**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**

**Revised December 11, 2009**

Puget Sound Energy Exhibit No. MPP-2

Docket UE-090704/UG-090705 Page 1 of 2

Contested/Uncontested Adjustments and Staff Responsibility Revised 12/11/09

Electric

Adjustment Adjustment Responsible

Number Description Staff Witness

Uncontested Adjustments

10.01 Temperature Normalization Novak

10.04 Federal Income Tax Kermode

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

Puget Sound Energy Exhibit No. MPP-2

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Contested/Uncontested Adjustments and Staff Responsibility

Natural Gas

Adjustment Adjustment Responsible

Number Description Staff Witness

Uncontested Adjustments

9.01 Temperature Normalization Novak

Kermode

9.05 Tax Benefit of Pro Forma Interest Foisy

9.06 Depreciation Study LaRue

9.07 Pass Through Revenue and Expenses Foisy

9.08 Bad Debts Breda

9.11 Excise Tax and Filing Fee LaRue

9.14 Rate Case Expense Foisy

9.15 Deferred Gain/Loss on Property Sales Foisy

9.17 Pension Plan Schooley

9.21 Incentive Pay Huang

9.22 Merger Savings Martin

9.23 Fleet Vehicles Foisy

Contested Adjustments

9.02 General Revenues Schooley

9.03 Net Interest due to IRS Martin

9.09 Miscellaneous Operating Expense and Ratebase Foisy

9.10 Property Tax Foisy

9.12 Director and Officer Insurance LaRue

9.13 Interest on Customer Deposits Martin

9.16 Property & Liability Insurance Schooley

9.18 Wage Increase Huang

9.19 Investment Plan Huang

9.20 Employee Insurance Huang