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May 18, 2015

### Via E-Mail

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: Pacific Power & Light Co. 2015 Integrated Resource Plan

**Docket UE-140546**

Dear Mr. King:

 Pursuant to the Commission’s Notice of Opportunity to File Written Comments in the above-captioned proceeding, please find the Comments 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

Enclosure