

**Exhibit No. MPP-2
Dockets UE-090704 and UG-090705
Witness: Michael P. Parvinen**

**BEFORE THE WASHINGTON STATE
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

DOCKET UE-090704

DOCKET UG-090705

EXHIBIT TO TESTIMONY OF

MICHAEL P. PARVINEN

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Contested/Uncontested Adjustments and Staff Responsibility

November 17, 2009

<u>Adjustment Number</u>	<u>Adjustment Description</u>	<u>Responsible Staff Witness</u>
Uncontested Adjustments		
10.01	Temperature Normalization	Novak
10.04	Federal Income Tax	Breda
10.05	Tax Benefit of Pro Forma Interest	Foisy
10.12	Pass Through Revenue and Expenses	Foisy
10.13	Bad Debts	Breda
10.16	Excise Tax and Filing Fee	LaRue
10.18	Montana Electric Energy Tax	Foisy
10.20	SFAS 133	Schooley
10.21	Rate Case Expense	Foisy
10.22	Deferred Gain/Loss on Property Sales	Foisy
10.24	Pension Plan	Schooley
10.28	Incentive Pay	Huang
10.29	Merger Savings	Martin
10.30	Storm Damage	Martin
10.32	Depreciation Study	LaRue
10.35	Fleet Vehicles	Foisy
Contested Adjustments		
10.02	General Revenues	Schooley
10.03	Power Cost	Buckley/Breda
10.06	Hopkins Ridge Infill Project	Breda
10.07	Wild Horse Expansion Project	Breda
10.08	Mint Farm Energy Center	Breda
10.09	Sumas Cogeneration Station	Breda
10.10	Whitehorn Generating Station	Breda
10.11	Baker Hydroelectric Project Relicensing	Breda
10.14	Miscellaneous Operating Expense and Ratebase	Foisy
10.15	Property Tax	Foisy
10.17	Director and Officer Insurance	LaRue
10.19	Interest on Customer Deposits	Martin
10.23	Property & Liability Insurance	Schooley
10.25	Wage Increase	Huang
10.26	Investment Plan	Huang
10.27	Employee Insurance	Huang
10.31	Regulatory Assets	Martin
10.33	Fredonia Power Plant	Breda
10.34	Amortization of Mint Farm Deferred Cost	Martin
10.36	Net Interest due to IRS	Martin
10.37	Production Adjustment	Parvinen
10.38	Amort. Wild Horse Expansion Deferred Costs	Martin

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