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January 22, 2015

### 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 for filing in the above-referenced matter, please find the original and eighteen (18) copies of the Post-hearing Brief 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

Enclosures

cc: Service List

##### CERTIFICATE OF SERVICE

I hereby certify that I have this day served the attached **Post-hearing Brief of Boise White Paper, L.L.C.** upon all parties of record in this proceeding, as shown below, by sending a copy via electronic mail and by mailing a copy via First Class U.S. Mail, postage pre-paid.

DATED this 22nd day of January, 2015.

Davison Van Cleve, P.C.

 */s/ Jesse O. Gorsuch*

Jesse O. Gorsuch

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