

September 8, 2004

**VIA ELECTRONIC FILING & ABC LEGAL MESSENGER**

Carole Washburn  
Executive Secretary  
Washington Utilities & Transportation Commission  
1300 S. Evergreen Pk. Dr. S.W.  
PO Box 47250  
Olympia, WA 98504-7250

Re: Washington Utilities and Transportation Commission v. Pacificorp, d/b/a Pacific  
Power & Light Company, Respondent  
Docket No. UE-032065

Dear Ms. Washburn:

Attached please find revised testimony and exhibits of Public Counsel witness James R. Dittmer. The revisions to testimony and exhibits reflect changes to proposed adjustments for miscellaneous deferred debits and customer deposits, and roll out effects on cash working capital development, rate base development, interest synchronization and net operating income resulting from those changes. The revision to Mr. Dittmer's direct testimony affects page 26 of his testimony. We have enclosed a redline version of the exhibits to reflect the revisions that have been made, as well as a set of the revised exhibits.

Sincerely,

ROBERT W. CROMWELL, JR.  
Assistant Attorney General  
Public Counsel Section  
(206) 464-6596

RWC:cjw

cc: Service List (E-mail & First Class Mail)