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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,



Jesse O. Gorsuch

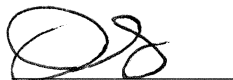
Enclosures
cc: Service List

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.



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