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January 27, 2012

SENT VIA E-MAIL & FIRST CLASS MAIL

David Danner **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 d/b/a Pacific Power & Light Company

Docket No. UE-111190

Dear Mr. Danner:

Enclosed please find Public Counsel's Issues Matrix (Revised)

This filing makes certain limited revisions to Public Counsel's issues included in this issues matrix. These revisions impact Public Counsel's adjustments only. No other parties adjustments have been revised or are affected by Public Counsel's revisions. These revisions are further explained in the revised issues list.

If you have any questions in regard to these responses, please feel free to contact me.

Sincerely,

Simon J. ffitch

Senior Assistant Attorney General

Public Counsel

(206) 389-2055

SJf:ciw

Enclosures

cc: Service List (E-mail & First Class Mail)