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**VIA FEDERAL EXPRESS  
AND ELECTRONIC FILING**

Steven V. King  
Executive Director  
Washington Utilities & Transportation Commission  
1300 S. Evergreen Pk. Dr. S.W.  
P. O. Box 47250  
Olympia, WA 98504-7250

Re: WUTV v. Avista Corporation, DBA Avista Utilities  
Dockets UE-140188 and UG-140189

Dear Mr. King:

Enclosed please find the original and seven (7) copies of the Response Testimony of Michael P. Gorman on behalf of Northwest Industrial Gas Users.

The filing contains the following documents:

Exhibit No. \_\_\_(MPG-24T): Response Testimony of Michael P. Gorman

Exhibit No. \_\_\_(MPG-25): Attrition Revenue Requirement

Exhibit No. \_\_\_(MPG-26): Capital Account Escalation Rate

Exhibit No. \_\_\_(MPG-27): Natural Gas Results

Very truly yours,



Tommy A. Brooks

TAB:sk  
Enclosures