

[Service Date December 30, 2003]

December 30, 2003

**NOTICE OF EXTENSION OF TIME TO FILE WRITTEN COMMENTS  
(By Friday, January 16, 2004)**

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

TO INTERESTED PERSONS:

On December 29, 2003, Qwest requested by letter that the Commission extend the comment period in Docket No. A-021178 from January 5, 2004 to January 19, 2004. In support of its request for a two week extension of the deadline set forth in the Commission's December 3, 2003, notice, Qwest cites the press of ongoing litigation matters, the significance of the proposed rule changes, and the unavailability of company staff during the year-end holidays.

Qwest contacted representatives of Avista, Public Counsel, Puget Sound Energy and PacifiCorp about a possible extension. PSE indicated it did not oppose an extension, and the others expressed support for the extension requested by Qwest.

The Commission values the input it receives from Qwest and other interested persons. It appears that the deadline set forth in the December 3, 2003, notice, will not afford Qwest and others the opportunity to provide meaningful comment on the draft rules. Accordingly, the Commission extends the dates for the filing of comments in Dockets A-021178 and TO-030288 to **January 16, 2004**.

Sincerely,

CAROLE J. WASHBURN  
Executive Secretary