

Davison Van Cleve PC

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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,



Jesse O. Gorsuch

Enclosures

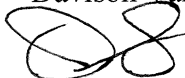
cc: Service List

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.



Jesse O. Gorsuch

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