December 22, 2014

Steven V. King, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 S. Evergreen Park Dr. SW

P.O. Box 47250

Olympia, Washington 98504-7250

RE: *In the Matter of the Petition of PUGET SOUND ENERGY, INC. and NW ENERGY COALITION For an Order Authorizing PSE to Implement Electric and Natural Gas Decoupling Mechanisms and to Record Accounting Entries Associated with the Mechanisms*, Dockets UE-121697 and UG-121705 (consolidated); and

*WUTC v. Puget Sound Energy, Inc.*

Dockets UE-130137 and UG-130138 (consolidated)

Dear Mr. King:

Enclosed pursuant to the Commission’s Notice of December 9, is Staff’s designation of the prefiled testimony, exhibits, cross-examination exhibits, and transcript references that it wishes to bring forward from the earlier phase of these proceedings. Given the broad scope of Order 10, with respect to the evidence that the Commission may consider, Staff has tended toward inclusion rather than exclusion.

Sincerely,

JENNIFER CAMERON-RULKOWSKI

Assistant Attorney General

JCR/emd

Enclosures

cc: Parties w/enc.

**Staff Designation of Record for Remand Proceeding**

LIST OF EXHIBITS (i.e., those without strike-throughs) TO BE INCLUDED IN RECORD

From Exhibit List on file

Dockets UE-121697 and UG-121705 (Decoupling)

and

Dockets UE-130137 and UG-130138 (ERF)

|  |  |  |  |  |  |  |  |
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| **NUMBER** | **SPONSOR** | | **A/R** | | **DATE** | | **DESCRIPTION** |
| **BENCH EXHIBITS** | | | | | | | |
| **~~B-1~~** |  | **~~A~~** | | **~~5/16/13~~** | | **~~Public Comment Exhibit~~** | |
| **~~B-2~~** | ~~Official Notice per Public Counsel Request~~ | **~~A~~** | | **~~5/16/13~~** | | **~~Testimony of Ken Elgin in PSE’s General Rate Case, Dockets UE-111048/UG-111049, Exhibit KLE-1T, December 7, 2011.~~** | |
| **B-3** |  | **A** | | **5/23/13** | | **PSE Response to Bench Request 1** | |
| **B-4** |  | **A** | | **5/23/13** | | **PSE Response to Bench Request 2** | |
| **~~B-5~~** |  | **~~A~~** | | **~~5/24/13~~** | | **~~PSE Response to Bench Request 3~~** | |
| **B-6** |  | **A** | | **6/4/13** | | **Regulatory Research Associates, Regulatory Focus, Major Rate Case Decisions—January-March 2013 (April 10, 2013)** | |
| **STIPULATION EXHIBITS** | | | | | | | |
| **S-1** | PSE, NWEC, Commission Regulatory Staff | **A** | | **5/16/13** | | **Multiparty Settlement Re: Coal Transition PPA and Other Pending Dockets” (Stipulation) filed on March 22, 2013** | |
| **S-2** | Energy Project | **A** | | **5/16/13** | | **The Energy Project's Joinder in the Multiparty Settlement Re: Coal Transition PPA and Other Pending Dockets** | |
| **S-3** | NWIGU | **A** | | **5/16/13** | | **The Northwest Industrial Gas Users' Joinder in the Multiparty Settlement Re: Coal Transition PPA and Other Pending Dockets** | |
| ***See infra* Commission Staff Testimony** | |  | |  | | **Testimonies in Support of Multiparty Settlement Re: Coal Transition PPA and Other Pending Dockets” (Stipulation)** | |
| ***See infra* NWEC Testimony** | |  | |  | |
| ***See infra* Ebert Testimony for Energy Project (Exhibit No. CME-3T)** | |  | |  | |
| ***See infra* Finklea Testimony for NWIGU (Exhibit No. EAF-4T)** | |  | |  | |
| **PSE WITNESSES** | | | | | | | |
| **KATHERINE J. BARNARD, Director Revenue Requirements and Regulatory Compliance**  **(Decoupling Exhibits Only, Dockets UE-121697/UG-121705)** | | | | | | | |
| **KJB-1T** | **Katherine J. Barnard for PSE** | **A** | | **5/16/13** | | **Prefiled Direct Testimony re calculation of K-factors** | |
| **KJB-2** |  | **A** | | **5/16/13** | | **Witness Qualifications** | |

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| **KJB-3** |  | **A** | **5/16/13** | **Annual Growth Rate Based on GRC Compliance Filing Workpapers-Electric Operations** |
| **KJB-4** |  | **A** | **5/16/13** | **K-Factor Calculations** |
| **KJB-5** |  | **A** | **5/16/13** | **Non-Production Plant-6/2012 Actual and Forecasts for 12/2013-12/2015** |
| **(ERF Exhibits Only, Dockets UE-130137/UG-130138)** | | | | |
| **KJB-1T** | **Katherine J. Barnard for PSE** | **A** | **5/16/13** | **Prefiled Direct Testimony updating electric and natural gas costs and describing property tax tracker** |
| **KJB-2** |  | **A** | **5/16/13** | **Witness Qualifications** |
| **KJB-3** |  | **A** | **5/16/13** | **Electric Results of Operations Summary; Electric Revenue Requirement** |
| **KJB-4** |  | **A** | **5/16/13** | **Gas Results of Operations Summary; Gas Revenue Requirement** |
| **KJB-5** |  | **A** | **5/16/13** | **Electric Results of Operations Detailed Adjustments** |
| **KJB-6** |  | **A** | **5/16/13** | **Gas Results of Operations Detailed Adjustments** |
| **~~KJB-7~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Commission Basis Report, Electric, for 12 months ended December 31, 2011~~** |
| **~~KJB-8~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Commission Basis Report, Natural Gas, for 12 months ended December 31, 2011~~** |
| **~~KJB-9~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Property Tax Tracker Tariff Sheets-Electric~~** |
| **~~KJB-10~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Property Tax Tracker Tariff Sheets-Gas~~** |
| **(Decoupling and ERF Exhibits, Dockets UE-121697/UG-121705 and UE-130137/UG-130138)** | | | | |
| **KJB-11T** |  | **A** | **5/16/13** | **Prefiled Rebuttal Testimony** |
| **~~KJB-12~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Puget Sound Energy Depreciation Expense by Month 12 months Ending June 2012~~** |
| **~~KJB-13~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Electric-Determination of ERF-Related Revenues and Expenses for the Twelve Months Ended June 30, 2012~~** |
| **~~KJB-14~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Gas-Determination of Erf Related Revenues and Expenses for the Twelve Months Ended June 30, 2012~~** |
| **~~KJB-15~~** |  | **~~A~~** | **~~5/16/13~~** | **~~JPUD Ratebase Per Customer Comparison~~** |

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| **KJB-16** |  | **A** | **5/16/13** | **Puget Sound Energy K-Factor Calculation**  **Based on Per Customer Escalation Rates** |
| **KJB-17** |  | **A** | **5/16/13** | **Puget Sound Energy Incremental Ratebase Supported by Customer Growth** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
| **~~KJB-18CX~~** | **~~ICNU~~** | **~~A~~** | **~~5/16/13~~** | **~~Settlement Statement – PSE-JPUD Asset Purchase, dated 3/28/2013~~** |
| **~~KBJ-19CX~~** | **~~ICNU~~** | **~~A~~** | **~~5/16/13~~** | ~~Puget Sound Energy, Inc.’s Annual “Commission Basis” Results of Operations for the 12-month period ended December 31, 2012~~ |
| **Tom DeBoer** | | | | |
| **~~TAD-1T~~** | **~~Tom DeBoer for PSE~~** | **~~A~~** | **~~5/16/13~~** | **~~Prefiled Direct Testimony providing “a high level overview” of PSE/NWEC’s original decoupling proposal in these dockets~~** |
| **~~TAD-2~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Witness Qualifications~~** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
|  |  |  |  |  |
| **Daniel A. Doyle** | | | | |
| **DAD-1T** | **Daniel A. Doyle for PSE** | **A** | **5/16/13** | **Prefiled Rebuttal Testimony** |
| **DAD-2** |  | **A** | **5/16/13** | **Witness Qualifications** |
| **DAD-3** |  | **A** | **5/16/13** | **Average Authorized ROE and Equity Share in Capital Structure for the Operating Utilities In ICNU’s Proposed Proxy Group** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
|  |  |  |  |  |
| **Kenneth S. Johnson, Director, Rates and Regulatory Affairs** | | | | |
| **~~KSJ-1T~~** | **~~Kenneth S. Johnson for PSE~~** | **~~A~~** | **~~5/16/13~~** | **~~Prefiled Rebuttal Testimony~~** |
| **~~KSJ-2~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Witness Qualifications~~** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
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| **Matthew R. Marcelia, Director of Tax, PSE** | | | | |
| **~~MRM-1T~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Prefiled Rebuttal Testimony~~** |
| **~~MRM-2~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Witness Qualifications~~** |
| **~~MRM-3~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Summary of Bonus Depreciation Legislation~~** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
| **~~MRM-4 X~~** | **~~Public Counsel~~** | **~~A~~** | **~~5/16/13~~** | **~~PSE 10-K (12/31/2012) Excerpt pp. 111-114~~** |
| **~~MRM-5 X~~** | **~~Public Counsel~~** | **~~A~~** | **~~5/16/13~~** | **~~PSE Response to Public Counsel Data Request No. 21, Docket No. UE-121697 & UG-121705~~** |
| **Jon A. Piliaris, Manager of Pricing and Cost of Service**  **(Decoupling Exhibits Only, Dockets UE-121697/UG-121705)** | | | | |
| **~~JAP-1T~~** | **~~Jon A. Piliaris for PSE~~** | **~~A~~** | **~~5/16/13~~** | **~~Prefiled Direct Testimony presenting details of proposed decoupling mechanisms, as filed October 26, 2012~~** |
| **~~JAP-2~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Witness Qualifications~~** |
| **~~JAP-3~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Proposed Tariff Sheets-Electric Schedule 139~~** |
| **~~JAP-4~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Proposed Tariff Sheets-Natural Gas Schedule 139~~** |
| **~~JAP-5~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Development of Monthly Allowed Revenue per Customer-Electric—Rate Year – 12 Months Ending April 2013~~** |
| **~~JAP-6~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Development of Monthly Allowed Revenue per Customer-Natural Gas—Rate Year – 12 Months Ending April 2013~~** |
| **~~JAP-7~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Alternate K-Factor Scenarios-Sales Growth Without Conservation vs. Customer Growth~~** |
| **JAP-8T** |  | **A** | **5/16/13** | **Prefiled Supplemental Direct Testimony presenting proposed changes to the joint decoupling proposal originally filed in October 2012** |
| **JAP-9** |  | **A** | **5/16/13** | **Detailed Description of Electric Revenue Decoupling Mechanism** |
| **JAP-10** |  | **A** | **5/16/13** | **Detailed Description of Gas Revenue Decoupling Mechanism** |
| **~~JAP-11~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Development of Monthly Gas Lights & Water Heater Rental Surcharge Rates~~** |

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| **~~JAP-12~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Development of Monthly Retail Wheeling Service and Street & Area Light Surcharge Rates~~** |
| **JAP-13** |  | **A** | **5/16/13** | **Electric Earnings Test** |
| **JAP-14** |  | **A** | **5/16/13** | **Development of Annual Allowed Delivery Revenue Per Customer-Electric (Exclusive of Related Property Taxes)** |
| **JAP-15** |  | **A** | **5/16/13** | **Development of Annual Allowed Delivery Revenue Per Customer-Natural Gas (Exclusive of Related Property Taxes)** |
| **JAP-16** |  | **A** | **5/16/13** | **Development of Monthly Allowed Delivery Revenue Per Customer-Electric** |
| **JAP-17** |  | **A** | **5/16/13** | **Development of Annual Allowed Delivery Revenue Per Customer-Natural Gas** |
| **JAP-18** |  | **A** | **5/16/13** | **Development of Delivery Cost Energy Rate and Schedule 139 Rate-Electric—Rate Year May 1, 2013 – April 30,2014** |
| **JAP-19** |  | **A** | **5/16/13** | **Development of Delivery Cost Energy Rate and Schedule 139 Rate-Natural Gas—Rate Year May 1, 2013 – April 30,2014** |
| **~~JAP-20~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Revised Proposed Tariff Sheets-Electric Schedule 139~~** |
| **~~JAP-21~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Revised Proposed Tariff Sheets-Natural Gas Schedule 139~~** |
| **~~JAP-22~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Development of Deferrals-Electric-Residential-Calendar Year 2013~~** |
| **~~JAP-23~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Development of Deferrals-Natural Gas-Residential-Calendar Year 2013~~** |
| **Jon A. Piliaris, Manager of Pricing and Cost of Service**  **(ERF Exhibits Only, Dockets UE-130137/UG-130138)** | | | | |
| **~~JAP-1T~~** | **~~Jon A. Piliaris for PSE~~** | **~~A~~** | **~~5/16/13~~** | **~~Prefiled Direct Testimony re Electric Rate Spread and Rate Design~~** |
| **~~JAP-2~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Witness Qualifications~~** |
| **~~JAP-3~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Determination of June 2012 CBR ERF Revenues Priced at 2011 GRC ERF Rates~~** |
| **~~JAP-4~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Summary-Electric Rate Spread; Proforma and Proposed Revenue by Rate Schedule~~** |
| **~~JAP-5~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Tariffed Rate Components~~** |
| **~~JAP-6~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Electric Tariff Sheets ERF Rate Adjustment~~** |

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| **(Decoupling and ERF Exhibits, Dockets UE-121697/UG-121705 and UE-130137/UG-130138)** | | | | |
| **~~JAP-24T~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Prefiled Rebuttal Testimony~~** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
| **~~JAP -25X~~** | **~~Kroger~~** | **~~A~~** | **~~5/16/13~~** | **~~PSE Response to Kroger Data Request 3-004.~~** |
| **~~JAP-26 X~~** | **~~Public Counsel~~** | **~~A~~** | **~~5/16/13~~** | **~~PSE’s Response to Public Counsel Data Request No. 22 (Including Attachments A and B)~~** |
| **~~JAP-27X~~** | **~~Kroger~~** | **~~A~~** | **~~5/16/13~~** | **~~PSE Response to Kroger Data Request 3-003~~** |
| **NWEC** | | | | |
| **Ralph Cavanagh, Natural Resources Defense Council** | | | | |
| **RCC-1T** | **Ralph Cavanagh for NWEC** | **A** | **5/16/13** | **Prefiled Direct Testimony supporting petition (focusing on changes from NWEC proposal in Dockets UE-111048 and UG-111049)** |
| **RCC-2T** |  | **A** | **5/16/13** | **Prefiled Direct Testimony in Dockets UE-111048 and UG-111049** |
| **RCC-3T** |  | **A** | **5/16/13** | **Prefiled Supplemental Direct Testimony supporting revised petition (filed March 4, 2013) (focusing on changes from PSE/NWEC initial proposal in this proceeding)** |
| **RCC-4T** |  | **A** | **5/16/13** | **Prefiled Rebuttal Testimony** |
| **RCC-5** |  | **A** | **5/16/13** | **Morgan, Pamela, A Decade of Decoupling for US Energy Utilities: Rate Impacts, Designs, and Observations** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
|  |  |  |  |  |
| **Nancy Hirsch, Policy Director, NWEC** | | | | |
| **~~NH-1T~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Prefiled Direct Testimony supporting multiparty settlement re decoupling and Coal Transition PPA~~** |
| **~~NH-2T~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Prefiled Rebuttal Testimony~~** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
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| **COMMISSION STAFF** | | | | |
| **Deborah J. Reynolds, Assistant Director of Conservation and Energy Planning in the Regulatory Services Division, UTC** | | | | |
| **DJR-1T** | **Deborah J. Reynolds for Staff** | **A** | **5/16/13** | **Prefiled Direct Testimony Supporting PSE/NWEC Petition for Decoupling** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
|  |  |  |  |  |
| Thomas E. Schooley, Assistant Director - Energy Regulation, Regulatory Services Division, UTC | | | | |
| **TES-1T** | Thomas E. Schooley for Staff | **A** | **5/16/13** | **Prefiled Direct Testimony in support of Multiparty Settlement** |
| **TES-2** |  | **A** | **5/16/13** | **Correspondence Between Governor’s Office and UTC Chairman** |
| **TES-3** |  | **A** | **5/16/13** | **Comparison of Rate Changes to Earned Returns at PSE for 2005 through 2011** |
| **TES-4T** |  | **A** | **5/16/13** | **Prefiled Rebuttal Testimony** |
| **TES-5** |  | **A** | **5/16/13** | **Comparison of Rate Changes to Earned Returns at PSE** |
| CROSS-EXAMINATION EXHIBITS | | | | |  |  | For 2005 through *2012* |
| **~~TES-6 X~~** | **~~Public Counsel~~** | **~~A~~** | **~~5/16/13~~** | ~~Excerpt from the Deposition of Thomas Schooley, pp. 59-61~~ |
| **~~TES-7 X~~** | **~~Public Counsel~~** | **~~A~~** | **~~5/16/13~~** | ~~Excerpt from the Deposition of Thomas Schooley, pp. 45-47~~ |
| **~~TES-8X~~**  **~~See also KJB-19CX~~** | **~~ICNU~~** | **~~A~~** | **~~5/16/13~~** | ~~Puget Sound Energy, Inc.’s Annual “Commission Basis” Results of Operations for the 12-month period ended December 31, 2012~~ |
| **PUBLIC COUNSEL** | | | | |
| **James R. Dittmer, Consultant** | | | | |
| **JRD-1T** | **James R. Dittmer for Public Counsel** | **A** | **5/16/13** | **Prefiled Response Testimony re ERF, Decoupling and Rate Plan (K-factor), and alternative proposal re Rate Plan** |
| **JRD-2** |  | **A** | **5/16/13** | **Witness Qualifications** |
| **JRD-3** |  | **A** | **5/16/13** | **PSE Projected Schedule 139 Decoupling with K-Factor Revenues** |
| **~~JRD-4~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Comparison of PSE and Public Counsel ERF Revenue Requirement Deficiency (Electric)~~** |
| **~~JRD-5~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Comparison of PSE and Public Counsel ERF Revenue Requirement Deficiency (Gas)~~** |
| **~~JRD-6C~~** |  | **~~A~~** | **~~5/16/13~~** | **~~PSE Response to Public Counsel DR 032~~** |

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| **CROSS-EXAMINATION EXHIBITS** | | | | |
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| **Stephen G. Hill, Consultant** | | | | |
| **SGH-1T** | **Stephen G. Hill for Public Counsel** | **A** | **5/16/13** | **Prefiled Response Testimony proposing 50 basis point risk adjustment to return on equity and an additional 30 basis point reduction to reflect changes in capital market since May 2012 conclusion of Dockets UE-111048/UG-111049** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
|  |  |  |  |  |
| **ICNU** | | | | |
| **Michael C. Deen, Consultant** | | | | |
| **MCD-1T** | **Michael C. Deen for ICNU** | **A** | **5/16/13** | **Prefiled Response Testimony addressing overall merits of Multiparty Settlement and aspects of the underlying proposals (i.e., ERF, Decoupling and Rate Plan K-factor).** |
| **MCD-2** |  | **A** | **5/16/13** | **Witness Qualifications** |
| **~~MCD-3~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Excerpt of D. Reynolds Deposition Transcript~~** |
| **~~MCD-4~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Excerpt of T. Schooley Deposition Transcript~~** |
| **MCD-5** |  | **A** | **5/16/13** | **Regulatory Assistance Project, Revenue Regulation and Decoupling-A Guide to Theory and Application (June 2011)** |
| **~~MCD-6~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Lesh, Pamela G.,~~ *~~Rate Impacts and Key Design Elements of Gas and Electric Utility Decoupling: A Comprehensive Review~~* ~~(Excerpt) (October 2009)~~** |
| **~~MCD-7~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Staff’s Response to ICNU DRs 4.6 and 4.23 in Docket UE-121697, and PSE’s Responses to ICNU DRs 2.4 and 3.10 in Docket UE-130137~~** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
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| **Michael P. Gorman, Consultant** | | | | |
| **MPG-1T** | **Michael P. Gorman for Public Counsel** | **A** | **5/16/13** | **Prefiled Response Testimony proposing ROE 50 basis point reduction, and reduced equity share in capital structure (to ~46%); revenue requirement adjustments for pension expense federal income tax and incentive compensation based on financial goals; opposing decoupling** |
| **MPG-2** |  | **A** | **5/16/13** | **Witness Qualifications** |
| **MPG-3** |  | **A** | **5/16/13** | **Return on Equity Study** |
| **MPG-4** |  | **A** | **5/16/13** | **Rate of Return Impact** |
| **MPG-5** |  | **A** | **5/16/13** | **Historical Capital Structure** |
| **MPG-6** |  | **A** | **5/16/13** | **Common Equity** |
| **MPG-7** |  | **A** | **5/16/13** | **Rate of Return** |
| **MPG-8** |  | **A** | **5/16/13** | **Proxy Group** |
| **MPG-9** |  | **A** | **5/16/13** | **Consensus Analysis Growth Rates** |
| **MPG-10** |  | **A** | **5/16/13** | **Constant Growth DCF Model** |
| **MPG-11** |  | **A** | **5/16/13** | **Payout Ratios** |
| **MPG-12** |  | **A** | **5/16/13** | **Sustainable Growth Rate** |
| **MPG-13** |  | **A** | **5/16/13** | **Constant Growth DCF Model** |
| **MPG-14** |  | **A** | **5/16/13** | **Electricity Sales Linked to Economic Growth** |
| **MPG-15** |  | **A** | **5/16/13** | **Multi-Stage Growth DCF Model** |
| **MPG-16** |  | **A** | **5/16/13** | **Common Stock Market/Book Ratio** |
| **MPG-17** |  | **A** | **5/16/13** | **Equity Premium Risk-Treasury Bond** |
| **MPG-18** |  | **A** | **5/16/13** | **Equity Risk Premium-Utility Bond** |
| **MPG-19** |  | **A** | **5/16/13** | **Bond Yield Spreads** |
| **MPG-20** |  | **A** | **5/16/13** | **Treasury and Utility Bond Yields** |
| **MPG-21** |  | **A** | **5/16/13** | **Value Line Beta** |
| **MPG-22** |  | **A** | **5/16/13** | **CAPM Return** |
| **MPG-23T** |  | **A** | **5/16/13** | **Supplemental Testimony** |
| **MPG-24** |  | **A** | **5/16/13** | **Rate of Return (December 31, 2012)** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
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| **NWIGU** | | | | |
| **Michael C. Deen, Consultant** | | | | |
| **MCD-8T** | **Michael C. Deen for NWIGU** | **A** | **5/16/13** | **Prefiled Response TestimonyTestimony addressing overall merits of Multiparty Settlement vis-à-vis natural gas customers** |
| **MCD-9** |  |  |  | **Witness Qualifications** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
|  |  |  |  |  |
| **Edward A. Finklea, Executive Director of the Northwest Industrial Gas Users** | | | | |
| **EAF-1T** | **Edward A. Finklea for NWIGU** | **A** | **5/16/13** | **Prefiled Response Testimony re decoupling, proposing exclusion of gas transportation customers and consideration of cost of capital** |
| **EAF-2** |  | **A** | **5/16/13** | **Witness Qualifications** |
| **~~EAF-3~~** |  | **~~A~~** | **~~5/16/13~~** | **~~PSE Response to NWIGU DR 011, 13, 3, and NWEC Response to NWIGU DR 5~~** |
| **~~EAF-4T~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Supplemental Testimony in Support of MultiParty Settlement~~** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
|  |  |  |  |  |
| **KROGER** | | | | |
| **Kevin C. Higgins, Consultant** | | | | |
| **KCH-1T** |  | **A** | **5/16/13** | **Prefiled Response Testimony recommending adjusting ROE, rejecting K-factors and decoupling (but, if allowed, 25 basis point ROE adjustment, found margin, exclude largest customers or remove some demand-billed delivery component, rate redesign for Schedule 139)** |
| **~~KCH-2~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Electric K-Factor Calculation Using 2007 to 2011 Escalation Factors With Adjustment for NOL Carry-Forward Impact~~** |
| **KCH-3** |  | **A** | **5/16/13** | **Kroger ROE Adjustment for Revenue Decoupling Adjustment to Electric ERF** |
| **~~KCH-4~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Found Revenue: Accrual of PSE Delivery Revenues with Growing Customer Counts (Electric Example)~~** |

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| **CROSS-EXAMINATION EXHIBITS** | | | | |
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| **NUCOR STEEL** | | | | |
| **Kevin C. Higgins** | | | | |
| **KCH-5T** |  | **A** | **5/16/13** | **Prefiled Response Testimony with similar recommendations for gas book, plus do not apply decoupling to transportation customers and remove 100% of contract firm revenues from decoupling.** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
|  |  |  |  |  |
| **ENERGY PROJECT** | | | | |
| **Charles Eberdt** | | | | |
| **~~CME-1T~~** | **~~Charles M. Eberdt on behalf of the Energy Project~~** | **~~A~~** | **~~5/16/13~~** | **~~Prefiled Response Testimony re low-income customer issues~~** |
| **~~CME-2~~** |  | **~~A~~** | **~~5/16/13~~** | **~~Witness Qualifications~~** |
| **~~CME-3T~~** | ~~Charles Eberdt for the Energy Project~~ | **~~A~~** | **~~5/16/13~~** | **~~Testimony of Charles Eberdt in Support of the Energy Project's Joinder in the Multiparty Settlement Re: Coal Transition PPA and Other Pending Dockets~~** |
| **CROSS-EXAMINATION EXHIBITS** | | | | |
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TRANSCRIPT VOLUMES/PAGES TO BE INCLUDED IN RECORD

Vol. 2

Pages 142 – 215 (Barnard, Cavanagh, Doyle, Gorman, Johnson, Piliaris, Reynolds, Schooley)

Pages 244 – 59 (Barnard, Doyle)

Pages 292 – 314 (Deen, Higgins, Hill)

Vol. 5

All pages