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IDAHO PUBLIC  
UTILITIES COMMISSION

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Attorneys for PacifiCorp

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

In the Matter of the Application of PacifiCorp  
for Approval of Idaho Compact Fluorescent  
Light Bulb Program and for Approval of  
Deferred Accounting Treatment

Case No. PAC-E-02-7

**PACIFICORP'S REPLY TO STAFF'S  
COMMENTS**

PacifiCorp submits the following comments in reply to the November 27, 2002

Comments of the Commission Staff ("Staff"):

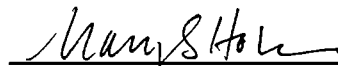
1. PacifiCorp disagrees with Staff's recommendation that amortization of the deferred costs begin when distribution of the light bulbs is completed. PacifiCorp suggests that the amortization period instead begin when the costs are included in rates, or January 1, 2004, whichever occurs earlier. Such treatment would be consistent with the Staff's recommendation, and the Commission's approval of deferred accounting treatment of excess power costs in Order No. 28630 (Case No. PAC-E-00-5). In that Order, the Commission ordered that the amortization of deferred excess power costs begin January 1, 2003 if a recovery mechanism was not approved

sooner. The January 1, 2003 date was slightly more than one year after the end of the deferral period for the excess power costs.

2. PacifiCorp believes that similar treatment in this case, extending the beginning of the amortization period to January 1, 2004, is appropriate. Such treatment would be consistent with Staff's belief that "DSM programs such as these can be a cost effective way to meet customer demand and should not be discouraged by eliminating the opportunity for cost recovery," (Staff Comments, p. 2), since beginning amortization immediately will reduce the opportunity for cost recovery.

Respectfully submitted, this 2<sup>nd</sup> day of December, 2002.

STOEL RIVES LLP



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Mary S. Hobson

John M. Eriksson

Attorneys for PacifiCorp

### CERTIFICATE OF SERVICE

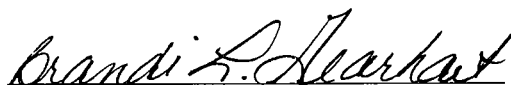
I hereby certify that on this 2nd day of December, 2002, I served **PACIFICORP'S  
REPLY TO STAFF'S COMMENTS** as follows:

Ms. Jean Jewell, Secretary  
Idaho Public Utilities Commission  
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