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October 21, 2014

Steven V. King, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Dr. SW
P. O. Box 47250
Olympia, Washington 98504-7250

RE: *Washington Utilities and Transportation Commission v. Pacific Power & Light Co.,
a division of PacifiCorp*
Dockets UE-140762 and UE-140617 (*consolidated*)

Dear Mr. King:

Enclosed for filing are the original and 18 copies of an Issues Matrix, on behalf of the Parties, and Certificate of Service.

Sincerely,

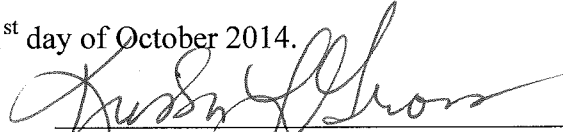
BRETT P. SHEARER
Assistant Attorney General

BPS:klg
Enclosures
cc: Parties

Docket UE-140762
CERTIFICATE OF SERVICE

I hereby certify that I have this day served the attached Issues Matrix upon the persons and entities listed below by depositing a copy of said document in the United States mail, addressed as shown below, with first class postage prepaid.

DATED at Olympia, Washington this 21st day of October 2014.



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All parties have signed confidentiality agreements