

JAMES M. VAN NOSTRAND
Direct (206) 386-7665
jmvannostrand@stoel.com

September 9, 2002

VIA HAND DELIVERY

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

Re: Docket No. UE-020417 (consolidated with UE-991832)

Dear Ms. Washburn:

Enclosed for filing in the above proceeding are an original and twelve (12) copies of PacifiCorp's Reply Brief Regarding Commission Authority to Establish a Prior Effective Date for Deferred Accounting.

Thank you for your assistance.

Very truly yours,

Shelley M. Sasse
Secretary to James M. Van Nostrand

Enclosure

cc: Service List