Exhibit No.\_\_\_ (DWS-5) Docket Nos. UE-111048/UG-111049 Witness: Donald W. Schoenbeck

#### BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,
Complainant,
V.
PUGET SOUND ENERGY, INC.,
Respondent.

Docket Nos. UE-111048/UG-111049 (*Consolidated*)

# EXHIBIT NO. \_\_\_ (DWS-5)

## PSE RESPONSES TO PUBLIC COUNSEL DR 026 AND ICNU DRS 5.6-5.10

**December 7, 2011** 

## Docket Nos. UE-111048 and UG-111049 Puget Sound Energy, Inc.'s 2011 General Rate Case

## PUBLIC COUNSEL DATA REQUEST NO. 026

## PUBLIC COUNSEL DATA REQUEST NO. 026:

Please provide annual non-fuel O&M expenses for each of PSE's generating facilities by FERC account for each of the last four calendar years.

#### Response:

Attached as Attachment A to Puget Sound Energy, Inc.'s ("PSE") Response to Public Counsel Data Request No 026, please find a list of non-fuel operations and maintenance expenses for PSE's generating facilities by FERC account for the years 2007, 2008, 2009 and 2010.

#### Attachment A PSE Resp PC DR26

Plant	Plant Descr	FERC	FERC Description	2007	2008	2009	2010
1000	Puget Sound Energy	535	Hydraulic Operation Supv & Engineering	0	6,504	2,734	67
1000	Puget Sound Energy	537	Hydraulic Expenses	0	0	6,984	0
1000	Puget Sound Energy	539	Misc Hyd Power Generation Expense	62,831	12,844	2,466	0
1000	Puget Sound Energy	546	Other Power Supervision & Engineering	1,794	63,926	108,119	149,117
1000	Puget Sound Energy	548	Generation Expense	4,267	0	0	0
1000	Puget Sound Energy	549	Misc Other Power Generation Expense	138,473	315,286	84,721	0
1000	Puget Sound Energy	553	Maintenance of Generating and Electric Plant	11,930	844	0	0
1000	Puget Sound Energy	554	Maint of Misc Generating Plant	0	3,279	4,430	4,657
22.000 40 40 - 17 - 8 190.040 Procession	Dugat Saund Energy Tatal	**************************************	i in the local decision of the mean approximation of the mean of the second of the	210 205	402 683	209 453	153 RAN
and the second	Luñar goollo cuel ñà Lorar	206.05-%-s	a a transmission (11 ° ° )		TVE,VUU	200,400	
3030	Lower Baker Hydro Plant	535	Hydraulic Operation Supv & Engineering	110,159	166,285	435,682	1,421,997
3030	Lower Baker Hydro Plant	537	Hydraulic Expenses	231,661	334,352	995,721	1,460,162
3030	Lower Baker Hydro Plant	538		239,655	324,728	351,789	
3030	Lower Baker Hydro Plant	539	Misc Hyd Power Generation Expense	710,209	809,858	1,307,092	925,906
3030	Lower Baker Hydro Plant	541	Hyd Maint Supervision & Engineering	70,211	44,085	57,440	0
3030	Lower Baker Hydro Plant	542	Maintenance of Structures	332,266	252,471	151,902	233,679
3030	Lower Baker Hydro Plant	543	Maint of Reservoirs, Dams, and Waterways	110,046	73,672	77,924	79,124
3030	Lower Baker Hydro Plant	544	Maint of Electric Plant	92,845	364,552	291,638	187,385
3030	Lower Baker Hydro Plant	545	Maintenance of Hydraulic Production Plant	242,469	489,725	1,622,407	1,345,542
the second s	Lower Baker Hydro Plant		24.40 Land	2,139,521	2,859,726	5,291,595	5,653,795
2024	Lionae Pakar Hudra Diant	525	Hydraulic Operation Suny & Epgineering	132 621	190 720	240 756	
3031	Upper Daker Hydro Plant	533 527	Hydraulic Operation oup? a Engineering	825 /52	1 000 046	1 040 493	2 016 200
3031	Upper Baker Hydro Plant	529	Electric Expense	207,000	268 263	740 542	2,010,300
3031	Upper Daker Hydro Plant	530 530	Miss Hyd Rower Generation Expense	200 P4C	200,200	1 400 374	1 714 060
3031	Upper Daker Hudra Plant	5.41	Hvd Maint Supervision & Engineering	177 290	79 128	1,450,374	000,717,1 Ca
3031	Upper Baker Hydro Plant	547	Maintenance of Structures	177,409	155 526	008,00	06.640
3031	Upper Baker Hydro Plant	543	Maint of Reservoirs Dams and Waterways	246 058	100,020	101 240	45 820
3031	Upper Baker Hydro Plant	540	Maint of Flectric Plant	1/3 /00	316 024	243 892	70,029
3031	Upper Baker Hydro Plant	545	Maintenance of Hydraulic Production Plant	940,930	822 552	1 224 560	207,100
3031	Upper Baker Hydro Plant	ртикавекиес <i>новок, игово</i> л 1		0-0,001	522,002	1,224,000	2,313,310
	Total		90 191 191 191 191 191 191 191 191 191 1	3,223,901	3,525,868	5,812,347	7,340,460
3032	Electron Hydro Plant	535	Hydraulic Operation Supv & Engineering	212,569	178,578	222,202	879,087
3032	Electron Hydro Plant	537	Hydraulic Expenses	628,585	614,909	713,041	536,515
3032	Electron Hydro Plant	538	Electric Expense	342,226	373,834	355,400	283,670
3032	Electron Hydro Plant	539	Misc Hyd Power Generation Expense	431,950	553,925	612,803	831,477
3032	Electron Hydro Plant	541	Hyd Maint Supervision & Engineering	155,523	76,198	135,099	2,387
3032	Electron Hydro Plant	542	Maintenance of Structures	752,163	149,651	144,644	130,824
3032	Electron Hydro Plant	543	Maint of Reservoirs, Dams, and Waterways	310,149	326,250	973,485	440,638
3032	Electron Hydro Plant	544	Maint of Electric Plant	259,480	318,099	258,100	154,217
3032	Electron Hydro Plant	545	Maintenance of Hydraulic Production Plant	372,153	525,900	982,932	476,263
	Electron Hydro Plant Total			3.464.798	3.117.344	4.397.706	3.735.078
2034	Spoqualimie Hydro Plant 1	525	Hydraulic Operation Sunv & Engineering	104 222	00 002	59 379	191 000
2034	Spoqualmie Hydro Plant 1	537	Hydraulic Cyclason Cupy & Engineering	285 000	824 051	590,270	607 012
3034	Snogalmie Hydro Plant 1	538	Flectric Expense	200,909	205 104	222 870	51 8,100 50 700
3034	Snoqualmie Hydro Plant 1	530	Misc Hvd Power Generation Expense	436 041	250,150	202,078	369 242
3034	Snoulalmie Hydro Plant 1	540	Rents	920,041 27 AP1	302,302 §	200, 100 22	300,342 ^
3034	Snoqualmie Hydro Plant 1	541	Hvd Maint Supervision & Engineering	54 006	17 702	57 093	
3034	Snoqualmie Hydro Plant 1	542	Maintenance of Structures	06,855	68 776	82 560	0 64 614
3034	Snoqualmie Hydro Plant 1	543	Maint of Reservoirs, Dams, and Waterways	60,000 63,617	25 575	67 A77	04,014 21 2/4
3034	Sooqualmie Hydro Plant 1	544	Maint of Flectric Plant	498 166	473 233	601 /55	£1,277 81 559
3034	Snogualmie Hydro Plant 1	545	Maintenance of Hydraulic Production Plant	-50, 100 606 502	R14 622	607 D36	404 179
3034	Snoqualmie Hydro Plant 1	550		: 600,000 140)	0.20,7-10 0	000,100 }	
postadas e normentano vivi	Snogualmie Hydro Plant 1	an susana a a susan a susan	an a		****		
	Total	والمحافظة		2,445,602	2,591,199	2,759,838	1,819,474
3035	Snoqualmie Hydro Plant 2	535	Hydraulic Operation Supv & Engineering	132,345	123,411	93,867	151,831
3035		C07	Hydraulic Expenses	5,400	8.018	8.272	11.435
States and a second sec	Snoqualmie Hydro Plant 2	<b>33/</b>	and the second	ana-manananananananananan	Antike the allowed to a state on the second of the terms mandated		an a
3035	Snoqualmie Hydro Plant 2 Snoqualmie Hydro Plant 2	537 538		247,150	265,099	241,669	103,282
3035 3035	Snoqualmie Hydro Plant 2 Snoqualmie Hydro Plant 2 Snoqualmie Hydro Plant 2	537 538 539	Electric Expense Misc Hyd Power Generation Expense	247,150 35,018	265,099 167,439	241,669 148,287	103,282 83,556
3035 3035 3035	Snoqualmie Hydro Plant 2 Snoqualmie Hydro Plant 2 Snoqualmie Hydro Plant 2 Snoqualmie Hydro Plant 2	538 539 540	Electric Expense Misc Hyd Power Generation Expense Rents	247,150 35,018 40,944	265,099 167,439 19,914	241,669 148,287 0	103,282 83,556 0

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3035	Snoqualmie Hydro Plant 2	542	Maintenance of Structures	24,124	34,447	41,107	2,129
3035	Snoqualmie Hydro Plant 2	543	Maint of Reservoirs, Dams, and Waterways	47,459	21,003	9,349	44,868
3035	Snoqualmie Hydro Plant 2	544	Maint of Electric Plant	511,637	423,184	378,586	68,895
3035	Snoqualmie Hydro Plant 2	<b>54</b> 5	Maintenance of Hydraulic Production Plant	22,586	38,507	37,854	144,116
3035	Snoqualmie Hydro Plant 2	550	Rents	0	0	0	0
A STATE AND A STATE OF	Snoqualmie Hydro Plant 2	1000072052095209620	՟՟ֈֈ՟ֈ՟՟ֈ՟ֈ՟ֈ՟ֈ՟ֈ՟ֈ՟ֈ՟ֈ՟ֈ՟ֈ՟ֈ՟ֈ՟ֈ՟ֈ՟ֈ՟	1.090.708	1.108.438	1.019.969	610.111
	I otal				12		CSS606-Onescience-Street
3049	Hopkins Ridge Wind Plant	540	Miss Other Device Concretion & Engineering	206,594	368,132	653,590	512,054
3049	Hopkins Ridge Wind Plant	549		261,941	486,501	306,912	2//,291
3049	Hopkins Ridge Wind Plant	550 554		(38,213	113,422	/20,/00	/ 33,990
3049			Maintenance Supervision and Engineering	100,097	120,071	121,297	100,102
3049	Hopkins Ridge Wind Plant	002 660	Maintenance of Structures	0,702,522	5,147	0,178	10,173
3049	Hopkins Ridge Wind Plant	003 5	Maintenance of Generating and Electric Fram	2,792,535	2,049,904	3,145,619	3,314,830
3049	Hopkins Ridge Wind Plant	004 EER	System Control and Load Dispatching	12,713	29,095	82,312	02,407
3048	Hopkins Ridge Wind Plant	00CC	System Control and Load Dispatching	17,100	19,920	34,221	<b>34,200</b>
	Total			4,134,715	4,452,872	5,136,894	5,053,111
3050	Crystal Mtn. Therm Plant	546	Other Power Supervision & Engineering	35,195	8,884	3,985	1,480
3050	Crystal Mtn. Therm Plant	548	Generation Expense	343.890	106.134	79,532	39.008
3050	Crystal Mtn. Therm Plant	549	Misc Other Power Generation Expense	9,736	40,703	21,983	3,759
3050	Crystal Mtn. Therm Plant	551	Maintenance Supervision and Engineering	18.492	187	5.017	18,955
3050	Crystal Mtn. Therm Plant	552	Maintenance of Structures	1.872	1,425	4.724	8,701
3050	Crystal Mtn. Therm Plant	553	Maintenance of Generating and Electric Plant	24.038	160,626	165.574	39.341
3050	Crystal Mtn. Therm Plant	554	Maint of Misc Generating Plant	(77,403)	2.025.183	(1.208.751)	0
	Crystal Mtn. Therm Plant		с м <mark>анима</mark> ния		******		25-99-989-9398-99-99-99-99-99-99-99-99-99-99-99-99-9
n Senara series de la companya de la co Senara de la companya	Total	han commission of the same		355,820	2,343,141	(927,935)	111,244
3052	Whitehorn Unit 1	546	Other Power Supervision & Engineering	0	0	0	0
3052	Whitehorn Unit 1	549	Misc Other Power Generation Expense	0	0	0	118
3052	Whitehorn Unit 1	554	Maint of Misc Generating Plant	0	0	0	0
	Whitehorn Unit 1 Total	inter to an interaction of a state		0	0	0	118
3053	Whitehorn Units 2&3	546	Other Power Supervision & Engineering	126,152	559,600	126,477	210,302
3053	Whitehorn Units 2&3	548	Generation Expense	114,382	67,373	48,214	213,707
3053	Whitehorn Units 2&3	549	Misc Other Power Generation Expense	130,200	278,516	257,231	368,979
3053	Whitehorn Units 2&3	550	Rents	1,740,147	1,739,882	144,986	0
3053	Whitehorn Units 2&3	551	Maintenance Supervision and Engineering	17,920	47,098	41,940	12,360
3053	Whitehorn Units 2&3	552	Maintenance of Structures	102,225	72,341	487,175	69,626
3053	Whitehorn Units 2&3	553	Maintenance of Generating and Electric Plant	752,431	4,702,883	308,510	233,092
3053	Whitehorn Units 2&3	554	Maint of Misc Generating Plant	(590,855)	17,010	126,237	(24,172)
	Whitehorn Units 2&3 Total			2.392.601	7,484,704	1.540,769	1,083,894
	Frederickers 180	FOR	Hudraulia Operation Supple Rendesering	an a	and the second s		-
3054	Frederickson 162	333	Addition Operation Supervision & Engineering	U 100 700	U 407 107	100 005	0
3054	Frederickson 1&2	040 C 10		132,780	137,107	122,020	200,004
3054		548	Mice Other Bourse Concretion Exposes	247,802	177,900	131,730	291,708
3054	Frederickson 1&2	049 EE4	Misc Other Power Generation Expense	410,559	190,213	200,003	328,002
3054	Frederickson 180	100		20,098	19,120	10,720	750 264
3004 3454	Frederickson 492	002	Maintenance of Ganarating and Electric Diant	10,000	021,140   006 045	10,200	100,004 5 070 050
3034 2054	Frederickson 162	003 EF4	Maint of Miss Congrating Plant	412,805	380,843	130 003	UGU,012,0 10,000
3034	FIEUERICKSUN TOZ	004 ***************		004,300 †	03,131	139,093	41,073
	Frederickson 1&2 Total			2,049,064	1,301,487	1,251,281	6,909,823
3055	Fredonia Units 182	546	Other Power Supervision & Engineering	67,948	24,758	9,979	132,699
3055	Fredonia Units 1&2	548	Generation Expense	54,469	118,992	207,585	196,740
3055	Fredonia Units 1&2	549	Misc Other Power Generation Expense	73,832	74,332	308,427	292,041
3055	Fredonia Units 1&2	550	Rents	22	0	0	0
3055	Fredonia Units 1&2	551	Maintenance Supervision and Engineering	38,477	22,744	22,423	29,298
3055	Fredonia Units 1&2	552	Maintenance of Structures	347,793	0	106,994	10,132
3055	Fredonia Units 182	553	Maintenance of Generating and Electric Plant	393,881	150,064	280,842	2,033,583
3055	Fredonia Units 1&2	554	Maint of Misc Generating Plant	33,447	135,114	29,562	113,902
	Fredonia Units 1&2 Total	o godina tesado in sito na 400°°° (100	na n	1,009,869	526,004	965,812	2,808,395
3056	Encogen Thermal Plant	500	Operation Supervision & Engineering	45.947	93.718	23.134	54.338
				all shakes a second shakes a s	1110-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-	A A A A A A A A A A A A A A A A A A A	
3056	Encogen Thermal Plant	502	Steam Operations Expense	1,144.657	38.963	0 [	306,368
3056 3056	Encogen Thermal Plant Encogen Thermal Plant	502 505	Steam Operations Expense Steam Electric Expense	1,144,657 0	38,963 58.359	0 61.646	306,368 33.518

#### Attachment A PSE Resp PC DR26

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3006         Erzogen Themar Pent         510         Maintenance Supervision and Ergineering Exp         77.78         22.77         961         0         0         22.285           3006         Erzogen Themar Pent         517         Maintenance of Stockers         593         0         0         24.285           3006         Erzogen Themar Pent         517         Maintenance of Make Steam Electric Plant         23.466         0.0714         20.001         10.716         10.116           3006         Erzogen Themar Pent         514         Maintenance of Make Steam Electric Plant         23.466         0.0714         20.001         20.275         0	3056	Encogen Thermal Plant	507	Rents	17,780	0	0	0
Sold         Encount Thumal Part         111         Maintenance of Situktures         024         0         0         0         21.455           Sold         Encount Thumal Part         131         Maintenance of Mice Situktures         20.021         422.021         622.003         627.013         627.013         627.013         627.013         627.003         627.013         62	3056	Encogen Thermal Plant	510	Maintenance Supervision and Engineering Exp	87,788	22,167	391	0
3560         Erosgan Themar Part         512         Maintenanco of Electric Plant         100.776         260.281         420.851         322.853           8566         Erosgan Themar Part         514         Maintenanco of Mices Team Electric Plant         25.466         10.777         20.003         47.77           8566         Erosgan Themar Plant         514         Other Power Supervision Engineering         318.073         165.024         17.74.918         11.21.197           8566         Erosgan Themar Plant         544         Other Power Supervision and Engineering         30.604         52.267         39.806         62.224         60.005         10.002           8566         Erosgan Themar Plant         544         Maintenance of Onorothing and Electric Plant         26.71         17.102         22.424.8         60.003         10.02           8566         Erosgan Themar Plant         554         Maintenance of Onorothing and Electric Plant         26.71         17.102         22.424.8         60.003         10.003         26.441         10.102         22.424.8         60.003         10.003         26.441         10.102         27.812.8         10.84.8         10.84.8         10.84.8         10.84.8         10.84.8         10.84.8         10.84.8         10.84.8         10.84.8	3056	Encogen Thermal Plant	511	Maintenance of Structures	938	0	0	21,453
3068         Excogen Themai Peut         313.         Maintenance of Stephen Electric Plant         1.041.189         (11.00%)         1.20%         550.48           3068         Excogen Themai Peut         544.         (01.00%)         2.20%         9.20%	3056	Encogen Thermal Plant	512	Maintenance of Boiler Plant	130,793	260,392	420,851	302,583
3006         Encogen Themai Pierd         54.0         Maintenance of Macc Steam Electric Pierd         20.46         (0.776)         20.003         9.776           3006         Encogen Themai Pierd         540         Other Power Supervision Expense         3940.15         (0.672.46)         1774.918         1521.09           3006         Encogen Themai Pierd         540         Mile Other Power Ceneration Expense         390.44         532.07         390.60         682.030         10.007         30.60         682.000         10.003	3056	Encogen Thermal Plant	513	Maintenance of Electric Plant	1,041,189	(118,609)	12,076	150,104
9505         Erosgen Themai Pant         549         Other Power Supervision & Engineering         12.085         93.776         33.82.60         17.45.15	3056	Encogen Thermal Plant	514	Maintenance of Misc Steam Electric Plant	25,456	10,074	20,093	9,776
3600         Excogn Thema Part,         540         Generation Expense         346,012         1,024,054         1,724,015         1,621,054           3606         Excogn Thema Part,         540         Misc Other Power Generation Expense         340,041         352,975         390,800         662,848           3606         Excogn Thema Part,         551         Minintenance Supervision and Engineering         40,243         0,224         40,6130         302,826         662,808           3606         Excogn Thema Part,         553         Minintenance of Cenerating and Electric Plant         26,318         171,102         224,320         630,465           565         Excogn Thema Part,         553         Minintenance of Cenerating and Electric Plant         26,325         342,308         564,468         155,000           3027         Prederia Units 344         646         Other Power Supervision at Engineering         0         75,563         61,448         155,000           3027         Prederia Units 344         646         Generation Expense         65,072         100,022         20,123         20,123         20,123         20,123         20,123         20,123         20,123         20,123         20,123         20,123         20,123         20,123         20,123         20,123	3056	Encogen Thermal Plant	546	Other Power Supervision & Engineering	121,965	53,976	93,562	255,419
3006         Excogen Therma Plant         540         Milo Other Power Generation Expense         380,044         392,075         398,800         682,80           3006         Excogen Therma Plant         551         Minintenano S Supervision and Engineering         40,43         60,224         698,30         19,057           3006         Excogen Therma Plant         552         Minintenano of Supervision and Engineering         40,433         60,224         698,30         19,057           3006         Excogen Therma Plant         553         Minint of Ketz Generating Plant         2,923,14         630,40         631,599         41,88,133           3007         Fractiona Lines 354         546         Other Power Supervision & Engineering         0         75,852         41,88,143           3007         Fractiona Lines 354         546         Other Power Generation Expense         63,514         77,10         17,272         70,123         2,91,43           3007         Fractiona Lines 344         550         Milot Chier Power Generation Expense         63,514         77,00         0         006         71<0	3056	Encogen Thermal Plant	548	Generation Expense	348,013	1,662,546	1,754,915	1,521,199
3066         Erosgen Therma Panel         560         Rents         13700         2.446         0.9         0           2066         Erosgen Therma Panel         561         Maintenance Supervision and Engineering         40.43         67.224         06.505         109.077           2066         Erosgen Therma Panel         563         Maintenance of Cenerating and Elicitic Plant         28.248         121.006         22.43.204         68.04.00         23.43.204         68.04.00         23.43.204         68.04.00         24.43.20         68.05.00         16.04.00	3056	Encogen Thermal Plant	549	Misc Other Power Generation Expense	398,044	532,975	398,560	682,438
Sigs         Erosoph Terma Park         951         Maintenance of Succivision and Engineering         40.04         95.276         95.277         95.177         12.851         83.276         95.177         12.851         83.276         95.177         12.851         83.276         95.177         12.851         83.276         95.175         12.155         28.91.357         164.957         164.957         164.957         164.957         164.957         164.957         164.957         164.957         164.957         164.957         164.957         165.255         161.486         155.105         161.486         155.105         161.486         155.105         161.486         155.105         161.486         155.105         161.486         155.105         161.486         155.105         161.486         155.105         161.486         155.105         161.486         155.105         161.486         155.105         161.957         162.127         171.227	3056	Encogen Thermal Plant	550	Rents	15,700	2,446	0	0
9505         Encogen Termin Part         952         Nainternance of Structures         9527         9507.11         (2.697)         234,324         9504.2         121,100         234,324         9504.2	3056	Encogen Thermal Plant	551	Maintenance Supervision and Engineering	40,043	62,224	96,930	19,057
5956         Encogen Terman Plant         593         Maint of Misc Generating Plant         259,258         269,135         691,359         164,697           5056         Encogen Terman Plant         594         Maint of Misc Generating Plant         3,93,449         3,82,829         569,135         691,359         164,697           5057         Frebors Lots 3,64         546         Other Power Supervision & Engineering         0         7,5552         1691,488         155,032           5057         Frebors Lots 3,64         549         Misc Other Power Generation Expense         6,3,714         7,87,71         197,722         491,222         491,023           5057         Frebors Lots 3,84         559         Misc Other Power Generation Expense         6,3,71         7,87,71         197,722         491,223           5057         Frebors Lots 3,84         559         Maintenance of Structures         0         66,77         7         0         503,227         179,227         179,227         179,227         179,227         179,227         179,227         179,227         179,227         179,227         179,227         179,227         179,227         179,227         179,227         179,227         179,277         179,277         179,277         179,277         179,277         179,	3056	Encogen Thermal Plant	552	Maintenance of Structures	53,279	561,171	(2,861)	26,646
soci         Encogen Thermal Piert         93.01         96.136         641.969         16.400           Encogen Thermal Piert         3,91.344         3,828.206         5,865.971         41.86.133           3007         Fredoria Uitas 34.         546         Generation Expense         60.272         101.283	3056	Encogen Thermal Plant	553	Maintenance of Generating and Electric Plant	256,218	121,109	2,343,204	630,450
Encogen Termel Plant Total         Supervision & Engineering         0         5.695, 591         4,188,153           3907         Frostma Uns 384         546         Often Power Supervision & Engineering         0         7.552         101,488         105,100           3907         Frostma Uns 384         549         Misc Other Power Generation Expense         6,022,504         5,290,602         4,000,07         21,312           3907         Frostma Uns 384         560         Rentis         6,022,504         5,290,602         4,000,07         21,312           3907         Frostma Uns 384         561         Maintenance of Structures         0         669         7,1         0,322           9077         Frostma Uns 384         553         Maintenance of Generating Plant         5,913         39,914         62,849         8,777           3051         With Hore Wind Plant         546         Other Power Supervision & Engineering         2,834,745         2,337,442         2,347,403         2,346,033         8,239,93           3050         With Hore Wind Plant         549         Miss Other Power Generation Expense         556,271         54,7509         70,071           3051         With Hore Wind Plant         550,271         S,7509         1,000,471,7189,971         1,000	3056	Encogen Thermal Plant	554	Maint of Misc Generating Plant	63,265	266,135	681,599	164,667
907         Fractiona Lines 334         948         Other Power Supervision Expense         9072         Fractiona Lines 344         948         Generation Expense         9037         Fractiona Lines 344         948         Generation Expense         93314         72.201         191.488         195.302         20,123           3057         Fractiona Lines 344         549         Maintenance Supervision and Engineering         0.223.002         4.000.077         71.002           3057         Fractiona Lines 344         553         Maintenance of Structures         0         666         71         0           3057         Fractiona Lines 344         553         Maintenance of Structures         0         666         71         0           3057         Fractiona Lines 344         554         Maint of Mice Cenerating Plant         8.399.191         5.390.367         779.01           3051         Vitiel Israe Wind Flex         546         Other Power Supervision & Engineering         202.333         422.01         706.433         82.397           3051         Vitie Israe Wind Flex         546         Maintenance Supervision & Engineering         51.442         52.90.284         145.393           3051         Vitie Israe Wind Flex         551         Maintenance Supervision and Engineering	**************************************	Encogen Thermal Plant	lahadhadi (555) isador vian	2014-0049-01-0120-012000-01-01-01-01-01-012002-01-01-01-01-01-01-01-01-01-01-01-01-01-	3,913,443	3,628,208	5,905,591	4,188,153
With Product Units 334         Generation Expense         66.971         Pications Units 334         949.443           9077         Fredorise Units 334         960         Rentis         8.623.091         5.256.092         4.008.077         (119.222)         21.339           9057         Fredorise Units 334         961         Maintenance of Structures         8.623.091         5.256.092         4.008.077         (19.222)           9057         Fredorise Units 334         651         Maintenance of Generating and Electric Plaint         1.918.068         9.912.81         9.912.80         9.912.81         9.912.80         9.912.81         9.912.80         9.912.81         9.912.80         9.912.81         9.912.80         9.912.81         9.912.80         9.912.81         9.912.80         9.912.81 <t< td=""><td>3057</td><td>Fredonia Units 3&amp;4</td><td>546</td><td>Other Power Supervision &amp; Engineering</td><td>0</td><td>75.552</td><td>161.488</td><td>155.103</td></t<>	3057	Fredonia Units 3&4	546	Other Power Supervision & Engineering	0	75.552	161.488	155.103
1907         Freders uns 344         560         Mile Other Power Generation Expense         05,141         78,791         157,322         157,323         157,322         157,323         158,327         157,323         158,327         157,323         157,327         157,323         157,327         157,323         157,327         157,323         157,327         157,323         157,337         157,337         157,333         157,337         157,333         158,337         157,337         157,339         157,337         157,338         156,337         156,337         156,337         156,337         156,337         156,337         156,337         156,337         156,337         156,337         157,339         156,337         156,337         156,337         156,337         156,337	3057	Fredonia Units 3&4	548	Generation Expense	66.972	91.228	169.093	249.143
1007         Fredoria Units 344         550         Rents         6,827,909         6,299,000         4,008,007         11,933           3057         Fredoria Units 344         551         Maintenance of Structures         0         660         71         0           3057         Fredoria Units 344         553         Maintenance of Generating and Electric Plant         5,913         99,013         25,227         3,864           3057         Fredoria Units 344         554         Maintenance of Generating Plant         5,913         99,013         25,228         3,864           3067         Fredoria Units 344         554         Maintenance of Generating Plant         5,913         5,90,918         5,389,375         770,701           3061         Wirk Horse Wind Plant         550         Rents         2,845,767         2,837,142         2,346,503         2,468,333           3061         Wirk Horse Wind Plant         550         Rents         2,845,877         2,857,77         2,573         2,859,87         2,468,33         2,468,333           3061         Wirk Horse Wind Plant         552         Maintenance of Structures         2,272         3,59,77         2,55,937         6,030,477         7,589,915           3061         Wirk Horse Wind Plant	3057	Fredonia Units 3&4	549	Misc Other Power Generation Expense	63.514	78,791	157.322	29.123
3057         Prodoma Units 384         551         Maintenance of Structures         0         677         770.227         (19.822)           3067         Fredoma Units 384         553         Maintenance of Structures         0         567         7         0           3067         Fredoma Units 384         553         Maintenance of Structures         0         567         7         366.041         537.227         336.844           3067         Fredoma Units 384         654         Maint of Misc Generating Plant         5.913         390.11         82.860         6.711           3061         Wid Horse Wing Plant         546         Other Power Supervision & Engineering         26.856         432.017         577.174         890.121           3061         Wid Horse Wing Plant         559         Rents         S59.11         644.560         700.633         893.393           3061         Wid Horse Wing Plant         550         Maintenance Supervision and Engineering         21.420         22.712         39.657         12.865.37         12.865.37         12.865.37         12.865.37         12.865.37         12.865.37         12.865.37         12.865.37         12.865.37         12.865.37         12.865.37         12.865.37         12.865.37         12.865.37         <	3057	Fredonia Units 3&4	550		6.623.509	5.295.052	4.008.057	21,639
3657         Frederia Units 384         552         Maintenance of Structures         0         559         71         0           3007         Frederia Units 384         553         Maintenance of Generating and Electric Plant         1,812.80         330,051         623.227         338.84           3007         Frederia Units 384         544         Maint of Mice Generating Plant         6,971         500,013         62380         6791           3001         Wid Horse Wind Plant         546         Other Power Supervision & Engineering         206,033         432,017         576,174         560,174           3001         Wid Horse Wind Plant         556         Rents         2,245,576         2,237,142         2,246,033         2,498,335           3001         Wid Horse Wind Plant         551         Maintenance of Generating and Electric Plant         5,272,93         0,600,47         7,199,915           3001         Wid Horse Wind Plant         554         Maintenance of Generating and Electric Plant         5,272,93         0,600,47         7,199,915           3001         Wid Horse Wind Plant         554         Maintenance of Generating and Electric Plant         5,000,07         67,821         7,199,915           3021         Wid Horse Wind Plant         5,570,391         0,000,75 </td <td>3057</td> <td>Fredonia Units 384</td> <td>551</td> <td>Maintenance Supervision and Engineering</td> <td>27 414</td> <td>2 737</td> <td>179,227</td> <td>(19 922)</td>	3057	Fredonia Units 384	551	Maintenance Supervision and Engineering	27 414	2 737	179,227	(19 922)
3057         Frederia Units 384         553         Maintenance of Generating and Electric Plant         1.581.880         316,091         631.227         388,824           3007         Frederia Units 384 Total         594         Maint of Misc Generating Plant         5,071         30,071         52,389,375         770,701           3061         Wid Horse Wind Plant         546         Othor Power Supervision & Engineering         20,334         432,017         576,174         560,121           3061         Wid Horse Wind Plant         546         Othor Power Generation Expense         665,211         644,609         700,633         833,927           3061         Wid Horse Wind Plant         561         Maintenance Supervision and Engineering         51420         124,448         207,028         146,933           3061         Wid Horse Wind Plant         553         Maintenance of Generating and Electric Plant         2,527,55         5,720,391         6,030,547         7,169,075           3061         Wid Horse Wind Plant         553         System Control and Load Dispatching         5,70         0         0         1,444,433           3062         Goldendia Thermal Plant         500         System Control and Load Dispatching         5,700,991         6,933,921         7,453,931         14,44,433	3057	Fredonia I Inits 384	552	Maintenance of Structures	0	659	71	·····
Boot         Product Units 344         Cost         Maint of Mice Cenerating Plant         Cost	3057	Fredonia Units 384	553	Maintenance of Generating and Electric Plant	1 581 860	316 061	631 227	326 824
Fredenia Unit S4T rotal         Construction of the second of the se	3057	Fredonia Linits 3&4	554	Maint of Misc Generating Plant	5 913	30,001	82.800	8 701
Fredomic Units 344 Total         6.389,171         5.900,894         6.389,175         777,711           3051         Witk Horse Wind Plant         549         Misc Other Power Supervision & Engineering         200.335         432,017         578,174         590,174         590,174         590,174         590,174         590,174         590,174         590,174         590,174         590,174         590,174         590,174         590,174         590,174         590,174         2346,303         2353,307         3051         Witk Horse Wind Plant         550         Mintenance Supervision and Engineering         511,424         237,022         448,333           3061         Witk Horse Wind Plant         552         Maintenance of Generating and Electric Plant         5,257,45         5,700,391         0.003,77         7169,915           3061         Witk Horse Wind Plant         565         System Control and Load Dispatching         5,700         0         11,404         34,200           3062         Goldenaia Thermal Plant         500         Operations Supervision & Engineering         0         106,456         43,333         633         630,22         63,661,414,333         630,23         63         630,22         Goldenaia Thermal Plant         500         Dispatching Plant         500         14,344,333	JUJI					33,315	CZ,C30	understand ward and the conserver
3001         Wild Hores Wind Plant         340         Differ Towel Solphrason at Engineering         205.33         432.01         276.174         600.33         653.367           3001         Wild Hores Wind Plant         550         Rents         2,545.576         2,837.142         2,346.503         2,448.35           3001         Wild Hores Wind Plant         552         Maintenance Supervision and Engineering         51.40         134.488         207.023         145.931           3001         Wild Horse Wind Plant         552         Maintenance of Generating and Electric Plant         5,570.391         6,000.447         7,189.915           3001         Wild Horse Wind Plant         556         System Control and Load Dispatching         5,700         0         11.400         34.200           3001         Wild Horse Wind Plant         560         System Control and Load Dispatching         5,700         0         11.400         34.200           3002         Goldendate Thermal Plant         500         Steam Operation Supervision & Engineering         0         0         0.444.143         2.013.408         90.256           3002         Goldendate Thermal Plant         500         Steam Depertations Expense         0         1.444.176         2.013.408         90.256           3	) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) ) )	Fredonia Units 3&4 Total	5AC	Other Bower Supervision & Engineering	8,369,191	5,900,894	5,389,375	770,701
3010         With Index Wind Plant         549         Initia Culter Porter Generation Expenses         565.         762.         77.42         72.46.63         72.488.3           3061         Wile Horse Wind Plant         561         Maintenance Supervision and Engineering         51.420         134.488         207.028         145.537           3061         Wile Horse Wind Plant         551         Maintenance of Structures         22.272         36.547         2.98.67         2.98.81         12.587           3061         Wile Horse Wind Plant         553         Maintenance of Structures         2.27.27         57.50.391         6.030.547         71.89.915           3061         Wile Horse Wind Plant         555         System Control and Load Dispatching         5.70         0         11.400         34.200           3061         Wile Horse Wind Plant         500         Operation Supervision & Engineering         0         108.546         43.332         08           3062         Goldendate Thermal Plant         500         Operation Supervision and Engineering Exp         0         2.660         14.44,716         2.013.408         906.258           3062         Goldendate Thermal Plant         505         Steam Deverstions Expense         0         1.444,716         2.014.408         2.	3001		040 E 40	Miss Other Pawer Concretion Expanse	200,330	432,017	3/0,1/4	050,007
3001         Wile how wird Plant         500         Netrits         2,446,370         2,507,122         2,446,303         1,445,913         3,4507         2,568,41         1,563         3,564         1,563,138         10,002,447         7,569,101         6,300,547         7,159,915         6,300,547         7,4561         106,876         3,610,977         7,159,915         3,610,977         7,159,915         3,610,977         7,159,915         3,610,977         7,159,915         3,610,977         7,159,915         3,610,977         7,159,915         3,610,977         7,159,915         3,610,977         7,159,915         3,600         6,120,978         5,776,00         0         1,143,433         33,056         Goldendale Thermal Plant         500         S,576,433         11,434,433         33,056         Goldendale Thermal Plant         500         S,576,433	3001	Wild Horse Wind Plant	048 550	Ponto	0 5 45 570	844,509	700,033	853,307
3051         Will Arise Wind Plant         551         Maintenance of Structures         22,72         30,547         23,547         23,557           3061         Wild Horse Wind Plant         553         Maintenance of Generating Plant         5,527,539         6,030,647         7,199,915           3061         Wild Horse Wind Plant         554         Maint of Misc Generating Plant         206,079         67,821         74,561         109,975           3061         Wild Horse Wind Plant         556         System Control and Load Dispatching         5,700         0         11,400         34,200           3062         Goldendale Thermal Plant         500         Operation Supervision & Engineering         0         106,854         43,332         638           3062         Goldendale Thermal Plant         500         Operation Supervision & Engineering         0         104,476         2,013,408         906,258           3062         Goldendale Thermal Plant         505         Steam Electric Expense         0         2,800         14,399         21,844,716         2,013,408         906,258           3062         Goldendale Thermal Plant         505         Maintenance Supervision and Engineering Exp         0         3,516         13,812         29,314         3,611         3,612	3061	Wild Horse Wind Plant	550		2,545,576	2,837,142	2,346,503	2,498,336
3061         Wird Horse Wind Plant         552         Maintenance of Structures         22/21         36,547         25,858         12,87           3061         Wird Horse Wind Plant         554         Maint of Misc Generating Plant         200,075         57,80,310         6,300,677         7,189,915           3061         Wird Horse Wind Plant         556         System Control and Load Dispatching         5,700         0         11,400         34,200           Wird Horse Wind Plant         556         System Control and Load Dispatching         9,163,133         10,982,915         9,976,433         11,434,433           3062         Goldendale Thermal Plant         500         Operation Supervision & Engineering         0         108,564         43,332         663           3062         Goldendale Thermal Plant         500         Steam Dover Expense         0         1,444,716         2,013,408         500,256           3062         Goldendale Thermal Plant         510         Maintenance of Structures         0         32,972         42,404         0         32,972         42,404         0         32,972         42,404         0         32,972         42,404         0         32,975         42,738         156,608         30,62         50,604         53,162	3061	Wild Horse Wind Plant	551		51,420	124,488	207,028	145,931
auton         Wind horse Wind Plant         bits         State Plant         bits         State Plant         StatePlant         StatePlant         State	3061	Wild Horse Wind Plant	552	Maintenance of Structures	22,272	36,547	29,588	12,587
3061         Wild Horse Wind Plant         534         Maint Of Mice Generating Plant         206,079         57,821         74,551         109,975           3061         Wild Horse Wind Plant         556         System Control and Load Dispatching         57,00         0         11,400         34,200           Wild Horse Wind Plant         500         Operation Supervision & Engineering         0         108,545         43,332         633           3062         Goldendate Thermal Plant         500         Steam Operations Expense         0         0         0         0         406,668           3062         Goldendate Thermal Plant         506         Misc Steam Power Expense         0         1,444,716         2,013,408         902,258           3062         Goldendate Thermal Plant         506         Misc Steam Power Expense         0         32,972         42,404         0           3062         Goldendate Thermal Plant         510         Maintenance of Structures         0         33,975         42,738         11,841,138         161,101           3062         Goldendate Thermal Plant         511         Maintenance of Misc Steam Electric Plant         0         33,476         42,738         156,508           3062         Goldendate Thermal Plant         546	3061	Wild Horse Wind Plant	553	Maintenance of Generating and Electric Flant	5,527,545	5,750,391	6,030,547	7,189,915
3061         Wild Horse Wind Plant         556         System Cohron and Load Displaching         5,700         0         11,400         33,200           Wild Horse Wind Plant Total         566         System Cohron and Load Displaching         9,163,1138         10,092,915         9,976,433         11,434,433           3062         Coldendale Thermal Plant         500         Operation Supervision & Engineering         0         0         0.062,688           3062         Goldendale Thermal Plant         500         Steam Deperations Expense         0         1.444,716         2.013,408         9902,258           3062         Goldendale Thermal Plant         510         Maintenance Supervision and Engineering Exp         0         32,516         11,349         21,880           3062         Goldendale Thermal Plant         511         Maintenance of Structures         0         33,516         13,841         24,840         0           3062         Goldendale Thermal Plant         511         Maintenance of Electric Plant         0         198,568         24,738         156,608           3062         Goldendale Thermal Plant         514         Maintenance of Misc Steam Electric Plant         0         71,835         122,958         21,544           3062         Goldendale Thermal Plant	3061	Wild Horse Wind Plant	554	Maint of Misc Generating Plant	209,079	67,821	74,561	109,976
With priors wind Plant         y=r63,138         10,092,915         9.976,433         11,434,433           3062         Coldendale Thermal Plant         500         Operation Supervision & Engineering         0         106,545         43,332         663           3062         Coldendale Thermal Plant         500         Steam Operations Expense         0         0         0         0         0         060,526           3062         Coldendale Thermal Plant         506         Steam Electric Expense         0         32,972         42,404         0           3062         Coldendale Thermal Plant         510         Maintenance Supervision and Engineering Exp         0         33,616         13,812         29,314           3062         Coldendale Thermal Plant         511         Maintenance of Bructures         0         33,616         13,612         29,314           3062         Coldendale Thermal Plant         513         Maintenance of Blectric Plant         0         13,852         21,694         30,765         42,738         156,680           3062         Coldendale Thermal Plant         548         Other Power Supervision & Engineering         3,422         120,651         93,400         50,188           3062         Coldendale Thermal Plant         548	3061	Wild Horse Wind Plant	556	System Control and Load Dispatching	5,700	0	11,400	34,200
3062         Coldendale Thermal Plant         500         Operation Supervision & Engineering         0         108.48         43.322         633           3062         Goldendale Thermal Plant         502         Steam Operations Expense         0         0         0         405.688           3062         Goldendale Thermal Plant         505         Steam Power Expense         0         2.690         14.399         21.680           3062         Goldendale Thermal Plant         510         Maintenance Supervision and Engineering Exp         0         32.972         42.044         0           3062         Goldendale Thermal Plant         511         Maintenance of Structures         0         195.669         830.424         186.110           3062         Goldendale Thermal Plant         513         Maintenance of Electric Plant         0         39.765         42.738         1556.608           3062         Goldendale Thermal Plant         514         Maintenance of Misc Steam Electric Plant         0         71.835         12.2695         21.594           3062         Goldendale Thermal Plant         544         Other Power Supervision & Engineering         3.422         120.651         93.400         50.188           3062         Goldendale Thermal Plant         549		Total	an the second	5 	9,163,138	10,092,915	9,976,433	11,434,433
3062         Goldendale Thermal Plant         502         Steam Deprations Expense         0         0         0         405688           3062         Goldendale Thermal Plant         505         Steam Electric Expense         0         1.444.716         2.013.408         9062.268           3062         Goldendale Thermal Plant         510         Maintenance Supervision and Engineering Exp         0         32.972         42.404         0           3062         Goldendale Thermal Plant         511         Maintenance of Structures         0         33.516         13.612         23.314           3062         Goldendale Thermal Plant         511         Maintenance of Bieler Plant         0         195.668         830.424         186.110           3062         Goldendale Thermal Plant         514         Maintenance of Misc Steam Electric Plant         0         71.835         122.956         21.544           3062         Goldendale Thermal Plant         548         Generation Expense         2.271.638         2.104.367         1.553.769         2.549.438           3062         Goldendale Thermal Plant         544         Misc Other Power Generation Expense         12.844         460.284         643.178         451.83           3062         Goldendale Thermal Plant	3062	Goldendale Thermal Plant	500	Operation Supervision & Engineering	0	108,545	43,332	<b>63</b>
3062         Goldendae Thermal Plant         505         Steam Electric Expense         0         1.444,716         2.013,408         906,258           3062         Goldendae Thermal Plant         506         Misc Steam Power Expense         0         2.690         14,389         21.680           3062         Goldendae Thermal Plant         511         Maintenance Supervision and Engineering Exp         0         33,516         13,612         29,314           3062         Goldendae Thermal Plant         511         Maintenance of Structures         0         33,516         13,612         29,314           3062         Goldendae Thermal Plant         512         Maintenance of Electric Plant         0         196,608         880,424         166,110           3062         Goldendae Thermal Plant         514         Maintenance of Electric Plant         0         71,835         122,668         21,544           3062         Goldendae Thermal Plant         548         Generation Expense         2,271,638         2,104,357         1,553,769         2,549,483           3062         Goldendae Thermal Plant         551         Maintenance of Structures         0         7,731         0         18,223           3062         Goldendae Thermal Plant         552         Mainten	3062	Goldendale Thermal Plant	502	Steam Operations Expense	0	0		405,668
3062         Goldendae Thermal Plant         506         Misc Steam Power Expense         0         2,690         14,389         21,680           3062         Goldendae Thermal Plant         510         Maintenance Supervision and Engineering Exp         0         33,516         13,612         28,314           3062         Goldendae Thermal Plant         511         Maintenance of Structures         0         33,516         13,612         28,314           3062         Goldendae Thermal Plant         513         Maintenance of Boiler Plant         0         39,765         42,738         156,609           3062         Goldendae Thermal Plant         514         Maintenance of Misc Steam Electric Plant         0         71,835         122,958         21,594           3062         Goldendae Thermal Plant         548         Ghter Power Supervision & Engineering         3,422         120,651         83,409         50,198           3062         Goldendae Thermal Plant         548         Generation Expense         12,884         460,284         643,178         451,803           3062         Goldendae Thermal Plant         551         Maintenance of Structures         0         7,771         0         18,223           3062         Goldendae Thermal Plant         552	3062	Goldendale Thermal Plant	505		0	1,444,716	2,013,408	906,258
3062         Goldendale Thermal Plant         510         Maintenance Supervision and Engineering Exp         0         32,972         42,404         0           3062         Goldendale Thermal Plant         511         Maintenance of Structures         0         33,516         13,612         29,314           3062         Goldendale Thermal Plant         512         Maintenance of Boller Plant         0         196,069         38,765         42,738         156,608           3062         Goldendale Thermal Plant         513         Maintenance of Misc Steam Electric Plant         0         71,835         122,958         21,564           3062         Goldendale Thermal Plant         546         Other Power Supervision & Engineering         3,422         120,651         93,409         50,198           3062         Goldendale Thermal Plant         546         Generation Expense         2,271,88         2,104,357         1,553,769         2,549,483           3062         Goldendale Thermal Plant         551         Maintenance of Structures         0         7,73         0         1,8223           3062         Goldendale Thermal Plant         551         Maintenance of Structures         0         7,73         0         1,8233           3062         Goldendale Thermal Plant <td>3062</td> <td>Goldendale Thermal Plant</td> <td>506</td> <td>Misc Steam Power Expense</td> <td>0</td> <td>2,690</td> <td>14,389</td> <td>21,680</td>	3062	Goldendale Thermal Plant	506	Misc Steam Power Expense	0	2,690	14,389	21,680
3062         Goldendale Thermal Plant         511         Maintenance of Structures         0         33,516         13,612         29,314           3062         Goldendale Thermal Plant         512         Maintenance of Boller Plant         0         195,069         830,424         186,110           3062         Goldendale Thermal Plant         513         Maintenance of Misc Steam Electric Plant         0         71,835         122,656         21,544           3062         Goldendale Thermal Plant         546         Other Power Supervision & Engineering         3,422         120,651         93,409         50,188           3062         Goldendale Thermal Plant         546         Other Power Supervision & Engineering         3,422         120,651         93,409         50,188           3062         Goldendale Thermal Plant         546         Generation Expense         2,284         460,284         481,788         451,803           3062         Goldendale Thermal Plant         551         Maintenance of Structures         0         7,731         0         18,223           3062         Goldendale Thermal Plant         552         Maintenance of Generating and Electric Plant         2,186,4023         1,924,302         1,018,554         1,639,331           3062         Goldendale	3062	Goldendale Thermal Plant	510	Maintenance Supervision and Engineering Exp	0	32,972	42,404	0 Reproved by the same same of the second s
3062         Goldendale Thermal Plant         512         Maintenance of Boller Plant         0         195,069         830,424         166,100           3062         Goldendale Thermal Plant         513         Maintenance of Electric Plant         0         39,765         42,738         156,608           3062         Goldendale Thermal Plant         514         Maintenance of Misc Steam Electric Plant         0         71,835         122,958         21,594           3062         Goldendale Thermal Plant         546         Other Power Supervision & Engineering         3,422         120,651         39,409         50,198           3062         Goldendale Thermal Plant         548         Generation Expense         12,884         460,264         643,178         451,803           3062         Goldendale Thermal Plant         551         Maintenance of Structures         0         7,715         76,658         48,230         19,776           3062         Goldendale Thermal Plant         553         Maintenance of Generating and Electric Plant         2,109,233         1,924,302         1,018,554         1,638,331           3062         Goldendale Thermal Plant         553         Maintenance of Generating and Electric Plant         2,109,233         1,924,302         1,018,554         1,638,331	3062	Goldendale Thermal Plant	511	Maintenance of Structures	0	33,516	13,612	29,314
3062         Goldendale Thermal Plant         513         Maintenance of Electric Plant         0         99,765         42,738         156,608           3062         Goldendale Thermal Plant         514         Maintenance of Misc Steam Electric Plant         0         71,835         122,958         21,504           3062         Goldendale Thermal Plant         546         Other Power Supervision & Engineering         3,422         120,651         93,409         50,198           3062         Goldendale Thermal Plant         548         Generation Expense         2,271,638         2,104,4357         1,555,769         2,549,483           3062         Goldendale Thermal Plant         549         Misc Other Power Generation Expense         12,884         460,264         643,178         451,803           3062         Goldendale Thermal Plant         551         Maintenance of Structures         0         7,731         0         18,223           3062         Goldendale Thermal Plant         553         Maintenance of Generating and Electric Plant         2,180,923         1,924,302         1,018,554         1,639,331           3062         Goldendale Thermal Plant         554         Maintenance of Generating Plant         (215,968)         199,171         501,363         107,282           3063<	3062	Goldendale Thermal Plant	512	Maintenance of Boiler Plant	0	195,069	830,424	186,110
3062Goldendale Thermal Plant514Maintenance of Misc Steam Electric Plant071,835122,95821,5943062Goldendale Thermal Plant546Other Power Supervision & Engineering3,422120,65193,40950,1983062Goldendale Thermal Plant548Generation Expense2,271,6382,104,3571,553,7692,549,4833062Goldendale Thermal Plant549Misc Other Power Generation Expense12,884460,264643,178451,8033062Goldendale Thermal Plant551Maintenance Supervision and Engineering17,47576,65848,22019,7763062Goldendale Thermal Plant552Maintenance of Structures07,731018,2233062Goldendale Thermal Plant553Maintenance of Generating and Electric Plant2,180,9231,924,3021,018,5541,639,3313062Goldendale Thermal Plant554Maint of Misc Generating Plant(215,968)199,171501,363107,2923063Sumas Thermal Plant500Operation Supervision & Engineering043,0323,36321,7013063Sumas Thermal Plant505Steam Operations Expense066,621342,66614,0373063Sumas Thermal Plant506Misc Steam Power Expense06,66314,0373063Sumas Thermal Plant510Maintenance of Structures00003063Sumas Thermal Plant510Maintenance Supervisio	3062	Goldendale Thermal Plant	513	Maintenance of Electric Plant	0	39,765	42,738	156,608
3062         Goldendale Thermal Plant         546         Other Power Supervision & Engineering         3,422         120,651         93,409         50,188           3062         Goldendale Thermal Plant         548         Generation Expense         2,271,638         2,104,357         1,553,769         2,549,483           3062         Goldendale Thermal Plant         549         Misc Other Power Generation Expense         12,884         460,264         643,178         451,803           3062         Goldendale Thermal Plant         551         Maintenance Supervision and Engineering         17,475         76,658         48,230         19,776           3062         Goldendale Thermal Plant         552         Maintenance of Structures         0         7,731         0         18,223           3062         Goldendale Thermal Plant         553         Maintenance of Generating and Electric Plant         2,180,923         1,924,302         1,018,554         1,639,331           3062         Goldendale Thermal Plant         554         Maint of Misc Generating Plant         (215,968)         199,171         501,363         107,292           Goldendale Thermal Plant         500         Operation Supervision & Engineering         0         4270,374         6,822,441         6,981,769         6,563,400 <tr< td=""><td>3062</td><td>Goldendale Thermal Plant</td><td>514</td><td>Maintenance of Misc Steam Electric Plant</td><td>0</td><td>71,835</td><td>122,958</td><td>21,594</td></tr<>	3062	Goldendale Thermal Plant	514	Maintenance of Misc Steam Electric Plant	0	71,835	122,958	21,594
3062         Coldendale Thermal Plant         548         Generation Expense         2,271,638         2,104,357         1,553,769         2,549,483           3062         Goldendale Thermal Plant         549         Misc Other Power Generation Expense         12,884         460,264         643,178         451,803           3062         Goldendale Thermal Plant         551         Maintenance Supervision and Engineering         17,475         76,658         48,230         19,776           3062         Goldendale Thermal Plant         553         Maintenance of Structures         0         7,731         0         1,8223           3062         Goldendale Thermal Plant         553         Maintenance of Generating and Electric Plant         2,180,923         1,924,302         1,018,554         1,639,331           3062         Goldendale Thermal Plant         554         Maint of Misc Generating Plant         (215,968)         199,171         501,363         107,922           Goldendale Thermal Plant         500         Operation Supervision & Engineering         0         43,032         3,363         21,701           3063         Sumas Thermal Plant         500         Operations Expense         0         0         0         0         387,743           3063         Sumas Thermal Plant	3062	Goldendale Thermal Plant	546	Other Power Supervision & Engineering	3,422	120,651	93,409	50,198
3062Coldendale Thermal Plant549Misc Other Power Generation Expense12,884460,264643,178451,8033062Coldendale Thermal Plant551Maintenance Supervision and Engineering17,47576,65848,23019,7763062Goldendale Thermal Plant552Maintenance of Structures07,731018,2233062Goldendale Thermal Plant553Maintenance of Generating and Electric Plant2,180,9231,924,3021,018,5541,639,3313062Goldendale Thermal Plant553Maintenance of Generating Plant(215,968)199,171501,363107,292Goldendale Thermal Plant500Operation Supervision & Engineering043,0323,36321,7013063Sumas Thermal Plant502Steam Operations Expense000387,7433063Sumas Thermal Plant505Steam Operations Expense066,8621342,66614,0373063Sumas Thermal Plant505Steam Power Expense066,8621342,66614,0373063Sumas Thermal Plant500Maintenance of Structures000003063Sumas Thermal Plant510Maintenance of Structures000003063Sumas Thermal Plant510Maintenance of Structures000003063Sumas Thermal Plant511Maintenance of Structures00000 <td>3062</td> <td>Goldendale Thermal Plant</td> <td>548</td> <td>Generation Expense</td> <td>2,271,638</td> <td>2,104,357</td> <td>1,553,769</td> <td>2,549,483</td>	3062	Goldendale Thermal Plant	548	Generation Expense	2,271,638	2,104,357	1,553,769	2,549,483
3062Goldendale Thermal Plant551Maintenance Supervision and Engineering17,47576,65848,23019,7763062Goldendale Thermal Plant552Maintenance of Structures07,731018,2233062Goldendale Thermal Plant553Maintenance of Generating and Electric Plant2,180,9231,924,3021,018,5541,639,3313062Goldendale Thermal Plant554Maint of Misc Generating Plant(215,968)199,171501,363107,292Goldendale Thermal Plant550Operation Supervision & Engineering043,0323,36321,7013063Sumas Thermal Plant500Operation Supervision & Engineering043,0323,36321,7013063Sumas Thermal Plant505Steam Operations Expense000387,7433063Sumas Thermal Plant506Misc Steam Power Expense066,621342,66614,0373063Sumas Thermal Plant510Maintenance of Structures000003063Sumas Thermal Plant511Maintenance of Structures000003063Sumas Thermal Plant511Maintenance of Structures000003063Sumas Thermal Plant511Maintenance of Boiler Plant013,220451,314602,5963063Sumas Thermal Plant513Maintenance of Electric Plant05,22514,863379,719 </td <td>3062</td> <td>Goldendale Thermal Plant</td> <td>549</td> <td>Misc Other Power Generation Expense</td> <td>12,884</td> <td>460,264</td> <td>643,178</td> <td>451,803</td>	3062	Goldendale Thermal Plant	549	Misc Other Power Generation Expense	12,884	460,264	643,178	451,803
3062Goldendale Thermal Plant552Maintenance of Structures07,731018,2233062Goldendale Thermal Plant553Maintenance of Generating and Electric Plant2,180,9231,924,3021,018,5541,639,3313062Goldendale Thermal Plant554Maint of Misc Generating Plant(215,968)199,171501,363107,292Goldendale Thermal Plant550Maint of Misc Generating Plant(215,968)199,171501,363107,292Goldendale Thermal Plant500Operation Supervision & Engineering043,0323,36321,7013063Sumas Thermal Plant500Operation Supervision & Engineering043,0323,36321,7013063Sumas Thermal Plant505Steam Operations Expense000387,7433063Sumas Thermal Plant506Misc Steam Power Expense066,662342,66614,0373063Sumas Thermal Plant510Maintenance Supervision and Engineering Exp08660003063Sumas Thermal Plant511Maintenance of Structures0005,603104,3363063Sumas Thermal Plant512Maintenance of Boiler Plant013,220451,314602,5963063Sumas Thermal Plant513Maintenance of Electric Plant08991,0823,1533063Sumas Thermal Plant514Maintenance of Misc Steam Electric Plant08991,	3062	Goldendale Thermal Plant	551	Maintenance Supervision and Engineering	17,475	76,658	48,230	19,776
3062Goldendale Thermal Plant553Maintenance of Generating and Electric Plant2,180,9231,924,3021,018,5541,639,3313062Goldendale Thermal Plant554Maint of Misc Generating Plant(215,968)199,171501,363107,292Goldendale Thermal Plant500Operation Supervision & Engineering04,270,3746,822,2416,981,7696,563,4003063Sumas Thermal Plant500Operation Supervision & Engineering043,0323,36321,7013063Sumas Thermal Plant500Steam Operations Expense0000387,7433063Sumas Thermal Plant505Steam Electric Expense068,621342,66614,0373063Sumas Thermal Plant506Misc Steam Power Expense05,0608,0074663063Sumas Thermal Plant510Maintenance Supervision and Engineering Exp005,603104,3363063Sumas Thermal Plant511Maintenance of Structures0005,603104,3363063Sumas Thermal Plant512Maintenance of Boiler Plant013,220451,314602,5963063Sumas Thermal Plant513Maintenance of Electric Plant08991,0823,1533063Sumas Thermal Plant514Maintenance of Misc Steam Electric Plant08991,0823,153	3062	Goldendale Thermal Plant	552	Maintenance of Structures	0	7,731	0	18,223
3062Goldendale Thermal Plant554Maint of Misc Generating Plant(215,968)199,171501,363107,292Goldendale Thermal PlantColdendale Thermal PlantS00Operation Supervision & Engineering4,270,3746,822,2416,981,7696,563,4003063Sumas Thermal PlantS00Operation Supervision & Engineering043,0323,36321,7013063Sumas Thermal PlantS02Steam Operations Expense0000387,7433063Sumas Thermal PlantS05Steam Electric Expense068,621342,66614,0373063Sumas Thermal Plant506Misc Steam Power Expense05,0608,0074663063Sumas Thermal Plant510Maintenance Supervision and Engineering Exp00003063Sumas Thermal Plant511Maintenance of Structures0005,603104,3363063Sumas Thermal Plant512Maintenance of Boiler Plant013,220451,314602,5963063Sumas Thermal Plant513Maintenance of Electric Plant08991,0823,1533063Sumas Thermal Plant514Maintenance of Misc Steam Electric Plant08991,0823,153	3062	Goldendale Thermal Plant	553	Maintenance of Generating and Electric Plant	2,180,923	1,924,302	1,018,554	1,639,331
Goldendale Thermal Plant TotalGoldendale Thermal PlantGoldendale Thermal PlantGoldend	3062	Goldendale Thermal Plant	554	Maint of Misc Generating Plant	(215,968)	199,171	501,363	107,292
3063Sumas Thermal Plant500Operation Supervision & Engineering043,0323,36321,7013063Sumas Thermal Plant502Steam Operations Expense0000387,7433063Sumas Thermal Plant505Steam Electric Expense068,621342,66614,0373063Sumas Thermal Plant506Misc Steam Power Expense050,6008,0074663063Sumas Thermal Plant510Maintenance Supervision and Engineering Exp0866003063Sumas Thermal Plant511Maintenance of Structures005,603104,3363063Sumas Thermal Plant512Maintenance of Boiler Plant013,220451,314602,5963063Sumas Thermal Plant513Maintenance of Electric Plant05,22514,863379,7193063Sumas Thermal Plant514Maintenance of Misc Steam Electric Plant08991,0823,153		Goldendale Thermal Plant Total			4,270,374	6,822,241	6,981,769	6,563,400
3063Sumas Thermal Plant502Steam Operations Expense0000387,7433063Sumas Thermal Plant505Steam Electric Expense068,621342,66614,0373063Sumas Thermal Plant506Misc Steam Power Expense05,0608,0074663063Sumas Thermal Plant510Maintenance Supervision and Engineering Exp0866003063Sumas Thermal Plant511Maintenance of Structures005,603104,3363063Sumas Thermal Plant512Maintenance of Boiler Plant013,220451,314602,5963063Sumas Thermal Plant513Maintenance of Electric Plant05,22514,863379,7193063Sumas Thermal Plant514Maintenance of Misc Steam Electric Plant08991,0823,153	3063	Sumas Thermal Plant	500	Operation Supervision & Engineering	0	43,032	3,363	21,701
3063Sumas Thermal Plant505Steam Electric Expense068,621342,66614,0373063Sumas Thermal Plant506Misc Steam Power Expense05,0608,0074663063Sumas Thermal Plant510Maintenance Supervision and Engineering Exp086003063Sumas Thermal Plant511Maintenance of Structures000003063Sumas Thermal Plant512Maintenance of Boiler Plant013,220451,314602,5963063Sumas Thermal Plant513Maintenance of Electric Plant05,22514,863379,7193063Sumas Thermal Plant514Maintenance of Misc Steam Electric Plant08991,0823,153	3063	Sumas Thermal Plant	502	Steam Operations Expense	0	0	0	387,743
3063Sumas Thermal Plant506Misc Steam Power Expense05,0608,0074663063Sumas Thermal Plant510Maintenance Supervision and Engineering Exp00003063Sumas Thermal Plant511Maintenance of Structures000003063Sumas Thermal Plant512Maintenance of Boiler Plant013,220451,314602,5963063Sumas Thermal Plant513Maintenance of Electric Plant05,22514,863379,7193063Sumas Thermai Plant514Maintenance of Misc Steam Electric Plant08991,0823,153	3063	Sumas Thermal Plant	505	Steam Electric Expense	0	68,621	342,666	14,037
3063Sumas Thermal Plant510Maintenance Supervision and Engineering Exp086003063Sumas Thermal Plant511Maintenance of Structures0005,603104,3363063Sumas Thermal Plant512Maintenance of Boiler Plant013,220451,314602,5963063Sumas Thermal Plant513Maintenance of Electric Plant05,22514,863379,7193063Sumas Thermai Plant514Maintenance of Misc Steam Electric Plant08991,0823,153	3063	Sumas Thermal Plant	506	Misc Steam Power Expense	0	5,060	8,007	466
3063Sumas Thermal Plant511Maintenance of Structures005.603104.3363063Sumas Thermal Plant512Maintenance of Boiler Plant013.220451.314602.5963063Sumas Thermal Plant513Maintenance of Electric Plant05.22514.863379.7193063Sumas Thermai Plant514Maintenance of Misc Steam Electric Plant08991.0823.153	2 0000	NAMES OF THE OWNER OWNE	A TABLE A DESIGNATION OF A DESIGNATION O		A 3	00	A	· · · · · · · · · · · · · · · · · · ·
3063Sumas Thermal Plant512Maintenance of Boiler Plant013,220451,314602,5963063Sumas Thermal Plant513Maintenance of Electric Plant05,22514,863379,7193063Sumas Thermal Plant514Maintenance of Misc Steam Electric Plant08991,0823,153	3063	Sumas Thermal Plant	510	Maintenance Supervision and Engineering Exp	U Service and a service service services of the service servic	80		C
3063Sumas Thermal Plant513Maintenance of Electric Plant05,22514,863379,7193063Sumas Thermal Plant514Maintenance of Misc Steam Electric Plant08991,0823,153	3063 3063	Sumas Thermal Plant Sumas Thermal Plant	510 511	Maintenance Supervision and Engineering Exp Maintenance of Structures		08 0	5,603	104,336
3063 Sumas Thermal Plant 514 Maintenance of Misc Steam Electric Plant 0 899 1,082 3,153	3063 3063 3063	Sumas Thermal Plant Sumas Thermal Plant Sumas Thermal Plant	510 511 512	Maintenance Supervision and Engineering Exp Maintenance of Structures Maintenance of Boiler Plant		80 0 13,220	0 5,603 451,314	104,336 602,596
	3063 3063 3063 3063	Sumas Thermal Plant Sumas Thermal Plant Sumas Thermal Plant Sumas Thermal Plant	510 511 512 513	Maintenance Supervision and Engineering Exp Maintenance of Structures Maintenance of Boiler Plant Maintenance of Electric Plant		86 0 13,220 5,225	5,603 451,314 14,863	104,336 602,596 379,719

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3063	Sumas Thermal Plant	546	Other Power Supervision & Engineering	0	89,485	154,445	300,756
3063	Sumas Thermal Plant	548	Generation Expense	0	845,747	1,769,654	1,825,016
3063	Sumas Thermal Plant	549	Misc Other Power Generation Expense	0	326,241	643,328	575,770
3063	Sumas Thermal Plant	551	Maintenance Supervision and Engineering	0	2,277	20,945	7,168
3063	Sumas Thermal Plant	552	Maintenance of Structures	0	33	0	355
3063	Sumas Thermal Plant	553	Maintenance of Generating and Electric Plant	0	91,013	458,586	1,201,126
3063	Sumas Thermal Plant	554	Maint of Misc Generating Plant	0	75,848	127,998	12,969
ar da ar 10	Sumas Thermal Plant			0	1,566,788	4,001,854	5,436,912
2064	Mini Enro Diani	500	Operation Supervision & Engineering			00 000	440 640
3004	Mint Farm Plant	500	Steam Operations Expanse	0		00,00	202,003
3004	Mint Farm Diant	502	Steam Electric Expanse			1 107 783	200,903
3004	Mint Farm Black	500	Mise Steam Dower Expanse	0	V	1, 197,703	JU7,299
3064	Mint Form Plant	544	Maintenance of Structures	U )		1,00,1	17,100
3064	Mint Form Dlant	512	Maintenance of Boller Plant	0 		72 594	722 222
2064	Mint Form Diant	512	Maintenance of Electric Dant	U . 		73,304	1 275 100
3064	Mint Faim Plant	513	Maintenance of Liectric Frant			23,723	1,273,100
3064	Mint Farm Blant	514 E40	Other Dower Supervision & Engineering			20,/91	192,223
+00C	Nint Carm Diant	5/Q	Generation Expanse			141,003	2 355 723
3004	Mint Form Plant	540 540	Misc Other Power Generation Expense	U (	·····	1,440,007	2,303,733
5004 3064	Mint Com Olant	5 040 EE1	Maintenance Supervision and Engineering	0		5 000,800	42 080
3004	Mint Com Plant	5 001 5 660	Maintenance Supervision and Engineering			49,442	12,009
3004	Mint Cover Plant	502	Maintenance of Generating and Electric Plant	0		071.010	13,321
3004		503	Maintenance of Generating and Electric Flam		U 04 475	9/1,919	1,435,391
3004	Mint Farm Plant	554			31,4/3	000,908	(36,719)
	MINE Farm Plant Lotal	EAE	Uvdraulia Operation Super & Engineering	450.007	31,4/5	5,527,751	7,970,116
3901	Undistributed	535	Miss Hud Bours Constantion Expanse	159,367	491,755	981,590	1,050,340
3901		539	Wisc nyu Power Generation Expense	4,501	200,342	335,171	299,435
3901	§Undistributed	04 I	Other Device Currendelers & Engineering	000 544	54,728 1	4 000 050	629
3901		540	Miss Other Power Supervision & Engineering	689,541	1,172,911	1,208,356	1,432,600
3901		549		10,945	199,020	204,890	323,330
3901	Undistributed	550		U 	114,3/5	1,372,500	1,130,625
3901		\$ 353 554	Maintenance of Generating and Electric Plant	100.001	U	U 1	U 111 005
3901	Undistributed	DD4		128,091	53,222	111,597	111,095
2009	Controlle	506	Mina Staam Bower Examples	992,545	2,340,309	4,2/4,111	4,340,292
3903		JUC		11,214	9,795	1,900 2 4 000 <sup>2</sup>	CO3 2010 - 2010 - 2010 - 2010 - 2010 - 2010 - 2010 - 2010 - 2010 - 2010 - 2010 - 2010 - 2010 - 2010 - 2010 - 2010
2004	Celetria Lipite 192	500 500	Operation Supervision & Engineering	11,214 ۲۰ ۶۰۶	9,/ 90 77 012	1,900 : 60.006	000 66 556
3904	Colstin Units 182	500 600	Scham Operations Expanse	0,000	77,913	0,920	4 455 364
3904	Colstrip Units 182	002 505	Steam Cherauons Expense	3,203,003	3,333,797	3,798,034	4,100,004
3004	Colstrip Units 182	500	Mice Steem Dower Expense	4 455 620	14,412	4 960 660	87,002 4 522 405
3904	Colstrip Units 182	500		4,400,009	6 765	4,000,008	1,332,493
3904	Colotrip Units 182	507	Maintenance Supervision and Engineering Eve	40 036 160	055 001	17,200	9,047
3904	Colstrip Units 182	510		030,100	955,091	090,027	027, 10 ; 1 104 851
3004	Colotrio Linite 182	540	Maintenance of Builder Blant	4 701 977	140,080	010,414	1,124,001 E 176 400
3904	Colotria Unite 192	512	Maintenance of Electric Plant	4,121,311	1,410,214	1 404 054	0,110,409 E70 E00
3904	Colotrin Units 162	E13	Maintenance of Mice Steam Electric Diant	913,823	1,0/3,013	1,434,331	010,023 4 964 440
3904		J14		853,501	1,329,700	1,431,802	1, <b>204,419</b>
ar a annea	Colstrip Units 1&2 Total			16,124,429	27,249,596	20,589,697	14,826,840
3905	Colstrip Units 3&4	500	Operation Supervision & Engineering	48,104	64,129	45,849	50,554
3905	Colstrip Units 3&4	502	Steam Operations Expense	2,235,306	2,284,715	2,287,157	2,502,216
3905	Colstrip Units 3&4	505	Steam Electric Expense	74,317	50,121	43,023	87,816
3905	Colstrip Units 3&4	506	Misc Steam Power Expense	2,757,264	5,985,284	3,676,834	3,001,235
3905	Colstrip Units 3&4	507	Rents	56,440	49,870	53,807	32,766
3905	Colstrip Units 3&4	510	Maintenance Supervision and Engineering Exp	685,754	614,707	629,166	589,309
3905	Colstrip Units 3&4	511	Maintenance of Structures	821,372	734,251	793,311	847,753
3905	Colstrip Units 3&4	512	Maintenance of Boiler Plant	5,770,325	4,153,469	5,925,688	4,412,221
3905	Colstrip Units 3&4	513	Maintenance of Electric Plant	1,080,014	520,661	809,417	538,076
3905	Colstrip Units 3&4	514	Maintenance of Misc Steam Electric Plant	928,045	781,195	1,008,964	863,749
The second	Colstrip Units 3&4 Total	and the set with addresses		14,456,942	15,238,402	15,273,216	12,925,695
3936	White River	535	Hydraulic Operation Supv & Engineering	3,615	1,507	66	on manager 0
3936	White River	537	Hydraulic Expenses	(5,000)	(5,000)	0	0
3936	White River	544	Maint of Electric Plant	36 I	1,874		0
Romand and a construction of the second s	entimetinenenenenenenenenenenenenenenenenenen	eldtorentalaostattettettettettettettettettettettettett	Allenter estatutettettettettettettettettettettettette	นารวิทัพทรมนักครทำงานการครารกระบาท	นรับข่างการข่างความส่วนสี่งานแล้วแล้งการได้เป็นได้เห	ฟลสอบปลาส์เห็นระทำสาวสารการสำคั <sup>1</sup> ว่าทำให้ระหวัดส <del>สร้า</del> งส	***************************************

#### Attachment A PSE Resp PC DR26

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#### PSE Generation Operation and Maintenance Expense by FERC Account

Exh. No. \_\_\_\_ (DWS-5) Page 6 of 24

3936	White River	545	Maintenance of Hydraulic Production Plant	0	206	206	0
2+)(*9000000000000000000000000000000000000	White River Total			(1,349)	(1,413)	272	0
3951	South Whidbey	551	Maintenance Supervision and Engineering	0	(30)	0	0
200 523828250 m Fymr	South Whidbey Total			0	(30)	0	0
3960	Freddy 1	500	Operation Supervision & Engineering	0	0	262,054	283,674
3960	Freddy 1	505	Steam Electric Expense	0	0	797,868	803,256
3960	Freddy 1	506	Misc Steam Power Expense	0	0	139,943	90,194
3960	Freddy 1	510	Maintenance Supervision and Engineering Exp	0	0	302,714	326,573
3960	Freddy 1	512	Maintenance of Boiler Plant	0	0	357,556	286,376
3960	Freddy 1	513	Maintenance of Electric Plant	0	0	325,348	288,998
3960	Freddy 1	514	Maintenance of Misc Steam Electric Plant	0	0 ;	205,827	92,031
3960	Freddy 1	546	Other Power Supervision & Engineering	1,688,973	1,935,688	152,065	155,814
3960	Freddy 1	548	Generation Expense	0 /	0	238,487	252,749
3960	Freddy 1	549	Misc Other Power Generation Expense	0	0	211,692	158,229
3960	Freddy 1	551	Maintenance Supervision and Engineering	2,125,004	1,983,996	429,632	394,440
3960	Freddy 1	552	Maintenance of Structures		0	205,785	84,631
3960	Freddy 1	553	Maintenance of Generating and Electric Plant	0	0	402,105	289,872
3960	Freddy 1	554	Maint of Misc Generating Plant	0	0	282,769	308,851
ana ana amin'ny fananana amin'ny fananana amin'ny fananana amin'ny fanana amin'ny fanana amin'ny fanana amin'ny	Freddy 1 Total		######################################	3,813,977	3,919,684	4,313,845	3,815,689
9999	Syst Cntrl & Load Disp	556	System Control and Load Dispatching	1,136,086	1,388,326	1,261,725	1,698,448
	Syst Cntrl & Load Disp Total	an na an an an an Ann an An	an na na sana ann ann ann ann ann ann an	1,136,086	1,388,326	1,261,725	1,698,448
	Grand Total			84,775,882	107,906,705	110,955,279	109,258,705

#### Docket Nos. UE-111048 and UG-111049 Puget Sound Energy, Inc.'s 2011 General Rate Case

#### PUBLIC COUNSEL DATA REQUEST NO. 255

#### PUBLIC COUNSEL DATA REQUEST NO. 255:

Please quantify the estimated impact on the Company's cost of capital if the proposed CSA is approved. Please provide all supporting calculations and workpapers with your response.

#### Response:

Meaningful quantification of the proposed Conservation Savings Adjustment ("CSA") on the cost of capital is not possible. Puget Sound Energy, Inc.'s ("PSE") requested equity return is based on the cost of capital for a group of comparable utilities; the individual ratemaking components of these companies are not significant drivers of their capital costs.

The CSA, if implemented, would act to reduce attrition. PSE's cost of equity was developed using comparable companies that do not experience the level of attrition that PSE experiences. Please see PSE's Response to Public Counsel Data Request No. 240, which shows that the majority of the comparable companies used in determining PSE's cost of equity do not have mechanisms similar to the CSA.

Nothing was added to the requested return on equity to reflect PSE's greater attrition risk relative to the comparable companies. Therefore, nothing should be subtracted for the CSA implementation.

#### Docket Nos. UE-111048 and UG-111049 Puget Sound Energy, Inc.'s 2011 General Rate Case

## ICNU DATA REQUEST NO. 05.06

## ICNU DATA REQUEST NO. 05.06:

With regard to the work paper DEM 0315, please provide a complete explanation on why PSE's proposed production O&M expense for Mint Farm from the test period is a reasonable amount to use for the rate year. As part of this response, explain what contract and non-contract major maintenance was performed at the plant during 2010 (along with the associated cost) and what maintenance is budgeted for the years 2012 and 2013, providing the 2012 and 2013 budgets by FERC account.

#### Response:

David E. Mills' power cost workpaper "WP, DEM 0315" provides a summary of the production operations and maintenance ("O&M") costs for the test and rate years, calendar 2010 and May 2012 through April 2013, respectively. This workpaper was provided in the power cost workpaper MS Excel file "DEM-WP(C) Production OM 2011GRC As-Filed.xls" submitted to the Commission on June 13, 2011 and September 1, 2011.

The production O&M expense incurred for the Mint Farm generating facility during the calendar 2010 test year, \$7,970,116, is considered to be a normal level of costs to be incurred in the rate year. The Mint Farm facility was operational for the entire test year period, except for scheduled outages and occasional forced outages that occurred in the normal course of operations. Mint Farm was purchased in mid-December 2008; accordingly, Puget Sound Energy, Inc. ("PSE") has accumulated only two years of actual O&M expense for this plant (see table below).

Mint Farm Actual O&M Expense	2009	2010	Change	
Total Fixed Operations Expense	2,129,113	2,769,366	640,252	(a)
Total Variable Operations Expense	1,438,316	1,445,387	7,071	
Total Preventive Maintenance Expense	1,266,343	1,183,117	(83,225)	40.0-14
Total Corrective Maintenance Expense	693,988	1,268,073	574,085	(b)
Subtotal; Core Maintenance Expense	5,527,761	6,665,944	1,138,183	
	gananananananan ne si si si si si	anue sumanianus produktingkykkelikinkiskiskiskus (* 20 Hz	er verbandenskalationen an er st. et er	promosona :
Total Amortization Expense (Contract Major Maintenance)	0	456,270	456,270	(c)
Total Non-Contract Major Maintenance Expense	0	847,902	847,902	(d)
	5,527,761	7,970,116	2,442,355	}

- (a) Increase due to additional labor and overhead expense in 2010 as Mint Farm was not fully staffed during the first half of 2009. It is expected that the staffing level in the rate year will be consistent with the staffing in the test year.
- (b) Increase due to additional corrective maintenance performed in 2010. Corrective maintenance reflects repairs and non-capital replacements of equipment that fails during the normal course of operations and it is reasonable to expect that such costs will be incurred during the rate year.
- (c) Please see pages 14 and 15 of the Prefiled Direct Testimony of John H. Story, Exhibit No. \_\_\_\_(JHS-1T), for a discussion of rate treatment associated with contract major maintenance costs to be recovered via the deferral mechanism.
- (d) Increase due to 2010 non-contract major maintenance; steam turbine summary inspection (see major maintenance discussion below).

Attached as Attachment A to PSE's Response to ICNU Data Request No. 05.06, please find the test year non-contract and contract major maintenance expense and the related deferral information for all of PSE's gas fired generators: Encogen, Fredonia Units 1-4, Frederickson, Mint Farm, Frederickson 1 (aka: Freddy 1), Goldendale and Sumas gas generation facilities.

Attached as Attachment B to PSE's Response to ICNU Data Request No. 05.06, please find contract and non-contract major maintenance expense budgeted for 2012 and 2013 for Mint Farm, Frederickson, Fredonia Units 1-4 and Sumas as requested in ICNU Data Request No.'s 05.06 through 05.09.

#### Major Maintenance

During this proceeding's test year, the only contract major maintenance event for Mint Farm was a Combustion Inspection performed in June 2010. The only non-contract major maintenance event was a Steam Turbine Valve Inspection "Summary Inspection" also performed in June 2010. It is normal and reasonable to assume that major maintenance on generation facilities will be performed from time to time in the future, including the rate year. As the Commission noted in PSE's 2009 general rate case, Dockets UE-090704 and UG-090705 (consolidated), Order 11, page 60, paragraph 162:

While the Company originally proposed to use forecasts and states that it still supports such an approach in principle, it is willing to accept the use of historical data to determine O&M costs in this proceeding. We have discussed elsewhere in this Order the Commission's longstanding preference for using the best and most representative historical data when making pro forma adjustments. This is the most reliable source of information from which to determine known and measurable changes to test year costs. Accordingly, we will use such data here. The question remains, however, as to what historic data we should use. Staff's figures are based on use of a five-year average that the Company argues do not reflect more current expense trends. Public Counsel accepts the Company's rebuttal amounts. O&M is an ongoing expense and there is no evidence that the more recent historic data upon which the Company would have us rely requires any normalizing adjustments. We accept the Company's proposals .

Test year actual major maintenance expense is a known and measurable indicator of rate year major maintenance expense *on a fleet wide basis*.

ichment A: INCU DR No. 05.06		Exh. No
Source: DEM 0321; "Major Maint Summary 2011 GRC" tab		Page 11 of 24
	Jan - Dec 2010 Major	
	Expensed as	
Non-Contract Major Maintenance	Incurred	
Encogen Major Maintenance	#470 F40	
553002340 ENC Major Overnaul - Unit 3 553003105 ENC REFURBISHMENT OF GAS TURBINE PARTS	\$172,513 \$106,995	
553005305 ENC PARTS FOR GT03 MAJOR NOT SIGNED OUT	\$132,814	
Encogen Total	\$412,322	
Fredonia Malor Maintenance		
553005346 FRA UNIT 1 ROW 2 BLADE DAMAGE-(Modified HGP)	\$1,794,386	
Fredonia Total	\$1,794,386	
Frederickson Major Maintenance		
553002954 FRE FRE CT MAJOR - UNIT 1	\$4,758,902	
Frederickson Total	\$4,758,902	
Mint Farm Major Maintenance		
513000680 MTF PERFORM STEAM TURBINE VALVE INSPECTION	\$847,902	
Mint Farm Total	\$847,902	
Sumas Major Maintenance		
513003020 SMS HOT GAS PATH - STG O&M ORDER	\$134,200	
553006964 SMS_HOT GAS PATH - CTG U&M URDER Sumas Total	\$211,487	
	<u> </u>	
Total Non-Contract Maintenance Expense	\$8,159,198	
	Amortization of	Contract Major
	Contract Major	Maintenance
	Maintenance	Expense Deferred
Major Maintenance Covered Under LTSA/CSA	Expense included in Test Year	During Test Year (1)
Major Maintenance Covered Under LTSA/CSA Freddy1 Amortization	Expense included in Test Year	During Test Year (1)
Major Maintenance Covered Under LTSA/CSA <u>Freddy1 Amortization</u> (June 2009 Major Inspection amortized over 31 months - through 12/31/11 -	Expense included in Test Year	During Test Year (1)
Major Maintenance Covered Under LTSA/CSA Freddy1 Amortization (June 2009 Major Inspection amortized over 31 months - through 12/31/11 - Note: Freddy 1 rate year based upon Capital Power budget) 51218007 Amort 2009 HPSC Major Inspection	Expense included in Test Year	During Test Year (1)
Major Maintenance Covered Under LTSA/CSA Freddy1 Amortization (June 2009 Major Inspection amortized over 31 months - through 12/31/11 - Note: Freddy 1 rate year based upon Capital Power budget) 51218007 Amort 2009 HRSG Major Inspection 51318019 Amort 2009 Steam Tubogen Major Insp	Expense included in Test Year \$35,351 \$35,351	During Test Year (1) \$0 \$0
Major Maintenance Covered Under LTSA/CSA Freddy1 Amortization (June 2009 Major Inspection amortized over 31 months - through 12/31/11 - Note: Freddy 1 rate year based upon Capital Power budget) 51218007 Amort 2009 HRSG Major Inspection 51318019 Amort 2009 Steam Tubogen Major Insp 55360053 Amort 2009 CT Major Insp	Expense included in Test Year \$35,351 \$35,351 \$35,351	During Test Year (1) \$0 \$0 \$0
Major Maintenance Covered Under LTSA/CSA Freddy1 Amortization (June 2009 Major Inspection amortized over 31 months - through 12/31/11 - Note: Freddy 1 rate year based upon Capital Power budget) 51218007 Amort 2009 HRSG Major Inspection 51318019 Amort 2009 Steam Tubogen Major Insp 55360053 Amort 2009 CT Major Insp 55460076 Amort 2009 Othr Gen Equip Major Insp	Expense included in Test Year \$35,351 \$35,351 \$35,351 \$35,351	During Test Year (1) \$0 \$0 \$0 \$0 \$0
Major Maintenance Covered Under LTSA/CSA Freddy1 Amortization (June 2009 Major Inspection amortized over 31 months - through 12/31/11 - Note: Freddy 1 rate year based upon Capital Power budget) 51218007 Amort 2009 HRSG Major Inspection 51318019 Amort 2009 Steam Tubogen Major Insp 55360053 Amort 2009 CT Major Insp 55460076 Amort 2009 Othr Gen Equip Major Insp Freddy1 Total (not inlcuded in rate year. see note above)	Expense included in Test Year \$35,351 \$35,351 \$35,351 \$35,351 \$35,351 \$35,351 \$341,404	During Test Year (1) \$0 \$0 \$0 \$0 \$0 \$0 \$0
Major Maintenance Covered Under LTSA/CSA Freddy1 Amortization (June 2009 Major Inspection amortized over 31 months - through 12/31/11 - Note: Freddy 1 rate year based upon Capital Power budget) 51218007 Amort 2009 HRSG Major Inspection 51318019 Amort 2009 Steam Tubogen Major Insp 55360053 Amort 2009 CT Major Insp 55460076 Amort 2009 Othr Gen Equip Major Insp Freddy1 Total (not inlcuded in rate year. see note above)	Expense included in Test Year \$35,351 \$35,351 \$35,351 \$35,351 \$35,351 <b>\$141,404</b>	During Test Year (1) \$0 \$0 \$0 \$0 <b>\$0</b> <b>\$0</b>
Major Maintenance Covered Under LTSA/CSA         Freddy1 Amortization         (June 2009 Major Inspection amortized over 31 months - through 12/31/11 - Note: Freddy 1 rate year based upon Capital Power budget)         51218007 Amort 2009 HRSG Major Inspection         51318019 Amort 2009 Steam Tubogen Major Insp         55360053 Amort 2009 CT Major Insp         55460076 Amort 2009 Othr Gen Equip Major Insp         Freddy1 Total (not inlcuded in rate year. see note above)         Goldendale Amortization         June 2009 Combustion Inspection	Expense included in Test Year \$35,351 \$35,351 \$35,351 \$35,351 \$35,351 <b>\$141,404</b>	During Test Year (1) \$0 \$0 \$0 \$0 \$0
Major Maintenance Covered Under LTSA/CSA         Freddy1 Amortization         (June 2009 Major Inspection amortized over 31 months - through 12/31/11 - Note: Freddy 1 rate year based upon Capital Power budget)         51218007 Amort 2009 HRSG Major Inspection         51318019 Amort 2009 Steam Tubogen Major Insp         55360053 Amort 2009 CT Major Insp         55460076 Amort 2009 Othr Gen Equip Major Insp         Freddy1 Total (not inlcuded in rate year. see note above)         Goldendale Amortization         June 2009 Combustion Inspection         (June 2009 Combustion Inspection	Expense included in Test Year \$35,351 \$35,351 \$35,351 \$35,351 <b>\$141,404</b> \$354,580	During Test Year (1) \$0 \$0 \$0 \$0 \$0 \$0 \$0
Major Maintenance Covered Under LTSA/CSA         Freddy1 Amortization         (June 2009 Major Inspection amortized over 31 months - through 12/31/11 - Note: Freddy 1 rate year based upon Capital Power budget)         51218007 Amort 2009 HRSG Major Inspection         51318019 Amort 2009 Steam Tubogen Major Insp         55360053 Amort 2009 CT Major Insp         55460076 Amort 2009 Othr Gen Equip Major Insp         Freddy1 Total (not inlcuded in rate year. see note above)         Goldendale Amortization         June 2009 Combustion Inspection         (June 2009 Combustion Inspection         Goldendale Total	Expense included in Test Year \$35,351 \$35,351 \$35,351 \$35,351 <b>\$141,404</b> \$354,580 \$) <b>\$354,580</b>	During Test Year (1) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
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Major Maintenance Covered Under LTSA/CSA         Freddy1 Amortization         (June 2009 Major Inspection amortized over 31 months - through 12/31/11 - Note: Freddy 1 rate year based upon Capital Power budget)         51218007 Amort 2009 HRSG Major Inspection         51318019 Amort 2009 Steam Tubogen Major Insp         55360053 Amort 2009 OT Major Insp         55460076 Amort 2009 Othr Gen Equip Major Insp         55460076 Amort 2009 Othr Gen Equip Major Insp         Freddy1 Total (not inlcuded in rate year. see note above)         Oddendale Amortization         June 2009 Combustion Inspection         (June 2009 Combustion Inspection         Movember 2008 Combustion Inspection         November 2008 Combustion Inspection         November 2008 Combustion Inspection         October 2010 Hot Gas Path Inspection amortized two months in the test year         through September 2012; five months in the rate year)	Expense included in Test Year \$35,351 \$35,351 \$35,351 \$35,351 \$354,580 \$354,580 \$354,580 \$119,333 \$61,034 \$180,368	During Test Year (1) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Major Maintenance Covered Under LTSA/CSA         Freddy1 Amortization         (June 2009 Major Inspection amortized over 31 months - through 12/31/11 - Note: Freddy 1 rate year based upon Capital Power budget)         51218007 Amort 2009 HRSG Major Inspection         51318019 Amort 2009 Steam Tubogen Major Insp         55360053 Amort 2009 CT Major Insp         55460076 Amort 2009 Othr Gen Equip Major Insp         55460076 Amort 2009 Othr Gen Equip Major Insp         Freddy1 Total (not inlcuded in rate year. see note above)         Coldendale Amortization         June 2009 Combustion Inspection         (June 2009 Combustion Inspection         (June 2009 Combustion Inspection         (June 2009 Combustion Inspection         (June 2008 Combustion Inspection         (November 2008 Combustion Inspection         (November 2008 Combustion Inspection         (November 2010 Hot Gas Path Inspection         October 2010 Hot Gas Path Inspection         October 2010 Hot Gas Path Inspection amortized two months in the test year         through September 2012; five months in the rate year)         Sumas Total	Expense included in Test Year \$35,351 \$35,351 \$35,351 \$35,351 \$354,580 \$354,580 \$119,333 \$61,034 \$180,368 \$456,270	During Test Year (1) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,895 \$701,895 \$701,895 \$701,895
Major Maintenance Covered Under LTSA/CSA         Freddy1 Amortization         (June 2009 Major Inspection amortized over 31 months - through 12/31/11 - Note: Freddy 1 rate year based upon Capital Power budget)         51218007 Amort 2009 HRSG Major Inspection         51318019 Amort 2009 Steam Tubogen Major Insp         55360053 Amort 2009 CT Major Insp         55460076 Amort 2009 Othr Gen Equip Major Insp         55460076 Amort 2009 Othr Gen Equip Major Insp         Freddy1 Total (not inlcuded in rate year. see note above)         Goldendale Amortization         June 2009 Combustion Inspection         (June 2009 Combustion Inspection         (June 2009 Combustion Inspection         (June 2009 Combustion Inspection         (June 2008 Combustion Inspection         (November 2008 Combustion Inspection         (November 2008 Combustion Inspection         (November 2008 Combustion Inspection         October 2010 Hot Gas Path Inspection         October 2010 Hot Gas Path Inspection         October 2010 Hot Gas Path Inspection amortized two months in the test year         through September 2012; five months in the rate year)         Sumas Total	Expense included in Test Year \$35,351 \$35,351 \$35,351 \$35,351 \$354,580 \$354,580 \$119,333 \$61,034 \$180,368 \$456,270	During Test Year (1) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,895 \$701,895 \$701,895 \$701,895
Major Maintenance Covered Under LTSA/CSA         Freddy1 Amortization         (June 2009 Major Inspection amortized over 31 months - through 12/31/11 - Note: Freddy 1 rate year based upon Capital Power budget)         51218007 Amort 2009 HRSG Major Inspection         51318019 Amort 2009 Steam Tubogen Major Insp         55360053 Amort 2009 CT Major Insp         55460076 Amort 2009 Othr Gen Equip Major Insp         55460076 Amort 2009 Othr Gen Equip Major Insp         Freddy1 Total (not inlcuded in rate year. see note above)         Oddendale Amortization         June 2009 Combustion Inspection         (June 2009 Combustion Inspection         (June 2009 Combustion Inspection         (June 2009 Combustion Inspection         November 2008 Combustion Inspection         (November 2008 Combustion Inspection         (November 2008 Combustion Inspection         (November 2008 Combustion Inspection         (November 2010 Hot Gas Path Inspection         October 2010 Hot Gas Path Inspection         October 2010 Hot Gas Path Inspection amortized two months in the test year         through September 2012; five months in the rate year)         Sumas Total         Mint Farm Amortization         June 2010 Combustion Inspection         (June 2010 Major Maintenance event for Combustion Inspection amortized         over 23 mo	Expense included in Test Year \$35,351 \$35,351 \$35,351 \$35,351 \$354,580 \$354,580 \$354,580 \$119,333 \$61,034 \$119,333 \$61,034 \$456,270 \$456,270	During Test Year (1) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Major Maintenance Covered Under LTSA/CSA Fredut Amortization (June 2009 Major Inspection amortized over 31 months - through 12/31/11- Note: Freduy 1 rate year based upon Capital Power budget) 51218007 Amort 2009 HRSG Major Inspection 51318019 Amort 2009 Steam Tubogen Major Insp 55360053 Amort 2009 OT Major Insp 55460076 Amort 2009 Othr Gen Equip Major Insp Freduy1 Total (not inlcuded in rate year. see note above)	Expense included in Test Year \$35,351 \$35,351 \$35,351 \$35,351 \$354,580 \$354,580 \$354,580 \$119,333 \$61,034 \$119,333 \$61,034 \$456,270 \$456,270 \$456,270 \$1,132,622	During Test Year (1) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

(2) Test Year amortization is for costs deferred prior to the test year.

	Attachment B INCU DR No. 05.06					Exh. No.
	PUGET SOUND ENERGY, INC.	FERC		Actuals 2010	Budget 2012	BudgePage 12 of 2
56	Mint Farm 2012 & 2013 Budgeted Maintenar	nce Exp	ense	2010	2012	2010
0.0	Mint Farm NonContract Maintenance	511		144,428	81.893	83,348
	Mint Farm NonContract Maintenance	512		732,332	144,063	322,675
	Mint Farm NonContract Maintenance	513		427,199	117.631	120,757
	Mint Farm NonContract Maintenance	514		192.223	,	
	Mint Farm NonContract Maintenance	551		12.089		
	Mint Farm NonContract Maintenance	552		15.321		
	Mint Farm NonContract Maintenance	553		979,121	1.355.556	1.352.184
	Mint Farm NonContract Maintenance	554		(38,719)	177.127	181.796
	Total Maintenance			2,463,993	1,876,269	2,060,761
	Mint Farm Non-Contract Major Maintenance	553		847,902	0	0
	Mint Farm Contract Major Maintenance	553	(1,2)	456,270	260,724	609,520
	Total Major Maintenance		-	1,304,172	260,724	609,520
	Total Maintenance Expense Mi	nt Farm	n	3,768,165	2,136,993	2,670,281
57	Frederickson 2012 & 2013 Budgeted Mainte	nance l	Expense			
0.1	Frederickson Non-Contract Maintenance	551		11,900	67,992	92,101
	Frederickson Non-Contract Maintenance	552		750,364	0	0
	Frederickson Non-Contract Maintenance	553		519,148	334,462	392,202
	Frederickson Non-Contract Maintenance	554		41,675	87,302	125,342
	Total Maintenance			1,323,087	489,756	609,644
	Frederickson Non-Contract Major Maintenance	553		4,758,902	(1,500)	0
	Total Major Maintenance			4,758,902	(1,500)	0
	Total Maintenance Expense Frede	rickson		6,081,989	488,256	609,644
5.8	Fredonia 2012 & 2013 Budgeted Maintenand	ce Expe	ense			
	Fredonia Non-Contract Maintenance	551		9,376	63,100	68,713
	Fredonia Non-Contract Maintenance	552		10,132	0	0
	Fredonia Non-Contract Maintenance	553		566,021	1,144,172	1,070,763
	Fredonia Non-Contract Maintenance	554		122,693	331,200	337,779
	Total Maintenance			708,223	1,538,473	1,477,254
	Fredonia Non-Contract Major Maintenance	553		1,794,386	320,000	0
	Total Major Maintenance			1,794,386	320,000	0
	Total Maintenance Expense F	redonia		2,502,609	1,858,473	1,477,254
59	Sumas 2012 & 2013 Budgeted Maintenance	Expens				
0.0	Sumas Non Contract Maintenace	511		104.336	88.016	90.405
	Sumas Non Contract Maintenace	512		602.596	356.310	189.319
	Sumas Non Contract Maintenace	513		245.518	137.663	197.349
	Sumas Non Contract Maintenace	514		3,153	0	0
	Sumas Non Contract Maintenace	551		7,168	0	Ő
	Sumas Non Contract Maintenace	552		355	õ	Õ
	Sumas Non Contract Maintenace	553		809.272	543.098	480.563
	Sumas Non Contract Maintenace	554		12,969	383.714	744,034
	Total Maintenance			1,785,367	1.508.801	1,701,669
	Sumas NonContract Major Maintenance	553	_	345,687	0	330,000
	Sumas Contract Major Maintenance	553	(1)	180,368	274 655	0
	Total Major Maintenance		··· _	526,054	274,655	330,000
	Total Maintenance Expense	Sumas		2,311,422	1,783,455	2,031,669
tal Ma	intenance for Selected Plants per ICNU DR N	lo's 5.06	6 - 5.09	14,664,185	6,267,177	6,788,849
	<ul> <li>(1) -Amonazation of deterred prepara maintenance.</li> <li>(2) Prepara expense budgedted to be deferred under CC.</li> </ul>	A /1 TC A.			2042	2 012
	(2) - repair expense proyected to be detened under CS	AVE ISA.			0	2,010 1 707 070
	Mint Farm Hot Gas Path Inspection				0	1 653 436
	miner can rive out r aut nopeotion				-	1,000,100

## Docket Nos. UE-111048 and UG-111049 Puget Sound Energy, Inc.'s 2011 General Rate Case

## ICNU DATA REQUEST NO. 05.07

## ICNU DATA REQUEST NO. 05.07:

With regard to the work paper DEM 0315, please provide a complete explanation on why PSE's proposed production O&M expense for Frederickson from the test period is a reasonable amount to use for the rate year. As part of this response, explain what contract and non-contract major maintenance was performed at the plant during 2010 (along with the associated cost) and what maintenance is budgeted for the years 2012 and 2013, providing the 2012 and 2013 budgets by FERC account.

#### Response:

David E. Mills's power cost workpaper "WP, DEM 0315" provides a summary of the production operations and maintenance ("O&M") costs for the test and rate years, calendar 2010 and May 2012 through April 2013, respectively. This workpaper was provided in the power cost workpaper MS Excel file "DEM-WP(C) Production OM 2011GRC As-Filed.xls" submitted to the Commission on June 13, 2011 and September 1, 2011.

The production O&M expense incurred for the Frederickson generating facility during the calendar 2010 test year, \$6,909,823, is considered to be a normal level of costs to be incurred in the rate year. The Frederickson facility was operational for the entire test year period, except for scheduled outages and occasional forced outages that occurred in the normal course of operations. The following table lists actual O&M expense at Frederickson for the years 2009 and 2010.

Frederickson Actual O&M Expense	2009	2010	Difference	
Total Fixed Operations Expense	479,148	811,015	331,867	(a)
Total Variable Operations Expense	46,031	26,492	(19,539)	
Total Preventive Maintenance Expense	527,266	336,049	(191,217)	
Total Corrective Maintenance Expense	198,836	131,354	(67,482)	
Subtotal; Core Maintenance Expense	1,251,281	1,304,910	53,629	

Supplemental Maintenance Project Expense	0	846,012	846,012	(b)
Total Non-Contract Major Maintenance Expense	0	4,758,902	4,758,902	(c)
Total	1,251,281	6,909,823	5,658,542	

- (a) Increase due to additional labor and overhead expense in 2010. It is expected that the staffing level in the rate year will be consistent with the staffing in the test year.
- (b) Supplemental maintenance project performed in 2010 (spill containment improvements around fuel tank). Supplemental maintenance projects involve repairs or non-capital additions that are not considered to be a component of core maintenance expense. It is normal and reasonable to assume that supplemental maintenance projects will be performed on a fleet wide basis from time to time in the future, including the rate year.
- (c) Increase due to 2010 non-contract major maintenance; a major inspection of the unit #1 combustion turbine (see major maintenance discussion below).

Please see Attachment A to Puget Sound Energy, Inc.'s ("PSE") Response to ICNU Data Request No. 05.06 for the test year non-contract and contract major maintenance expense and the related deferral information for all of PSE's gas fired generators: Encogen, Fredonia Units 1-4, Frederickson, Mint Farm, Frederickson 1 (aka: Freddy 1), Goldendale and Sumas gas generation facilities.

Please see Attachment B to PSE's Response to ICNU Data Request No. 05.06 for contract and non-contract major maintenance expense budgeted for 2012 and 2013 for Mint Farm, Frederickson, Fredonia Units 1-4 and Sumas as requested in ICNU Data Request No's 05.06 through 05.09.

#### Major Maintenance

During the test year, the only non-contract major maintenance event for Frederickson was a combustion turbine Major Inspection performed in October 2010. It is normal and reasonable to assume that major maintenance on generation facilities will be performed

from time to time in the future, including the rate year. As the Commission noted in PSE's 2009 general rate case, Dockets UE-090704 and UG-090705 (consolidated), Order 11, page 60, paragraph 162:

While the Company originally proposed to use forecasts and states that it still supports such an approach in principle, it is willing to accept the use of historical data to determine O&M costs in this proceeding. We have discussed elsewhere in this Order the Commission's longstanding preference for using the best and most representative historical data when making pro forma adjustments. This is the most reliable source of information from which to determine known and measurable changes to test year costs. Accordingly, we will use such data here. The question remains, however, as to what historic data we should use. Staff's figures are based on use of a five-year average that the Company argues do not reflect more current expense trends. Public Counsel accepts the Company's rebuttal amounts. O&M is an ongoing expense and there is no evidence that the more recent historic data upon which the Company would have us rely requires any normalizing adjustments. We accept the Company's proposals.

Test year actual major maintenance expense is a known and measurable indicator of rate year major maintenance expense *on a fleet wide basis.* 

## Docket Nos. UE-111048 and UG-111049 Puget Sound Energy, Inc.'s 2011 General Rate Case

## ICNU DATA REQUEST NO. 05.08

## ICNU DATA REQUEST NO. 05.08:

With regard to the work paper DEM 0315, please provide a complete explanation on why PSE's proposed production O&M expense for Fredonia 1-4 from the test period is a reasonable amount to use for the rate year. As part of this response, explain what contract and non-contract major maintenance was performed at the plant during 2010 (along with the associated cost) and what maintenance is budgeted for the years 2012 and 2013, providing the 2012 and 2013 budgets by FERC account.

## Response:

David E. Mills' power cost workpaper "WP, DEM 0315" provides a summary of the production operations and maintenance ("O&M") costs for the test and rate years, calendar 2010 and May 2012 through April 2013, respectively. This workpaper was provided in the power cost workpaper MS Excel file "DEM-WP(C) Production OM 2011GRC As-Filed.xls" submitted to the Commission on June 13, 2011 and September 1, 2011.

The production O&M expense incurred for the Fredonia 1-4 generating facility during the calendar 2010 test year, \$3,579,096, is considered to be a normal level of costs to be incurred in the rate year. The Fredonia 1-4 facility was operational for the entire test year period, except for scheduled outages and occasional forced outages that occurred in the normal course of operations. The following table lists actual O&M expense at Fredonia 1-4 for the years 2009 and 2010.

Fredonia Actual O&M Expense	2009	2010	Difference	
Total Fixed Operations Expense	789,238	995,803	206,565	
Total Variable Operations Expense	210,928	59,046	(151,882)	historia susano con a c
Total Preventive Maintenance Expense	418,012	372,207	(45,805)	
Total Corrective Maintenance Expense	537,600	336,016	(201,584)	energy and a second
Subtotal; Core Maintenance Expense	1,955,778	1,763,072	(192,706)	
Lease Expense (pre PSE acquisition)	4,008,057	21,639	(3,986,418)	(a)
Supplemental Maintenance Project Expense	147,969	0	(147,969)	(b)
Total Non-Contract Major Maintenance Expense	243,383	1,794,386	1,551,003	(c)
Total	6,355,187	3,579,096	(2,776,091)	6488 - Anno 487 - Anno

- (a) Expense associated with Fredonia units 3 & 4 lease prior to PSE's acquisition of the plant.
- (b) Supplemental maintenance projects performed in 2010. Supplemental maintenance projects involve repairs or non-capital additions that are not considered to be a component of core maintenance expense. It is normal and reasonable to assume that supplemental maintenance projects will be performed on a fleet wide basis from time to time in the future, including the rate year.
- (c) Increase due to 2010 non-contract major maintenance; repairs to Unit #1 turbine blades (see major maintenance discussion below).

Please see Attachment A to Puget Sound Energy, Inc.'s ("PSE") Response to ICNU Data Request No. 05.06 for the test year non-contract and contract major maintenance expense and the related deferral information for all of PSE's gas fired generators: Encogen, Fredonia Units 1-4, Frederickson, Mint Farm, Frederickson 1 (aka: Freddy 1), Goldendale and Sumas gas generation facilities.

Please see Attachment B to PSE's Response to ICNU Data Request No. 05.06 for contract and non-contract major maintenance expense budgeted for 2012 and 2013 for Mint Farm, Frederickson, Fredonia Units 1-4 and Sumas as requested in ICNU Data Request No's 05.06 through 05.09.

#### Major Maintenance

The only non-contract major maintenance event that occurred at Fredonia during the test year involved repairs to Unit #1 turbine blades performed in October, 2010. It is normal and reasonable to assume that major maintenance on generation facilities will be performed from time to time in the future, including the rate year. As the Commission noted in PSE's 2009 general rate case, Dockets UE-090704 and UG-090705 (consolidated), Order 11, page 60, paragraph 162:

While the Company originally proposed to use forecasts and states that it still supports such an approach in principle, it is willing to accept the use of historical data to determine O&M costs in this proceeding. We have discussed elsewhere in this Order the Commission's longstanding preference for using the best and most representative historical data when making pro forma adjustments. This is the most reliable source of information from which to determine known and measurable changes to test year costs. Accordingly, we will use such data here. The question remains, however, as to what historic data we should use. Staff's figures are based on use of a five-year average that the Company argues do not reflect more current expense trends. Public Counsel accepts the Company's rebuttal amounts. O&M is an ongoing expense and there is no evidence that the more recent historic data upon which the Company would have us rely requires any normalizing adjustments. We accept the Company's proposals.

Test year actual major maintenance expense is a known and measurable indicator of rate year major maintenance expense *on a fleet wide basis*.

#### Docket Nos. UE-111048 and UG-111049 Puget Sound Energy, Inc.'s 2011 General Rate Case

# ICNU DATA REQUEST NO. 05.09

## ICNU DATA REQUEST NO. 05.09:

With regard to the work paper DEM 0315, please provide a complete explanation on why PSE's proposed production O&M expense for Sumas from the test period is a reasonable amount to use for the rate year. As part of this response, explain what contract and non-contract major maintenance was performed at the plant during 2010 (along with the associated cost) and what maintenance is budgeted for the years 2012 and 2013, providing the 2012 and 2013 budgets by FERC account.

#### Response:

David E. Mills' power cost workpaper "WP, DEM 0315" provides a summary of the production operations and maintenance ("O&M") costs for the test and rate years, calendar 2010 and May 2012 through April 2013, respectively. This workpaper was provided in the power cost workpaper MS Excel file "DEM-WP(C) Production OM 2011GRC As-Filed.xls" submitted to the Commission on June 13, 2011 and September 1, 2011.

The production O&M expense incurred for the Sumas generating facility during the calendar 2010 test year, \$5,436,912, is considered to be a normal level of costs to be incurred in the rate year. The Sumas facility was operational for the entire test year period, except for scheduled outages and occasional forced outages that occurred in the normal course of operations. Sumas was purchased in mid- 2008; accordingly, Puget Sound Energy, Inc. ("PSE") has accumulated only two and one half years of actual O&M expense for this plant. The following table lists actual O&M expense at Fredonia 1-4 for the years 2009 and 2010.

Sumas Actual O&M Expense	2009	2010	difference	
Fixed Operation Expense	2,363,637	2,666,625	302,989	(a)
Variable Operations Expense	564,502	466,033	(98,470)	(Se heljerte e te choi
Preventive Maintenance Expense	552,904	1,139,506	586,601	(b)
Corrective Maintenance Expense	520,810	638,694	117,883	
Subtotal; Core Maintenance	4,001,854	4,910,857	909,004	ana a anna an Stàiteachta a' Ghlab

Contract Major Maintenance	0	180,368	180,368	(C)
Non-Contract Major Maintenance	0	345,687	345,687	(d)
Total O&M Expense	4,001,854	5,436,912	1,435,058	[

- (a) Increase due to additional labor and overhead expense in 2010. Support staff positions were filled in 2010. It is expected that the staffing level in the rate year will be consistent with the staffing in the test year.
- (b) Increase due to additional preventive and corrective maintenance performed in 2010 associated with the extended outage in October. Corrective maintenance reflects repairs and non-capital replacements of equipment that fails during the normal course of operations and it is reasonable to expect that such costs will be incurred during the rate year.
- (c) Please see pages 14 and 15 of the Prefiled Direct Testimony of John H. Story, Exhibit No. \_\_\_(JHS-1T), for a discussion of rate treatment associated with contract major maintenance costs to be recovered via the deferral mechanism.
- (d) Increase due to 2010 non-contract major maintenance (see major maintenance discussion below).

Please see Attachment A to PSE's Response to ICNU Data Request No. 05.06 for the test year non-contract and contract major maintenance expense and the related deferral information for all of PSE's gas fired generators: Encogen, Fredonia Units 1-4, Frederickson, Mint Farm, Frederickson 1 (aka: Freddy 1), Goldendale and Sumas gas generation facilities.

Please see Attachment B to PSE's Response to ICNU Data Request No. 05.06 for contract and non-contract major maintenance expense budgeted for 2012 and 2013 for Mint Farm, Frederickson, Fredonia Units 1-4 and Sumas as requested in ICNU Data Request No's 05.06 through 05.09.

#### Major Maintenance

During the test year, the only contract major maintenance event was a Hot Gas Path Inspection performed in October, 2010. The non-contract major maintenance events involved maintenance in support of the Hot Gas Path Inspection outside the scope of

PSE's Response to ICNU Data Request No. 05.09 Date of Response: November 7, 2011 Person who Prepared the Response: Brian Bennett Witness Knowledgeable About the Response: David E. Mills the Contractual Service Agreement. The only non-contract major maintenance event was a Steam Turbine Valve Inspection "Summary Inspection" also performed in June 2010. It is normal and reasonable to assume that major maintenance on generation facilities will be performed from time to time in the future, including the rate year. As the Commission noted in PSE's 2009 general rate case, Dockets UE-090704 and UG-090705 (consolidated), Order 11, page 60, paragraph 162:

While the Company originally proposed to use forecasts and states that it still supports such an approach in principle, it is willing to accept the use of historical data to determine O&M costs in this proceeding. We have discussed elsewhere in this Order the Commission's longstanding preference for using the best and most representative historical data when making pro forma adjustments. This is the most reliable source of information from which to determine known and measurable changes to test year costs. Accordingly, we will use such data here. The question remains, however, as to what historic data we should use. Staff's figures are based on use of a five-year average that the Company argues do not reflect more current expense trends. Public Counsel accepts the Company's rebuttal amounts. O&M is an ongoing expense and there is no evidence that the more recent historic data upon which the Company would have us rely requires any normalizing adjustments. We accept the Company's proposals.

Test year actual major maintenance expense is a known and measurable indicator of rate year major maintenance expense *on a fleet wide basis*.

## Docket Nos. UE-111048 and UG-111049 Puget Sound Energy, Inc.'s 2011 General Rate Case

## ICNU DATA REQUEST NO. 05.10

## ICNU DATA REQUEST NO. 05.10:

With regard to the workpaper DEM 0315, please provide a complete explanation on what costs make up the Other category (test period \$4,502,816) and explain why PSE's proposed production O&M expense for this line item is a reasonable amount to use for the rate year. As part of this response, explain what services were performed during 2010 and what amount is budgeted for the years 2012 and 2013, providing the 2012 and 2013 budgets by FERC account.

## Response:

David E. Mills' power cost workpaper entitled "WP, DEM 0315" provides a summary of Puget Sound Energy, Inc.'s ("PSE") production operations and maintenance ("O&M") costs for this proceeding's test and rate years, calendar 2010 and May 2012 through April 2013, respectively. Other production O&M expenses totaled \$4,502,816 for the test year. The test year level of other production O&M costs is considered to be indicative of a normal level of costs to be incurred in the rate year because there were no expenses recorded during the test year that require a normalizing adjustment. The Commission defined a normalizing adjustment in paragraph 24 of Order 11 in PSE's 2009 general rate case, Dockets UE-090704 and UG-090705, as "certain expenses recorded during the test period [which are] extraordinary and should be adjusted to levels that are more indicative of ordinary levels for the expenses in question".

Attached as Attachment A to PSE's Response to ICNU Data Request No. 05.10, please find a list of other production O&M costs for the test year, including budgeted costs for calendars 2012 and 2013, and an explanation of costs by work breakdown structure ("WBS") element. Since PSE budgets by WBS element and all orders roll up to a WBS element, Attachment A to PSE's Response to ICNU Data Request No. 05.10 also provides the mapping of the test year costs by order to WBS element.

PUGET SOUND ENERGY, INC. OTHER PRODUCTION OPERATIONS AND MAINTENANCE COSTS

	the quarterly eads applied. A debit the orders represents lirect labor report.	vf Hvdro.	iff with NERC/WECC	licable to hydro plant	iff with NERC/WECC	and other wildlife for		d and employee	mager of Thermal.	vith analyst and	e Thermal fleet.						ance for support of ocedures and training, ing on that	ance for support of ig development, iy cross-fleet		aining and peration supervision	xh. No. DWS-5) age 23 Dervision and Dervision and	
	These orders are used to account for the difference between estimated (incentive) or actual (PTO) liabilities and the overhe to the orders corresponds to an underaccrual and a credit to the overaccrual. The differences are allocated based on the c	Labor, labor overhead, and employee expenses for Director c	This order was set up for engineering labor to assist plant sta testing of hydro plant generators.	This order number was set up to cover engineering labor app maintenance protects.	This order was set up for engineering labor to assist plant sta testing of thermal plant generators.	Labor & employee expenses associated with supporting fish a PSE's hydroelectric generating facilities.		Budget for Asset Management, includes labor, labor overhea expenses for Asset Mgt organization.	Labor, labor overhead, and employee expenses for Asset Ma	Labor, labor overhead, and employee expenses associated w administrative support for the Thermal organization.	Labor associated with coordination of outage plans across the				Hydro Generation EIT expenses.	FERC security program for hydroelectric projects.	Labor and other costs incurred by Energy Resources Complit Hydro Compliance Program (not plant specific). Includes pro web updates and general oversight of compliance and reporti compliance.	Labor and other costs incurred by Energy Resources Complit CT Compliance Program (not plant specific). Includes trainin procedure development, web updates and information and ar compliance initiatives in support of the CT plants.		Costs incurred by the Safety organization, including safety tra compliance as it relates to Hydroelectric Power Generation O and engineering functions.	Costs incurred by the Safety organization, including safety tra compliance related to Other Power Generation Operation sup	
		302.685	23,855	137,926	95,637	255,060	1	687,202	436,261	24,367	94.763	1	1	1	10,000	247,434	115,850	256,691	1	32,417	259,338	
		232.377	23,278	134,588	93,323	275,338	1	500,183	430,227	19,753	90.954	1	1	1	1	255,514	107,977	239,246	•	31,090	248,718	
	\$770,484	159.263	10,623	629	15,616	260,063	776	545,122	233,727	111,095	34.283	44,330	683	4,657	8,949	12,188	237,446	586,571	6,946	75,988	252,754	
	Discretionary Benefit Elec other ops exp	Energy prod/storage hydro generatin ops	Plant Eng Elec hydro generation ops	Plant Eng Elec hydro generation maint	Plant Eng Electric other operations exp	Electric Hydro Generation Operations	Electric Other Generation Operations	Electric Generation Operations	Electric Other Generation Operations	Electric Other Generation Maintenance	Electric Other Generation Operations	ENERGY CONTROL SYSTEMS O&M	5300 - Other Energy Expense	Facilities-Other Generation Maintenance	EIT PROGRAM - Generation O&M	DAM SAFETY PLANS EXPENSE	Energy Resource Compliance Hydro O&M	Energy Resource Compliance Thermal O&M	DIRECTOR THERMAL RESOURCES Other Exp	Hydro gen. station operation - S&E	Other gen. station operation - S&E	
WBS	P.10657	P.10816	P.10916	P.10917	P.10918	S.00258	S.00260	S.00270	S.00283	S.00284	S.00294	S.00303.01	S.00305	S.00502	S.00795	S.00830	S.00835	S.00836	S.00889	S.01036	S.01037	
	546 546	535	535, 539	541, 543, 544	546, 549	535, 537, 539	549	535, 539, 546, 549	546, 549	554	546	535	506, 549	554	535, 556	530, 539	535	546	549	535	546	

WBS			
Elements	Order #	WBS Description	2010 Actuals
P.10657	54601100	Discretionary Benefit Elec other ops exp	557,537
P.10657	54601102	Discretionary Benefit Elec other ops exp	212,947
P.10816	53501010	Energy prod/storage hydro generatin ops	159,263
P.10916	53501008	Plant Eng Elec hydro generation ops	1,6/6
P.10916	539000900	Plant Eng Elec hydro generation ops	2,946
P.10917	541000260	Plant Eng Elec hydro generation maint	629
P.10918	54601008	Plant Eng Electric other operations exp	10,327
P.10918	549000620	Plant Eng Electric other operations exp	5,289
S.00258	53901011	Electric Hydro Generation Operations	253,314
S.00258	53501005	Electric Hydro Generation Operations	67
S.00258	53900100	Electric Hydro Generation Operations	6,682
S.00260	54900100	Electric Other Generation Operations	776
S.00270	546000200	Electric Generation Operations	4,057
S.00270	53501020	Electric Generation Operations	525,643
S.00270	539000901	Electric Generation Operations	15,356
S.00270	546000201	Electric Generation Operations	65
S.00283	546000140	Electric Other Generation Operations	(76,618)
S.00283	54958010	Electric Other Generation Operations	140,024
S.00283	54958011	Electric Other Generation Operations	170,320
S.00284	55458010	Electric Other Generation Maintenance	72,515
S.00284	554002020	Electric Other Generation Maintenance	33,561
S.00284	554002345	Electric Other Generation Maintenance	5,019
S.00294	54601000	Electric Other Generation Operations	34,283
S.00303.01	53501003	ENERGY CONTROL SYSTEMS O&M	44,330
S.00305	50603002	5300 - Other Energy Expense	683
S.00502	55400080	Facilities-Other Generation Maintenance	4,657
S.00795	53901020	EIT PROGRAM - Generation O&M	8,949
S.00830	53901100	DAM SAFETY PLANS EXPENSE	12,188
S.00835	53501100	Energy Resource Compliance Hydro O&M	120,173
S.00835	53530012	Energy Resource Compliance Hydro O&M	19,016
S.00835	53530013	Energy Resource Compliance Hydro O&M	93,624
S.00835	53531013	Energy Resource Compliance Hydro O&M	342
S.00835	53532011	Energy Resource Compliance Hydro O&M	1,074
S.00835	53534011	Energy Resource Compliance Hydro O&M	3,216
S.00836	54601110	Energy Resource Compliance Thermal O&M	129,060
S.00836	54601120	Energy Resource Compliance Thermal O&M	93,624
S.00836	54653007	Energy Resource Compliance Thermal O&M	19,085
3.00030 C 00826	24024000	Errergy resource compliance internal OXM Energy Descrince Compliance Thermal OXM	9,342 R0 038
S.00836	54656005	Energy resource Compliance Thermal O&M	60.088
0.00030 C 00836	54662005	Energy resource Compliance Thermat O&M	20,000
S.00836	54600000	Frierdy Resource Compliance Thermal O&M	1 828
S.00836	54600001	Energy Resource Compliance Thermal O&M	63.012
S.00836	546000100	Energy Resource Compliance Thermal O&M	100,441
S.00889	54904010	DIRECTOR THERMAL RESOURCES Other Exp	1
S.00889	549000740	DIRECTOR THERMAL RESOURCES Other Exp	6,946
S.01036	53501030	Hydro gen. station operation - S&E	75,988
S.01037	54601020	Other gen. station operation - S&E	252,754
S.01080	5500001	PSEE Gas Storage @ JP Rental Fee	1,130,625
_			\$ 4,502,810