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Via Electronic Filing

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

Re: Investigation of Pacific Power & Light Company's
Participation in the Energy Imbalance Market
Docket UE-151273

Dear Mr. King:

Enclosed for filing in the above-referenced docket, please find the Comments of
Boise White Paper, L.L.C.

Thank you for your assistance. If you have any questions, please do not hesitate
to call.

Sincerely,

/s/ Jesse O. Gorsuch
Jesse O. Gorsuch

Enclosure