

March 28, 2000

**VIA OVERNIGHT DELIVERY**

Carole J. Washburn, Secretary  
Washington Utilities and Transportation Commission  
1300 S. Evergreen Park Drive SW  
P.O. Box 47250  
Olympia, WA 98504-7250

**Re: PacifiCorp d/b/a Pacific Power & Light Company  
Docket No. UE-991832**

Dear Ms. Washburn:

Enclosed on behalf of PacifiCorp are an original and nineteen (19) copies of the Supplemental Testimony of Daniel C. Peterson and an accompanying Exhibit \_\_\_ (DCP-1). This supplemental testimony discusses the Company's depreciation expense, and the effect of including a proposed new depreciation study. Mr. O'Brien's direct testimony in this proceeding noted that the Company's initial filing did not include the effect of new depreciation rates, which at the time were under review in multiple PacifiCorp jurisdictions. Mr. O'Brien's testimony indicated that once those proceedings were resolved, the Company would propose to include the effects of the new depreciation rates in this filing. (Exhibit T-\_\_ (RTO-T), p. 4, lines 4-7)

Orders have been received from the Utah and Wyoming Commissions and a settlement in principle has been reached with the Oregon Staff that will allow proposed new depreciation rates to become effective in those states. The Company has provided its depreciation study and the Utah stipulation as part of this proceeding. (Response to Staff Data Request No. 7, provided on January 7, 2000.) In addition, the supporting workpapers for the depreciation study were provided on March 8 to Mr. Spinks, the Commission Staff person assigned to review the depreciation filing. These documents are also available to all other parties in the case.

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The new depreciation study does not change the amount of rate relief the Company is requesting in this filing.

Thank you for your assistance.

Very truly yours,

**PACIFICORP d/b/a Pacific Power & Light Co.**

By \_\_\_\_\_  
Bruce Hellebuyck  
Regulatory Policy Director

cc: Service List  
Paul Wrigley

Enclosures