EXHIBIT C

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May 18, 2004

Genevieve Sapir Cole, Raywid & Braverman, L.L.P. 2381 Rosecrans Avenue, Suite 110 El Segundo, CA 90245-4290

Re:

Comcast Cable Communications, Inc. v. PacifiCorp

Docket No.: 03 035 28

Dear Genevieve:

Enclosed please find a copy of PacifiCorp's responsive documents to document request numbers two and four of Claimant's Request for the Production of Documents. Please note that PacifiCorp is continuing to gather additional materials responsive to document requests one and three and fully intends to supplement this response.

In regards to document request number four, PacifiCorp states that in the normal course of business it does not possess any paper documents that would individually "evidence, relate to or reference the results of the 1997-1998 Audit." Moreover, PacifiCorp states that it does not possess any paper documents that would independently evidence the specific data that was used as the baseline comparison to the results of the 2003 Audit in the American Fork, Layton and Ogden districts.

At the completion of the 1997-1998 Audit, the data results were carefully uploaded by PacifiCorp into its JTU system. The JTU system is utilized by PacifiCorp on a daily basis as its primary means to track the permitting and use of its joint use poles. All permitted attachment information is carefully entered by PacifiCorp into the JTU system on a regular basis as a means to ensure that PacifiCorp's joint use pole records remain current. The JTU system does not archive specific changes to its data; JTU only provides a record of the last date and time the system was revised.

The data contained in the JTU system at the time the 2003 Audit was completed in the American Fork, Layton and Ogden districts is what PacifiCorp relied upon as its baseline comparison to the results of the 2003 Audit. At that time, any reported discrepancies between the data showing current attachments in the JTU system and the data constituting the results of the 2003 Audit provided the basis to identify unauthorized attachments.

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Therefore, due to the nature of the JTU system, PacifiCorp is unable to provide a static document that would individually reflect the results of the 1997-1998 Audit or the baseline used for comparison to the 2003 Audit in the three districts that are the subject of this litigation.

However, in an effort to provide Comcast with a substantive response to document request number four, PacifiCorp compared billing records for Comcast just prior to the uploading of the 2003 Audit data for the districts at issue in this litigation with the data in the JTU system from the 2003 Audit. This comparison provided a means to recreate the data that would have been in the JTU system at the time the 2003 Audit was completed in the three districts. The results of PacifiCorp's comparison are contained in the charts that are enclosed with this letter.

Please feel free to contact me if you wish to discuss this matter further,

Sincerely,

Enclosures

cc:

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Gerit Hull, Esq.
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