

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>BENCH EXHIBITS</b>				
B-1	Multiple Parties	A	3 Sep 08	Multiparty Settlement Re: Electric Rate Spread and Electric Rate Design
B-2	Multiple Parties	A	3 Sep 08	Partial Settlement Re: Natural Gas Rate Spread and Rate Design
B-3	Multiple Parties	A	3 Sep 08	Multiparty Settlement Re: Emergency Response and Storm Preparedness
B-4	Multiple Parties	A	3 Sep 08	Partial Settlement Re: Service Quality, Meter and Billing Performance, and Low Income Bill Assistance
B-5 C	Multiple Parties	A	3 Sep 08	Partial Settlement Re: Electric and Natural Gas Revenue Requirements
B-6	PSE	A	9 Sep 08	Low Income Program Financial Information
B-7	PSE	A	9 Sep 08	Updated Revenue Models (Gas & Electric)
B-8	PSE	A	12 Sep 08	Confirmed Dates re: AURORA Data (as originally set out in DEM-17)
9	Public Counsel	A	12 Sep 08	Public Comments (CD-ROM)
<b>JOINT TESTIMONY AND EXHIBITS RE STIPULATIONS</b>				
JT-3 T	Kevin C. Higgins, David W. Hoff, Donald Schoenbeck, Thomas E. Schooley, and Glenn A. Watkins	A	3 Sep 08	Electric Rate Spread and Rate Design
JT-4 T	Kevin C. Higgins, Donald Schoenbeck, Thomas E. Schooley, Glenn A. Watkins, Stanley Gent, and Janet K. Phelps	A	3 Sep 08	Natural Gas Rate Spread and Natural Gas Rate Design
JT-5 T	Susan McLain, Greg J. Zeller and Douglas E. Kilpatrick	A	3 Sep 08	Supporting Multiparty Settlement on Emergency Response and Strom Preparedness
JT-6 T	Susan McLain, Booga K. Gilbertson, Karl R. Karzmar, Steven V. King and Barbara R. Alexander	A	3 Sep 08	Supporting Partial Stipulation Regarding Service Quality, Billing and Metering Performance, and Low-Income Bill Assistance

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
JT-7 T	John H. Story, Karl R. Karzmar, Michael P. Parvinen, Kevin C. Higgins and Michael J. Majoros, Jr.	A	3 Sep 08	Joint Testimony Supporting Partial Settlement Regarding Electric and Natural Gas Revenue Requirements
<b>PSE WITNESSES</b>				
<b>C. Richard Clarke, Director, Western U.S. Services, Valuation and Rate Division, Gannett Fleming, Inc.</b>				
CRC-1 T	C. Richard Clarke	A	3 Sep 08	Prefiled Direct Testimony re PSE's new depreciation study of property in service as of 12/31/2006
CRC-2	C. Richard Clarke	A	3 Sep 08	Witness Qualifications
CRC-3	C. Richard Clarke	A	3 Sep 08	Depreciation Study
CRC-4 T	C. Richard Clarke	A	3 Sep 08	Rebuttal Testimony disputing Mr. King on certain depreciation issues and Mr. Weinman on production plant service lives
CRC-5	C. Richard Clarke	A	3 Sep 08	Summary of Estimated Survivor Curves, Net Salvage, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Rates as of December 31, 2006
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Jeffrey A. Dubin, Pacific Economics Group, L.L.C., Adjunct Full Professor of Economics, UCLA Anderson School of Management and Visiting Professor of Economics at UC Santa Barbara</b>				
JAD-1 T	Jeffrey A. Dubin	A	3 Sep 08	Rebuttal Testimony contesting Staff's proposed filtering of hydro-generation data; supporting Staff's proposal to study and align PCA sharing bands to reflect the asymmetrical nature of power costs
JAD-2	Jeffrey A. Dubin	A	3 Sep 08	Witness Qualifications
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>W. James Elsea, Financial Analysis Manager of Energy Resources, PSE</b>				
WJE-1 HCT	W. James Elsea	A	3 Sep 08	Prefiled Direct Testimony re modeling tools and quantitative analyses in RFP process (phases I and II in 2005 RFP)

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
WJE-2	W. James Elsea	A	3 Sep 08	Witness Qualifications
WJE-3 HC	W. James Elsea	A	3 Sep 08	Testimony re modeling tools and analyses used to evaluate resources in 2005 RFP w/ multiple appendices
WJE-4 HC	W. James Elsea	A	3 Sep 08	Levelized Costs and Portfolio Benefits of Various Resources
WJE-5 HC	W. James Elsea	A	3 Sep 08	20 Year Levelized Costs and Portfolio Benefits of Various Resources
WJE-6 HC	W. James Elsea	A	3 Sep 08	Levelized Costs—Coal and IGCC
WJE-7 HC	W. James Elsea	A	3 Sep 08	Levelized Costs—Capacity Offers and 20 Year Portfolio Benefit
WJE-8 HC	W. James Elsea	A	3 Sep 08	Levelized Costs—PPAs and 20 Year Portfolio Benefit
WJE-9 HC	W. James Elsea	A	3 Sep 08	Graph of Portfolio Benefit/Portfolio Ratio
WJE-10 HC	W. James Elsea	A	3 Sep 08	Bar Graph of Levelized Costs (\$/MWh)—Various Resources
WJE-11 C	W. James Elsea	A	3 Sep 08	Annual Sumas Natural Gas Prices
WJE-12 HC	W. James Elsea	A	3 Sep 08	March 2007 Portfolio Screening Model Results
WJE-13 C	W. James Elsea	A	3 Sep 08	Comparison in Nominal \$/MWh, Annual Sumas Natural Gas Prices vs. Annual Mid C Power Prices
WJE-14 HC	W. James Elsea	A	3 Sep 08	E-mail String of May 1, 2007 re Powerex PPA
WJE-15	W. James Elsea	A	3 Sep 08	PSM Model Change
WJE-16 C	W. James Elsea	A	3 Sep 08	Whitehorn 2&3 Analysis of Lessor's Offer To Sell, November 17, 2003
WJE-17 HC	W. James Elsea	A	3 Sep 08	Whitehorn 2&3 Analysis of Lessor's Letter of Intent dated April 27, 2006, subsequent counteroffers and other alternatives
WJE-18 HC	W. James Elsea	A	3 Sep 08	Prudency Analysis--Whitehorn
WJE-19 C	W. James Elsea	A	3 Sep 08	Summary Comparison of Replacement Energy Offers – Rounds 1 & 4 of Bidding
WJE-20 C	W. James Elsea	A	3 Sep 08	Bid Comparison
WJE-21	W. James Elsea	A	3 Sep 08	Goldendale Board of Directors Presentation—Comparison of Various Resources
WJE-22 C	W. James Elsea	A	3 Sep 08	Summary of Adjustments to Goldendale Price to Estimated Sumas Plant Value
WJE-23 C	W. James Elsea	A	3 Sep 08	Portfolio Benefit vs. Benefit Ratio—Portfolio Screening Model 10-2

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Donald E. Gaines, Vice President Finance &amp; Treasurer, PSE</b>				
DEG-1 T	Donald E. Gaines	A	3 Sep 08	Prefiled Direct Testimony re capital structure and overall ROR proposing an equity ratio of 45% and a 10.8% ROE (per Morin) contributing to an overall ROR of 8.60%
DEG-2	Donald E. Gaines	A	3 Sep 08	Witness Qualifications
DEG-3	Donald E. Gaines	A	3 Sep 08	Stock Purchase Agreement, October 25, 2007
DEG-4	Donald E. Gaines	A	3 Sep 08	Summary of Rate Cases Decided Between 1/1/2006 and 9/30/2007
DEG-5 C	Donald E. Gaines	A	3 Sep 08	Utility Capital Structure and Cost of Capital Calculations
DEG-6	Donald E. Gaines	A	3 Sep 08	Moody's Release on Puget Energy, October 29, 2007
DEG-7	Donald E. Gaines	A	3 Sep 08	S&P Release on Puget Energy, October 29, 2007
DEG-8 CT	Donald E. Gaines	A	3 Sep 08	Rebuttal Testimony on cost of capital
DEG-9	Donald E. Gaines	A	3 Sep 08	PSE's Response to Staff DR 189
DEG-10	Donald E. Gaines	A	3 Sep 08	Summary of Rate Cases Decided Between 1/1/2006 and 3/31/2008
DEG-11	Donald E. Gaines	A	3 Sep 08	PSE Response to Public Counsel DR 24
DEG-12	Donald E. Gaines	A	3 Sep 08	PSE Ratemaking Capital Structure
DEG-13	Donald E. Gaines	A	3 Sep 08	Transcript Excerpt, PSE 2004-05 GRC, Dockets UG-040640 et al (Examination of Stephen G. Hill)
DEG-14	Donald E. Gaines	A	3 Sep 08	Credit Spreads for Commercial Paper (PSE's Commercial Paper Rates Less LIBOR)
DEG-15	Donald E. Gaines	A	3 Sep 08	Spread Between the "BBB" 30-Year Bond Rate and 30-Year Treasury Yield
DEG-16	Donald E. Gaines	A	3 Sep 08	PSE Earned Return on Equity
DEG-17	Donald E. Gaines	A	3 Sep 08	Attachment E to PSE's Response to Public Counsel DR 12

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
DEG-18	Donald E. Gaines	A	3 Sep 08	PSE Capital Structure at Market Value of Equity and PSE Stock Prices January 1, 2008 – June 6, 2008
DEG-19 C	Donald E. Gaines	A	3 Sep 08	PSE Utility Capital Structure, Cost of Capital, and Rate of Return
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Roger Garratt, Director of Resource Acquisition and Emerging Technologies, Energy Resource Group, PSE</b>				
RG-1 HCT	Roger Garratt	A	3 Sep 08	Prefiled Direct Testimony re resource acquisition activity (focus on qualitative analysis; see Elsea for quantitative analysis)
RG-2	Roger Garratt	A	3 Sep 08	Witness Qualifications
RG-3 HC	Roger Garratt	A	3 Sep 08	2005 All-Source RFP Evaluation—Phase I
RG-4 HC	Roger Garratt	A	3 Sep 08	PSE's Phase I Qualitative Evaluations of Proposed Projects
RG-5 HC	Roger Garratt	A	3 Sep 08	Draft Technical Review of Wind Power Proposals—May 5, 2006
RG-6 HC	Roger Garratt	A	3 Sep 08	PSE 2005 RFP Update Presentation to Commission Staff, July 20, 2006
RG-7 HC	Roger Garratt	A	3 Sep 08	2005 All-Source RFP Evaluation—Phase II
RG-8 HC	Roger Garratt	A	3 Sep 08	Phase II qualitative evaluations of projects on the Candidate Short List
RG-9 HC	Roger Garratt	A	3 Sep 08	Resource Acquisition Update—All-Source RFP Short List Selections—Presentation to Commission Staff 9/11/2006
RG-10HC	Roger Garratt	A	3 Sep 08	Resource Acquisition Update—All-Source RFP Short List Selections—Presentation to Commission Staff 10/13/2006
RG-11 HC	Roger Garratt	A	3 Sep 08	Klondike Wind Power III LLC 50 MW Wind Energy 20-Year PPA—Presentation to Energy Management Committee 3/15/2007
RG-12 HC	Roger Garratt	A	3 Sep 08	Klondike III Wind Project-PPM Energy—Location Relative to PSE Wind Projects
RG-13 HC	Roger Garratt	A	3 Sep 08	PPA Between Klondike III Wind Power, LLC and PSE
RG-14	Roger Garratt	A	3 Sep 08	WSPP Agreement—March 16, 2007

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Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
RG-15 HC	Roger Garratt	A	3 Sep 08	Master Confirmation Agreement Under the WSPP Agreement
RG-16 HC	Roger Garratt	A	3 Sep 08	Confirmation Agreement Under the WSPP Agreement
RG-17 HC	Roger Garratt	A	3 Sep 08	Parent Company Guarantee
RG-18 HC	Roger Garratt	A	3 Sep 08	Presentation to Energy Management Committee re Resource Acquisition of a Seasonal PPA
RG-19 HC	Roger Garratt	A	3 Sep 08	Presentation at Board of Director's Retreat, August 3, 2007, re Renewable Resource Acquisition
RG-20 C	Roger Garratt	A	3 Sep 08	Hopkins Ridge Infill Project Costs
RG-21 C	Roger Garratt	A	3 Sep 08	Hopkins Ridge Infill Project—Total Project Capital Costs
RG-22 HC	Roger Garratt	A	3 Sep 08	Wind Turbine Supply Agreement between PSE and Vestas-American Wind Technology, Inc. for the Dayton Wind Energy Project
RG-23 HC	Roger Garratt	A	3 Sep 08	Expansion of Hopkins Ridge Project—Contract Between PSE and RES America Construction, Inc.
RG-24 C	Roger Garratt	A	3 Sep 08	Hopkins Ridge Expansion Project Summary for 2007 GRC
RG-25 HC	Roger Garratt	A	3 Sep 08	Presentation to Energy Management Committee re 7.2 MW Hopkins Ridge Wind Infill Project, 4/30/2007
RG-26	Roger Garratt	A	3 Sep 08	Lease Agreement of May 1, 1981, Between The Bank of California, National Association and Puget Sound Power & Light Company—Whitehorn 2 and 3 Combustion Turbine Electric Generating Facility
RG-27	Roger Garratt	A	3 Sep 08	Second Amendment to Lease Agreement of May 1, 1981, Between The Bank of California, National Association and Puget Sound Power & Light Company—Whitehorn 2 and 3 Combustion Turbine Electric Generating Facility
RG-28 C	Roger Garratt	A	3 Sep 08	Whitehorn 2 and 3 Lease Renewal Analysis
RG-29 C	Roger Garratt	A	3 Sep 08	Notice of Default (Whitehorn 2 and 3)

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
RG-30 C	Roger Garratt	A	3 Sep 08	Purchase Agreement of 10/16/2006 Between Public Service Resources Corporation and PSE
RG-31	Roger Garratt	A	3 Sep 08	FERC Order Authorizing PSE's Acquisition of Generation Facility (Whitehorn 2 and 3) and Merger—11/1/2006
RG-32 HC	Roger Garratt	A	3 Sep 08	Presentation to Energy Management Committee re Sumas—PPA Financial Concerns—3/15/2007
RG-33 HC	Roger Garratt	A	3 Sep 08	Presentation to Energy Management Committee re Sumas—PPA Financial Concerns—3/15/2007
RG-34 C	Roger Garratt	A	3 Sep 08	Letter of 5/7/2007 from Charles Martin (President, Sumas Energy) to Roger Garratt and Ken Finicle (PSE) re Sumas Cogeneration Company, LP Power Purchase Agreement
RG-35 HC	Roger Garratt	A	3 Sep 08	Presentation to Energy Management Committee re Sumas Default—June 11, 2007
RG-36 C	Roger Garratt	A	3 Sep 08	PSE Term Sheet, Proposed Long Term Firm Power Purchase—5/30/2007
RG-37 C	Roger Garratt	A	3 Sep 08	PSE Term Sheet, Proposed Long Term Firm Power Purchase—7/2/2007
RG-38 C	Roger Garratt	A	3 Sep 08	Letter Agreement of 8/30/2007 re Sumas
RG-39 C	Roger Garratt	A	3 Sep 08	Agreement for Waste Water Utility Services Between City of Sumas and Sumas Cogeneration Company
RG-40C	Roger Garratt	A	3 Sep 08	Wastewater Treatment Program Operating Costs
RG-41C	Roger Garratt	A	3 Sep 08	Property Evaluation Report re NESCO Cogeneration Plant, Sumas, Washington—10/2/2007
RG-42C	Roger Garratt	A	3 Sep 08	Sumas Facility—Stand Alone Financial Pro Forma Assumptions and Notes
RG-43C	Roger Garratt	A	3 Sep 08	Sumas Costs Summary
RG-44 HC	Roger Garratt	A	3 Sep 08	Goldendale 297760 Compressor Incident
RG-45 HC	Roger Garratt	A	3 Sep 08	Goldendale 297760 Compressor Repair Options/Costs
RG-46 HC	Roger Garratt	A	3 Sep 08	Goldendale Compressor and Turbine Repair Proposal

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
RG-47 HC	Roger Garratt	A	3 Sep 08	GE-Goldendale Turbine Rotor Repair Options—August 2007
RG-48 HC	Roger Garratt	A	3 Sep 08	GE Maintenance Options for Goldendale
RG-49 C	Roger Garratt	A	3 Sep 08	Correspondence Series Re Hopkins Ridge Wind Power Facility Expansion and Wake Assessment
RG-50 C	Roger Garratt	A	3 Sep 08	Notice of Construction of Marengo Wind Project
RG-51 C	Roger Garratt	A	3 Sep 08	Wind Loss Settlement Agreement
RG-52 HC	Roger Garratt	A	3 Sep 08	Wild Horse Wind Project—Total Project Capital Costs
RG-53 T	Roger Garratt	A	3 Sep 08	Prefiled Supplemental Testimony re purchase of Sumas Cogeneration Station
RG-54 C	Roger Garratt	A	3 Sep 08	Membership Interest Purchase and Sale Agreement between Sumas Cogeneration Company, L.P. and PSE, December 7, 2007
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Booga K. Gilbertson, Director, Performance Excellence, PSE</b>				
BKG-1 T	Booga K. Gilbertson	A	3 Sep 08	Rebuttal Testimony addressing metering issues and retroactive billing
BKG-2	Booga K. Gilbertson	A	3 Sep 08	Witness Qualifications
BKG-3	Booga K. Gilbertson	A	3 Sep 08	Stopped Meter Process Guide
BKG-4	Booga K. Gilbertson	A	3 Sep 08	To-Be-Investigated Zero Consumption Gas and Electric Meters, 12/7/2006 – 5/22/2008
BKG-5	Booga K. Gilbertson	A	3 Sep 08	Unassigned Energy Usage Accounts that Exceed Disconnect Steady State Thresholds January 2004 – April 2008
BKG-6	Booga K. Gilbertson	A	3 Sep 08	Data from March 17, 2008 Zero Consumption Report
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Kimberly J. Harris, Executive Vice President and Chief Resource Officer, PSE</b>				
KJH-1 HCT	Kimberly J. Harris	A	3 Sep 08	Prefiled Direct Testimony presenting summary of PSE's long-term electric supply portfolio, changes to the portfolio since the 2007 PCORC, and PSE's gas supply portfolio
KJH-2	Kimberly J. Harris	A	3 Sep 08	Witness Qualifications



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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
KJH-3	Kimberly J. Harris	A	3 Sep 08	Map of PSE's Generation Resources
KJH-4	Kimberly J. Harris	A	3 Sep 08	Least Cost Plan
KJH-5	Kimberly J. Harris	A	3 Sep 08	Integrated Resource Plan
KJH-6 HC	Kimberly J. Harris	A	3 Sep 08	Resource Acquisition Update Presentation of June 11, 2007
KJH-7 HC	Kimberly J. Harris	A	3 Sep 08	Resource Acquisition Update: What's Next? Presentation of June 9, 2007
KJH-8 C	Kimberly J. Harris	A	3 Sep 08	Timelines for Snoqualmie Project
KJH-9 C	Kimberly J. Harris	A	3 Sep 08	Rebuttal Testimony re PCORC and PCA; disputing Public Counsel's proposed cost disallowances for Whitehorn and Goldendale, and for salaries related to federal regulatory efforts
<b>CROSS-EXAMINATION EXHIBITS</b>				
KJH-10	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 629
KJH-11	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 808
KJH-12	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 809
KJH-13	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 810
KJH-14	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 811
KJH-15	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 812
KJH-16	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 813
KJH-17	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 814
KJH-18	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 815
KJH-19	Public Counsel	A	3 Sep 08	Order No. 14 in Docket No. UE-031725 Rejecting Tariff Filing, Authorizing And Requiring Compliance Filing, And Requiring PCA Account Adjustment

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
KJH-20 HC	Public Counsel	R	3 Sep 08	Exhibit No. 52 HC in Docket No. U-072375 PSE Response to WUTC Staff Data Request No. 1047 (excerpt) (Highly Confidential)
KJH-21 C	Public Counsel	A	3 Sep 08	Exhibit 76C in Docket No. 072375 – Prefiled Rebuttal Testimony of Eric M. Markell on behalf of PSE in Docket No. 072375 dated July 2, 2008 (Confidential)
<b>David W. Hoff, Manager, Pricing and Cost of Service, PSE</b>				
DWH-1 T	David W. Hoff	A	3 Sep 08	Prefiled Direct Testimony re electric cost of service, rate spread, rate design, temperature adjustment and basic charge
DWH-2	David W. Hoff	A	3 Sep 08	Professional Qualifications
DWH-3 C	David W. Hoff	A	3 Sep 08	Electric Cost of Service—Derivation of Peak Credit
DWH-4	David W. Hoff	A	3 Sep 08	Electric Cost of Service Summary—Adjusted Test Year for 12 Months Ended September 2007 @ Pro Forma Revenue Requirement
DWH-5	David W. Hoff	A	3 Sep 08	Electric Rate Spread Summary
DWH-6	David W. Hoff	A	3 Sep 08	Summary of Basic Charges
DWH-7	David W. Hoff	A	3 Sep 08	Tariff Sheets
DWH-8 T	David W. Hoff	A	3 Sep 08	Prefiled Supplemental Direct Testimony Recalculating Average Rate Increase of All Rate Schedules
DWH-9	David W. Hoff	A	3 Sep 08	REVISED Electric Rate Spread Summary
DWH-10 T	David W. Hoff	A	3 Sep 08	Rebuttal Testimony re rate design; appropriate costs to include in basic charge; impact of PSE’s residential rate proposal on low income customers; cost of service issues raised by Mr. Watkins and Mr. Schoenbeck
DWH-11	David W. Hoff	A	3 Sep 08	PSE Response to Public Counsel DR 77
DWH-12	David W. Hoff	A	3 Sep 08	Residential Gas Customer Impacts Schedules 23 and 7
DWH-13	David W. Hoff	A	3 Sep 08	Monthly Differences-Bills of an Electric Customer with an Above Average Usage Profile

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
DWH-14	David W. Hoff	A	3 Sep 08	Electric Cost of Service Summary—Adjusted Test Year Twelve Months Ended September 2007 at Proforma Revenue Requirement—ICNU Summary – DWS Work papers
DWH-15	David W. Hoff	A	3 Sep 08	Summary – Rate Spread
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Tom M. Hunt, Director of Compensation, Benefits and Payroll, PSE</b>				
TMH-1 T	Tom M. Hunt	A	3 Sep 08	Prefiled Direct Testimony re wages and incentive plans
TMH-2	Tom M. Hunt	A	3 Sep 08	Witness Qualifications
TMH-3	Tom M. Hunt	A	3 Sep 08	Employee Overview—Nonrepresented Total Compensation
TMH-4	Tom M. Hunt	A	3 Sep 08	PSE Goals and Incentive Plan
TMH-5 C	Tom M. Hunt	A	3 Sep 08	Historic Merit Increases
TMH-6	Tom M. Hunt	A	3 Sep 08	Executive Compensation
TMH-7C	Tom M. Hunt	A	3 Sep 08	CEO – S. Reynolds Comparator Group 25 <sup>th</sup> to 75 <sup>th</sup> Percentile Total Comp Analysis; Top Ten Comparator Group 25 <sup>th</sup> to 75 <sup>th</sup> Percentile Total Comp Analysis
TMH-8 C	Tom M. Hunt	A	3 Sep 08	PSE Compared to Mercer Survey—Total Health Benefit Cost per Employee per Year
TMH-9 T	Tom M. Hunt	A	3 Sep 08	Rebuttal Testimony re executive and incentive plan compensation
TMH-10	Tom M. Hunt	A	3 Sep 08	Listing of Publicly Traded Gas and Electric Utilities – 2007 Scope and Reported CEO Pay Data
TMH-11	Tom M. Hunt	A	3 Sep 08	Puget Energy, Inc. 10-K Summary Compensation Table – Additional Views on Executive Total Compensation
TMH-12C	Tom M. Hunt	A	3 Sep 08	Trends in Executive Retirement Programs and Change in Control Arrangements
TMH-13C	Tom M. Hunt	A	3 Sep 08	CEO S. Reynolds – Comparator Group 25 <sup>th</sup> to 75 <sup>th</sup> Percentile Total Compensation Analysis
TMH-14	Tom M. Hunt	A	3 Sep 08	LTIP Estimated Accelerated Vesting for Officers
<b>CROSS-EXAMINATION EXHIBITS</b>				

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>Michael L. Jones, Manager, Colstrip Project Operations &amp; Fuels, PSE</b>				
MLJ-1 CT	Michael L. Jones	A	3 Sep 08	Prefiled Direct Testimony re Colstrip
MLJ-2	Michael L. Jones	A	3 Sep 08	Witness Qualifications
MLJ-3 C	Michael L. Jones	A	3 Sep 08	Powder River Basin Coal Supply Study
MLJ-4 C	Michael L. Jones	A	3 Sep 08	Pro Forma Coal Cost Estimates for Colstrip Units 1&2
MLJ-5 C	Michael L. Jones	A	3 Sep 08	PPL Montana—Fuel Receiving and Handling Recommendations for Switching to Wyoming PRB Coal
MLJ-6 C	Michael L. Jones	A	3 Sep 08	Colstrip 1& 2 Long Term Coal Supply Strategy Steering Committee Meeting July 6, 2005
MLJ-7 C	Michael L. Jones	A	3 Sep 08	Colstrip 1 & 2 Future Coal Supply—Presentation to Energy Management Committee, August 18, 2005
MLJ-8 C	Michael L. Jones	A	3 Sep 08	Energy Resources Progress Report—Board of Directors Meeting, July 13, 2006
MLJ-9 C	Michael L. Jones	A	3 Sep 08	Colstrip Units 1& 2 Coal Supply Review, October 12, 2005
MLJ-10 C	Michael L. Jones	A	3 Sep 08	Powder River Basin Coal Demand and Price Forecast prepared by Hill & Associates, Inc., 2005
MLJ-11 C	Michael L. Jones	A	3 Sep 08	E-mail from M. L. Jones to E. Demeter et al, 11/11/2005 with attachments
MLJ-12 C	Michael L. Jones	A	3 Sep 08	Summary of Options
MLJ-13 C	Michael L. Jones	A	3 Sep 08	Coal Purchase and Sale Agreement
MLJ-14	Michael L. Jones	A	3 Sep 08	Letter Agreement—Colstrip Steam Electric Station Operating Limit
MLJ-15 T	Michael L. Jones	A	3 Sep 08	Rebuttal Testimony on Colstrip forced outage rate and depreciation
MLJ-16	Michael L. Jones	A	3 Sep 08	Staff Response to PSE DR 15
<b>CROSS-EXAMINATION EXHIBITS</b>				

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NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>Karl R. Karzmar, Director of Regulatory Relations, PSE</b>				
KRK-1 T	Karl R. Karzmar	A	3 Sep 08	Prefiled Direct Testimony re gas results of operations (revenue requirement), revision to working capital calculation, allocation of common expenditures between gas and electric, and proposed change in manner of recovery of Everett Delta Pipeline expansion costs
KRK-2	Karl R. Karzmar	A	3 Sep 08	Professional Qualifications
KRK-3	Karl R. Karzmar	A	3 Sep 08	Gas Income Statement for 12 Months Ended 9/30/2005 and 9/30/2007
KRK-4	Karl R. Karzmar	A	3 Sep 08	Gas Results of Operations for 12 Months Ended 9/30/2007
KRK-5	Karl R. Karzmar	A	3 Sep 08	for 12 Months Ended 9/30/2007
KRK-6	Karl R. Karzmar	A	3 Sep 08	Gas Results of Operations Unit Cost
KRK-7 T	Karl R. Karzmar	A	3 Sep 08	Supplemental Prefiled Direct Testimony Updating Gas Rate Base and Revenue Requirement
KRK-8	Karl R. Karzmar	A	3 Sep 08	Rate Base and Working Capital
KRK-9	Karl R. Karzmar	A	3 Sep 08	REVISED Gas Results of Operations for 12 Months Ended 9/30/2007
KRK-10	Karl R. Karzmar	A	3 Sep 08	REVISED for 12 Months Ended 9/30/2007
KRK-11 T	Karl R. Karzmar	A	3 Sep 08	Rebuttal Testimony proposing revised gas working capital and various restating and pro forma adjustments to which PSE agrees; contesting other adjustments; revising gas revenue deficiency to \$55,523,937
KRK-12	Karl R. Karzmar	A	3 Sep 08	PSE Income Statement for Twelve Months Ended September 30, 2005 and September 30, 2007
KRK-13	Karl R. Karzmar	A	3 Sep 08	Revised Results of Operations for Gas
KRK-14	Karl R. Karzmar	A	3 Sep 08	General Rate Increase Total Revenue Requirement
KRK-15	Karl R. Karzmar	A	3 Sep 08	Aircraft Log KingAir B200 – January – December 2007.
<b>CROSS-EXAMINATION EXHIBITS</b>				

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>Matthew R. Marcellia, Director of Tax, PSE</b>				
MRM-1 CT	Matthew R. Marcellia	A	3 Sep 08	Rebuttal Testimony re federal income taxes
MRM-2	Matthew R. Marcellia	A	3 Sep 08	Witness Qualifications
MRM-3 C	Matthew R. Marcellia	A	3 Sep 08	Puget Energy, Inc. Summary of 2006 Tax Return
MRM-4 C	Matthew R. Marcellia	A	3 Sep 08	Puget Energy and Affiliated Companies Analysis of Taxes Paid
MRM-5	Matthew R. Marcellia	A	3 Sep 08	PSE Response to Public Counsel DR 671
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Eric M. Markell, Executive Vice President and Chief Financial Officer, PSE</b>				
EMM-1 CT	Eric M. Markell	A	3 Sep 08	Prefiled Direct Testimony summarizing the Company's requested rate relief, describing PSE's financial condition and need for capital, providing progress report on PCORC Collaborative including proposal for rulemaking to consider forward-looking test year, and other topics including depreciation, executive compensation, low income, and proposed merger transaction
EMM-2	Eric M. Markell	A	3 Sep 08	Witness Qualifications
EMM-3C	Eric M. Markell	A	3 Sep 08	Business Plan Update and Review--October 19, 2007 Board of Directors Meeting
EMM-4C	Eric M. Markell	A	3 Sep 08	Utility Environment—Industry Capital Requirements
EMM-5C	Eric M. Markell	A	3 Sep 08	PSE Return on Equity 2002 through 2008
EMM-6	Eric M. Markell	A	3 Sep 08	Soliel Equity Research Company Update—Puget Energy -- January 8, 2007
EMM-7	Eric M. Markell	A	3 Sep 08	UBS Investment Research—Puget Energy Inc. -- January 8, 2007
EMM-8	Eric M. Markell	A	3 Sep 08	KeyBanc Capital Markets—Puget Energy Inc. – December 14, 2005
EMM-9	Eric M. Markell	A	3 Sep 08	KeyBanc Capital Markets—Puget Energy Inc. – January 8, 2007
EMM-10	Eric M. Markell	A	3 Sep 08	J. P. Morgan North America Equity Research—Puget Energy – October 27, 2005
EMM-11	Eric M. Markell	A	3 Sep 08	J. P. Morgan North America Equity Research—Puget Energy – January 8, 2007

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
EMM-12	Eric M. Markell	A	3 Sep 08	Moody's Investors Service—Storm Clouds Gather on the Horizon for the North American Electric Utility Sector, August 2007
EMM-13 T	Eric M. Markell	A	3 Sep 08	Rebuttal Testimony providing general reaction to Response Cases and overview of PSE's rebuttal to various specific objections
EMM-14	Eric M. Markell	A	3 Sep 08	Levelized Resource Cost Comparison
EMM-15	Eric M. Markell	A	3 Sep 08	Comparison of Gas Prices – 2003, 2005, 2007 & 2009 IRPs
EMM-16	Eric M. Markell	A	3 Sep 08	SNL Financial Article by Kathleen Hart: <i>FERC Warns of Rising Electricity Prices for Years to Come</i> , June 19, 2008
EMM-17	Eric M. Markell	A	3 Sep 08	Presentation to FERC: <i>Increasing Costs in Electric Markets</i> , June 19, 2008
EMM-18	Eric M. Markell	A	3 Sep 08	IRS Notice giving interim guidance re tax credit for electricity produced from certain renewable resources
EMM-19	Eric M. Markell	A	3 Sep 08	Correspondence from six members of Congress to Eric Solomon Asst Secretary of Tax Policy, U.S. Dept of Treasury, April 30, 2008
EMM-20	Eric M. Markell	A	3 Sep 08	Correspondence on behalf of a coalition of regulated utilities to Eric Solomon Asst Secretary of Tax Policy, U.S. Dept of Treasury and other officials, January 22, 2008
EMM-21	Eric M. Markell	A	3 Sep 08	Correspondence dated June 9, 2008, responding to April 30, 2008 Correspondence from six members of Congress (Exh. EMM-19)
EMM-22 C	Eric M. Markell	A	3 Sep 08	PSE Return on Equity for Rate Year
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Susan McLain, Senior Vice President Operations, PSE</b>				
SML-1 CT	Susan McLain	A	3 Sep 08	Prefiled Direct Testimony re need for infrastructure investments
SML-2	Susan McLain	A	3 Sep 08	Witness Qualifications
SML-3	Susan McLain	A	3 Sep 08	2006 Combo Non-production/generation O&M Cost per Customer

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
SML-4	Susan McLain	A	3 Sep 08	The Brattle Group (M. Chupka and I Basheda)—Rising Utility Construction Costs: Sources and Impacts
SML-5	Susan McLain	A	3 Sep 08	Organization Chart
SML-6 C	Susan McLain	A	3 Sep 08	PSE Projected Vegetation Management Expenses 2007 – 2012
SML-7	Susan McLain	A	3 Sep 08	Guggenmoos, S. and Sullivan T.E., <i>Outside Right-of-Way Tree Risk Along Electrical Transmission Lines</i>
SML-8	Susan McLain	A	3 Sep 08	Monthly Non-Storm SAIDI Tree and Non-Tree Related Outages Comparison, 2002 – 2007
SML-9	Susan McLain	A	3 Sep 08	Monthly Non-Storm SAIFI Tree and Non-Tree Related Outages Comparison, 2002 – 2007
SML-10	Susan McLain	A	3 Sep 08	2006 Electric Non-Production/Generation O&M Cost per Customer
SML-11 C	Susan McLain	A	3 Sep 08	PSE O&M Statistics 2002-2008
SML-12 C	Susan McLain	A	3 Sep 08	T&D Capital Expenditures by Category—Electrical and Gas Total
SML-13 C	Susan McLain	A	3 Sep 08	Contractor and Project Management
SML-14 C	Susan McLain	A	3 Sep 08	T&D Capital Expenditures by Category—Electric
SML-15 C	Susan McLain	A	3 Sep 08	T&D Capital Expenditures by Category—Gas
SML-16 T	Susan McLain	A	3 Sep 08	Rebuttal Testimony re Service Quality
SML-17	Susan McLain	A	3 Sep 08	Pacific Economics Group LLC – Service Quality Regulation for Detroit Edison: A Critical Assessment, March 2007
SML-18	Susan McLain	A	3 Sep 08	2007 Customer Access Center Satisfaction and Call Answer Performance Level Comparison
SML-19	Susan McLain	A	3 Sep 08	PSE Response to Staff DR 190



## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
SML-20	Susan McLain	A	3 Sep 08	PSE's 2007 IRP, Chapter 7: Delivery System Planning
SML-21	Susan McLain	A	3 Sep 08	PSE Top 50 Worst Circuits Projects
SML-22	Susan McLain	A	3 Sep 08	Attachment C to PSE's Response to Staff DR 81
SML-23 C	Susan McLain	A	3 Sep 08	PSE Response to Public Counsel DR 100
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>David E. Mills, Director, Energy Supply &amp; Planning, PSE</b>				
DEM-1 CT	David E. Mills	A	3 Sep 08	Prefiled Direct Testimony re power costs and risk management, including activities related to Renewable Energy Credits (I-937) and Carbon Financial Instruments
DEM-2	David E. Mills	A	3 Sep 08	Professional Qualifications
DEM-3 CT	David E. Mills	A	3 Sep 08	Additional Testimony re Portfolio Risk Management
DEM-4 C	David E. Mills	A	3 Sep 08	Energy Cost Risk Management
DEM-5 C	David E. Mills	A	3 Sep 08	Renewable Energy Credits
DEM-6	David E. Mills	A	3 Sep 08	2007 GRC Power Cost Projections Rate Year AURORA + non-AURORA Power Costs 10.31.07 Model Run
DEM-7 C	David E. Mills	A	3 Sep 08	WSPP Agreement Service Schedule C-Confirmation—May 24, 2007 and presentation to Energy Management Committee re same
DEM-8 C	David E. Mills	A	3 Sep 08	2007 GRC vs. 2007 PCORC Power Cost Projections
DEM-9 T	David E. Mills	A	3 Sep 08	Supplemental Prefiled Direct Testimony Updating Projected Power Costs
DEM-10	David E. Mills	A	3 Sep 08	2007 GRC Power Cost Projections Rate Year AURORA + non-AURORA Power Costs 4.8.08 Model Run
DEM-11 C	David E. Mills	A	3 Sep 08	Updated vs. As-Filed Power Cost Projections

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
DEM-12 T	David E. Mills	A	3 Sep 08	Rebuttal Testimony re PCA; Colstrip outage rate; water filtering adjustment; updating power costs to reflect gas prices in GRCs and PCORC proceedings; prudence of Transalta Exchange Agreement
DEM-13 C	David E. Mills	A	3 Sep 08	Colstrip Forced Outage Adjustment
DEM-14 C	David E. Mills	A	3 Sep 08	Commission Staff Water Filtering Adjustment Calculation - With Correction
DEM-15 C	David E. Mills	A	3 Sep 08	Gas Price Trends for 2007 GRC Rate Year – Forward Prices Over Time – 01/01/07 – 06/13/08
<b>CROSS-EXAMINATION EXHIBITS</b>				
DEM-16 C	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 543(C)
DEM-17	ICNU	A	3 Sep 08	REVISED PCORC Procedural History
DEM-18	ICNU	A	3 Sep 08	PSE Response to ICNU Data Request 1.030 in Docket UE-070565 (2007 PCORC)
DEM-19	ICNU	A	3 Sep 08	Excerpt from Work Papers
<b>Roger A. Morin, Emeritus Professor of Finance, Robinson College of Business and Professor of Finance for Regulated Industry at the Center for the Study of Regulated Industry, Georgia State University; Principal, Utility Research International</b>				
RAM-1 T	Roger A. Morin	A	3 Sep 08	Prefiled Direct Testimony re cost of capital
RAM-2	Roger A. Morin	A	3 Sep 08	Professional Qualifications
RAM-3	Roger A. Morin	A	3 Sep 08	Betas of Widely-Traded Investment-Grade Utilities
RAM-4	Roger A. Morin	A	3 Sep 08	Betas of the Companies in Moody's Electric Utility Index
RAM-5	Roger A. Morin	A	3 Sep 08	Betas of Investment-Grade Dividend-Paying Western Electric Utilities as Reported on Value Line
RAM-6	Roger A. Morin	A	3 Sep 08	CAPM, Empirical CAPM
RAM-7	Roger A. Morin	A	3 Sep 08	Historical Risk Premium for the Electric Utility Industry Using Moody's Electric Utility Index as an Industry Proxy
RAM-8	Roger A. Morin	A	3 Sep 08	Historical Growth in Earnings, Dividends and Book Value Per Share of Utilities in Value Line's Electric Utility Composite Group

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
RAM-9	Roger A. Morin	A	3 Sep 08	Puget Energy, Inc.: DCF Analysis Value Line Growth Forecasts
RAM-10	Roger A. Morin	A	3 Sep 08	Investment-Grade Utilities Designated as "Integrated" Utilities by S&P
RAM-11	Roger A. Morin	A	3 Sep 08	Utilities Listed in RAM-10 After Eliminating Foreign Companies, Private Partnerships, Private Companies, Companies Below Investment-Grade and Companies Without Value Line Coverage
RAM-12	Roger A. Morin	A	3 Sep 08	Utilities Listed in RAM-11 After Eliminating Companies that do not Pay Dividends and Companies with Market Capitalizations Less Than \$500 Million
RAM-13	Roger A. Morin	A	3 Sep 08	Final Proxy Group of Twenty-Five S&P Integrated Utilities
RAM-14	Roger A. Morin	A	3 Sep 08	DCF Analysis of S&P Integrated Utilities Proxy Group Using Value Line Long-Term Earnings Growth Forecasts
RAM-15	Roger A. Morin	A	3 Sep 08	DCF Analysis of S&P Integrated Utilities Proxy Group Using Analysts' Long-Term Earnings Growth Forecasts
RAM-16	Roger A. Morin	A	3 Sep 08	DCF Analysis of Moody's Electric Utilities Index Proxy Group Using Value Line Long-Term Earnings Growth Forecasts
RAM-17	Roger A. Morin	A	3 Sep 08	Analysis of Moody's Electric Utilities Index Proxy Group Using Analysts' Long-Term Earnings Growth Forecasts
RAM-18	Roger A. Morin	A	3 Sep 08	Flotation Cost Allowance
RAM-19	Roger A. Morin	A	3 Sep 08	Equity Ratio of Each Utility in the Proxy Group of Twenty-Five S&P Integrated Utilities
RAM-20 T	Roger A. Morin	A	3 Sep 08	Rebuttal Testimony re Cost of Capital
RAM-21	Roger A. Morin	A	3 Sep 08	Authorized Return on Equity of Each Utility in Public Counsel's Proxy Group
RAM-22	Roger A. Morin	A	3 Sep 08	Authorized Return on Equity of Each Utility in ICNU's Proxy Group
RAM-23	Roger A. Morin	A	3 Sep 08	Authorized Return on Equity of Each Utility in Staff's Proxy Group

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Janet K. Phelps, Regulatory Consultant, Pricing and Cost of Service, PSE</b>				
JKP-1 T	Janet K. Phelps	A	3 Sep 08	Prefiled Direct Testimony re Gas Rate Schedule Review (per UG-060267 GRC Order), pro forma gas revenue, gas cost of service study, rate spread and rate design
JKP-2	Janet K. Phelps	A	3 Sep 08	Witness Qualifications
JKP-3	Janet K. Phelps	A	3 Sep 08	Gas Rate Schedule Review Project Report, November 2007
JKP-4	Janet K. Phelps	A	3 Sep 08	Adjustments to Volume (Therms) by Rate Schedule for Test Year ended September 30, 2007
JKP-5	Janet K. Phelps	A	3 Sep 08	2007 Gas Cost of Service Study—Proposed Test Year Without Gas—Summary
JKP-6	Janet K. Phelps	A	3 Sep 08	2007 Gas Cost of Service Study—Proposed Test Year With Gas—Summary
JKP-7	Janet K. Phelps	A	3 Sep 08	Account Detail by Classification and Rate Class
JKP-8	Janet K. Phelps	A	3 Sep 08	Account Inputs
JKP-9	Janet K. Phelps	A	3 Sep 08	External Allocators
JKP-10	Janet K. Phelps	A	3 Sep 08	Allocation of Revenue Deficiency by Rate Class
JKP-11	Janet K. Phelps	A	3 Sep 08	Comparison of Residential Basic Charges of Gas Distribution Companies
JKP-12	Janet K. Phelps	A	3 Sep 08	Estimated Monthly Bill Impacts, Schedule 23, Current and Proposed rates
JKP-13	Janet K. Phelps	A	3 Sep 08	Revised Tariff Sheets
JKP-14 T	Janet K. Phelps	A	3 Sep 08	Prefiled Supplemental Direct Testimony Updating Gas Pro Forma Revenue and Rate Spread
JKP-15	Janet K. Phelps	A	3 Sep 08	REVISED Adjustments to Revenue by Rate Schedule
JKP-16	Janet K. Phelps	A	3 Sep 08	REVISED Allocation of Revenue Deficiency to Rate Classes
JKP-17 T	Janet K. Phelps	A	3 Sep 08	Rebuttal Testimony on cost of service, rate spread and rate design

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
JKP-18	Janet K. Phelps	A	3 Sep 08	2007 Allocation of Account 376 Distribution Mains
JKP-19	Janet K. Phelps	A	3 Sep 08	Nucor's Proposed Allocation of Account 376 Distribution Mains
JKP-20	Janet K. Phelps	A	3 Sep 08	2007 Gas Cost of Service Study – 85T and 87T Separated – Proposed Test Year Without Gas
JKP-21	Janet K. Phelps	A	3 Sep 08	Estimated Monthly Impacts Assuming 60% Load Factor – Schedule 41 – Current and Proposed Rates
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>John H. Story, Director, Cost and Regulation, PSE</b>				
JHS-1 CT	John H. Story	A	3 Sep 08	Prefiled Direct Testimony re electric results of operations (revenue requirement), allocation of common expenditures between electric and gas, and update on PCORC Collaborative
JHS-2	John H. Story	A	3 Sep 08	Professional Qualifications
JHS-3	John H. Story	A	3 Sep 08	Income Statement for 12 Months Ended 9/30/2005 and 9/30/2007
JHS-4	John H. Story	A	3 Sep 08	Results of Operations for 12 Months Ended 9/30/2007 – General Rate Increase
JHS-5	John H. Story	A	3 Sep 08	Electric General Rate Increase for 12 Months Ended 9/30/2007
JHS-6	John H. Story	A	3 Sep 08	Electric Results of Operations
JHS-7 C	John H. Story	A	3 Sep 08	Exhibit A-1: Power Cost Rate; Exhibit A-2: Transmission Rate Base; Exhibit A-3: Colstrip Fixed Costs; Exhibit A-4: Production Adjustment; Exhibit A-5: Power Costs; Exhibit D: Regulatory Assets and Liabilities net of Accumulated Amortization and Deferred Taxes (PCA Periods) 2007 PCORC
JHS-8	John H. Story	A	3 Sep 08	Settlement Terms for PCA
JHS-9 T	John H. Story	A	3 Sep 08	Prefiled Supplemental Direct Testimony Updating Revenue Requirement and Calculating Supplemental Electric Revenue Deficiency
JHS-10	John H. Story	A	3 Sep 08	Rate Base and Working Capital

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
JHS-11	John H. Story	A	3 Sep 08	REVISED Results of Operations for 12 Months Ended 9/30/2007 – General Rate Increase
JHS-12	John H. Story	A	3 Sep 08	REVISED Electric General Rate Increase for 12 Months Ended 9/30/2007
JHS-13 C	John H. Story	A	3 Sep 08	REVISED Exhibit A-1: Power Cost Rate; Exhibit A-2: Transmission Rate Base; Exhibit A-3: Colstrip Fixed Costs; Exhibit A-4: Production Adjustment; Exhibit A-5: Power Costs; Exhibit D: Regulatory Assets and Liabilities net of Accumulated Amortization and Deferred Taxes (PCA Periods) 2007 PCORC
JHS-14 T	John H. Story	A	3 Sep 08	Rebuttal Testimony identifying restating and pro forma adjustments with which PSE agrees; explaining PSE disagreement with other proposed adjustments; presenting revised revenue requirement for electric of \$165,059,154; revising PCA Power Cost Baseline; addressing concerns about PCA and PCORC; agreeing with some Staff proposed changes to PCORC
JHS-15	John H. Story	A	3 Sep 08	Revised Results of Operations for Electric
JHS-16	John H. Story	A	3 Sep 08	GRC Revenue Requirement Deficiency
JHS-17 C	John H. Story	A	3 Sep 08	Revised PCA Exhibit A-1 – Power Cost Rate
JHS-18	John H. Story	A	3 Sep 08	PSE Response to Public Counsel DR 318
JHS-19	John H. Story	A	3 Sep 08	Storm Flow-Thru vs. Normalized Tax
<b>CROSS-EXAMINATION EXHIBITS</b>				
JHS-20	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 631
JHS-21	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 632
JHS-22	Public Counsel	A	3 Sep 08	REVISED PSE Response to Public Counsel Data Request -No. 816
JHS-23	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 817

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
JHS-24	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 818
JHS-25	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 819
JHS-26	Public Counsel	A	3 Sep 08	PSE Response to Public Counsel Data Request No. 820
JHS-27	ICNU	A	3 Sep 08	PCA Report August 14, 2008
JHS-28	ICNU	A	3 Sep 08	PCA Report November 15, 2005
JHS-29	ICNU	A	3 Sep 08	PSE Rate Increase History
<b>William M. Stout, Chairman and CEO, Gannett Fleming, Inc.</b>				
WMS-1 T	William M. Stout	A	3 Sep 08	Rebuttal Testimony on net salvage
WMS-2	William M. Stout	A	3 Sep 08	Witness Qualifications
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Mike J. Stranick, Assistant Controller, PSE</b>				
MJS-1 T	Mike J. Stranick	A	3 Sep 08	Rebuttal Testimony describing PSE's implementation of FAS 143-accounting for asset retirement obligations and FASB Interpretation No. 47; costs of removal
MJS-2	Mike J. Stranick	A		Witness Qualifications
MJS-3	Mike J. Stranick	A	3 Sep 08	Accounts Affected by the Implementation of FAS 143 on PSE's Financial Statements
MJS-4	Mike J. Stranick	A	3 Sep 08	Accounts Affected by the Implementation of FIN 47 on PSE's Financial Statements
MJS-5	Mike J. Stranick	A	3 Sep 08	PSE's Response to Public Counsel DR 243
MJS-6	Mike J. Stranick	A	3 Sep 08	FERC Docket FA84-2-000, Eastern Edison Company, Order on Accounting Adjustment (July 5, 1984)
MJS-7	Mike J. Stranick	A	3 Sep 08	Correspondence dated Nov 22, 1991 from FERC Chief Accountant to Counsel for Florida Power Corp
<b>CROSS-EXAMINATION EXHIBITS</b>				

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>Jan A. Umbaugh, CPA, Partner, Deloitte&amp; Touche LLP</b>				
JAU-1 T	Jan A. Umbaugh	A	3 Sep 08	Rebuttal Testimony discussing FAS 143-accounting for asset retirement obligations and FASB Interpretation No. 47; FERC Order No. 631 re accounting for asset removal costs
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Greg Zeller, Director, Electric Operations, PSE</b>				
GJZ-1 T	Greg Zeller	A	3 Sep 08	Prefiled Direct Testimony re catastrophic storm damage in 2006 and 2007
GJZ-2	Greg Zeller	A	3 Sep 08	Witness Qualifications
GJZ-3	Greg Zeller	A	3 Sep 08	Cost Element Detail -- Summary of Storm Events during 2006 and through Sept 2007
GJZ-4	Greg Zeller	A	3 Sep 08	Cost Element Detail – All Test Year Storms
GJZ-5	Greg Zeller	A	3 Sep 08	UTC Internal Memo—N Garcia to Commissioners, March 29, 2007, RE Summary of the Public Workshop of Utility Preparation, Response and Recovery from the December 2006 Wind Storm, Docket U-070067
GJZ-6	Greg Zeller	A	3 Sep 08	2006 Qualifying Storm Events Final Report, December 13, 2006—Revised June 27, 2007
GJZ-7	Greg Zeller	A	3 Sep 08	Contractors Assisting the Double Whammy Storm 12/14/06-12/29/06
GJZ-8	Greg Zeller	A	3 Sep 08	Windstorm of December 14-15, 2006—Storm Restoration & Readiness Review, July 2, 2007
GJZ-9	Greg Zeller	A	3 Sep 08	KEMA After-Action Review of December 14-15, 2006 Windstorm—“Hanukkah Eve Windstorm of 2006(November 28, 2007)
GJZ-10 T	Greg Zeller	A	3 Sep 08	Rebuttal Testimony regarding recovery of storm costs
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Seattle Steam</b>				
<b>Stanley Gent, President and CEO, Seattle Steam</b>				
SG-1 T	Stanley Gent	A	3 Sep 08	Response Testimony contesting allocation of distribution main costs in gas cost of service study; rate spread and rate design as applied to large industrial transportation customers



## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
SG-2	Stanley Gent	A	3 Sep 08	Peak Day Load Forecast
SG-3	Stanley Gent	A	3 Sep 08	Excerpt (pp. 15 and 16) from testimony of Janet K. Phelps for PSE in UE-060266 and UG-060267
SG-4	Stanley Gent	A	3 Sep 08	Allocation of Account 376, 2001, 2004, 2006 and 2007 Rate Cases
SG-5	Stanley Gent	A	3 Sep 08	Allocation of Account 376 Plant in Service 2001, 2004, 2006 and 2007 General Rate Cases
SG-6	Stanley Gent	A	3 Sep 08	Allocation of Account 376 Plant in Service 2001, 2004, 2006 and 2007 General Rate Cases w/o Schedule 57 Migration to Schedules 85T and 87T for 2007
SG-7	Stanley Gent	A	3 Sep 08	PSE Response to Seattle Steam DR 017
SG-8	Stanley Gent	A	3 Sep 08	PSE Response to NWIGU DR 016
SG-9	Stanley Gent	A	3 Sep 08	Allocation of Account 376 Plant in Service 2001, 2004, 2006 and 2007 General Rate Cases Supplemented with 2004 Method Applied to 2007
SG-10	Stanley Gent	A	3 Sep 08	Gas Rate Schedule Review—Schedule 57 (Transportation), May 17, 2007
SG-11	Stanley Gent	A	3 Sep 08	Gas Rate Schedule Review—Schedule 87 (Non-exclusive Interruptible with Firm Option), April 24, 2007
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Kroger</b>				
<b>Kevin C. Higgins, Principal, Energy Strategies LLC</b>				
KCH-a-1T	Kevin C. Higgins	A	3 Sep 08	Response Testimony supporting PSE Cost of Service Study; supporting rate spread and rate design for Electric Schedules 25 and 26 at PSE's Requested Revenue Requirement; include domestic production activities tax deduction, which reduces revenue requirement by \$2,474,781
KCH-1TA	Kevin C. Higgins	A	3 Sep 08	Attachment A: Witness Qualifications
KCH-a-1	Kevin C. Higgins	A	3 Sep 08	Kroger Recommended Spread Approach Assumes WUTC Ordered Increase of \$125 Million System Average Revenue Increase

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
KCH-a-2	Kevin C. Higgins	A	3 Sep 08	Estimated Revenue Requirement Impact Assuming Domestic Production Activities Deduction was Included in PSE's Requested \$179.7 Revenue Increase
KCH-3 T		A	3 Sep 08	Cross-Answering Testimony responding to cost of service and rate spread issues discussed in Glenn A. Watkins's testimony for Public Counsel
KCH-a-4		A	3 Sep 08	Comparison of PSE/Staff/Kroger vs. Public Counsel Rate Spread Proposal Impacts on ROR Index Using Public Counsel's Recommended Cost-of-Service Study at PSE's Initially Requested \$174.8M Increase
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Nucor Steel</b>				
<b>Kevin C. Higgins, Principal, Energy Strategies LLC</b>				
KCH-b-1T	Kevin C. Higgins	A	3 Sep 08	Response Testimony contesting gas cost of service study (allocation of distribution main costs); rate spread and rate design for Schedules 57 and 87
KCH-b-1	Kevin C. Higgins	A	3 Sep 08	Nucor Recommended Gas Cost of Service Study Approach—PSE Average Demand Allocation Modified to Reflect Direct Assignment of Small Distribution Mains—Summary at PSE's \$58.1 million Requested Revenue Increase
KCH-b-2	Kevin C. Higgins	A	3 Sep 08	Nucor Proposed Rate Spread at PSE's \$58.1 million Requested Revenue Increase
KCH-3	Kevin C. Higgins	A	3 Sep 08	Nucor Recommended Rate Spread Approach—Example Assuming WUTC Ordered 30.9 Million Revenue Increase
KCH-b-4	Kevin C. Higgins	A	3 Sep 08	Attachment A: Witness Qualifications
<b>CROSS-EXAMINATION EXHIBITS</b>				

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>NWIGU</b>				
<b>Donald W. Schoenbeck, Member, Regulatory &amp; Cogeneration Services, Inc. (RCS)</b>				
DWS-a-1T	Donald W. Schoenbeck	A	3 Sep 08	Response Testimony contesting gas cost of service study (allocation of distribution main costs); rate spread and rate design for industrial customers
DWS-a-2	Donald W. Schoenbeck	A	3 Sep 08	Witness Qualifications
DWS-a-3	Donald W. Schoenbeck	A	3 Sep 08	PSE 2007 Gas Cost of Service Study—Proposed Test Year Without Gas—PSE Study-Existing Customer Classification
DWS-4	Donald W. Schoenbeck	A	3 Sep 08	PSE Derivation of Peak-Average Allocation Factor for Mains
DWS-5	Donald W. Schoenbeck	A	3 Sep 08	Existing Customer Classification—Mains on AWD
DWS-6	Donald W. Schoenbeck	A	3 Sep 08	Comparison of PSE and DWIGU Rates for Schedules 85, 87 and 57
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>ICNU</b>				
<b>Donald W. Schoenbeck, Member, Regulatory &amp; Cogeneration Services, Inc. (RCS)</b>				
DWS-b-1T	Donald W. Schoenbeck	A	3 Sep 08	Response Testimony opposing PCORC continuation; allocation of costs to Transportation Schedules 449 and 459; Transportation Customer Rate Design
DWS-b-2	Donald W. Schoenbeck	A	3 Sep 08	Witness Qualifications
DWS-b-3	Donald W. Schoenbeck	A	3 Sep 08	Electric Cost of Service Summary--ICNU Study for Deriving Cost-Based Transportation Rates
DWS-4 T	Donald W. Schoenbeck	A	3 Sep 08	Cross-Answering Testimony
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Michael P. Gorman, Managing Principal, Brubaker &amp; Associates, Inc.</b>				
MPG-1 T	Michael P. Gorman	A	3 Sep 08	Response Testimony re Cost of Capital recommending ROE of 10.12% and overall ROR of 8.30%
MPG-2	Michael P. Gorman	A	3 Sep 08	Witness Qualifications

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
MPG-3	Michael P. Gorman	A	3 Sep 08	Regulatory Capital Structure
MPG-4	Michael P. Gorman	A	3 Sep 08	Revised Short-Term Debt Projection—Blue Chip Financial 3-Month LIBOR
MPG-5	Michael P. Gorman	A	3 Sep 08	Proxy Group
MPG-6	Michael P. Gorman	A	3 Sep 08	Growth Rate Estimates
MPG-7	Michael P. Gorman	A	3 Sep 08	Constant Growth DCF Model
MPG-8	Michael P. Gorman	A	3 Sep 08	U.S. Economic Growth is Linked to Electricity Growth
MPG-9	Michael P. Gorman	A	3 Sep 08	GDP and Dividend Growth Rates
MPG-10	Michael P. Gorman	A	3 Sep 08	Current and Projected Payout Ratios
MPG-11	Michael P. Gorman	A	3 Sep 08	Internal Growth Rate
MPG-12	Michael P. Gorman	A	3 Sep 08	Two-Stage Growth DCF Model
MPG-13	Michael P. Gorman	A	3 Sep 08	Electric Common Stock Market/Book Ratio
MPG-14	Michael P. Gorman	A	3 Sep 08	Equity Risk Premium—Treasury Bond
MPG-15	Michael P. Gorman	A	3 Sep 08	Equity Risk Premium—Utility Bond
MPG-16	Michael P. Gorman	A	3 Sep 08	Utility-Treasury Spreads
MPG-17	Michael P. Gorman	A	3 Sep 08	Utility Bond Yields
MPG-18	Michael P. Gorman	A	3 Sep 08	Beta
MPG-19	Michael P. Gorman	A	3 Sep 08	SNL Electric Company – 12/31/1998 – 12/31/2007 Stock Price Performance
MPG-20	Michael P. Gorman	A	3 Sep 08	CAPM
MPG-21	Michael P. Gorman	A	3 Sep 08	S&P Credit Rating Financial Ratios <ul style="list-style-type: none"> <li>• Financial Capital Structure</li> <li>• Off-Balance Sheet Debt</li> </ul>
MPG-22	Michael P. Gorman	A	3 Sep 08	<ul style="list-style-type: none"> <li>• Western Utility Proxy Group Value Line Betas</li> <li>• Moody’s Electric Utility Index Value Line Betas</li> <li>• Integrated Utility Proxy Group Value Line Betas</li> </ul>

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Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
MPG-23	Michael P. Gorman	A	3 Sep 08	<ul style="list-style-type: none"> <li>• Integrated utilities Proxy Group Value Line Earnings Growth (Two-Stage DCF Analysis)</li> <li>• Integrated Utilities Proxy Group Zack's Growth (Two-Stage DCF Analysis)</li> <li>• Moody's Electric Utilities Value Line Earnings Growth (Two-Stage DCF Analysis)</li> <li>• Moody's Electric Utilities Zacks Growth (Two-Stage DCF Analysis)</li> </ul>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>FEA</b>				
<b>Ralph C. Smith, CPA and Senior Regulatory Utility Consultant, Larkin &amp; Associates, PLLC</b>				
RCS-1 TC	Ralph C. Smith	A	3 Sep 08	Response Testimony re storm damage cost recovery; wire zone vegetation management expense
RCS-2	Ralph C. Smith	A	3 Sep 08	Witness Qualifications
RCS-3	Ralph C. Smith	A	3 Sep 08	PSE Electric Storm Damage during test year
RCS-4	Ralph C. Smith	A	3 Sep 08	Wire Zone Vegetation Management during the test year
RCS-5 T	Ralph C. Smith	A	3 Sep 08	Cross-Answering Testimony responding to Mr. Kermode's testimony re storm damage cost amortization ( <i>previously marked as RCS-2T</i> )
RCS-6	Ralph C. Smith	A	3 Sep 08	Storm Damage Costs ( <i>previously marked as RCS-3r</i> )
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Public Counsel</b>				
<b>Barbara R. Alexander, Consumer Affairs Consultant</b>				
BRA-1 TC	Barbara R. Alexander	A	3 Sep 08	Response Testimony re storm damage costs; failure to meet Service Quality Index; incentive pay for executives; increased fixed customer charges; low income funding; meter reading failures and back-billing policies
BRA-2	Barbara R. Alexander	A	3 Sep 08	Witness Qualifications
BRA-3	Barbara R. Alexander	A	3 Sep 08	PSE SQI Performance

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Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
BRA-4	Barbara R. Alexander	A	3 Sep 08	PSE Response to PC DR 060 (monthly customer charges)
BRA-5	Barbara R. Alexander	A	3 Sep 08	PSE Response to PC DR 483
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Stephen G. Hill, Financial Consultant and Principal, Hill Associates</b>				
SGH-1 THC	Stephen G. Hill	A	3 Sep 08	Response Testimony re Cost of Capital (43% equity at 9.25% ROE; 7.86% overall ROR)
SGH-2	Stephen G. Hill	A	3 Sep 08	Witness Qualifications
SGH-3	Stephen G. Hill	A	3 Sep 08	Arithmetic and Geometric Averages
SGH-4	Stephen G. Hill	A	3 Sep 08	Sustainable Long-Term Growth
SGH-5	Stephen G. Hill	A	3 Sep 08	Sample Company Growth Rate Analyses
SHG-6	Stephen G. Hill	A	3 Sep 08	Corroborative Equity Capital Cost Estimation Methods
SGH-7	Stephen G. Hill	A	3 Sep 08	PSE Recent Historical Capital Structure
SGH-8	Stephen G. Hill	A	3 Sep 08	PSE Electric Utility Sample Group Selection
SGH-9	Stephen G. Hill	A	3 Sep 08	DCF Growth Rate Parameters
SGH-10	Stephen G. Hill	A	3 Sep 08	DCF Growth Rates
SGH-11	Stephen G. Hill	A	3 Sep 08	Stock Prices, Dividends, Yields
SGH-12	Stephen G. Hill	A	3 Sep 08	DCF Cost of Equity Capital
SGH-13	Stephen G. Hill	A	3 Sep 08	CAPM Cost of Equity Capital
SGH-14	Stephen G. Hill	A	3 Sep 08	Proof
SGH-15	Stephen G. Hill	A	3 Sep 08	Modified Earnings-Price Ratio Analysis
SGH-16	Stephen G. Hill	A	3 Sep 08	Market-To-Book Ratio Analysis
SGH-17	Stephen G. Hill	A	3 Sep 08	Overall Cost of Capital
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Charles W. King, President, Snavelly King Majoros O'Connor &amp; Lee, Inc. (Snavelly King)</b>				
CWK-1 T	Charles W. King	A	3 Sep 08	Response Testimony re Depreciation
CWK-2	Charles W. King	A	3 Sep 08	Professional Qualifications
CWK-3	Charles W. King	A	3 Sep 08	Professional Qualifications
CWK-4	Charles W. King	A	3 Sep 08	Electric Depreciation and Cost of Removal Rates and Accruals Based on December 31, 2006 Plant Balances

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
CWK-5	Charles W. King	A	3 Sep 08	Gas Depreciation and Cost of Removal Rates and Accruals Based on December 31, 2006 Plant Balances
CWK-6	Charles W. King	A	3 Sep 08	PSE Response to PC DR 642 re coal supply from Rosebud Mine
CWK-7	Charles W. King	A	3 Sep 08	PSE Response to PC DR 646 re Colstrip capacity contracts
CWK-8	Charles W. King	A	3 Sep 08	Snavelly King National Study of Other Production Unit Lives-2006 Update (steam plant)
CWK-9	Charles W. King	A	3 Sep 08	Snavelly King National Study of Other Production Unit Lives-2006 Study (combustion turbine)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Michael J. Majoros, Jr., Vice President, Snavelly King Revised July 21, 2008</b>				
MJM-1 TC	Michael J. Majoros	A	3 Sep 08	Response Testimony re Revenue Requirement (Various Adjustments)
MJM-2	Michael J. Majoros	A	3 Sep 08	Witness Qualifications
MJM-3	Michael J. Majoros	A	3 Sep 08	Witness Qualifications
MJM-4	Michael J. Majoros	A	3 Sep 08	Comparative Overall Financial Summary – Electric—Test Year Ending September 30, 2007. (PC Recommendations and Adjustments)
MJM-5 C	Michael J. Majoros	A	3 Sep 08	Consolidated Tax Adjustment
MJM-6	Michael J. Majoros	A	3 Sep 08	Excerpt from PSE’s December 31, 2007 SEC Form 10-K Showing Executive Compensation
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Lee Smith, Managing Consultant and Senior Economist, La Capra Associates</b>				
LS-1 TC	Lee Smith	A	3 Sep 08	Response Testimony on PCORC/PCA
LS-2	Lee Smith	A	3 Sep 08	Witness Qualifications
LS-3	Lee Smith	A	3 Sep 08	Schedule C—Gross PCA Roll Forward & Sharing Provision, UE-011570—PCORC Changes (PCA results without PCORC filings)
<b>CROSS-EXAMINATION EXHIBITS</b>				

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Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>Glenn A. Watkins, Principal and Senior Economist, Technical Associates, Inc. (Revised Testimony June 23, 2008)</b>				
GAW-1 TC	Glenn A. Watkins	A	3 Sep 08	Response Testimony re Cost of Service, Rate Spread and Rate Design
GAW-2	Glenn A. Watkins	A	3 Sep 08	Witness Qualifications
GAW-3	Glenn A. Watkins	A	3 Sep 08	Electric COS with Revised Calculation of Income Taxes
GAW-4 C	Glenn A. Watkins	A	3 Sep 08	PSE Single Cycle Combustion Turbine Hours of Dispatch--Generating Units—Time Period 7/1/06 – 6/3/07
GAW-5	Glenn A. Watkins	A	3 Sep 08	Classification of Generation Plant—Scenario A
GAW-6	Glenn A. Watkins	A	3 Sep 08	Public Counsel Electric Class COS Study Summary
GAW-7	Glenn A. Watkins	A	3 Sep 08	PSE and Public Counsel Electric Revenue Distribution Proposals
GAW-8	Glenn A. Watkins	A	3 Sep 08	Electric Residential Customer Costs (@ PSE Proposed ROE)
GAW-9	Glenn A. Watkins	A	3 Sep 08	Example of Flow Analysis
GAW-10	Glenn A. Watkins	A	3 Sep 08	Public Counsel Gas COS Study Summary
GAW-11	Glenn A. Watkins	A	3 Sep 08	PSE and Public Counsel Gas Revenue Distribution Proposals
GAW-12	Glenn A. Watkins	A	3 Sep 08	Natural Gas Residential Customer Costs (@ PSE Proposed ROE)
GAW-13	Glenn A. Watkins	A	3 Sep 08	Natural Gas Residential Customer Costs (O&M + Depreciation Based)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Commission Staff</b>				
<b>Alan P. Buckley, Senior Policy Strategist, UTC</b>				
APB-1 T	Alan P. Buckley	A	3 Sep 08	Response Testimony re Power Costs
APB-2	Alan P. Buckley	A	3 Sep 08	Summary of Net Power Supply Expense Adjustments
APB-3 C	Alan P. Buckley	A	3 Sep 08	Calculation of Colstrip Forced Outage Rate Adjustment



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Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
APB-4 C	Alan P. Buckley	A	3 Sep 08	Calculation of Water Filter Adjustment
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Joanna Huang, Regulatory Analyst, UTC</b>				
JH-1 T	Joanna Huang	A	3 Sep 08	Response Testimony re Incentive Pay and Officer Compensation
JH-2	Joanna Huang	A	3 Sep 08	PSE Incentive/Merit Payouts from 2004 to 2007—Four Year Average as of December 31, 2007
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Danny P. Kermode, Regulatory Analyst, UTC</b>				
DPK-1 T	Danny P. Kermode	A	3 Sep 08	Response Testimony re Investor Supplied Working Capital (ISWC) and Storm Damage Amortization
DPK-2	Danny P. Kermode	A	3 Sep 08	Schedule of ISWC
DPK-3	Danny P. Kermode	A	3 Sep 08	Amortization of Catastrophic Storms
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Douglas E. Kilpatrick, Energy Engineer 3, WA Dept of General Administration (former Senior Regulatory Engineering Specialist, UTC)</b>				
DEK-1 TC	Douglas E. Kilpatrick	A	3 Sep 08	Response Testimony re Prudence of Generating Resource Acquisitions; KEMA Report and PSE Response
DEK-2	Douglas E. Kilpatrick	A	3 Sep 08	Open Meeting Memo of 10/25/2007 re Hanukkah Eve Windstorm KEMA Report
DEK-3	Douglas E. Kilpatrick	A	3 Sep 08	Memo of 1/30/2008 re Staff Summary of PSE's Response to KEMA's December 2006 Windstorm Report
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Roger Kouchi, Regulatory Analyst, UTC</b>				
RK-1 T	Roger Kouchi	A	3 Sep 08	Service Quality Index
RK-2	Roger Kouchi	A	3 Sep 08	Gas Company Complaints per 1000 Customers

## EXHIBIT LIST

Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
RK-3	Roger Kouchi	A	3 Sep 08	Electric Company Complaints per 1000 customers
RK-4	Roger Kouchi	A	3 Sep 08	Exhibit A to PSE's 2005, 2006 and 2007 Annual SQI Reports
RK-5	Roger Kouchi	A	3 Sep 08	PSE's Service Quality Program-Service Provider Report (Docket Nos. UE-011570 and UG-011571) for 2005, 2006 and 2007
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Roland C. Martin, Regulatory Analyst, UTC</b>				
RCM-1 T	Roland C. Martin	A	3 Sep 08	Response Testimony re Adjustment to Electric Results of Operations (Power Costs; Miscellaneous Expense and Revenue; Revised Production Adjustment); Gas Results of Operations (Miscellaneous Operating Expenses); PCORC Modifications
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>David C. Parcell, President and Senior Economist, Technical Associates, Inc.</b>				
DCP-1 T	David C. Parcell	A	3 Sep 08	Response Testimony on Cost of Capital
DCP-2	David C. Parcell	A	3 Sep 08	Analyses Supporting Cost of Capital Recommendations—Schedules 1 – 15
DCP-3	David C. Parcell	A	3 Sep 08	Moody's and Standard and Poor's Recent Descriptions of PSE and Announcements to Proposed Acquisition of PSE by Macquarie Infrastructure Partners Consortium
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Michael P. Parvinen, Assistant Director of Energy, UTC</b>				
MPP-1 T	Michael P. Parvinen	A	3 Sep 08	Response Testimony re PCORC/PCA; Future Test Year Rulemaking
MPP-2 T	Michael P. Parvinen	A	3 Sep 08	Cross-Answering Testimony
<b>CROSS-EXAMINATION EXHIBITS</b>				

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Dockets UE-072300 and UG-072301

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>Thomas E. Schooley, Regulatory Analyst, UTC</b>				
TES-1 T	Thomas E. Schooley	A	3 Sep 08	Response Testimony re Adjustments for Meter Malfunctions; Revenue Allocation and Rate Design
TES-2	Thomas E. Schooley	A	3 Sep 08	Unassigned Meters Sample
TES-3	Thomas E. Schooley	A	3 Sep 08	Zero Consumption Meters, Investigations, and Billing Corrections
TES-4	Thomas E. Schooley	A	3 Sep 08	Retroactive Billing and Discounts
TES-5	Thomas E. Schooley	A	3 Sep 08	Staff Revenue Allocation-Electric
TES-6	Thomas E. Schooley	A	3 Sep 08	Staff Revenue Allocation-Gas
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>William H. Weinman, Regulatory Analyst, UTC</b>				
WHW-1 T	William H. Weinman	A	3 Sep 08	Response Testimony re Electric and Gas Revenue Requirements; Depreciation; Baker River Relicensing and Crystal Mountain Diesel Spill
WHW-2	William H. Weinman	A	3 Sep 08	Electric Results of Operations and Revenue Requirement
WHW-3	William H. Weinman	A	3 Sep 08	Coal Additions and Plant Retirement by Year
WHW-4	William H. Weinman	A	3 Sep 08	Dept. of Ecology Notice of Penalty for Crystal Mountain Diesel Spill of November 2006
WHW-5	William H. Weinman	A	3 Sep 08	Gas Results of Operations and Revenue Requirement
WHW-6 T	William H. Weinman	A	3 Sep 08	Supplemental Testimony—Revenue Requirement Corrections
WHW-7	William H. Weinman	A	3 Sep 08	Revised Electric Revenue Requirements
WHW-8	William H. Weinman	A	3 Sep 08	Revised Gas Revenue Requirements
<b>CROSS-EXAMINATION EXHIBITS</b>				