

# EXHIBIT LIST

Docket Nos. UG-040640, et al.

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>SETTLEMENT</b>				
1	Jointly Sponsored by All Parties	A*	12/13/04	Partial Settlement Agreement (Rate Spread and Rate Design)
2	Joelle Steward, Donald Schoenbeck, Kevin C. Higgins, James A Heidell, and Jim Lazar	A*	12/13/04	Joint Testimony of Joelle Steward, Donald Schoenbeck, Kevin C. Higgins, James A Heidell, and Jim Lazar in Support of the Rate Spread and Rate Design Settlement
<b>BENCH EXHIBITS</b>				
3	Bench	A	12/13/04	Rosenberg, Robert G., <i>Changing Capital Structures for Changing Times</i> , <u>Public Utilities Fortnightly</u> , December 2004, pp. 28-31
4C	Bench	A	12/16/04	Staff's Response to Bench Request No. 1 PSE's Response to Bench Request No. 1
5	Bench	A	12/16/04	Staff's Response to Bench Request No. 2 PSE's Response to Bench Request No. 2
6	Bench	A	12/16/04	PSE's Response to Bench Request No. 3
7	Bench	A	12/16/04	PSE's Response to Bench Request No. 4
8	Bench	A	12/16/04	Staff's Response to Bench Request No. 5
9	Bench	A	12/16/04	PSE's Response to Bench Request No. 6
10	Public Counsel			Public Comments
11	Bench	A	12/16/04	Response to Bench Request No. 7 (update to Dr. Dubin's analysis for latest 3 mos. available)
12HC	Bench	A	12/16/04	Response to Bench Request No. 8
13	Bench	A	12/16/04	Staff's Response to Bench Request No. 9 (update/modification to Dr. Mariam's gas cost analysis)

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PSE Witnesses				
<b>Stephen P. Reynolds</b>				
51	Stephen P. Reynolds	A	12/13/04	SPR-1T: Prefiled Direct Testimony
52	Stephen P. Reynolds	A	12/13/04	SPR-2: Professional Qualifications
53	Stephen P. Reynolds	A	12/13/04	SPR-3T: Prefiled Rebuttal Testimony
<b>Cross-Examination Exhibits</b>				
54	Staff	A	12/13/04	Puget Energy 2003 Annual Report (Selected Pages)
55C	Staff	A	12/13/04	PSE Response to Staff DR 291
56	<i>See Story</i>			
57	<i>See Gaines</i>			
58		A	12/16/04	PSE Response to Record Requisition
<b>Eric M. Markell</b>				
61C	Eric M. Markell	A*	12/15/04	EMM-1CT: Prefiled Direct Testimony
62	Eric M. Markell	A*	12/15/04	EMM-2: Professional Qualifications
63	Eric M. Markell	A*	12/15/04	EMM-3: Adjusted Cumulative Need for New Energy Resources
64	Eric M. Markell	A*	12/15/04	EMM-4: PSE Gas Customer – Gross Demand and Gas Supply Requirements
65	Eric M. Markell	A*	12/15/04	EMM-5: PSE's Power Supply Portfolio
66C	Eric M. Markell	A*	12/15/04	EMM-6CT: Prefiled Rebuttal Testimony
67C	Eric M. Markell	A*	12/15/04	EMM-7C: 2004 All-Source RFP Short Listed Proposals
68C	Eric M. Markell	A*	12/15/04	EMM-8C: Potential Range of Monthly Capital Costs Associated with Resource Acquisitions
<b>Cross-Examination Exhibits</b>				
<b>Julia M. Ryan</b>				
71	Julia M. Ryan	A	12/16/04	JMR-1T: Prefiled Direct Testimony
72	Julia M. Ryan	A	12/16/04	JMR-2: Professional Qualifications
73	Julia M. Ryan	A	12/16/04	JMR-3: PSE's Energy Risk Management Strategies
74C	Julia M. Ryan	A	12/16/04	JMR-4C: PSE Credit Approved Power Counterparties

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75	Julia M. Ryan	A	12/16/04	JMR-5: Counterparties below investment grade and/or filed for bankruptcy
76C	Julia M. Ryan	A	12/16/04	JMR-6C: Power Suppliers Credit Ratings
77C	Julia M. Ryan	A	12/16/04	JMR-7C: Financial Counterparties with and without ratings triggers
78HC	Julia M. Ryan	A	12/16/04	JMR-8HC: Physical Credit Limits Extended to PSE by Counterparty Gas Credit Increase
79	Julia M. Ryan	A	12/16/04	JMR-9: Summary Description of the Aurora Model and Modificatinos Specific to PSE
80	Julia M. Ryan	A	12/16/04	JMR-10: GRC Power Cost Projections Rate Year AURORA + Non-AURORA Power Costs
81	Julia M. Ryan	A	12/16/04	JMR-11: GRC Power cost projections vs PCORC power cost projections
82C	Julia M. Ryan	A	12/16/04	JMR-12CT: Prefiled Rebuttal Testimony
83C	Julia M. Ryan	A	12/16/04	JMR-13C: PSE Response to Staff DR 173
84C	Julia M. Ryan	A	12/16/04	JMR-14C: Analysis of Hedging Benefits
85HC	Julia M. Ryan	A	12/16/04	JMR-15HC: Physical Credit Limits Extended to PSE by Counterparty Gas Credit Increase
86C	Julia M. Ryan	A	12/16/04	JMR-16C: PSE Hedging Scenarios
87	Julia M. Ryan	A	12/16/04	JMR-17: S&P Publication: Analyzing the Liquidity Adequacy of U.S. Energy Marketing and Trading Operations
88C	Julia M. Ryan	A	12/16/04	JMR-18C: November 1, 2004 Estimates of Price Risk Management
89C	Julia M. Ryan	A	12/16/04	JMR-19C: Credit Approved Power Counterparties Physical
90C	Julia M. Ryan	A	12/16/04	JMR-20C: Power Suppliers Credit Ratings
91C	Julia M. Ryan	A	12/16/04	JMR-21C: Financial Counterparties w/ and w/o Ratings Triggers
92	Julia M. Ryan	A	12/16/04	JMR-22: GRC Power Cost Projections Rate Year AURORA + Non-AURORA Power Costs
93	Julia M. Ryan	A	12/16/04	JMR-23: GRC Power Cost Projections Reconciliations Rate Year AURORA + Non-AURORA Power Costs

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94C	Julia M. Ryan	A	12/16/04	JMR-24C: Winter 05/06 Peaking Capacity Costs
95C	Julia M. Ryan	A	12/16/04	JMR-25C: Update on Winter Peaking Capacity Purchases
96C	Julia M. Ryan	A	12/16/04	JMR-26C: Winter 2004-2005: Transmission Assessment for Extreme Peak Planning
107 (see 97-106 below)	Julia M. Ryan	A	12/16/04	JMR-27: Supplemental Exhibit: BPA Settlement Proposal
<b>Cross-Examination Exhibits</b>				
97C	ICNU	A	12/16/04	PSE Response to ICNU DR 9.01
98C	ICNU	A	12/16/04	PSE First Revised Response to ICNU DR 9.01
99	ICNU	A	12/16/04	PSE Response to ICNU DR 9.02
100	ICNU	A	12/16/04	PSE First Revised Response to ICNU DR 9.02
101	ICNU	A	12/16/04	Workpaper, Julia M. Ryan, p. 006
102C	ICNU	A	12/16/04	Workpaper, Julia M. Ryan, p. 080
103C	ICNU	A	12/16/04	Spreadsheet regarding CT Oil Burn
104	Staff	A	12/16/04	PSE Response to Staff Data Request No. 215
105	Staff	A	12/16/04	PSE Response to Staff Data Request No. 220
106	Staff	A	12/16/04	PSE Response to Staff Data Request No. 222
(107) See Ryan above				
108		A	12/16/04	PSE Response to ICNU Record Requisition
<b>Jeffrey A. Dubin</b>				
111	Jeffrey A. Dubin	A	12/15/04	JAD-1T: Prefiled Direct Testimony
112	Jeffrey A. Dubin	A	12/15/04	JAD-2: Curriculum Vitae
113	Jeffrey A. Dubin	A	12/15/04	JAD-3: Puget's Average Hourly Generation in Mid-Columbia and Westside (60 Years)
114	Jeffrey A. Dubin	A	12/15/04	JAD-4: Puget's Average Hourly Generation in Mid-Columbia and Westside (40 Years)
115	Jeffrey A. Dubin	A	12/15/04	JAD-5: Columbia River Basin Map
116	Jeffrey A. Dubin	A	12/15/04	JAD-6: Time Plots of Total Generation and Grand Coulee Flow
117	Jeffrey A. Dubin	A	12/15/04	JAD-7: Frequency Distribution for Puget Generation (60 Years)

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118	Jeffrey A. Dubin	A	12/15/04	JAD-8: 70-Year Data of Grand Coulee Flows
119	Jeffrey A. Dubin	A	12/15/04	JAD-9: Generation Forecasts: Constant (60 Years)
120	Jeffrey A. Dubin	A	12/15/04	JAD-10: Generation Forecasts: ARIMA 100 (60 years)
121	Jeffrey A. Dubin	A	12/15/04	JAD-11: Generation Forecasts: ARIMA 202 (60 years)
122	Jeffrey A. Dubin	A	12/15/04	JAD-12: Generation Forecasts: ARIMA 100 Shift (60 years)
123	Jeffrey A. Dubin	A	12/15/04	JAD-13: Generation Forecasts: ARIMA 202 Shift (60 years)
124	Jeffrey A. Dubin	A	12/15/04	JAD-14: Estimated Cost Difference Based on ARIMA Models and 60 Year Period
125	Jeffrey A. Dubin	A	12/15/04	JAD-15T: Prefiled Rebuttal Testimony
126	Jeffrey A. Dubin	A	12/15/04	JAD-16: Regressions of Henry Hub Spot Prices on Individual Average Forward Strips
127	Jeffrey A. Dubin	A	12/15/04	JAD-17: Regressions of Henry Hub Spot Prices on Individual Average Forward Strips (Excluding Intercept)
<b>Cross-Examination Exhibits</b>				
128	Staff	A	12/15/04	PSE Response to Staff DR 293 with Attachment, "The Efficiency of Natural Gas Futures Markets"
129	Staff	A	12/15/04	Staff Response to PSE DR 43
<b>Susan McLain</b>				
131C	Susan McLain	A*	12/14/04	SML-1CT: Prefiled Direct Testimony
132	Susan McLain	A*	12/14/04	SML-2: Professional Qualifications
133	Susan McLain	A*	12/14/04	SML-3: SQI#8 – Customer Satisfaction with Gas Field Services
134	Susan McLain	A*	12/14/04	SML-4: SQI#7 – Average Gas Emergency Response Time
135	Susan McLain	A*	12/14/04	SML-5: SQI#\$ - Non-Storm Electric Outage Frequency (SAIFI)
136	Susan McLain	A*	12/14/04	SML-6: T&D Capital Expenditures by Energy, by Category

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137	Susan McLain	A*	12/14/04	SML-7: Repaired Leaks on PSE's Cast Iron Main System
138	Susan McLain	A*	12/14/04	SML-8: Treewatch Program Report May 1, 2003
139	Susan McLain	A*	12/14/04	SML-9T: Prefiled Rebuttal Testimony
140	Susan McLain	A*	12/14/04	SML-10: Staff Response to PSE DR 58
141	Susan McLain	A*	12/14/04	SML-11: Comparison of Storm Cost Deferral Methodologies
<b>Cross-Examination Exhibits</b>				
142	Staff	A*	12/14/04	Attachment to Staff Response to PSE DR 58
<b>Bertrand A. Valdman</b>				
151	Bertrand A. Valdman	A	12/13/04	BAV-1T: Prefiled Direct Testimony
152	Bertrand A. Valdman	A	12/13/04	BAV-2: Professional Qualifications
153	Bertrand A. Valdman	A	12/13/04	BAV-3: Composite Exhibit including multiple statistical and financial reports by third parties
154	Bertrand A. Valdman	A	12/13/04	BAV-4: Prefiled Rebuttal Testimony
<b>Cross-Examination Exhibits</b>				
155	Public Counsel	A	12/13/04	PSE Response to Public Counsel DR No. 54
156	Public Counsel	A	12/13/04	PSE Response to Public Counsel DR No. 161
157	Public Counsel	A	12/13/04	PSE Response to Public Counsel DR No. 162
158	Public Counsel	A	12/13/04	PSE Response to Public Counsel DR No. 164
159	Public Counsel	A	12/13/04	PSE Response to Public Counsel DR No. 167
160	Public Counsel	A	12/13/04	PSE Response to Public Counsel DR No. 169
161	Public Counsel	A	12/13/04	PSE Response to Public Counsel DR No. 170
162	Public Counsel	A	12/13/04	PSE Response to Public Counsel DR No. 172
163	Public Counsel	A	12/13/04	PSE Response to Public Counsel DR No. 174
164	Public Counsel	A	12/13/04	PSE Response to Public Counsel DR No. 217
165	Public Counsel	A	12/13/04	PSE Response to Public Counsel DR No. 175
166	Public Counsel	A	12/13/04	PSE Response to Public Counsel DR No. 177

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167	Public Counsel	A	12/13/04	PSE Value Line, November 12, 2004.
168	Staff	A	12/13/04	US Treasury Bill Financial Literature
169	PSE	A	12/13/04	Brealey, Richard A. and Myers, Stewart C., <i>Principles of Corporate Finance</i> , Third Edition, pp. 161, 173, 198
170	PSE	A	12/13/04	Copeland, Tom; Koller, Tim; and Murrin, Jack, <i>Valuation: Measuring and Managing the Value of Companies</i> , pp. 190-197
501	PSE	A	12/13/04	Yahoo! Finance web pages (2), 12/11/2004, Analysts' Estimates re Puget Energy Inc.
<b>Donald E. Gaines</b>				
171C	Donald E. Gaines	A	12/14/04	DEG-1CT: Prefiled Direct Testimony
172	Donald E. Gaines	A	12/14/04	DEG-2: Professional Qualifications
173	Donald E. Gaines	A	12/14/04	DEG-3: Standard&Poor's " <i>Buy Versus Build</i> ": Debt Aspects of Purchased-Power Agreements (May 8, 2003)
174	Donald E. Gaines	A	12/14/04	DEG-4: Summary of Rate Cases Decided Between 01/01/2003 and 02/23/2004
175	Donald E. Gaines	A	12/14/04	DEG-5: Standard&Poor's <u>Corporate Ratings Criteria</u>
176	Donald E. Gaines	A	12/14/04	DEG-6: Roger A. Morin, <u>Regulatory Finance: Utilities' Cost of Capital</u> (1994)
177	Donald E. Gaines	A	12/14/04	DEG-7: Financial Targets
178C	Donald E. Gaines	A	12/14/04	DEG-8C: Utility Capital Structure Proposed Cost of Capital and Rate of Return
179C	Donald E. Gaines	A	12/14/04	DEG-9CT: Prefiled Rebuttal Testimony
180	Donald E. Gaines	A	12/14/04	DEG-10: Public Counsel Response to PSE DR 77
181C	Donald E. Gaines	A	12/14/04	DEG-11C: Utility Capital Structure Cost of Capital and Rate of Return As of February 28, 2006
182	Donald E. Gaines	A	12/14/04	DEG-12: Summary of Rate Cases Decided Between 1/1/2003 and 6/30/2004
183	Donald E. Gaines	A	12/14/04	DEG-13: Decision Cited by Stephen G. Hill in Exhibit No. __ (SGH-1T) at 5 n.1
184	Donald E. Gaines	A	12/14/04	DEG-14: PSE Response to Staff DR 223
185	Donald E. Gaines	A	12/14/04	DEG-15: Cost & Benefit of Improved Credit Rating
186	Donald E. Gaines	A	12/14/04	DEG-16: Issuer and/or Bond Ratings

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187	Donald E. Gaines	A	12/14/04	DEG-17: PSE Form 10K for fiscal year ended December 31, 2003
<b>Cross-Examination Exhibits</b>				
188	Public Counsel	A	12/14/04	PSE Response to Public Counsel DR No. 03
189	Public Counsel	A	12/14/04	PSE Response to Public Counsel DR Nos. 07 and 63
190	Public Counsel	A	12/14/04	PSE Response to Public Counsel DR No. 35
191	Public Counsel	A	12/14/04	PSE Response to Public Counsel DR No. 36
192C	Public Counsel	A	12/14/04	PSE Response to Public Counsel DR No. 44 (excerpt)
193	Public Counsel	A	12/14/04	PSE Response to Public Counsel DR No. 62
194	Public Counsel	A	12/14/04	PSE Response to Public Counsel DR No. 71
195	Public Counsel	A	12/14/04	PSE Response to Public Counsel DR No. 220
196	Public Counsel	A	12/14/04	PSE Response to Public Counsel DR No. 221
197	Public Counsel	A	12/14/04	PSE Response to Public Counsel DR No. 227
198	Staff	A	12/14/04	PSE Response to Staff Data Request No. 217
199	Staff	A	12/14/04	PSE Response to Staff Data Request No. 218
200	Staff	A	12/14/04	PSE Response to Staff Data Request No. 221
57 ( <i>moved from Reynolds</i> )	Staff	A	12/14/04	PSE Response to Staff DR 275
<b>Charles J. Cicchetti</b>				
201	Charles J. Cicchetti	A	12/13/04	CJC-1T: Prefiled Direct Testimony
202	Charles J. Cicchetti	A	12/13/04	CJC-2: Curriculum Vitae
203	Charles J. Cicchetti	A	12/13/04	CJC-3: Current Standard&Poor's Credit Ratings for Utilities (March 2004)
204	Charles J. Cicchetti	A	12/13/04	CJC-4: Monthly Average Stock Prices for Puget Sound Energy
205	Charles J. Cicchetti	A	12/13/04	CJC-5: DCF Analysis
206C	Charles J. Cicchetti	A	12/13/04	CJC-6CT: Prefiled Rebuttal Testimony
207	Charles J. Cicchetti	A	12/13/04	CJC-7: Capital Spending and Cost "Drivers" for PSE and U.S. Gas Distribution Industry: Growth Rates
208	Charles J. Cicchetti	A	12/13/04	CJC-8: Total Electric Capital Spending and Cost "Drivers" for PSE and U.S. Power Industry: Growth Rates



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209	<b>Charles J. Cicchetti</b>	<b>A</b>	12/13/04	<b>CJC-9: <i>Public Utilities Fortnightly, The FERC's Discounted Cash Flow: A Compromise in the Wrong Direction</i></b>
<b>Cross-Examination Exhibits</b>				
210	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel DR No. 179
211	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel DR No. 181
212	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel DR No. 185
213	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel DR No. 186
214	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel DR No. 188
215	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel DR No. 192
216	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel DR No. 195
217	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel DR No. 197
218	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel DR No. 199
219	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel DR No. 201
220	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel DR No. 202
221	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel DR No. 203
222	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel DR No. 204
223	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel DR No. 206
224	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel Data Request No. 208
225	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel Data Request No. 209
226	Public Counsel	<b>A</b>	12/13/04	PSE Response to Public Counsel Data Request No. 214
227	Public Counsel [supplemented by PSE]]	<b>A</b>	12/16/04	Rebuttal Testimony of Charles J. Cicchetti, Ph.D, Kansas Corporation Commission Docket No. 01-WSRE-436-RTS
228	Public Counsel	<b>A</b>	12/13/04	Bonds Online, Reuters Investment Service, December 6
<b>John H. Story</b>				
231	<b>John H. Story</b>	<b>A</b>	12/15/04	<b>JHS-1T: Prefiled Direct Testimony</b>
232	<b>John H. Story</b>	<b>A</b>	12/15/04	<b>JHS-2: Professional Qualifications</b>
233C	<b>John H. Story</b>	<b>A</b>	12/15/04	<b>JHS-E3C: PSE-Electric Results of Operations for the 12 months ended September 30, 2003</b>
234C	<b>John H. Story</b>	<b>A</b>	12/15/04	<b>JHS-4C: Exhibit A-1 Power Cost Rate</b>

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235	John H. Story	A	12/15/04	JHS-5: PSE General Rate Case Docket Nos. UE-011570 and UG-011571 – Settlement Terms for the Power Cost Adjustment Mechanism
236	John H. Story	A	12/15/04	JHS-6T: Supplemental Direct Testimony
237C	John H. Story	A	12/15/04	JHS-7CT: Prefiled Rebuttal Testimony
238C	John H. Story	A	12/15/04	JHS-8C: Results of Operations for the 12 Months Ended 9/30/2003
239	John H. Story	A	12/15/04	JHS-9: Electric General Rate Increase-Electric
240C	John H. Story	A	12/15/04	JHS-10C: PSE Response to ICNU DR 06.12
241C	John H. Story	A	12/15/04	JHS-11C: Exhibit A-1 Power Cost Rate
<b>Cross-Examination Exhibits</b>				
242	ICNU	N/O		<i>PSE Response to ICNU DR 2.18</i>
243	ICNU	N/O		<i>PSE Response to ICNU DR 2.19</i>
244	ICNU	N/O		<i>PSE Response to ICNU DR 2.20</i>
245	ICNU	N/O		<i>PSE Response to ICNU DR 2.21</i>
246C	ICNU	N/O		<i>PSE Response to ICNU DR 5.01</i>
247C	ICNU	A	12/15/04	<i>PSE Response to ICNU DR 5.02</i>
248C	ICNU	N/O		<i>PSE Response to ICNU DR 6.12 (excerpt)</i>
249	ICNU	A	12/15/04	<i>PSE – Outside Services Summary confidentiality waived 12/14/04</i>
250	Staff	N/O		<b>Order No. 01 in Docket No. UE-041846 (CanWest Accounting Order)</b>
251C	Staff	A	12/15/04	<b>PSE Response to Staff DR 314</b>
56 ( <i>moved from Reynolds</i> )	Staff	A	12/15/04	<b>PSE Response to Staff DR 303</b>
<b>Barbara A. Luscier</b>				
261	Barbara A. Luscier	A*	12/14/04	<b>BAL-1T: Prefiled Direct Testimony</b>
262	Barbara A. Luscier	A*	12/14/04	<b>BAL-2: Professional Qualifications</b>
263	Barbara A. Luscier	A*	12/14/04	<b>BAL-G3: PSE-Gas Results of Operations For the 12 Months Ended September 30, 2003</b>
264	Barbara A. Luscier	A*	12/14/04	<b>BAL-4T: Prefiled Rebuttal Testimony</b>

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265	Barbara A. Luscier	A*	12/14/04	BAL-G5: Statement of Operating Income and Adjustments for the 12 Months Ended 9/30/2003 Restating and Pro Forma Adjustments
266	Barbara A. Luscier	A*	12/14/04	BAL-G6: General Rate Increase-Gas
<b>Cross-Examination Exhibits</b>				
267	Staff	A*	12/14/04	Rebuttal Workpaper Pages 22 and 24.1 (Gas Wage Adjustment 2.13)
<b>James A. Heidell</b>				
271	James A. Heidell	A	12/14/04	JAH-1T: Prefiled Direct Testimony
272	James A. Heidell	A	12/14/04	JAH-2: Curriculum Vitae
273	James A. Heidell	A	12/14/04	JAH-3: Effect of Temperature Normalization
274	James A. Heidell	A	12/14/04	JAH-4: PSE Proforma and Proposed Revenue 12 Months Ended 9/30/ 2003
275	James A. Heidell	A	12/14/04	JAH-5: Tariff Sheets
276	James A. Heidell	A	12/14/04	JAH-6: Current Design Electric Schedule 7
277	James A. Heidell	A	12/14/04	JAH-7: Declining Residential Consumption
278	James A. Heidell	A	12/14/04	JAH-8: PSE – Gas Rate Spread and Rate Design 12 Months Ended 9/30/ 2003
279	James A. Heidell	A	12/14/04	JAH-9: Tariff Sheets
280	James A. Heidell	A	12/14/04	JAH-10: Current Design Gas Schedule 23
281	James A. Heidell	A	12/14/04	JAH-11T: Supplemental Prefiled Direct Testimony
282	James A. Heidell	A	12/14/04	JAH-12: PSE Proforma and Proposed Revenue 12 Months Ended September 30, 2003 [taking PCORC order no. 14 into account (Docket No. UE-031725)]
283	James A. Heidell	A	12/14/04	JAH-13: Tariffed Rate Components Revised to Reflect PCORC Order No. 14 (Docket No. UE-031725)
284	James A. Heidell	A	12/14/04	JAH-14: Prefiled Rebuttal Testimony
285	James A. Heidell	A	12/14/04	JAH-15: Use Per Customer per Public Counsel Assertions
286	James A. Heidell	A	12/14/04	JAH-16: Least Cost Plan April 30, 2003
287	James A. Heidell	A	12/14/04	JAH-17: Electric Consumption for New Customers

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Docket Nos. UG-040640, et al.

288	James A. Heidell	A	12/14/04	JAH-18: A look at Residential Energy Consumption in 1997
289	James A. Heidell	A	12/14/04	JAH-19: Rate Spread Summary
290	James A. Heidell	A	12/14/04	JAH-20: Rate Spread Modified Parity Increase
291	James A. Heidell	A	12/14/04	JAH-21: Declining Residential Consumption
292	James A. Heidell	A	12/14/04	JAH-22: Comparison of Schedule 25 Rate Proposals
293	James A. Heidell	A	12/14/04	JAH-23: Pro Forma and Proposed Revenue Summary
294	James A. Heidell	A	12/14/04	JAH-24: Revised Natural Gas Rate Spread Proposal
295	James A. Heidell	A	12/14/04	JAH-25: Revised Natural Gas Rate Design
296	James A. Heidell	A	12/14/04	JAH-26: Gas Rate 57 and 87 Customer Impacts
297	James A. Heidell	A	12/14/04	JAH-27: Public Counsel Response to PSE DR 12
298	James A. Heidell	A	12/14/04	JAH-28: Public Counsel Response to PSE DR 4
299	James A. Heidell	A	12/14/04	JAH-29T: Prefiled Testimony Adopting the Prefiled Testimonies of Colleen E. Paulson (Exhibit No. ___ (CEP-1T) and Exhibit No. ___ (CEP-11T)) and all supporting exhibits (Exhibit No. ___ (CEP-3) through and Exhibit No. ___ (CEP-10) and Exhibit No. ___ (CEP-12) through Exhibit No. ___ (CEP-15)) as Mr. Heidell's own
300	NOT USED			
301	<del>Colleen E. Paulson</del> (Note: Adopted by Heidell)	A	12/14/04	CEP-1T: Prefiled Direct Testimony
302	<del>Colleen E. Paulson</del>	A	12/14/04	CEP-2: Professional Qualifications
303	<del>Colleen E. Paulson</del>	A	12/14/04	CEP-3: PSE Summary Results of Gas Operations Excludes Revenue Deficiency and Includes Gas Costs

## EXHIBIT LIST

Docket Nos. UG-040640, et al.

304	<del>Colleen E. Paulson</del>	A	12/14/04	CEP-4: PSE Allocaton of Gas Operating Revenue (ncludes Revenue Deficiency and Excludes Gas Costs)
305	<del>Colleen E. Paulson</del>	A	12/14/04	CEP-5: PSE Gas Load Characteristics 12 Months Ended September 30, 2003
306	<del>Colleen E. Paulson</del>	A	12/14/04	CEP-6: PSE – Gas Reconciliation of Total Booked Revenues 12 Months Ended September 30, 2003
307	<del>Colleen E. Paulson</del>	A	12/14/04	CEP-7: PSE – Gas Summary of Present and Pro Forma Revenues by Rate Schedule 12 Months Ended September 30, 2003
308	<del>Colleen E. Paulson</del>	A	12/14/04	CEP-8: PSE Electric Cost of Service Company Proposed Summary of Operations
309	<del>Colleen E. Paulson</del>	A	12/14/04	CEP-9: PSE Electric Cost of Service Commission Basis Summary Results of Operations
310	<del>Colleen E. Paulson</del>	A	12/14/04	CEP-10: PSE Electric Cost of Service Derivation of Peak Credit
311	<del>Colleen E. Paulson</del>	A	12/14/04	CEP-11T: Prefiled Rebuttal Testimony
312	<del>Colleen E. Paulson</del>	A	12/14/04	CEP-12: Electric Cost of Service Derivation of Peak Credit
313	<del>Colleen E. Paulson</del>	A	12/14/04	CEP-13: Electric Cost of Service Company Proposed Summary of Operations
314	<del>Colleen E. Paulson</del>	A	12/14/04	CEP-14: Summary Results of Gas Operations (Excludes Revenue Deficiency and Includes Gas Costs)
315	<del>Colleen E. Paulson</del>	A	12/14/04	CEP-15: Allocation of Gas Operating Revenue (Includes Revenue Deficiency and Excludes Gas Costs)
<b>Cross-Examination Exhibits</b>				
<b>Karl Karzmar</b>				
321	Karl Karzmar	A*	12/14/04	KRK-1T: Prefiled Rebuttal Testimony
322	Karl Karzmar	A*	12/14/04	KRK-2: Witness Qualifications
323	Karl Karzmar	A*	12/14/04	KRK-3: Docket Nos. UE-011570 and UG-011571—Joint Testimony of R.J. Amen, M. Lott, J. Lazar, D. Schoenbeck in Support of Rate Spread and Rate Design Settlement

## EXHIBIT LIST

Docket Nos. UG-040640, et al.

324	Karl Karzmar	A*	12/14/04	KRK-4: PSE's Response to Staff DR 193
<b>Cross-Examination Exhibits</b>				
<b>Michelle N. Clements (adopted by Thomas Hunt)</b>				
331	Thomas Hunt	A	12/14/04	TH-1T: Prefiled Testimony Adopting the Prefiled Rebuttal Testimony of Michelle N. Clements (Exhibit No. __ (MNC-1T)) all supporting exhibits (Exhibit No. __ (MNC-3) and Exhibit No. __ (MNC-4)) as Mr. Hunt's own
332	Thomas Hunt	A	12/14/04	TH-2: Witness Qualifications
333	<del>Michelle N. Clements</del>	A	12/14/04	MNC-1T: Prefiled Rebuttal Testimony
334	<del>Michelle N. Clements</del>	A	12/14/04	MNC-2: Witness Qualifications
335	<del>Michelle N. Clements</del>	A	12/14/04	MNC-3: 2004 Goals & Incentive Plan
336	<del>Michelle N. Clements</del>	A	12/14/04	MNC-4: Summary of Forecast Salary Increase for 2005
<b>Cross-Examination Exhibits</b>				
337	Staff	A	12/14/04	Workpaper Page 2 (Electric Miscellaneous Operating Expense Adjustment 2.10)
<b>PUBLIC COUNSEL, ENERGY PROJECT, and A.W.I.S.H.</b>				
<b>Jim Lazar</b>				
341	Jim Lazar	A*	12/13/04	JL-1T: Prefiled Response Testimony
342	Jim Lazar	A*	12/13/04	JL-2: Professional Qualifications
343	Jim Lazar	A*	12/13/04	JL-3: Cost of Service Analysis for the Electric and Natural Gas Industries—Historical Review of WUTC Decisions 1978-2004
344	Jim Lazar	A*	12/13/04	JL-4a: Unbundling the Cost of Capital
345	Jim Lazar	A*	12/13/04	JL-4b: Standard and Poor's 6/2/2004 Research Report: New Business Profile Scores Assigned for U.S. Utility and Power Companies; Financial Guidelines Revised
346	Jim Lazar	A*	12/13/04	JL-5: Electric COS: Adjust Revenue to Cost Ratios
347	Jim Lazar	A*	12/13/04	JL-6: Electric Rate Design (Residential)
348	Jim Lazar	A*	12/13/04	JL-7: Gas COS: Adjust Revenue to Cost Ratios

## EXHIBIT LIST

Docket Nos. UG-040640, et al.

Cross-Examination Exhibits				
<b>Stephen G. Hill</b>				
351	Stephen G. Hill	A	12/14/04	SGH-1T: Prefiled Response Testimony
352	Stephen G. Hill	A	12/14/04	SGH-2: Professional Qualifications
353	Stephen G. Hill	A	12/14/04	SGH-3: Determinants of Long-Term Sustainable Growth
354	Stephen G. Hill	A	12/14/04	SGH-4: Sample Company Growth Rate Analysis
355	Stephen G. Hill	A	12/14/04	SGH-5: Corroborateve Equity Capital Cost Estimation Methods
356	Stephen G. Hill	A	12/14/04	SGH-6: Graph Moody's A-Rated Utility Bond Yields
357	Stephen G. Hill	A	12/14/04	SGH-7: Recent Historical Capital Structure
358	Stephen G. Hill	A	12/14/04	SGH-8: Electric Utility Sample Group Selection
359	Stephen G. Hill	A	12/14/04	SGH-9: DCF Growth Rate Parameters
360	Stephen G. Hill	A	12/14/04	SGH-10: DCF Growth Rates
361	Stephen G. Hill	A	12/14/04	SGH-11: Stock Price, Dividends, Yields
362	Stephen G. Hill	A	12/14/04	SGH-12: DCF Cost of Equity Capital
363	Stephen G. Hill	A	12/14/04	SGH-13: CAPM Cost of Equity Capital
364	Stephen G. Hill	A	12/14/04	SGH-14: Proof
365	Stephen G. Hill	A	12/14/04	SGH-15: Modified Earnings-Price Ratio Analysis
366	Stephen G. Hill	A	12/14/04	SGH-16: Market-to-Book Ratio Analysis
367	Stephen G. Hill	A	12/14/04	SGH-17: Leverage/Beta Adjustment to Company's Cost of Capital
368	Stephen G. Hill	A	12/14/04	SGH-18: Overall Cost of Capital
Cross-Examination Exhibits				
369	PSE	A	12/14/04	SGH-1X: PSE DR No. 49 to Public Counsel
370	PSE	A	12/14/04	SGH-2X: PSE DR No. 76 to Public Counsel
ICNU (and separately for NWIGU and CMS)				
Donald W. Schoenbeck				
371HC	Donald W. Schoenbeck	A	12/16/04	DWS-1HCT: Prefiled Response Testimony on Behalf of ICNU
372	Donald W. Schoenbeck	A	12/16/04	DWS-2: Witness Qualifications

## EXHIBIT LIST

Docket Nos. UG-040640, et al.

373C	Donald W. Schoenbeck	A	12/16/04	DWS-3C: Nymex Henry Hub and Sumas Market Gas Prices
374C	Donald W. Schoenbeck	A	12/16/04	DWS-4C: PSE Response to ICNU DR 4.01
375C	Donald W. Schoenbeck	A	12/16/04	DWS-5C: PSE Response to Staff DR 173
376	Donald W. Schoenbeck	A	12/16/04	DWS-6: PSE Response to Staff DR 220
377C	Donald W. Schoenbeck	A	12/16/04	DWS-7C: PSE Peaking Cost Calculation
378C	Donald W. Schoenbeck	A	12/16/04	DWS-8C: PSE Response to ICNU DR 3.13
379C	Donald W. Schoenbeck	A	12/16/04	DWS-9C: May 1, 2003 Risk Management Committee Presentation
380C	Donald W. Schoenbeck	A	12/16/04	DWS-10C: May 1, 2003 Risk Management Committee Meeting Minutes
381C	Donald W. Schoenbeck	A	12/16/04	DWS-11C: PSE Backward Looking Assessment of Winter 2003-2004
382C	Donald W. Schoenbeck	A	12/16/04	DWS-12C: PSE Response to ICNU DRs 6.07, 6.05, and 6.03
383	Donald W. Schoenbeck	A	12/16/04	DWS-13: PSE Supplemental Response to ICNU DR 1.03
384C	Donald W. Schoenbeck	A	12/16/04	DWS-14C: Attachment F to PSE Response to ICNU DR 6.12
385	Donald W. Schoenbeck	A	12/16/04	DWS-15: Staff Open Meeting Memo Re PCORC Regulatory Expense in WUTC Docket No. UE-031471
386	Donald W. Schoenbeck	A	12/16/04	DWS-16: Proposed Schedule 40 Tariff Sheets
387	Donald W. Schoenbeck	A	12/16/04	DWS-17: Cross Answering Testimony
388	Donald W. Schoenbeck	A*	12/13/04	DWS-1T[sic]: Prefiled Response Testimony on Behalf of NWIGU and Cost Management Services Inc.
N/A	Duplicate of 372			<del>DWS-2[sic]: Witness Qualifications</del>
389	Donald W. Schoenbeck	A*	12/13/04	DWS-1T[sic]: Cross-Answering Testimony on Behalf of NWIGU and Cost Management Services Inc.
<b>Cross-Examination Exhibits</b>				
390	PSE	A	12/16/04	DWS-1X: ICNU's Response to PSE's DR No. 7
391	PSE	A	12/16/04	DWS-2X: ICNU's Response to PSE's DR No. 8



## EXHIBIT LIST

Docket Nos. UG-040640, et al.

392	<b>PSE</b> (duplicate of Exhibit No. 107)			<del>DWS-3X: Bonneville Power Administration's 2006-07 Transmission Rate Case Settlement Agreement dated Dec. 6, 2004</del>
<b>NWIGU</b>				
<b>Thomas S. Yarborough</b>				
401	Thomas S. Yarborough	A*	12/13/04	<b>TSY-1T: Prefiled Response Testimony</b>
402	Thomas S. Yarborough	A*	12/13/04	<b>TSY-2: Professional Qualifications</b>
<b>Cross-Examination Exhibits</b>				
<b>CMS</b>				
<b>Theodore S. Lehmann</b>				
403	Theodore S. Lehmann	A*	12/13/04	<b>TL-1T: Prefiled Response Testimony</b>
404	Theodore S. Lehmann	A*	12/13/04	<b>TL-2: Professional Qualifications</b>
405	Theodore S. Lehmann	A*	12/13/04	<b>TL-3: PSE's Standard Form of Service Agreement</b>
406	Theodore S. Lehmann	A*	12/13/04	<b>TL-4: Schedule T to Northwest Natural Gas Co. Tariff WN U-6</b>
<b>Cross-Examination Exhibits</b>				
<b>NW Energy Coalition</b>				
<b>Steven D. Weiss</b>				
407	Steven D. Weiss	A*	12/13/04	<b>SDW-1T: Prefiled Response Testimony</b>
408	Steven D. Weiss	A*	12/13/04	<b>SDW-2: Correspondence dated June 11, 1992, from Paul Curl, Secretary, WUTC to Mr. Julian Ajello, California PUC</b>
409	Steven D. Weiss	A*	12/13/04	<b>SDW-3: Excerpt from Weston, Fredrick, et al., <u>Charging for Distribution Utility Services: Issues in Rate Design</u>, 12/2000</b>
<b>Cross-Examination Exhibits</b>				
<b>Seattle Steam Company</b>				
<b>James G. Young</b>				
410	James G. Young	A*	12/13/04	<b>JGY-1T: Prefiled Response Testimony</b>
411	James G. Young	A*	12/13/04	<b>JGY-2: Current Parity Ratios and Proposed Revenue to Revenue Requirement Ratios</b>
412	James G. Young	A*	12/13/04	<b>JGY-3T: Cross-Answering Testimony</b>

## EXHIBIT LIST

Docket Nos. UG-040640, et al.

Cross-Examination Exhibits				
Kroger Company				
Kevin C. Higgins				
413	Kevin C. Higgins	A*	12/13/04	KCH-1T: Prefiled Response Testimony
414	Kevin C. Higgins	A*	12/13/04	KCH-2: Calculation of Peak Credit Using 100% of CT Capital and Fixed O&M Costs
415	Kevin C. Higgins	A*	12/13/04	KCH-3: Cost of Service Results Using 21% Peak Credit Applied to PSE Proposed Revenue Requirement
416	Kevin C. Higgins	A*	12/13/04	KCH-4: Comparison of Demand & Energy Related Costs versus Demand-Related Revenues (for Schedules 25 & 26)
417	Kevin C. Higgins	A*	12/13/04	KCH-5: Kroger Proposal for Rate Schedule 25 Design
418	Kevin C. Higgins	A*	12/13/04	KCH-6T: Cross-Answering Testimony
419	Kevin C. Higgins	A*	12/13/04	KCH-7: PSE Response to Staff DR 259
Cross-Examination Exhibits				
Commission Staff				
James M. Russell				
421	James M. Russell	A	12/16/04	JMR-1T: Prefiled Response Testimony
422C	James M. Russell	A	12/16/04	JMR-2C: Summary Results of Operations and Revenue Requirement--Electric
423C	James M. Russell	A	12/16/04	JMR-3C: Restating and Pro Forma Adjustment Calculations
424	James M. Russell	A	12/16/04	JMR-4: UE-032043 White River Accounting Petition
425	James M. Russell	A	12/16/04	JMR-5: UE-031471 PCORC Accounting Petition
426	James M. Russell	A	12/16/04	JMR-6: PCA Baseline Rate
427	James M. Russell	A	12/16/04	JMR-7: Gas Cost of Service
Cross-Examination Exhibits				
428	PSE	A	12/16/04	JMR-1X: PSE DR No. 58 to WUTC Staff
429	PSE	A	12/16/04	JMR-2X: Excerpts from Fifth Supp. Order, WUTC v. PSE, U-80-10

## EXHIBIT LIST

Docket Nos. UG-040640, et al.

430	PSE	A	12/16/04	JMR-3X: Excerpts from Eleventh Supp. Order, WUTC v. PSE, UE-921262
431	PSE	A	12/16/04	JMR-4X: Excerpts from Testimony of WUTC Staff Witness Thomas E. Schooley in UE-921262
432	PSE	A	12/16/04	JMR-5X: Excerpts from Third Supp. Order, WUTC v. PSE, U-89-2688-T
433	PSE	A	12/16/04	JMR-6X: Excerpts from WUTC Staff Brief in U-89-2688-T
434	PSE	A	12/16/04	JMR-7X: Excerpts from Rebuttal Testimony of PSE Witness John Story in U-89-2688-T
435	PSE	A	12/16/04	JMR-8X: Excerpts from Direct Testimony of PSE Witness John Story in U-89-2688-T
436	ICNU	N/O		20 <sup>th</sup> Supplemental Order in Docket No. UE-920433
<b>Michael P. Parvinen</b>				
441	Michael P. Parvinen	A	12/16/04	MPP-1T: Prefiled Response Testimony
442	Michael P. Parvinen	A	12/16/04	MPP-2: Summary Results of Operations and Revenue Requirement--Gas
443	Michael P. Parvinen	A	12/16/04	MPP-3: Restating and Pro Forma Adjustments
444	Michael P. Parvinen	A	12/16/04	MPP-4: Allowance for Working Capital
<b>Cross-Examination Exhibits</b>				
<b>Yohannes K.G. Mariam</b>				
451	Yohannes K.G. Mariam	A	12/15/04	YKGM-1T: Prefiled Response Testimony
452	Yohannes K.G. Mariam	A	12/15/04	YKGM-2: Net Power Cost Adjustment with 50-year Streamflow Only
453	Yohannes K.G. Mariam	A	12/15/04	YKGM-3: Staff Electric Weather Normalization Recommendations (Docket No. UE-031725)
454	Yohannes K.G. Mariam	A	12/15/04	YKGM-4: Streamflow Statistical Analyses
455	Yohannes K.G. Mariam	A	12/15/04	YKGM-5: Streamflow Publications
456	Yohannes K.G. Mariam	A	12/15/04	YKGM-6: Natural Gas Forward Price Statistical Analyses
457	Yohannes K.G. Mariam	A	12/15/04	YKGM-7: Three-Month Rolling Average Natural Gas Price

## EXHIBIT LIST

Docket Nos. UG-040640, et al.

458	Yohannes K.G. Mariam	A	12/15/04	YKGM-8: EIA Natural Gas Price Forecast (2005-2006)
459	Yohannes K.G. Mariam	A	12/15/04	YKGM-9: Net Power Cost Adjustment with Natural Gas Price and 50-year Streamflow
460	Yohannes K.G. Mariam	A	12/15/04	YKGM-10: Net Power Cost Adjustment with Natural Gas and Coal Price and 50-Year Streamflow
461	Yohannes K.G. Mariam	A	12/15/04	YKGM-11: PSE Proposed Wheeling Charge Increase
462	Yohannes K.G. Mariam	A	12/15/04	YKGM-12: Net Power Cost Adjustment with Natural Gas and Coal Prices, and 50-year Streamflow, and Wheeling Discharge Allowance
463	Yohannes K.G. Mariam	A	12/15/04	YKGM-13: Natural Gas Weather Normalization
<b>Cross-Examination Exhibits</b>				
464	PSE	A	12/15/04	Staff Response to PSE DR 40
465	PSE	A	12/15/04	Staff Response to PSE DR 41
466	PSE	A	12/15/04	Staff Response to PSE DR 42
<b>Douglas Kilpatrick</b>				
471	Douglas Kilpatrick	A	12/14/04	DEK-1T: Prefiled Response Testimony
472	Douglas Kilpatrick	A	12/14/04	DEK-2: PSE Storm and Catastrophic Storm Days vs. IEEE Major Event Days
473	Douglas Kilpatrick	A	12/14/04	DEK-3: PSE Company-wide SAIDI Considering all storm events and ith MED's removed
474	Douglas Kilpatrick	A	12/14/04	DEK-4: PSE Company-wide SAIDI -- Current vs. IEEE methods
<b>Cross-Examination Exhibits</b>				
<b>John L. Wilson</b>				
481	John W. Wilson	A	12/14/04	JLW-1T: Prefiled Response Testimony
482	John W. Wilson	A	12/14/04	JWW -2: Interest Rates
483	John W. Wilson	A	12/14/04	JWW -3: The Discounted Cash Flow Model
484	John W. Wilson	A	12/14/04	JWW -4: DCF Cost of Equity Indications
485	John W. Wilson	A	12/14/04	JWW -5: Fundamental DCF Indications

## EXHIBIT LIST

Docket Nos. UG-040640, et al.

486	John W. Wilson	A	12/14/04	JWW -6: Capital Asset Pricing Model
487	John W. Wilson	A	12/14/04	JWW -7: Comparative Risk Indications
488	John W. Wilson	A	12/14/04	JWW -8: Comparable Expected Market Earnings Rates
489	John W. Wilson	A	12/14/04	JWW -9: Summary of Cost of Common Equity Return Indications
490	John W. Wilson	A	12/14/04	JWW-10: PSE Recommended Capital Structure and Rate of Return Analysis
<b>Cross-Examination Exhibits</b>				
<b>Joelle R. Steward</b>				
491	Joelle R. Steward	A*	12/13/04	JRS-1T: Prefiled Response Testimony
492	Joelle R. Steward	A*	12/13/04	JRS-2: Electric Customer Class Parity
493	Joelle R. Steward	A*	12/13/04	JRS-3: Electric Rate Spread
494	Joelle R. Steward	A*	12/13/04	JRS-4: PSE Response to Public Counsel DR 114
495	Joelle R. Steward	A*	12/13/04	JRS-5: Calculation of Electric Residential Rate Block Differential
496	Joelle R. Steward	A*	12/13/04	JRS-6: Electric Residential Rate Design
497	Joelle R. Steward	A*	12/13/04	JRS-7: Natural Gas Rate Spread
498	Joelle R. Steward	A*	12/13/04	JRS-8T: Cross-Answering Testimony
499	Joelle R. Steward	A*	12/13/04	JRS-9: Electric-Derivation of Peak Credit-Staff Corrections to Exhibit No. ___(CEP)-10
500	Joelle R. Steward	A*	12/13/04	JRS-10: Demand Related Revenues to Costs
<b>Cross-Examination Exhibits</b>				

\* Admitted by stipulation.