January 22, 2015

**Via Email and Overnight Delivery**

Steven V. King

Acting Executive Director and Secretary

Washington Utilities and Transportation Commission

PO Box 47250

1300 S Evergreen Park Drive SW

Olympia WA 98504-7250

Re: In the Matter of WUTC v. Pacific Power & Light

**Docket No. UE-140762 et al.**

Dear Mr. King:

Enclosed for filing in the above proceeding are an original and eighteen (18) copies of Pacific Power’s Opening Brief.

Please do not hesitate to call if you have any questions or concerns. Thank you for your

assistance.

Very truly yours,

Katherine McDowell

Enclosures

cc: Service List