

TEL (503) 241-7242 ● FAX (503) 241-8160 ● mail@dvclaw.com

Suite 400

333 S.W. Taylor

Portland, OR 97204

October 10, 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. Pacific Power & Light Co.

**Dockets UE-140762 *et al.***

Dear Mr. King:

 Enclosed for filing in the above-referenced dockets, please find the original and eighteen (18) copies of the Responsive Testimony and Exhibits of Michael P. Gorman and Robert R. Stephens on behalf of Boise White Paper, L.L.C. (“Boise”).

 Also enclosed is the original and eighteen (18) copies of Confidential Responsive Testimony and Exhibits of Bradley G. Mullins on behalf of Boise, as well as the original and one (1) copy of the redacted version of same.

 We received an e-mail from the Commission asking us to resubmit our cover letter to explain the confidential designation of certain parts of Mr. Mullins’ testimony. The information that we designate as confidential was provided to Boise as confidential by PacifiCorp pursuant to the Protective Order in Docket No. UE-140762 and WAC 480-07-160. The confidential designation was made by PacifiCorp, who would be in the best position to explain the designation. Boise is simply following the requirements of the Protective Order in designating this information as confidential.

 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 **Responsive Testimony and Exhibits of Michael P. Gorman, Robert R. Stephens and Bradley G. Mullins on behalf of Boise White Paper, L.L.C.** 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 10th day of October, 2014.

Davison Van Cleve, P.C.

 */s/ Jesse O. Gorsuch*

Jesse O. Gorsuch

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| **KATHERINE MCDOWELL**McDowell Rackner & Gibson PC419 Southwest 11th AvenueSuite 400Portland, Or 97205-2605katherine@mcd-law.com | **R. BRYCE DALLEY**Vice President, RegulationPacific Power & Light Co.825 NE Multnomah STE 2000Portland, OR 97232bryce.dalley@pacificorp.com |
| **BRETT SHEARER**Assistant Attorney GeneralP.O. Box 40128Olympia, WA 98504bshearer@utc.wa.gov | **SARAH WALLACE**Senior CounselPacific Power & Light Co.825 NE Multnomah STE 1800 Portland OR 97232 sarah.wallace@pacificorp.com  |
| **SIMON FFITCH****LISA GAFKEN**Office of the Attorney General800 Fifth Avenue STE 2000Seattle, WA 98104-3188simonf@atg.wa.govLisaw4@atg.wa.gov | **PATRICK OSHIE**Assistant Attorney GeneralWUTCP.O. Box 40128Olympia, WA 98504poshie@utc.wa.gov |
| **SAMUEL L. ROBERTS**Hutchinson, Cox, Coons, Orr &Sherlock, P.C.P.O. Box 10886Eugene, OR 97440sroberts@eugenelaw.com | **STEVE CHRISS**Manager – State Rate ProceedingsWalmart Stores, Inc.2001 SE 10th StreetBentonville, AR 72716-0550stephen.chriss@wal-mart.com |
| **KATHLEEN D. KAPLA**c/o Kapla Law PLLC8205 31st Ave NESeattle, WA 98115kkapla@kfwlaw.com | **BRAD M. PURDY**Attorney at Law2019 N. 17th St.Boise, ID 83702 |
| **JOSEPH WIEDEMAN**Keyes, Fox & Wiedeman, LLP436 14th Street, Suite 1305Oakland, CA 94612jwiedman@kfwlaw.com*(via e-mail only)* | **WASHINGTON DOCKETS**Pacific Power & Light Co.825 NE Multnomah, Suite 2000Portland, OR 97232washingtondockets@pacificorp.com |