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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,



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.



Jesse O. Gorsuch

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