



**LETTER No. L-33-02**

ROBERT J. PELLATT  
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**VIA FACSIMILE**

September 5, 2002

Mr. C.P. Donohue  
Director, Regulatory Affairs & Gas Supply  
Pacific Northern Gas Ltd.  
950 - 1185 West Georgia Street  
Vancouver, B.C. V6E 4E6

Dear Mr. Donohue:

Re: Pacific Northern Gas Ltd.  
Accounting Treatment of Copper River Slide Line Break Costs

As requested in your July 12, 2002 letter summarizing the Copper River slide and preliminary repair cost estimates, this letter confirms that PNG will record these costs in the Extraordinary Plant Losses and Line Break Costs deferral accounts, pending Commission approval of the final costs and amortization period.

The accounting treatment is consistent with past practices of the Commission.

Yours truly,

*Original signed by:*

Robert J. Pellatt

RJP/cms

cc: M. Herz, Methanex Corporation  
L. Schroeder, Eurocan Pulp and Paper Co.  
J. Powell, Skeena Cellulose  
K. Duke, Alcan Primary Metals B.C.  
D. Gathercole, B.C. Public Interest Advocacy Centre