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December 18, 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:

 Pursuant to Judge Moss’s instructions at the Hearing in this proceeding, Boise White Paper, L.L.C. submits for filing the complete electronic versions of Cross-Examination Exhibits RBD-10CX and GND-14CX. Hard copies of these exhibits were distributed at the Hearing.

 Please note that Exhibit GND-14CX contains material that Pacific Power designated as confidential pursuant to WAC 480-07-160. The Company would therefore be in the best position to explain the designation.

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

 Sincerely,

 */s/ Jesse O. Gorsuch*

 Jesse O. Gorsuch

Enclosures

cc: Service List

##### CERTIFICATE OF SERVICE

I hereby certify that I have this day served the attached **Cross-Examination Exhibits of Boise White Paper, L.L.C.** upon all parties of record in this proceeding, as shown below, by sending copies via electronic mail.

DATED this 18th day of December, 2014.

Davison Van Cleve, P.C.

 */s/ Jesse O. Gorsuch*

Jesse O. Gorsuch

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