March 4, 2005

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

TO ALL INTERESTED PERSONS:

The Commission has amended, adopted, and repealed permanently certain sections of the Commission's rules in chapters 480-90 WAC, 480-100 WAC, 480-110, and 480-120 WAC, amended and adopted permanently certain sections of chapters 480-70 and 480-92 WAC, adopted Chapter 480-73 WAC, amended WAC 480-121-063, and repealed WAC 480-146-350 and WAC 480-146-360 relating to financial reporting rules in Docket Nos. A-021178 and TO-030288. The Commission filed the Order with the Code Reviser on February 28, 2005. It will be effective on the 31st day following filing.

The Adoption Order and rules are available for inspection on the Commission's web site at www.wutc.wa.gov/021178 and www.wutc.wa.gov/030288. The Commission will send paper copies of these documents or send copies via electronic mail, if requested. To receive the documents in this manner you may (1) call the Commission's Records Center at 360-664-1234, (2) e-mail the Commission at records@wutc.wa.gov, or (3) mail a written request to the address below. When contacting the Commission, please refer to Docket Nos.A-021178 and TO-030288. The Commission's mailing address is:

Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive SW
P O Box 47250
Olympia, Washington 98504-7250

Please direct any questions about the rules to Sharyn Bate of the Commission Staff at 360-664-1295 or sbate@wutc.wa.gov, or Fred Ottavelli at (360) 664-1297 or e-mail at <fottavel@wutc.wa.gov>.

Sincerely,

CAROLE J. WASHBURN Executive Secretary