

EXHIBIT LIST –REMAND PHASE
Dockets UE-121697 and UG-121705 (consolidated),
and UE-130137 and UG-130138 (consolidated)

NOTE: Highlighted exhibits are from the 2013 hearing record.

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
BENCH EXHIBITS				
B-1		A		Public Comment Exhibit
B-2	Public Counsel Staff ICNU	A	5/16/13	Testimony of Ken Elgin in PSE’s General Rate Case, Dockets UE-111048/UG-111049, Exhibit KLE-1T, December 7, 2011.
B-3	Staff	A	5/23/13	PSE Response to Bench Request 1
B-4	PSE Staff	A	5/23/13	PSE Response to Bench Request 2
B-6	PSE Staff	A	6/4/13	Regulatory Research Associates, Regulatory Focus, Major Rate Case Decisions—January-March 2013 (April 10, 2013)
STIPULATION EXHIBITS				
S-1	Multiple parties	A	5/16/13	Multiparty Settlement Re: Coal Transition PPA and Other Pending Dockets” (Stipulation) filed on March 22, 2013
S-2	Staff	A	5/16/13	The Energy Project's Joinder in the Multiparty Settlement Re: Coal Transition PPA and Other Pending Dockets
S-3	Staff	A	5/16/13	The Northwest Industrial Gas Users' Joinder in the Multiparty Settlement Re: Coal Transition PPA and Other Pending Dockets
PSE WITNESSES				
Katherine J. Barnard, Director Revenue Requirements and Regulatory Compliance, PSE				
KJB-1T	PSE Staff	A	5/16/13	Prefiled Direct Testimony re calculation of K-factors
KJB-2	PSE Staff	A	5/16/13	Witness Qualifications
KJB-3	PSE Staff Public Counsel	A	5/16/13	Annual Growth Rate Based on GRC Compliance Filing Workpapers-Electric Operations
KJB-4	PSE Staff Public Counsel	A	5/16/13	K-Factor Calculations
KJB-5	Staff PSE	A	5/16/13	Non-Production Plant-6/2012 Actual and Forecasts for 12/2013-12/2015
*Barnard Testimony for ERF Dockets (UE-130137 and UG-130138) only				

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KJB-1T*	Staff	A	5/16/13	Prefiled Direct Testimony updating electric and natural gas costs and describing property tax tracker
KJB-2*	Staff	A	5/16/13	Witness Qualifications
KJB-3*	Staff	A	5/16/13	Electric Results of Operations Summary; Electric Revenue Requirement
KJB-4*	Staff	A	5/16/13	Gas Results of Operations Summary; Gas Revenue Requirement
KJB-5*	Staff	A	5/16/13	Electric Results of Operations Detailed Adjustments
KJB-6*	Staff	A	5/16/13	Gas Results of Operations Detailed Adjustments
KJB-11T	PSE Staff	A	5/16/13	Prefiled Rebuttal Testimony
KJB-16	Staff PSE	A	5/16/13	Puget Sound Energy K-Factor Calculation Based on Per Customer Escalation Rates
KJB-17	Staff	A	5/16/13	Puget Sound Energy Incremental Ratebase Supported by Customer Growth
Tom DeBoer, Director, Federal and State Regulatory Affairs, PSE				
TAD-1T	PSE	A	5/16/13	Prefiled Direct Testimony providing “a high level overview” of PSE/NWEC’s original decoupling proposal in these dockets
TAD-2	PSE	A	5/16/13	Witness Qualifications
Daniel A. Doyle, Senior Vice President and Chief Financial Officer, PSE				
DAD-1T	PSE Staff	A	5/16/13	Prefiled Rebuttal Testimony
DAD-2	PSE Staff	A	5/16/13	Witness Qualifications
DAD-3	PSE Staff	A	5/16/13	Average Authorized ROE and Equity Share in Capital Structure for the Operating Utilities In ICNU’s Proposed Proxy Group
DAD-4T	Daniel A. Doyle, for PSE	A	2/13/15	Direct Testimony-Remand Phase
DAD-5		A	2/13/15	Comparison of Earnings Sharing Level and Opportunity to Earn Authorized Return on Equity
DAD-6		A	2/13/15	Decoupling Deferrals July 2013-June 2014
DAD-7		A	2/13/15	Effects of Weather on PSE Decoupling Deferrals

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DAD-8T		A	2/13/15	Rebuttal Testimony
DAD-9		A	2/13/15	PSE Response to ICNU DR 027
DAD-10		A	2/13/15	Combined Electric and Gas Operations- Multiple Regression Analysis of Historical Net Income
DAD-11		A	2/13/15	Combined Electric and Gas Operations- Multiple Regression Analysis of Historical Cash Flow
DAD-12		A	2/13/15	Impact of ROE on the Lack of an Earnings Sharing Dead Band (Using Electric as an Example)
CROSS-EXAMINATION EXHIBITS				
DAD-13 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 119
DAD-14 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 120 (Without Attachment A)
Jeffrey A. Dubin, Consultant				
JAD-1T	Jeffrey A. Dubin, for PSE	A	2/13/15	Remand Rebuttal Testimony responding to Public Counsel and ICNU Witness Adolph
JAD-2		A	2/13/15	Qualifications
CROSS-EXAMINATION EXHIBITS				
JAD-3CX	Public Counsel	A	2/13/15	PSE Response to Public Counsel DR 095
Kenneth S. Johnson, Director, Rates and Regulatory Affairs, PSE				
KSJ-1T	PSE	A	5/16/13	Prefiled Rebuttal Testimony
KSJ-2	PSE	A	5/16/13	Witness Qualifications
Brandon J. Lohse, Treasurer, PSE				
BJL-1T	Brandon J. Lohse, for PSE	A	2/13/15	Prefiled Direct Testimony describing PSE’s existing capital structure and overall rate of return as of 12 months ended March 31, 2013
BJL-2		A	2/13/15	Professional Qualifications
BJL-3		A	2/13/15	Utility Capital Structure Cost of Capital and Rates of Return for Rate Year, May 2012- April 2013
BJL-4		A	2/13/15	Utility Capital Structure Cost of Capital and Rates of Return for 12 Months Ended March 31, 2013

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BJL-5		A	2/13/15	Utility Capital Structure Cost of Capital and Rates of Return for 12 Months Ended September 30, 2014
BJL-6		A	2/13/15	Rate Case History-Nationwide Rate Cases 2013 and 2014
BJL-7		A	2/13/15	PSE Bonds Maturing
CROSS-EXAMINATION EXHIBITS				
Roger A. Morin, Consultant				
RAM-1T	Roger A. Morin, for PSE	A	2/13/15	Remand Direct Testimony re cost of capital
RAM-2		A	2/13/15	Professional Qualifications
RAM-3		A	2/13/15	CAPM, Empirical CAPM Discussion Paper
RAM-4		A	2/13/15	DCF Analysis Using Value Line Growth Rates (First Half of 2013)
RAM-5		A	2/13/15	DCF Analysis Using Analysts' Growth Forecasts (First Half of 2013)
RAM-6		A	2/13/15	Beta Estimates, Combination Electric and Gas Utilities (First Half of 2013)
RAM-7		A	2/13/15	MRP Calculations Using Value Line Database (First Half of 2013)
RAM-8		A	2/13/15	Utility Industry Historical Risk Premium (First Half of 2013)
RAM-9		A	2/13/15	Allowed Risk Premium, Electric Utility Industry (First Half of 2013)
RAM-10		A	2/13/15	Combination Electric and Gas Utilities DCF Analysis Using Value Line Growth Rates (Second Half of 2014)
RAM-11		A	2/13/15	Combination Electric and Gas Utilities DCF Analysis Using Analysts' Growth Rates (Second Half of 2014)
RAM-12		A	2/13/15	Beta Estimates, Combination Electric and Gas Utilities (Second Half of 2014)
RAM-13		A	2/13/15	MRP Calculations Market Index(Second Half of 2014)
RAM-14		A	2/13/15	Utility Industry Historical Risk Premium (Second Half of 2014)
RAM-15		A	2/13/15	Allowed Risk Premium, Electric Utility Industry (Second Half of 2014)

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RAM-16T		A	2/13/15	Remand Rebuttal Testimony
RAM-17		A	2/13/15	Gross Domestic Product 1984-2013
CROSS-EXAMINATION EXHIBITS				
RAM-18 CX	Public Counsel	A	2/13/15	Rebuttal Testimony of Roger A. Morin, Ph.D. on behalf Hawaiian Electric Company, Inc., HECO-No. 2008-0083
RAM-19 CX	Public Counsel	A	2/13/15	Morin update to Cost of Capital Testimony, Exhibit 7 HECO – No. 2008-0083 (Schedules not included)
RAM-20 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 084
RAM-21 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 085
RAM-22 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 089 (Attachment A Included)
RAM-23 CX	Public Counsel	A	2/13/15	Direct and Rebuttal Testimony, Cascade GRC 2006, Docket UG-060256 (Attachments Omitted)
RAM-24 CX	ICNU	A	2/13/15	Excerpt of Order No. 15556 in DC Pepco Rate Case, Docket No. 1053 (Sept. 28, 2009)
RAM-25 CX	ICNU	A	2/13/15	Excerpt of Dr. Morin Direct Testimony in DC Pepco Rate Case, Docket No. 1053
RAM-26 CX	ICNU	A	2/13/15	Excerpt of Dr. Morin Rebuttal Testimony in DC Pepco Rate Case, Docket No. 1053
RAM-27 CX	ICNU	A	2/13/15	NV Energy-MidAmerican Merger Announcement
Jon A. Piliaris, Manager of Pricing and Cost of Service, PSE				
JAP-1T	PSE	A	5/16/13	Prefiled Direct Testimony presenting details of proposed decoupling mechanisms, as filed October 26, 2012
JAP-2	PSE	A	5/16/13	Witness Qualifications
JAP-8T	PSE Staff	A	5/16/13	Prefiled Supplemental Direct Testimony presenting proposed changes to the joint decoupling proposal originally filed in October 2012
JAP-9	PSE Staff	A	5/16/13	Detailed Description of Electric Revenue Decoupling Mechanism
JAP-10	PSE Staff	A	5/16/13	Detailed Description of Gas Revenue Decoupling Mechanism
JAP-13	PSE Staff	A	5/16/13	Electric Earnings Test

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JAP-14	Staff	A	5/16/13	Development of Annual Allowed Delivery Revenue Per Customer-Electric (Exclusive of Related Property Taxes)
JAP-15	Staff	A	5/16/13	Development of Annual Allowed Delivery Revenue Per Customer-Natural Gas (Exclusive of Related Property Taxes)
JAP-16	Staff	A	5/16/13	Development of Monthly Allowed Delivery Revenue Per Customer-Electric
JAP-17	Staff	A	5/16/13	Development of Annual Allowed Delivery Revenue Per Customer-Natural Gas
JAP-18	PSE Staff	A	5/16/13	Development of Delivery Cost Energy Rate and Schedule 139 Rate-Electric—Rate Year May 1, 2013 – April 30,2014
JAP-19	PSE Staff	A	5/16/13	Development of Delivery Cost Energy Rate and Schedule 139 Rate-Natural Gas—Rate Year May 1, 2013 – April 30,2014
JAP-24T	PSE	A	5/16/13	Prefiled Rebuttal Testimony
JAP-26 X	PSE	A	5/16/13	PSE’s Response to Public Counsel Data Request No. 22 (Including Attachments A and B)
Michael J. Vilbert, Consultant				
MJV-1T	Michael J. Vilbert, for PSE	A	2/13/15	Remand Direct Testimony re empirical evidence of decoupling vis-à-vis cost of capital
MJV-2		A	2/13/15	Professional Qualifications
MJV-3		A	2/13/15	Decoupling Decisions and the Reduction in the Allowed Return on Equity – Gas and Electric
MJV-4		A	2/13/15	Time Pattern of Deductions in Electric Decoupling Decisions
MJV-5		A	2/13/15	Time Pattern of Deductions in Gas Decoupling Decisions
MJV-6		A	2/13/15	Trends in the Annual Growth Rate of Total Electricity Use by U.S. Residential and Commercial Customers, 1950 - 2010
MJV-7		A	2/13/15	Trends in the Annual Growth Rate of Total Natural Gas Use by U.S. Residential and Commercial Customers, 1950 - 2010
MJV-8		A	2/13/15	Range of States with Decoupling Policies for the Gas LDCs
MJV-9		A	2/13/15	Trend in the Decoupling Indexes of the Gas Holding Companies
MJV-10		A	2/13/15	Statistical Results of the Gas LDC Decoupling Model

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MJV-11		A	2/13/15	Range of States with Decoupling Policies for Electric Industry
MJV-12		A	2/13/15	Statistical Results of the Electric Decoupling Model
MJV-13		A	2/13/15	Statistical Results of the Electric Decoupling Model for Period Ended 4Q2012
MJV-14		A	2/13/15	Three Groups of Innovative Ratemaking Policies
MJV-15		A	2/13/15	True-up Decoupling and Fixed Variable Rates in the Sample
MJV-16		A	2/13/15	Frequency of Second Group of Innovative Rate Policies
MJV-17		A	2/13/15	Fuel and Purchased Power Adjustment Clauses in the Sample
MJV-18T		A	2/13/15	Remand Rebuttal Testimony
MJV-19		A	2/13/15	The Brattle Group – Development of Decoupling Impact Studies for the Natural Gas LDC and Electric Utility Industries
MJV-20		A	2/13/15	The Brattle Group – Development of Decoupling Studies for the Natural Gas LDC and Electric Utility Industries
MJV-21		A	2/13/15	Gas LDC Sample – Percentage of Regulated Assets
CROSS-EXAMINATION EXHIBITS				
MJV-22 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 049 (Attachment B Excerpt)
MJV- 23 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 052
MJV-24 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 055
MJV-25 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 056
MJV-26 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 057 (Attachments A and B Included)
MJV-27 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 059
MJV-28 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 060
MJV-29 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 061
MJV-30 CX	Public Counsel	A	2/13/15	PSE’s Revised Response to PC Data Request No. 063
MJV-31 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 066
MJV-32 CX	Public Counsel	A	2/13/15	PSE’s Response to PC Data Request No. 067
MJV-33C CX	Public Counsel			PSE’s Response to PC Data Request No. 70 Attachment B Excerpts: Brattle Sample Selection Electric Study March 2014 Non-

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				Protected, Tab ROE and Electric Battle Sample Section Protected 2014, Tab ROE Multistage Matrix
MJV-34 CX	Public Counsel	A	2/13/15	PSE's Response to PC Data Request No. 096
MJV-35 CX	Public Counsel	A	2/13/15	PSE's Response to PC Data Request No. 107 (Attachment A Omitted)
MJV-36 CX	Public Counsel	A	2/13/15	PSE's Response to PC Data Request No. 108
MJV-37 CX	Public Counsel	A	2/13/15	PSE's Response to PC Data Request No. 110 (Attachment A Omitted)
MJV-38 CX	Public Counsel	A	2/13/15	Vilbert Direct Workpapers Gas Brattle Sample Selection (PSE) (11.05/2014).xlsx, tab MS_ROE
MJV-39 CX	Public Counsel	A	2/13/15	Brattle Group/Vilbert Decoupling Studies
MJV-40 CX	ICNU	A	2/13/15	Excerpt of Avista 2014 Rate Case Order 05, Docket Nos. UE-140188 / UG-140189
MJV-41 CX	ICNU	A	2/13/15	Excerpt of Minnesota PUC Order in CenterPoint Rate Case, Docket Nos. G-008/GR-13-316 (June 9, 2014)
MJV-42 CX	ICNU	A	2/13/15	Excerpt of Indiana Utility Regulatory Commission Order in Vectren Rate Case, Cause No. 43839 (Apr. 27, 2011)
MJV-43 CX	ICNU	A	2/13/15	Excerpt of Wisconsin PSC Order, Docket No. 6690-UR-122 (Dec. 18, 2013)
MJV-44 CX	ICNU	A	2/13/15	Excerpt of Duke Energy 2013 Form 10-K
MJV-45 CX	ICNU	A	2/13/15	Excerpt of Northeast Utilities 2013 Form 10-K
MJV-46 CX	ICNU	A	2/13/15	PSE Responses to ICNU Data Request Nos. 2.19 – 2.22
MJV-47 CX	ICNU	A	2/13/15	PSE First Revised Response to ICNU Data Request No. 2.23 and complete Attachment A.
MJV-48 CX	ICNU	A	2/13/15	PSE Responses to ICNU Data Request Nos. 28 – 29 and complete Attachment A to DR 29.
MJV-49 CX	ICNU	A	2/13/15	PSE Response to ICNU Data Request No. 26
MJV-50 CX	ICNU	A	2/13/15	Attachment A to PSE Response to Public Counsel Data Request No. 69 (two page chart)
NWEC WITNESSES				
Ralph Cavanagh, Natural Resources Defense Council				
RCC-1T	PSE Staff	A	5/16/13	Prefiled Direct Testimony supporting petition (focusing on changes from NWEC proposal in Dockets UE-111048 and UG-111049)

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RCC-2T	PSE Staff	A	5/16/13	Prefiled Direct Testimony in Dockets UE-111048 and UG-111049
RCC-3T	PSE Staff	A	5/16/13	Prefiled Supplemental Direct Testimony supporting revised petition (filed March 4, 2013) (focusing on changes from PSE/NWEC initial proposal in this proceeding)
RCC-4T	PSE Staff	A	5/16/13	Prefiled Rebuttal Testimony
RCC-5	PSE Staff	A	5/16/13	Morgan, Pamela, <u>A Decade of Decoupling for US Energy Utilities: Rate Impacts, Designs, and Observations</u>
RCC-6T	Ralph C. Cavanagh, for NWEC	A	2/13/15	Remand Rebuttal Testimony
CROSS-EXAMINATION EXHIBITS				
Nancy Hirsch, Policy Director, NWEC				
NH-1T	PSE	A	5/16/13	Prefiled Direct Testimony supporting multiparty settlement re decoupling and Coal Transition PPA
NH-2T	PSE	A	5/16/13	Prefiled Rebuttal Testimony
CROSS-EXAMINATION EXHIBITS				
COMMISSION STAFF WITNESSES				
David C. Parcell, Consultant				
DCP-1T		A	2/13/15	Remand Response Testimony
DCP-2		A	2/13/15	Qualifications
DCP-3		A	2/13/15	PSE History of Credit Ratings
DCP-4		A	2/13/15	PSE Capital Structure Ratios
DCP-5		A	2/13/15	AUS Utility Reports Electric Utility Groups Average Common Equity Ratios
DCP-6		A	2/13/15	Proxy Companies Basis for Selection
DCP-7		A	2/13/15	Proxy Companies DCF Cost Rate
DCP-8		A	2/13/15	Standard & Poor's 500 Composite Risk Premiums
DCP-9		A	2/13/15	Proxy Companies CAPM Cost Rates
DCP-10		A	2/13/15	Proxy Companies Rates of Return on Average Common Equity and Market-to-Book Ratios

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DCP-11		A	2/13/15	Standard & Poor’s 500 Composite Returns on Equity and Market-to-Book Ratios
DCP-12		A	2/13/15	Risk Indicators
DCP-13		A	2/13/15	Allowed Return on Equity and Common Equity Ratios for Electric Utilities in 2012 and 2013
CROSS-EXAMINATION EXHIBITS				
DCP-14 CX	Public Counsel	A	2/13/15	Staff’s Response to PC Data Request No. 2 (Attachment Included)
DCP-15 CX	Public Counsel	A	2/13/15	Staff’s Supplemental Response to PC Data Request No. 2 (Excerpt of Attachments)
DCP-16 CX	Public Counsel	A	2/13/15	2006 Cascade GRC UG-060256 Testimony of Staff Witness David Parcell
DCP-17 CX	Public Counsel	A	2/13/15	2014 PacifiCorp GRC UE-140762 Testimony of Staff Witness David Parcell
DCP-18 CX	ICNU	A	2/13/15	Moody’s Report on Puget Energy and Puget Sound Energy (Jan. 30, 2014)
DCP-19 CX	ICNU	A	2/13/15	Excerpt of Hearing Transcript in 2014 PacifiCorp General Rate Case, Docket Nos. UE-140762 <i>et al.</i> (Dec. 16, 2014)
DCP-20 CX	ICNU	A	2/13/15	Excerpt of Parcell Direct Testimony in Delmarva Rate Case, Delaware PSC, Docket No. 12-546 (June 3, 2013)
DCP-21 CX	ICNU	A	2/13/15	Excerpt of Direct Testimony in PacifiCorp General Rate Case, Docket Nos. UE-140762 <i>et al.</i> (Oct. 10, 2014)
Deborah J. Reynolds, Assistant Director of Conservation and Energy Planning in the Regulatory Services Division, UTC				
DJR-1T	PSE Staff ICNU	A	5/16/13	Prefiled Direct Testimony Supporting PSE/NWEC Petition for Decoupling
CROSS-EXAMINATION EXHIBITS				
Thomas E. Schooley, Assistant Director - Energy Regulation, Regulatory Services Division, UTC				
TES-1T	PSE Staff			Prefiled Direct Testimony in support of Multiparty Settlement
TES-2	PSE Staff			Correspondence Between Governor’s Office and UTC Chairman
TES-3	PSE Staff			Comparison of Rate Changes to Earned Returns at PSE for 2005 through 2011

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TES-4T	PSE Staff Public Counsel ICNU			Prefiled Rebuttal Testimony
TES-5	PSE Staff			Comparison of Rate Changes to Earned Returns at PSE
TES-6T	Thomas E. Schooley, for Staff	A	2/13/15	Remand Response Testimony
TES-7		A	2/13/15	Thurston County Superior Court Transcript of Oral Argument on Petitions for Judicial Review of Order 07
TES-8		A	2/13/15	Comparison of Rate Changes to Earned Returns at PSE for 2005 - 2013
CROSS-EXAMINATION EXHIBITS				
TES-6 X	PSE Public Counsel			Excerpt from the Deposition of Thomas Schooley, pp. 59-61
TES-7 X	PSE Public Counsel			Excerpt from the Deposition of Thomas Schooley, pp. 45-47
TES-8X	PSE	A	5/16/13	Puget Sound Energy, Inc.’s Annual “Commission Basis” Results of Operations for the 12-month period ended December 31, 2012
TES-9 CX	Public Counsel	A	2/13/15	Staff’s Response to PC Data Request No. 14
TES-10 CX	Public Counsel	A	2/13/15	Staff’s Response to PC Data Request No. 15
TES-11 CX	Public Counsel	¹	2/13/15	2014 Avista Rate Case UE-140188 Testimony of Staff Witness Kenneth L. Elgin
PUBLIC COUNSEL and ICNU				
Christopher A. Adolph, Consultant				
CAA-1T	Christopher A. Adolph, for Public Counsel and ICNU	A	2/13/15	Remand Response Testimony
CAA-2		A	2/13/15	Qualifications
CROSS-EXAMINATION EXHIBITS				
PUBLIC COUNSEL				
James R. Dittmer, Consultant				
JRD-1T	Public Counsel Staff ICNU	A	5/16/13	Prefiled Response Testimony re ERF, Decoupling and Rate Plan (K-factor), and alternative proposal re Rate Plan

¹ Received as an offer of proof at TR. 753:14-755:11.

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JRD-2	Public Counsel Staff ICNU	A	5/16/13	Witness Qualifications
JRD-3	Public Counsel Staff ICNU	A	5/16/13	PSE Projected Schedule 139 Decoupling with K-Factor Revenues
JRD-4	Public Counsel ICNU	A	5/16/13	Comparison of PSE and Public Counsel ERF Revenue Requirement Deficiency (Electric)
JRD-5	Public Counsel ICNU	A	5/16/13	Comparison of PSE and Public Counsel ERF Revenue Requirement Deficiency (Gas)
JRD-6C	Public Counsel ICNU	A	5/16/13	PSE Response to Public Counsel DR 032(Dockets UE-130137 & UG-130138) (Confidential) and Public Counsel Calculated Growth in Regulatory ADIT)
Stephen G. Hill, Consultant				
SGH-1T	PSE Staff Public Counsel ICNU			Prefiled Response Testimony proposing 50 basis point risk adjustment to return on equity and an additional 30 basis point reduction to reflect changes in capital market since May 2012 conclusion of Dockets UE-111048/UG-111049
SGH-2Tr	Stephen G. Hill for Public Counsel	A	2/13/15	Remand Response Testimony-Estimating PSE Cost of Equity during the first half of 2013, prior to 6/25/2013; responding to PSE Direct Testimony-Remand Phase (Revised 12/9/14)
SGH-3		A	2/13/15	Sustainable Growth
SGH-4		A	2/13/15	PSE Electric Utility Sample Group Selection
SGH-5		A	2/13/15	PSE DCF Growth Rate Parameters
SGH-6		A	2/13/15	PSE DCF Growth Rates
SGH-7r		A	2/13/15	Individual Sample Company Growth Rate Analyses (Revised 12/9/14)
SGH-8		A	2/13/15	PSE Stock Price, Dividends, Yields
SGH-9		A	2/13/15	PSE DCF Cost of Equity Capital
SGH-10		A	2/13/15	PSE Mechanical DCF Cost of Equity Capital
SGH-11		A	2/13/15	PSE CAPM Cost of Equity Capital
SGH-12		A	2/13/15	PSE Earnings-Price Ratio Proof
SGH-13		A	2/13/15	PSE Modified Earnings-Price Analysis
SGH-14		A	2/13/15	PSE Market-To-Book Ratio Analysis
SGH-15		A	2/13/15	PSE Dr. Morin's 2013 DCF Analyses
SGH-16		A	2/13/15	The Brattle Group Report (March 20, 2014)

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and UE-130137 and UG-130138 (consolidated)

SGH-17		A	2/13/15	PSE Cost of Equity Impact of a 41 to 49 Basis Point Reduction in After-tax weighted average cost of capital
SGH-18		A	2/13/15	CA/HECO-IR-57, Docket No. 2013-0141
SGH-19		A	2/13/15	PSE Combined Electric and Gas Operations Multiple Regression Analysis of Historical Net Revenues
SGH-20		A	2/13/15	Qualifications of Stephen G. Hill
SGH-21T		A	2/13/15	Cross-Answering Testimony to Staff Witness Parcell and ICNU witness Gorman
SGH-22		A	2/13/15	Parcell Selected DCF Range
CROSS-EXAMINATION EXHIBITS				
SGH-23CX	Staff	A	2/13/15	Staff Response to Public Counsel Data Request 2 (24 pages)
SGH-24CX	Staff	A	2/13/15	Staff Response to Public Counsel Data Request 4 (1 page)
SGH-25CX	PSE	A	2/13/15	Excerpt from Response of Public Counsel to PSE Data Request No. 002 (149 pages)
SGH-26CX	PSE	A	2/13/15	Excerpt from workpapers to Exhibit No. ___ (SGH-19) (3 pages)
ICNU and NWIGU				
Michael C. Deen, Consultant				
MCD-1T	Staff PSE	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 PSE	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 PSE	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

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MCD-8T	Staff NWIGU	A	5/16/13	Prefiled Response Testimony Testimony addressing overall merits of Multiparty Settlement vis-à-vis natural gas customers
MCD-9	Staff NWIGU	A	5/16/13	Witness Qualifications
ICNU				
Michael P. Gorman, Consultant				
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
MPG-2	PSE Staff Public Counsel ICNU			Witness Qualifications
MPG-3	PSE Staff Public Counsel ICNU			Return on Equity Study
MPG-4	PSE Staff Public Counsel ICNU			Rate of Return Impact
MPG-5	PSE Staff Public Counsel ICNU			Historical Capital Structure
MPG-6	PSE Staff Public Counsel ICNU			Common Equity

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MPG-7	PSE Staff Public Counsel ICNU			Rate of Return
MPG-8	PSE Staff Public Counsel ICNU			Proxy Group
MPG-9	PSE Staff Public Counsel ICNU			Consensus Analysis Growth Rates
MPG-10	PSE Staff Public Counsel			Constant Growth DCF Model
MPG-11	PSE Staff Public Counsel ICNU			Payout Ratios
MPG-12	PSE Staff Public Counsel ICNU			Sustainable Growth Rate
MPG-13	PSE Staff Public Counsel			Constant Growth DCF Model
MPG-14	PSE Staff Public Counsel ICNU			Electricity Sales Linked to Economic Growth

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MPG-15	PSE Staff Public Counsel ICNU			Multi-Stage Growth DCF Model
MPG-16	PSE Staff Public Counsel ICNU			Common Stock Market/Book Ratio
MPG-17	PSE Staff Public Counsel ICNU			Equity Premium Risk-Treasury Bond
MPG-18	PSE Staff Public Counsel ICNU			Equity Risk Premium-Utility Bond
MPG-19	PSE Staff Public Counsel ICNU			Bond Yield Spreads
MPG-20	PSE Staff Public Counsel ICNU			Treasury and Utility Bond Yields
MPG-21	PSE Staff Public Counsel ICNU			Value Line Beta

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MPG-22	PSE Staff Public Counsel ICNU			CAPM Return
MPG-23T		A	2/13/15	Supplemental Testimony May 7, 2013
MPG-24		A	2/13/15	Rate of Return December 31, 2012
MPG-25T	Michael P. Gorman, for ICNU	A	2/13/15	Remand Testimony December 3, 2014
MPG-26		A	2/13/15	Rate of Return December 3, 2014
MPG-27		A	2/13/15	Proxy Group
MPG-28		A	2/13/15	Consensus Analysts' Growth Rates
MPG-29		A	2/13/15	Constant Growth DCF Model (Consensus Analysts' Growth Rates)
MPG-30		A	2/13/15	Payout Ratios
MPG-31		A	2/13/15	Sustainable Growth Rate
MPG-32		A	2/13/15	Constant Growth DCF Model (Sustainable Growth Rate)
MPG-33		A	2/13/15	Electricity Sales Are Linked to U.S. Economic Growth
MPG-34		A	2/13/15	Multi-Stage Growth DCF Model
MPG-35		A	2/13/15	Common Stock Market/Book Ratio
MPG-36		A	2/13/15	Equity Risk Premium – Treasury Bond
MPG-37		A	2/13/15	Equity Risk Premium – Utility Bond
MPG-38		A	2/13/15	Bond Yield Spreads
MPG-39		A	2/13/15	Treasury and Utility Bond Yields
MPG-40		A	2/13/15	Value Line Beta
MPG-41		A	2/13/15	CAPM Return
MPG-42		A	2/13/15	Standard & Poor's Credit Metrics
MPG-43		A	2/13/15	Combination Elec & Gas Utilities DCF Analysis
MPG-44T		A	2/13/15	Remand Cross-Answering Testimony responding to Staff Witnesses Parcell and Schooley
CROSS-EXAMINATION EXHIBITS				
MPG-45 CX	PSE	A	2/13/15	Moody's Investors Service "Credit Opinion Puget Sound Energy, Inc., dated July 31, 2014 (7 pages)

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Dockets UE-121697 and UG-121705 (consolidated),
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MPG-46C CX	PSE	A	2/13/15	Value Line Reports (from workpapers supporting Exhibit No. __ (MPG-23T)) (20 pages)
MPG-47C CX	PSE	A	2/13/15	AUS Reports (from workpapers supporting Exhibit No. __ (MPG-23T)) (28 pages)
Edward A. Finklea, Executive Director of the Northwest Industrial Gas Users				
EAF-1T	Staff NWIGU	A	5/16/13	Prefiled Response Testimony re decoupling, proposing exclusion of gas transportation customers and consideration of cost of capital
EAF-2	Staff NWIGU	A	5/16/13	Witness Qualifications
EAF-3	Staff NWIGU	A	5/16/13	PSE Response to NWIGU Data Request No. 011
EAF-3T	NWIGU	A	5/16/13	Supplemental Testimony of Edward A. Finklea
KROGER and NUCOR STEEL				
Kevin C. Higgins, Consultant				
KCH-1T	PSE Staff ICNU	A	5/16/13	Prefiled Response Testimony recommending adjusting ROE, rejecting K-factors and decoupling (but, if allowed, 25 basis point ROE adjustment, found margin, exclude largest customers or remove some demand-billed delivery component, rate redesign for Schedule 139)
KCH-2	PSE ICNU	A	5/16/13	Electric K-Factor Calculation Using 2007 to 2011 Escalation Factors With Adjustment for NOL Carry-Forward Impact
KCH-3	PSE Staff ICNU	A	5/16/13	Kroger ROE Adjustment for Revenue Decoupling Adjustment to Electric ERF
KCH-4	PSE Staff ICNU	A	5/16/13	Found Revenue: Accrual of PSE Delivery Revenues with Growing Customer Counts (Electric Example)
KCH-5T	PSE Staff	A	5/16/13	Prefiled Response Testimony with similar recommendations for gas book, plus do not apply decoupling to transportation customers and remove 100% of contract firm revenues from decoupling.