

Davison Van Cleve PC

TEL (503) 241-7242 • FAX (503) 241-8160 • mail@dvclaw.com

Suite 400
333 SW Taylor
Portland, OR 97204

December 16, 2014

Via E-Mail and Federal Express

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: WUTC v. Pacific Power & Light Co.
Dockets UE-140762 et al.

Dear Mr. King:

Enclosed please find the Revised Responsive Testimony and Exhibits of Michael P. Gorman on behalf of Boise White Paper, L.L.C. ("Boise"). Boise is submitting the revised versions of Mr. Gorman's testimony and exhibits in redline format with the pages marked "REVISED 12/16/2014."

This filing corrects certain scrivener's errors and calculation errors regarding cost of capital issues. Please note that Boise will be hand-delivering hard copies of its revised testimony and exhibits to the Commission and to the parties at today's Hearing.

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

Sincerely,



Jesse O. Gorsuch

Enclosures
cc: Service List

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the attached **Revised Responsive Testimony and Exhibits of Michael P. Gorman on behalf of Boise White Paper, L.L.C.** upon all parties of record in this proceeding, as shown below, by sending copies via electronic mail and by causing copies to be hand-delivered to the parties at today's Hearing in this proceeding.

DATED this 16th day of December, 2014.

Davison Van Cleve, P.C.



Jesse O. Gorsuch

KATHERINE MCDOWELL
ADAM LOWNY
McDowell Rackner & Gibson PC
419 Southwest 11th Avenue
Suite 400
Portland, Or 97205-2605
katherine@mcd-law.com
adam@mcd-law.com

BRETT SHEARER
Assistant Attorney General
P.O. Box 40128
Olympia, WA 98504
bshearer@utc.wa.gov

SIMON FFITCH
LISA GAFKEN
Office of the Attorney General
800 Fifth Avenue STE 2000
Seattle, WA 98104-3188
simonf@atg.wa.gov
Lisaw4@atg.wa.gov

R. BRYCE DALLEY
Vice President, Regulation
Pacific Power & Light Co.
825 NE Multnomah STE 2000
Portland, OR 97232
bryce.dalley@pacificcorp.com

SARAH WALLACE
Senior Counsel
Pacific Power & Light Co.
825 NE Multnomah STE 1800
Portland OR 97232
sarah.wallace@pacificcorp.com

PATRICK OSHIE
Assistant Attorney General
WUTC
P.O. Box 40128
Olympia, WA 98504
poshie@utc.wa.gov

SAMUEL L. ROBERTS
Hutchinson, Cox, Coons, Orr &
Sherlock, P.C.
P.O. Box 10886
Eugene, OR 97440
sroberts@eugenelaw.com

STEVE CHRISS
Manager – State Rate Proceedings
Walmart Stores, Inc.
2001 SE 10th Street
Bentonville, AR 72716-0550
stephen.chriss@wal-mart.com

KATHLEEN D. KAPLA
c/o Kapla Law PLLC
8205 31st Ave NE
Seattle, WA 98115
kkapla@kfwlaw.com

BRAD M. PURDY
Attorney at Law
2019 N. 17th St.
Boise, ID 83702
bmpurdy@hotmail.com

JOSEPH WIEDEMAN
Keyes, Fox & Wiedeman, LLP
436 14th Street, Suite 1305
Oakland, CA 94612
jwiedman@kfwlaw.com
(via e-mail only)

WASHINGTON DOCKETS
Pacific Power & Light Co.
825 NE Multnomah, Suite 2000
Portland, OR 97232
washingtondockets@pacificcorp.com

JENNIFER CAMERON-RULKOWSKI
Assistant Attorney General
WUTC
P.O. Box 40128
Olympia, WA 98504
JCameron@utc.wa.gov