

[Service Date October 4, 2004]

October 4, 2004

David J. Johnson, Jr.  
O'Melveny & Myers LLP  
400 South Hope Street  
Los Angeles, California 90071-2899

RE: Rulemaking to consider Financial Reporting Rules.  
Docket Nos. A-021178 and TO-030288

Dear Mr. Johnson:

On September 21, 2004, you submitted written comments on behalf of O'Melveny & Myers LLP on the Commission's rule proposal that addresses financial reporting requirements for regulated utility and transportation companies and their subsidiaries. The Commission appreciates your interest in this rulemaking and invites you to attend and make oral comments at the rule-making hearing at which the agency will receive public comment regarding adoption of the rule scheduled for **1:30 p.m. on Wednesday, October 13, 2004.**

This public hearing will be held in the Commission's Hearing Room, Second Floor, Chandler Plaza, 1300 S. Evergreen Park Drive, S.W., Olympia, Washington. If you are unable to attend the Adoption Hearing in person, you may participate via the Commission's teleconference bridge line, 360-664-3846. Persons desiring to participate via the bridge line must make advance reservations by calling Kippi Walker at 360-664-1139, no later than noon on Tuesday, October 12, 2004.

If you have questions about this letter or this rulemaking, you may contact Sharyn Bate at 360-664-1295 or e-mail at <[sbate@wutc.wa.gov](mailto:sbate@wutc.wa.gov)> or Fred Ottavelli at 360-664-1297 or e-mail at <[fottavel@wutc.wa.gov](mailto:fottavel@wutc.wa.gov)>.

Sincerely,

CAROLE J. WASHBURN  
Executive Secretary