

1 rates revenue deficiency for electric operations. Additionally, Ms. Barnard
2 addresses PSE's request for an expedited rate filing and ratemaking
3 considerations related to PSE's requested Electric Cost Recovery Mechanism.

4 **Ms. Susan E. Free**, Manager, Revenue Requirement for PSE, addresses the
5 results of operations and the associated base rates revenue deficiency for gas
6 operations.

7 **Dr. Chun K. Chang**, Regulatory Consultant in Pricing and Cost of Service for
8 PSE, presents PSE's electric and gas temperature adjustment methodologies and
9 results used to develop the pro forma electric and gas sales for the rate test year for
10 this proceeding—October 1, 2015, through September 30, 2016.

11 **Mr. John J. Spanos**, Senior Vice President for Gannett Fleming Valuation and
12 Rate Consultants, LLC, sponsors the depreciation study performed for PSE,
13 which sets forth the calculated annual depreciation accrual rates by account as of
14 September 30, 2016, for all electric, gas and common plant.

15 **Mr. Jon A. Piliaris**, Manager, Pricing and Cost of Service for PSE, presents,
16 among other things, (i) PSE's pro forma revenue from electric and natural gas
17 operations; (ii) PSE's cost of service study and PSE's proposed rate spread and
18 rate design for electric and natural gas service; (iii) an evaluation of PSE's electric
19 and gas decoupling mechanisms, along with proposed changes to these
20 mechanisms; and (iv) the proposed cost allocation and rate design for PSE's
21 Electric Cost Recovery Mechanism.