

February 11, 2011

David S. Danner  
Secretary and Executive Director  
c/o Washington Utilities and Transportation Commission  
Records Department  
1300 S. Evergreen Park Drive S.W.  
Olympia, WA 98504-7250

**VIA UPS NEXT DAY AIR AND E-FILE**

Re: *In the matter of the PacifiCorp's General Rate Increase*  
WUTC Docket No. UE-100749

Dear Mr. Danner:

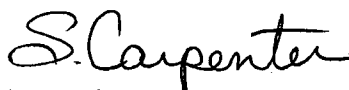
Enclosed for filing in the above-referenced docket are the original and seventeen (17) copies of the Post Hearing Brief of Walmart Stores, Inc. and Sam's West, Inc.

Electronic copies were filed with the WUTC Records Department as of this date. All Parties of Record were served as outlined on the Certificate of Service attached to the document.

If you have any questions, please feel free to contact me.

Sincerely,

ATER WYNNE LLP



Susan Carpenter  
Assistant to Arthur A. Butler

Enclosures

cc: Parties of Record

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