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October 17, 2014

### Via E-Mail and Federal Express

Mr. Steven V. King

Executive Director

Washington Utilities & Transportation Commission

1300 S. Evergreen Pk. Dr. S.W.

P. O. Box 47250

Olympia, WA 98504-7250

Re: WUTC v. PacifiCorp

 **Docket No. UE-100749**

Dear Mr. King:

 Enclosed for filing in the above-referenced docket, please find the original and seventeen (17) copies of the Comments of the Industrial Customers of Northwest Utilities in Response to PacifiCorp’s October 3, 2014 Compliance Filing.

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

 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 **Comments of the Industrial Customers of Northwest Utilities in Response to PacifiCorp’s October 3, 2014 Compliance Filing** 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 17th day of October, 2014.

Davison Van Cleve, P.C.

 */s/ Jesse O. Gorsuch*

Jesse O. Gorsuch

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