

**EXHIBIT LIST –REMAND PHASE**  
**Dockets UE-121697 and UG-121705 (consolidated),**  
**and UE-130037 and UG-130038 (consolidated)**

SGH-21T				Cross-Answering Testimony to Staff Witness Parcell and ICNU witness Gorman
SGH-22				Parcell Selected DCF Range
<b>CROSS-EXAMINATION EXHIBITS</b>				
SGH-_____	Staff			Staff Response to Public Counsel Data Request 2 (24 pages)
SGH-_____	Staff			Staff Response to Public Counsel Data Request 4 (1 page)
<b>ICNU and NWIGU</b>				
<b>Michael C. Deen, Consultant</b>				
MCD-1T	Staff	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	Staff	A	5/16/13	Witness Qualifications
MCD-3	PSE	A	5/16/13	Excerpt of D. Reynolds Deposition Transcript
MCD-4	PSE	A	5/16/13	Excerpt of T. Schooley Deposition Transcript
MCD-5	Staff ICNU	A	5/16/13	Regulatory Assistance Project, Revenue Regulation and Decoupling-A Guide to Theory and Application (June 2011)
MCD-6	PSE	A	5/16/13	Lesh, Pamela G., <i>Rate Impacts and Key Design Elements of Gas and Electric Utility Decoupling: A Comprehensive Review</i> (Excerpt) (October 2009)
MCD-7	PSE Staff	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
MCD-8T	Staff	A	5/16/13	Prefiled Response Testimony Testimony addressing overall merits of Multiparty Settlement vis-à-vis natural gas customers
MCD-9	Staff			Witness Qualifications
<b>Michael P. Gorman, Consultant</b>				
MPG-1T	PSE Staff Public Counsel ICNU			Prefiled Response Testimony proposing adjustments to return on equity (50 basis point reduction), cost of debt and 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