

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
BENCH EXHIBITS				
B-1				Public Counsel's Revised Response to Bench Request No. 1 (1/8/10) including Excel Attachments Re-filed Exhibit JRD-2 per BR#1 and Re-filed Exhibit JRD-3 per BR#1.
B-2				
B-3				
B-4				
B-5				
	PUBLIC COUNSEL			Public Comment Exhibit
JOINT TESTIMONY AND EXHIBITS RE STIPULATIONS				
JT-				
JT-				
JT-				
JT-				
PSE WITNESSES				
Jeffrey A. Dubin				
JAD-1T	Jeffrey A. Dubin			Prefiled Rebuttal Testimony re water filtering and hydro normalization
JAD-2	Jeffrey A. Dubin			Witness Qualifications
JAD-3	Jeffrey A. Dubin			Additional Witness Qualifications

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W. James Elsea, Financial Analysis Manager of Energy Resources, PSE				
WJE-1 HCT	W. James Elsea			Prefiled Direct Testimony describing modeling tools and quantitative analyses used to evaluate resource alternatives and the quantitative analyses of eight specific resource alternatives
WJE-2	W. James Elsea			Witness Qualifications
WJE-3	W. James Elsea			Monthly Energy and Capacity Need By Month, 2008 - 2027
WJE-4 C	W. James Elsea			PSM Updates After 2007 IRP Until Completion of Phase II of the 2008 IRP
WJE-5	W. James Elsea			AURORA Price Scenarios
WJE-6	W. James Elsea			2008 RFP Capital Costs (Nominal \$/KW)
WJE-7 HC	W. James Elsea			Phase II – Individual Projects: Static Results
WJE-8 HC	W. James Elsea			Phase II – Individual Projects: Levelized Costs
WJE-9 HC	W. James Elsea			Phase II – Individual Projects: Dynamic Results
WJE-10 HC	W. James Elsea			Phase II – Portfolios: All Portfolios Reduce Cost
WJE-11 HC	W. James Elsea			Phase II Process
WJE-12	W. James Elsea			Mint Farm Forecast Capacity Factors
WJE-13 C	W. James Elsea			Capital Costs – Information Gathered Telephonically from Various Sources
WJE-14 HC	W. James Elsea			Alternatives to Wild Horse Expansion (Whiskey Ridge) Development as of January 29, 2008
WJE-15 C	W. James Elsea			Finalized Nooksack Contract Extension Agreement – Fixed Price, 5 Year PPA at \$57/MWh
WJE-16 C	W. James Elsea			Minutes of Energy Management Committee Meeting on November 19, 2008
WJE-17 C	W. James Elsea			Resource Acquisition Comparison of Three Alternatives
WJE-18	W. James Elsea			Mint Farm Energy Center Estimated Fixed Cost Components of Operation and Maintenance Expense, Depreciation, Taxes and Cost of Capital Invested in Rate Base for 12-months ended 12/31/2009
WJE-19	W. James Elsea			Mint Farm Energy Center Estimated Variable Cost Components of Fuel, Fuel Transportation and Electric Transmission Expense for 12-months ended 12/31/2009

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WJE-20CT	W. James Elsea			Supplemental Testimony correcting errors in Portfolio Screening Models
WJE-21 TCH	W. James Elsea			Prefiled Rebuttal re Mint Farm Prudence
WJE-22	W. James Elsea			PSE Response to Public Counsel DR 515 re treatment of imputed debt per WAC
CROSS-EXAMINATION EXHIBITS				
	Public Counsel			PC Response to PC DR No. 563 (Including Attachment A (Confidential))

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Donald E. Gaines, Vice President Finance & Treasurer, PSE				
DEG-1 T	Donald E. Gaines			Prefiled Direct Testimony re capital structure and overall ROR proposing an equity ratio of 48% and a 10.8% ROE (per Morin) contributing to an overall ROR of 8.56%
DEG-2	Donald E. Gaines			Witness Qualifications
DEG-3 C	Donald E. Gaines			Greenwich Associates Report: Credit Market Seizure Deepens and Hits Companies Large and Small, October 2008
DEG-4	Donald E. Gaines			Summary of Rate Cases Decided Between 1/1/2008 and 3/31/2000
DEG-5 C	Donald E. Gaines			Utility Capital Structure and Cost of Capital Calculations
DEG-6	Donald E. Gaines			S&P Research Update: Puget Energy Term Loan, Facility Assigned 'BB+' Rating; Puget Sound Facilities Assigned 'BBB' Rating, January 30, 2009
DEG-7	Donald E. Gaines			Moody's Credit Opinion February 3, 2009
DEG-8	Donald E. Gaines			Senior Secured Note Cost Comparison
DEG-9T	Donald E. Gaines			Prefiled Supplemental Direct presenting updated electric and gas load forecasts, and revised projected costs of long term debt and rate of return
DEG-10C	Donald E. Gaines			Utility Capital Structure, Cost of Capital and Rate of Return
DEG-11 T HC	Donald E. Gaines			Prefiled Rebuttal Testimony re Cost of Capital
DEG-12	Donald E. Gaines			Staff Response to PSE DR 7 re AUS Utility Reports underlying Exhibit DCP-9
DEG-13	Donald E. Gaines			Summary of Rate Cases Decided Between 1/1/2008 and 9/30/2009
DEG-14	Donald E. Gaines			Staff Response to PSE DR 6 re AUS Utility Reports underlying Exhibit DCP-9
DEG-15	Donald E. Gaines			Staff Response to PSE DR 43 re Exhibit DCP-3
DEG-16	Donald E. Gaines			Overall Rates of Return Per PSE, Staff, Public Counsel and PSE's last prior GRC
DEG-17	Donald E. Gaines			Staff Response to PSE DR 44 re Parcell's contention concerning pre-tax interest coverage ratio

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DEG-18	Donald E. Gaines			Public Counsel Response to PSE DR 11 re pre-tax interest coverage ratio
DEG-19	Donald E. Gaines			Charts Showing FFO to Interest, FFO to Average Debt and Debt to Capital Ratios
DEG-20	Donald E. Gaines			Standard & Poor's Ratings Direct-PSE Credit Rating March 27, 2009
CROSS-EXAMINATION EXHIBITS				
	Public Counsel			PSE Response to PC DR No. 134 (Including Attachment A)
	Public Counsel			PSE First Supplemental Response to PC DR No. 132 (Including Attachment A (Confidential))
	Public Counsel			PSE Response to PC DR No. 141
	Public Counsel			PSE Response to PC DR No. 142
	Public Counsel			PSE Response to PC DR No. 551 (Highly Confidential)
	Public Counsel			PSE Response to PC DR No. 552 (Highly Confidential)
	Public Counsel			PSE Response to PC DR No. 555 (Including Attachment A)
	Public Counsel			PSE Response to WUTC Staff DR No. 221
	Public Counsel			PSE Response to WUTC Staff DR No. 225
	Public Counsel			PSE Response to PC DR No. 548

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Roger Garratt, Director of Resource Acquisition and Emerging Technologies, Energy Resource Group, PSE				
RG-1 HCT	Roger Garratt			Prefiled Direct Testimony re resource acquisition activity (focus on qualitative analysis; see Elsea for quantitative analysis)
RG-2	Roger Garratt			Witness Qualifications
RG-3 HC	Roger Garratt			2008 All-Source RFP Evaluation—February 2008 – July 2008
RG-4 HC	Roger Garratt			Analysis of Wind Energy Proposals for 2008 RFP by DNV Global Energy Concepts Inc.
RG-5 HC	Roger Garratt			PSE 2008 RFP Phase I Update Presentation to Commission Staff, May 28, 2008
RG-6 HC	Roger Garratt			PSE 2005 RFP Phase II Update Presentation to Commission Staff, September 19, 2008
RG-7 HC	Roger Garratt			Mint Farm Energy Center Evaluation Presented to Board of Directors August 4, 2008
RG-8	Roger Garratt			Board of Directors Resolution Approving Mint Farm Acquisition
RG-9 C	Roger Garratt			
RG-10C	Roger Garratt			Purchase Agreement for Mint Farm
RG-11	Roger Garratt			FERC Order Authorizing PSE Acquisition of Mint Farm
RG-12	Roger Garratt			Memorandum-Odom and Schild to Wiegand: PSE Generating Facility Operating Standard
RG-13 C	Roger Garratt			Mint Farm Balance Sheet
RG-14 C	Roger Garratt			EMC Market PPA Update, October 8, 2008
RG-15	Roger Garratt			WSPP Agreement, April 1, 2008
RG-16	Roger Garratt			Master Confirmation Agreement to WSPP Agreement
RG-17 C	Roger Garratt			Barclays Bank/PSE Confirmation of Terms and Conditions
RG-18 C	Roger Garratt			PPA between PSE and Puget Sound Hydro, LLC
RG-19 C	Roger Garratt			Renewable Energy Credit Agreement No. 2009-001
RG-20 C	Roger Garratt			PPA between PSE and Qualco Energy
RG-21 C	Roger Garratt			Renewable Energy Credit Agreement No. 2009-002
RG-22	Roger Garratt			Aggregation and Delivery Service Agreement
RG-23	Roger Garratt			Notice of Termination from PSE to Lehman Brothers

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RG-24	Roger Garratt			PSE Request for Proposals (50 MW power purchase to begin January 1, 2009)
RG-25 C	Roger Garratt			PSE Trading Deal Sheet with Credit Suisse Energy LLC 9/16/08
RG-26	Roger Garratt			Master Lease Agreement of September 1, 1988 Between BLC Corporation as Lessor and PSE as Lessee
RG-27	Roger Garratt			GE Capital Commercial Inc. Notice to PSE of Lessor's Election to Terminate Lease
RG-28	Roger Garratt			PSE Acknowledgement of GE Capital Commercial Inc. Notice to PSE of Lessor's Election to Terminate Lease
RG-29 HC	Roger Garratt			Fredonia 3&4 Lease Buyout; Energy Management Committee Meeting January 14, 2008
RG-30 HC	Roger Garratt			Renewable Resource Acquisition Presentation to Board of Directors August 3, 2007
RG-31 C	Roger Garratt			Wind Generation Market Outlook, December 2007
RG-32 C	Roger Garratt			Assessment of the Wind Generation Market
RG-33 C	Roger Garratt			Asset Purchase Agreement Between Whiskey Ridge Power Partners, LLC and PSE, February 12, 2008
RG-34 C	Roger Garratt			Option and Real Estate Purchase Agreement (Kittitas County Property for Whiskey Ridge Project)
RG-35 C	Roger Garratt			Wind Turbine Supply Agreement Between PSE as Buyer and Vestas-American Wind Technology, Inc, as Supplier for the Whiskey Ridge Project
RG-36 C	Roger Garratt			Wild Horse Expansion Wind Project— Balance of Plant Agreement Between PSE and RES America Construction, Inc., April 6, 2009
RG-37 C (same as LEO 3 C)	Roger Garratt			Service and Maintenance Agreement Between PSE and Vestas-American Wind Technology, Inc., for Whiskey Ridge Project, November 7, 2008
RG-38 C	Roger Garratt			Wind Energy Royalty Agreement
RG-39 HC	Roger Garratt			Wild Horse Expansion—Board of Directors Meeting, November 4, 2008
RG-40	Roger Garratt			Certificate of Secretary re Board of Directors Approval of Development and Construction of Expansion of Wild Horse Wind Power Facility
RG-41 C	Roger Garratt			Wild Horse Expansion Balance Sheet

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RG-42	Roger Garratt			Wild Horse Expansion Milestones (as of May 6, 2009)
RG-43	Roger Garratt			Gurantee of Renewable Energy Systems Ltd.
RG-44	Roger Garratt			Supplier Parent Guaranty
RG-45 C	Roger Garratt			Joint Development Agreement (Colombia and Garfield Counties) Among PSE, RES America Developments, Inc., Blue Sky Wind, LLC and RES America Construction Inc.
RG-46C	Roger Garratt			Minutes of PSE Energy Management Committee Meeting, May 27, 2008
RG-47 C	Roger Garratt			Minutes of PSE Energy Management Committee Meeting, February 15, 2007
RG-48 C	Roger Garratt			PSE Renewable Energy Credits
RG-49	Roger Garratt			Chicago Climate Exchange—Baseline: 2003 – 2006 Emissions Verification and Analysis
RG-50 C	Roger Garratt			PSE Carbon Financial Interest Transactions
RG-51 C	Roger Garratt			Memo from Mills to Harris, Valdman, Markell, O’Connor and McClain, 8/28/2007: Proposed Revision to EMC Approval to Monetize Carbon Financial Instruments through Chicago Climate Exchange
RG-52 C	Roger Garratt			PSE Minutes of Energy Management Committee Meeting of December 18, 2008
RG-53 T HC	Roger Garratt			Prefiled Rebuttal Testimony re Mint Farm Prudence, Wild Horse Expansion and Costs to Acquire Fredonia Units 3&4
RG-54	Roger Garratt			Mint Farm Energy Due Diligence Report, North American Energy Services Co., July 11, 2008
RG-55	Roger Garratt			Inspection of Complete Works, Cowlitz County Consolidated Diking Improvement District No. 1, August 1, 2007
RG-56	Roger Garratt			PSE Response to Staff DR 146-Fredonia Power Plant Adjustment
CROSS-EXAMINATION EXHIBITS				
	Public Counsel			PSE Response to PC DR No. 568 Highly Confidential
	Public Counsel			PSE Response to PC DR No. 570
	Public Counsel			PSE Response to PC DR No. 576 (Including Attachment A (Confidential))
	Public Counsel			PSE Response to PC DR No. 577
	Public Counsel			PSE Response to PC DR No. 578

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	Public Counsel			PSE Response to PC DR No. 579
	Public Counsel			PSE Response to WUTC Staff DR No. 023 PC-005 (Including Attachment A only (Confidential))

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Kimberly J. Harris, Executive Vice President and Chief Resource Officer, PSE				
KJH-1 T	Kimberly J. Harris			<p>Prefiled Direct Testimony presenting summary of PSE’s long-term electric supply portfolio, changes to the portfolio since the 2007 GRC, update on projects resulting from 2008 RFP, and PSE’s gas supply portfolio including Jackson Prairie Storage</p>
KJH-2	Kimberly J. Harris			<p>Witness Qualifications</p>
KJH-3	Kimberly J. Harris			<p>Map of PSE’s Generation Resources</p>
KJH-4	Kimberly J. Harris			<p>Energy Resources – PSE’s Changing Resource Mix</p>
KJH-5	Kimberly J. Harris			<p>Integrated Resource Plan, May 2007</p>
KJH-6	Kimberly J. Harris			<p>Request for Proposals January 2008—All Generation Sources and Demand Side Resources</p>
KJH-7 C	Kimberly J. Harris			<p>Schedule of Construction Activity</p>
KJH-8 T HC	Kimberly J. Harris			<p>Prefiled Rebuttal Testimony re Mint Farm Prudence</p>
CROSS-EXAMINATION EXHIBITS				
Joey M. Henderson, CT Compliance Program Manager				
JMH-1T	Joey M. Henderson			<p>Prefiled Direct Testimony discussing Mint Farm and Sumas Compliance with Washington Greenhouse Gas Emissions Performance Standard</p>
JMH-2	Joey M. Henderson			<p>Witness Qualifications</p>
JMH-3	Joey M. Henderson			<p>Southwest [sic] Clean Air Agency Air Discharge Permit 04-2571R2, February 25, 2008—Mint Farm</p>
JMH-4	Joey M. Henderson			<p>Correspondence: Henderson (PSE) to Newman (Washington Dept of Ecology), November 21, 2008, re: Request for Determination of Compliance with State Greenhouse Gas Emission Performance Standard for Mint Farm</p>
JMH-5	Joey M. Henderson			<p>Correspondence: Henderson (PSE) to Newman (Washington Dept of Ecology) and Mahar (NW Clean Air Agency), March 19, 2009, re: 2008 Annual GHG Emissions Report</p>

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				and EPS Compliance Determination Request for the PSE-Sumas Generating Station
CROSS-EXAMINATION EXHIBITS				
David W. Hoff, Manager, Pricing and Cost of Service, PSE (Testimonies and Exhibits Adopted by Janet K. Phelps per JKP-25T at 2:8-11)				
DWH-1 T	David W. Hoff			Prefiled Direct Testimony re electric cost of service, rate spread, rate design
DWH-2	David W. Hoff			Professional Qualifications
DWH-3 C	David W. Hoff			Electric Cost of Service Summary and Detail—Adjusted Test Year for 12 Months Ended September 2007 @ Pro Forma Revenue Requirement
DWH-4	David W. Hoff			Electric Rate Spread and Rate Design Summaries and Detail
DWH-5	David W. Hoff			Summary of Basic Charges
DWH-6	David W. Hoff			2009 GRC Addendum A PSE’s Proposed Electric Tariff Sheets—Advice 2009-11
DWH-7T	David W. Hoff			Prefiled Supplemental Testimony re rate spread of updated revenue requirement
DWH-8	David W. Hoff			Rate Spread and Rate Design Detail
CROSS-EXAMINATION EXHIBITS				

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Tom M. Hunt, Director of Compensation, Benefits and Payroll, PSE				
TMH-1 T	Tom M. Hunt			Prefiled Direct Testimony re wages and incentive plans
TMH-2	Tom M. Hunt			Witness Qualifications
TMH-3 C	Tom M. Hunt			Historic Merit Increases
TMH-4	Tom M. Hunt			Executive Compensation
TMH-5	Tom M. Hunt			CEO – S. Reynolds Comparator Group 25 th to 75 th Percentile Total Comp Analysis
TMH-6 C	Tom M. Hunt			Average Total Health Benefit Cost per Employee
TMH-7 C	Tom M. Hunt			PSE Pension Plan Funding 1999 - 2008
TMH-8 C	Tom M. Hunt			2008 Goals and Incentive Plan
TMH-9CT	Tom M. Hunt			Prefiled Rebuttal Testimony re Retirement Program Adjustments, Wages and Employee Benefit Flex Credit Adjustments
TMH-10C	Tom M. Hunt			EAP Data Information Solutions LLC Ad Hoc Special Survey Report – 0917 DB and DC Plans
TMH-11C	Tom M. Hunt			Actuaries Report for PSE Employee's Retirement Plan for Plan Year Beginning January 1, 2009
TMH-12C	Tom M. Hunt			PSE Retirement Plan Ten-Year Deterministic Projection (2009-2018)
TMH-13C	Tom M. Hunt			PSE Retirement Plan Recommended Funding Guidelines
TMH-14C	Tom M. Hunt			PSE Pension Market Value vs. PBO
TMH-15C	Tom M. Hunt			PSE Retirement Plan Funding Guidelines— Illustrated Results for 2009—Preliminary as of March 11, 2009
TMH-16C	Tom M. Hunt			PSE Retirement Plan Historic Statistics
TMH-17C	Tom M. Hunt			Trends in Executive Retirement Programs and Change in Control Arrangements
TMH-18C	Tom M. Hunt			Historic Merit Increases
TMH-19	Tom M. Hunt			Employment Cost Index—All Private vs. Utilities
CROSS-EXAMINATION EXHIBITS				
	Public Counsel			Snohomish Public Utility District's 2008 Annual Report (Excerpt)
	Public Counsel			Bureau of Labor Statistics Labor Productivity News Release December 2009

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Kim W. Lane				
KWL-1T	Kim W. Lane			Prefiled Rebuttal Testimony re Operations and Maintenance Expense Required To Implement the Baker Project License and the Snoqualmie Project License
KWL-2	Kim W. Lane			Witness Qualifications
KWL-3	Kim W. Lane			Table 1: Baker Project License O&M Breakdown (\$4,740,511 in rate year expense) Table 2: Snoqualmie Project License O&M Breakdown (\$1,012,745 in rate year expense)
CROSS-EXAMINATION EXHIBITS				
Michael L. Jones, Asset Manager, Thermal Joint Ownership and Power Contracts				
MLJ-1 T	Michael L. Jones			Prefiled Direct Testimony re Colstrip
MLJ-2	Michael L. Jones			Witness Qualifications
MLJ-3	Michael L. Jones			Colstrip to Garrison Actual Loss Percentage by Month
MLJ-4	Michael L. Jones			Background of Settlement of Claims: <i>Duane and Carol Ankney et al. v. PPL Montana LLC et al.</i>
MLJ-5TC	Michael L. Jones			Prefiled Rebuttal Testimony re Colstrip O&M Expense
MLJ-6	Michael L. Jones			Colstrip 5-Year Historical Average—Colstrip O&M Actual Cost
MLJ-7	Michael L. Jones			Colstrip O&M in Rates-Actuals
CROSS-EXAMINATION EXHIBITS				

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Matthew R. Marcellia, Director of Taxes, PSE				
MRM-1 T	Matthew R. Marcellia			Prefiled Direct Testimony re restating adjustment for federal income taxes, tax benefit of pro forma interest and adjustment for interest paid to IRS
MRM-2	Matthew R. Marcellia			Witness Qualifications
MRM-3	Matthew R. Marcellia			Comparison of Original Tax Returns with the Final IRS Settlement; Interest Calculation
MRM-4T	Matthew R. Marcellia			Prefiled Rebuttal Testimony concerning Tax Adjustments
MRM-5	Matthew R. Marcellia			White Paper Re Property Taxes
MRM-6	Matthew R. Marcellia			Electric and Gas Washington Taxable Property Values (actual)
MRM-7	Matthew R. Marcellia			PSE Letter Request of October 26, 2005 Seeking To Withdraw Filings in Dockets UE-05125 and 05128
CROSS-EXAMINATION EXHIBITS				
	Public Counsel			PSE Response to PC DR No. 536 (Without Attachment A)
	Public Counsel			PSE Response to PC DR No. 558

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Eric M. Markell, Executive Vice President and Chief Financial Officer, PSE				
EMM-1 CT	Eric M. Markell			Prefiled Direct Testimony summarizing the Company's requested rate relief, describing PSE's financial condition and need for capital, describing rate mitigation opportunities and cost management measures, summarizing pension plan funding, describing proposed sale of renewable energy credits (RECs), proposing increased low income program funding, giving overview of other witnesses
EMM-2	Eric M. Markell			Witness Qualifications
EMM-3C	Eric M. Markell			Multi-Year Financial Plan: 2009-2013
EMM-4	Eric M. Markell			PSE Return on Equity for Rate Year
EMM-5T	Eric M. Markell			Prefiled Rebuttal Testimony providing overview of PSE Rebuttal
EMM-6C	Eric M. Markell			PSE Return on Regulatory Equity 2003 - 2009
EMM-7C	Eric M. Markell			PSE Return on Regulatory Equity GRC 2009 Rate Year-12 Months Ending March 31, 2011
CROSS-EXAMINATION EXHIBITS				
	Public Counsel			PSE Response to PC DR No. 136
	Public Counsel			PSE Response to PC DR No. 137
	Public Counsel			PSE Response to PC DR No. 144
	Public Counsel			PSE Response to PC DR No. 145
	Public Counsel			PSE First Supplemental Response (9/29/09) and Response (8/19/09) to PC DR No. 323 (Including Attachment B only (Confidential))
	Public Counsel			PSE Response to PC DR No. 538
	Public Counsel			PSE Response to PC DR No. 540

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David E. Mills, Director, Energy Supply & Planning, PSE				
DEM-1 CT	David E. Mills			Prefiled Direct Testimony re power costs and risk management, wind integration, need for transmission, reassessment of electric resource need, economic dispatch of power, Renewable Energy Credits (I-937) and Renewable Portfolio Standard energy
DEM-2	David E. Mills			Professional Qualifications
DEM-3 C	David E. Mills			Additional Testimony re PSE's Organizational Structure, Policies and Portfolio Risk Management; PSE Modeling Tools and Information Used To Manage Portfolio and Manage Risk
DEM-4 C	David E. Mills			Energy Cost Risk Management
DEM-5	David E. Mills			Updated Planning Standard Increases Resource Need
DEM-6 C	David E. Mills			Heat Rates: Mar4ket vs Unit—Mid-C & Off-Peak Power vs. Sumas Daily Natural Gas
DEM-7	David E. Mills			2009 GRC vs 2007 GRC Updated Power Cost Projections
DEM-8C	David E. Mills			2009 GRC vs 2007 GRC Updated Power Cost Projections
DEM-9CT	David E. Mills			Prefiled Supplemental Testimony updating projected rate year power costs to \$1,134.3 million, a \$50.1 million decrease from the originally filed power costs
DEM-10	David E. Mills			Power Cost Projections AURORA + Non-AURORA Power Xoara 8.13.09 AURORA Model Run
DEM-11C	David E. Mills			Updated vs As-Filed Power Cost Projections
DEM-12 CT	David E. Mills			Prefiled Rebuttal Testimony re Power Costs
DEM-13C	David E. Mills			PSE's Response to ICNU DR 3.11 concerning budgets or power cost forecasts from Grant Co. PUD re Priest Rapids and Wanapum
DEM-14C	David E. Mills			Joint Parties' Water Filtering Adjustment Calculation—With Correction
DEM-15	David E. Mills			Rebuttal Production O&M Summary
DEM-16C	David E. Mills			Summary of Rebuttal Power Costs Changes from 09GRC Update

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DEM-17C	David E. Mills			Estimated Prudence Disallowance for Tenaska and March Point 2 Using PSE's Rate of Return
CROSS-EXAMINATION EXHIBITS				
	Public Counsel			PSE Response to PC DR No. 571
	Public Counsel			PSE Response to PC DR No. 572

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Lorin I. Molander, Regulatory Consultant in Pricing and Cost of Service				
LIM-1 T	Lorin I. Molander			Prefiled Direct Testimony presenting electric and gas temperature adjustment methodology and results; effect of proposed electric and gas rate increase on residential customers' bills
LIM-2	Lorin I. Molander			Professional Qualifications
CROSS-EXAMINATION EXHIBITS				

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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				
RAM-1 T	Roger A. Morin			Prefiled Direct Testimony re cost of capital
RAM-2	Roger A. Morin			Professional Qualifications
RAM-3	Roger A. Morin			Integrated Electric Utility Beta Estimates
RAM-4	Roger A. Morin			S&P Utility Index Electric Utilities Beta Estimate
RAM-5	Roger A. Morin			Value Line Western Electric Utilities Beta Estimates
RAM-6	Roger A. Morin			CAPM, Empirical CAPM
RAM-7	Roger A. Morin			Historical Risk Premium for the Electric Utility Industry
RAM-8	Roger A. Morin			Utility Industry Historical Risk Premium
RAM-9	Roger A. Morin			Historical Growth Rates - Electric Utilities
RAM-10	Roger A. Morin			Integrated Electric Utilities DCF Analysis: Value Line Growth Projections
RAM-11	Roger A. Morin			Integrated Electric Utilities DCF Analysis: Value Line Growth Projections (expanded data)
RAM-12	Roger A. Morin			Integrated Electric Utilities DCF Analysis: Analysts' Growth Projections
RAM-13	Roger A. Morin			S&P Utility Index Electric Utilities DCF Analysis Value Line Growth Projections
RAM-14	Roger A. Morin			S&P Utility Index Electric Utilities DCF Analysis Value Line Growth Projections (expanded data)
RAM-15	Roger A. Morin			S&P Utility Index Electric Utilities DCF Analysis Value Line Growth Projections (expanded data)
RAM-16	Roger A. Morin			S&P Utility Index Electric Utilities DCF Analysis Analysts' Growth Projections (expanded data)
RAM-17	Roger A. Morin			S&P Utility Index Electric Utilities DCF Analysis Analysts' Growth Projections (expanded data)
RAM-18	Roger A. Morin			S&P Utility Index Electric Utilities Common Equity Ratios
RAM-19T	Roger A. Morin			Prefiled Rebuttal Testimony re Cost of Capital
RAM-20	Roger A. Morin			Prefiled Rebuttal Testimony re Mr. Hill's Flotation Cost Allowance

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CROSS-EXAMINATION EXHIBITS				
	Public Counsel			PSE Response to PC DR No. 162
	Public Counsel			PSE Response to PC DR No. 168 (Including Attachment A)
	Public Counsel			PSE Response to PC DR No. 170 (Including Attachment A)
	Public Counsel			PSE Response to PC DR No. 544
	Public Counsel			PSE Response to PC DR No. 545
	Public Counsel			PSE Response to PC DR No. 546
	Public Counsel			PSE Response to PC DR No. 547 (Including Attachment A)
	Public Counsel			PSE Response WUTC Staff DR No. 227
	Public Counsel			Direct Testimony (Nonconfidential) of Dr. Roger A. Morin in Docket No. UE-072300 (Excerpts) (Including Exhibit No. RAM-7)

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Louis E. Odum, Director of Thermal and Wind Resources, PSE				
LEO-1 T C	Louis E. Odum			Prefiled Direct Testimony describing wind and thermal resources, performance and operations of resources, maintenance management programs and service contract specifics; describing how Mint Farm and Sumas are designed and intended for baseload generation
LEO-2	Louis E. Odum			Professional Qualifications
LEO-3C (same as RG-37 C)	Louis E. Odum			Service and Maintenance Agreement between PSE and Vestas-American Wind Technology, Inc. for the Whiskey Ridge Project, November 7, 2008
LEO-4	Louis E. Odum			Heavy-Duty Gas Turbine Operating and Maintenance Considerations by GE Energy
LEO-5 C	Louis E. Odum			Maintenance Expense on Thermal Units: 5-Year Average of Expense Less Than \$2 Million
LEO-6 C	Louis E. Odum			Contractual Service Agreement Between PSE and General Electric International, Inc., December 6, 2007
LEO-7 C	Louis E. Odum			General Electric Contract Services Contract—Appendix 7
LEO-8 C	Louis E. Odum			Long Term Service Agreement Between Mint Farm Generation, LLC and General Electric International, Inc., June 16, 2004
LEO-10CT	Louis E. Odum			Prefiled Supplemental Testimony updating maintenance expense on Encogen and correcting other maintenance costs (budgeted labor costs for thermal facilities)
LEO-11C	Louis E. Odum			Maintenance Expense on Thermal Units—5-Year Average of Expense Less Than \$2 Million, 2010-2014
LEO-12C	Louis E. Odum			Thermal Units Production O&M
LEO-13 CT	Louis E. Odum			Prefiled Rebuttal Testimony stating PSE's agreement to accounting guidelines similar to what Staff and Public Counsel propose for major maintenance O&M costs for SCCT, CCCT and wind generation, subject to a change from Staff's proposed amortization; proposing use of test period or recent period data for determining routine maintenance expense, as opposed to Staff five-year average approach.

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LEO-14C	Louis E. Odum			Production O&M Summary
LEO-15	Louis E. Odum			PSE Response to Staff DR 177
CROSS-EXAMINATION EXHIBITS				
Janet K. Phelps, Regulatory Consultant, Pricing and Cost of Service, PSE				
(Note that Ms. Phelps also adopts Mr. Hoff's prefiled testimonies and exhibits)				
JKP-1 T	Janet K. Phelps			Prefiled Direct Testimony re pro forma gas revenue, gas cost of service study, rate spread and rate design; gas cost of service collaborative per Dockets UE-072300 and UG-072301 (2007 GRC)
JKP-2	Janet K. Phelps			Witness Qualifications
JKP-3	Janet K. Phelps			Adjustments to Volume (Therms) by Rate Schedule for Test Year ended December 31, 2008
JKP-4	Janet K. Phelps			Correspondence dated 12/30/2008, Ruther & Reynolds to Phelps re: Facilitator Report on the PSE Natural Gas Cost of Service Collaborative
JKP-5	Janet K. Phelps			2009 Gas Cost of Service Study—Proposed Test Year Without Gas—Summary
JKP-6	Janet K. Phelps			2009 Gas Cost of Service Study—Proposed Test Year With Gas—Summary
JKP-7	Janet K. Phelps			Account Detail by Classification and Rate Class
JKP-8	Janet K. Phelps			Account Inputs
JKP-9	Janet K. Phelps			External Allocators
JKP-10	Janet K. Phelps			2009 Gas Cost of Service Study—Proposed Test Year Without Gas (UG-072301 Method)—Summary
JKP-11	Janet K. Phelps			2009 Gas Cost of Service Study—Proposed Test Year With Gas (UG-072301 Method)—Summary
JKP-12	Janet K. Phelps			Proposed Allocation of Account 376 Distribution Mains
JKP-13	Janet K. Phelps			Allocation of Revenue Deficiency to Rate Classes

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JKP-14	Janet K. Phelps			Comparison of Residential Basic Charges of Gas Distribution Companies
JKP-15	Janet K. Phelps			Proposed Natural Gas Tariff Sheets
JKP-16T	Janet K. Phelps			Prefiled Supplemental Testimony Updating Proforma Revenue, Cost of Service and Rate Spread to reflect Mr. Stranik's removal of Everett Delta Lease revenue, which increases the gas revenue requirement request in this case
JKP-17	Janet K. Phelps			Revised Adjustments to Volume (Therms) by Rate Schedule for Test Year ended December 31, 2008
JKP-18	Janet K. Phelps			Revised 2009 Gas Cost of Service Study—Proposed Test Year Without Gas—Summary
JKP-19	Janet K. Phelps			Revised 2009 Gas Cost of Service Study—Proposed Test Year With Gas—Summary
JKP-20	Janet K. Phelps			Revised Account Detail by Classification and Rate Class
JKP-21	Janet K. Phelps			Revised Account Inputs
JKP-22	Janet K. Phelps			Revised 2009 Gas Cost of Service Study—Proposed Test Year Without Gas (UG-072301 Method)—Summary
JKP-23	Janet K. Phelps			Revised 2009 Gas Cost of Service Study—Proposed Test Year With Gas (UG-072301 Method)—Summary
JKP-24	Janet K. Phelps			Revised Allocation of Revenue Deficiency to Rate Classes
JKP-25T	Janet K. Phelps			Prefiled Rebuttal Testimony concerning Gas and Electric Cost of Service Studies, Rate Spread and Rate Design
JKP-26	Janet K. Phelps			Hypothetical Example—Impact of Revenue Deficiency Calculation on Revenue to Cost Ratios and Class Rates of Return
JKP-27	Janet K. Phelps			Electric Cost of Service Summary
JKP-28	Janet K. Phelps			Summary Rate Spread
CROSS-EXAMINATION EXHIBITS				

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Jon A. Pilliaris, Regulatory Consultant, Pricing and Cost of Service				
JAP-1 T	Jon A. Pilliaris			Prefiled Direct Testimony presenting classification of electric production costs within COS study; proposed implementation of new adjustment to restate weather normalized test year loads to reflect phase-in of conservation programs
JAP-2	Jon A. Pilliaris			Witness Qualifications
JAP-3 C	Jon A. Pilliaris			Peak Credit Method for 2009 COS Study—Company Proposal
JAP-4	Jon A. Pilliaris			Conservation Phase-In Adjustments for Electric and Gas
JAP-5T	Jon A. Pilliaris			Prefiled Rebuttal Testimony re Conservation Phase-In Adjustment and Peak Credit Calculations
JAP-6	Jon A. Pilliaris			Independent Third-Party Evaluation of PSE's Electric Conservation Incentive Mechanism
JAP-7	Jon A. Pilliaris			Conservation Phase-In Adjustment Savings
JAP-8	Jon A. Pilliaris			Derivation of “Modified” Conservation Phase-In Adjustment—Electric
JAP-9	Jon A. Pilliaris			Derivation of “Modified” Conservation Phase-In Adjustment—Natural Gas
JAP-10	Jon A. Pilliaris			Estimated Impact of Conservation-Related Demand Charge Revenue Loss on Electric System Revenue Deficiency Under Proposed and Modified Conservation Phase-In
CROSS-EXAMINATION EXHIBITS				
R. Clay Riding, Director, Natural Gas Resources				
RCR-1 T C	R. Clay Riding			Prefiled Direct Testimony addressing issues related to natural gas transmission and storage
RCR-2	R. Clay Riding			Witness Qualifications
RCR-3	R. Clay Riding			Map-Western Natural Gas Infrastructure
RCR-4CT	R. Clay Riding			Prefiled Supplemental Testimony updating status of pipeline capacity acquisition
RCR-5	R. Clay Riding			PSE Power Book – Northwest Pipeline Firm

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				Capacity, with Renewal Rights
CROSS-EXAMINATION EXHIBITS				

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John H. Story, Director, Cost and Regulation, PSE				
JHS-1 T	John H. Story			Prefiled Direct Testimony re electric results of operations (revenue requirement); allocation of common expenditures between electric and gas; update for Power Cost Adjustment (PCA) mechanism; deferred accounting for Mint Farm; sale of renewable energy credits (RECs)
JHS-2	John H. Story			Professional Qualifications
JHS-3	John H. Story			Income Statement for 12 Months Ended 9/30/2007 and 12/31/2008
JHS-4	John H. Story			Results of Operations for 12 Months Ended 12/31/2008 – General Rate Increase
JHS-5	John H. Story			Electric General Rate Increase for 12 Months Ended 12/31/2008
JHS-6	John H. Story			Electric Results of Operations Forecast 12 Months Ended 12/31/2008 vs 9/30/2007 GRC-- Unit Cost
JHS-7 C	John H. Story			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 Period 7—12/31/2008)
JHS-8	John H. Story			Settlement Terms for PCA
JHS-9T	John H. Story			Prefiled Supplemental Testimony updating pro forma power costs and other adjustments, increasing electric revenue deficiency from \$148,443,904 to \$153,940,365
JHS-10	John H. Story			Update to JHS-4: Results of Operations
JHS-11	John H. Story			Revised Capital Structure
JHS-12	John H. Story			Revised Electric Results of Operations Forecast 12 Months Ended 12/31/2008 vs 9/30/2007 GRC-- Unit Cost
JHS-13	John H. Story			REVISED JHS-7C: 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 Period 7—12/31/2008)

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JHS-14	John H. Story			Prefiled Rebuttal Testimony—Revenue Requirement
JHS-15	John H. Story			Income Statement
JHS-16	John H. Story			Results of Operations
JHS-17	John H. Story			General Rate Increase
JHS-18	John H. Story			Electric Results of Operations Forecast 12 Months Ended December 31, 2008 vs. September 30, 2007 GRC Unit Cost
JHS-19	John H. Story			Exhibit A-1 Power Cost Rate
JHS-20	John H. Story			Comparison of Revenue Requirement Between Commission Staff Response and PSE Rebuttal
JHS-21	John H. Story			Exhibit MPP-2T in Docket UE-072300 prefiled testimony of Mike Parvinen
JHS-22	John H. Story			Exhibit WHW-1T in Docket UE-072300 prefiled testimony of William Weinman
JHS-23	John H. Story			Unit Cost – Power Cost
JHS-24	John H. Story			Power Cost Adjustment Summary
JHS-25	John H. Story			Response of Public Counsel to PSE DR 12
JHS-26	John H. Story			PSE Response to Staff DR 166
CROSS-EXAMINATION EXHIBITS				
	Public Counsel			PSE Response to PC DR No. 539
	Public Counsel			PSE Supplemental Response to PC DR No. 583 in Docket Nos. UE-072300 and UG-072301 (Without Attachments A, B and C)

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Mike J. Stranick, Assitant Controller, PSE				
MJS-1 T	Mike J. Stranick			Prefiled Direct Testimony describing natural gas results of operations and revenue deficiency; allocation; electric and gas savings resulting from merger with Puget Holdings LLC
MJS-2	Mike J. Stranick			Witness Qualifications
MJS-3	Mike J. Stranick			Income Statement for 12 Months Ended 9/30/2007 and 12/31/2008
MJS-4	Mike J. Stranick			Gas Results of Operations
MJS-5	Mike J. Stranick			General Rate Increase—Gas
MJS-6	Mike J. Stranick			Gas Results of Operations Unit Cost
MJS-7	Mike J. Stranick			Cost Savings as Result of Merger—2008 Test Year
MJS-8	Mike J. Stranick			Prefiled Supplemental Testimony updating revenue requirement by removing \$3,209,260 in Everett Delta lease revenues, which are now passed through in the PGA (raises revenue requirement request from \$27,199,177 to \$30,408,378)
MJS-9	Mike J. Stranick			Revised Results of Operations
MJS-10	Mike J. Stranick			Revised Revenue Requirement Deficiency Calculation
MJS-11	Mike J. Stranick			Revised Gas Results of Operations Unit Cost
MJS-12T	Mike J. Stranick			Prefiled Rebuttal Testimony re Natural Gas Revenue Requirement, Contested and Uncontested Adjustments
MJS-13	Mike J. Stranick			Income Statement for 12 mos ended 9/30/2007 and 12/31/08
MJS-14	Mike J. Stranick			Balance Sheet for 12 mos ended 9/30/2007 and 12/31/08
MJS-15	Mike J. Stranick			Results of Operations—Revised
MJS-16	Mike J. Stranick			General Rate Increase—Gas—Revised
MJS-17	Mike J. Stranick			Gas Results of Operations Unit Cost—Revised
MJS-18	Mike J. Stranick			Comparison of Revenue Requirement Between Commission Staff Response and PSE Rebuttal
MJS-19	Mike J. Stranick			Pictures and Data re Use of Company Aircraft
MJS-20	Mike J. Stranick			Aircraft Log

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CROSS-EXAMINATION EXHIBITS				
	Public Counsel			PSE Response to PC DR No. 140
	Public Counsel			PSE Response to PC DR No. 380 (Including Attachment A, B and C (Confidential))
	Public Counsel			PSE Response to PC DR No. 557 (Without Attachments A and B)
	Public Counsel			PSE Response to PC DR No. 121 (Without Attachment A)

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Bertrand A. Valdman, Executive Vice President and Chief Operating Officer, PSE				
BAV-1 T	Bertrand A. Valdman			Prefiled Direct Testimony describing efforts to control costs while maintaining high levels of service quality, safety and reliability
BAV-2	Bertrand A. Valdman			Witness Qualifications
BAV-3	Bertrand A. Valdman			2007 Combo Non-Production/Generation O&M Cost per Customer
BAV-4 C	Bertrand A. Valdman			T&D Capital Expenditures by Category – Electric
BAV-5	Bertrand A. Valdman			T&D Capital Expenditures by Category – Gas
BAV-6	Bertrand A. Valdman			T&D Capital Expenditures by Category – Electric and Gas Total
BAV-7	Bertrand A. Valdman			<i>Rising Utility Construction Costs: Source and Impacts</i> by M. W. Chupka and G. Basheda, The Brattle Group, September 2007
BAV-8	Bertrand A. Valdman			<i>Storm Hardening the Electric Transmission System</i> by S. Guggenmoos, Ecological Solutions Inc., March 2009
BAV-9	Bertrand A. Valdman			Organization Chart
BAV-10	Bertrand A. Valdman			Prefiled Rebuttal Testimony responding to Dittmer on efficiency gains (Pro Forma Principles) and Foisey proposed elimination of pro forma increases in service contract baseline charges (O&M)
CROSS-EXAMINATION EXHIBITS				
	Public Counsel			PSE Response to PC DR No. 234 (Including Attachment A)
	Public Counsel			PSE Response to PC DR No. 232 (Including Attachment A (Confidential))

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Paul K. Wetherbee, Manager, Resource Development				
PKW – 1 T	Paul K. Wetherbee			Prefiled Direct Testimony regarding PSE’s Rejection of original FERC license for White River issued in 1997; due diligence re sale of White River Project assets; status of PSE’s application to transfer White River assets; request for approval of Cascade Water Alliance transaction sale; update of the on-going activities to sell White River real estate
PKW-2	Paul K. Wetherbee			Witness Qualifications
PKW-3	Paul K. Wetherbee			Map of White River lands and proposed conveyances
PKW-4	Paul K. Wetherbee			Lake Tapps Asset Purchase Agreement Between PSE and Cascade Water Alliance
PKW-5	Paul K. Wetherbee			Summary Appraisal Report of PSE Lake Tapps, Bedlands, and Flume and Outfall Properties, April 25, 2008
PKW-6	Paul K. Wetherbee			White River Project Retirement Cost Estimate, August 2006
PKW-7	Paul K. Wetherbee			Lake Tapps Water Valuation Research, West Water Research LLC, May 24, 2004
PKW-8	Paul K. Wetherbee			Agreement Regarding Reservoir Management Between PSE and the Lake Tapps Community
PKW-9	Paul K. Wetherbee			Memorandum of Understanding on Management of Lake Tapps for Public Water Supply and Recreation Between the Cascade Water Alliance and Pierce County, August 2, 2005
PKW-10	Paul K. Wetherbee			Correspondence of January 27, 2006, from J. Daniels, Muckleshoot Tribal Council to S. Reynolds and P. Wiegand, PSE; Correspondence of July 16, 2007, from Charlotte Williams, Muckleshoot Indian Tribe to S. Reynolds and G. Duvernoy Cascade Land Conservancy
CROSS-EXAMINATION EXHIBITS				
COMMISSION STAFF				
Kathryn H. Breda				

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KHB-1T C	Kathryn H. Breda for STAFF			Prefiled Response Testimony re Electric and Natural Gas Revenue Requirements; Company Accounting Proposal For Major Maintenance Activities; Ratemaking Adjustments for Power Cost O&M, and Major Plant Additions
KHB-2	Kathryn H. Breda for STAFF			Electric Results of Operations and Revenue Requirement
	Kathryn H. Breda for STAFF			
CROSS-EXAMINATION EXHIBITS				
Alan Buckley (co-sponsored with Donald W. Schoenbeck, ICNU).				
JT-1	Alan Buckley for Staff and Donald W. Schoenbeck for ICNU			Joint Prefiled Response Testimony re power costs
CROSS-EXAMINATION EXHIBITS				
Michael D. Foisy				
MDF-1T	Michael D. Foisy for Staff			Prefiled Response Testimony re Revenue Requirement Adjustments: Miscellaneous Operating Expenses and Property Taxes
CROSS-EXAMINATION EXHIBITS				
Joanna Huang				
JH-1T	Joanna Huang for Staff			Prefiled Response Testimony re Revenue Requirement Adjustments: Wage Increases,

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				Investment Plan, and Employee Insurance
CROSS-EXAMINATION EXHIBITS				
Danny P. Kermode				
DPK-1T	Danny P. Kermode for Staff			Prefiled Response Testimony re Working Capital
CROSS-EXAMINATION EXHIBITS				
Ann M. C. LaRue				
AMCL-1T	Ann M. C. LaRue for Staff			Prefiled Response Testimony re Directors & Officers Insurance Adjustments
CROSS-EXAMINATION EXHIBITS				
Roland C. Martin				
RCM-1T	Roland C. Martin for Staff			Prefiled Response Testimony re Revenue Requirement Adjustments, Mint Farm Deferral
CROSS-EXAMINATION EXHIBITS				

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David Nightingale				
DN-1T	David Nightingale for Staff			Prefiled Response Testimony re Prudence of Electric Generation Resources, and Mint Farm and Sumas Greenhouse Gas Emissions Standard Compliance
DN-2				Letter of June 9, 2009 from Dept of Ecology to PSE re Purchase of Sumas Generating Station and Applicability of Chapter 173-407 WAC (Greenhouse Gas Emissions Performance Standard)
DN-3T HC				Prefiled Cross-Answering Testimony re Mint Farm Prudence
CROSS-EXAMINATION EXHIBITS				
	Public Counsel			WUTC Staff Response to PC DR No. 2
	Public Counsel			WUTC Staff Response to PC DR No. 3
	Public Counsel			WUTC Staff Response to PC DR No. 5
	Public Counsel			WUTC Staff Response to PC DR No. 6
	Public Counsel			WUTC Staff Response to PC DR No. 7
	Public Counsel			WUTC Staff Response to PC DR No. 8
	Public Counsel			WUTC Staff Response to PC DR No. 9
	Public Counsel			WUTC Staff Response to PC DR No. 10

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Vanda Novak				
VN-1T	Vanda Novak for Staff			Prefiled Response Testimony re temperature normalization adjustments for its natural gas and electric results of operations
CROSS-EXAMINATION EXHIBITS				
David C. Parcell				
DCP-1T	David C. Parcell for Staff			Prefiled Response Testimony re Cost of Capital
CROSS-EXAMINATION EXHIBITS				
Michael P. Parvinen				
MPP-1T	Michael P. Parvinen for Staff			Prefiled Direct Testimony re General Ratemaking Policy; Company Conservation Phase-In Proposal; Company Production Factor Adjustment; Merger Commitment Compliance
MPP-2				Contested/Uncontested Adjustments and Staff Responsibility
CROSS-EXAMINATION EXHIBITS				
Thomas E. Schooley				
TES-1T	Thomas E. Schooley for Staff			Revenue Requirement Adjustments 10.02 and 9.02, General Revenues, and Adjustments 10.23 and 9.16, Property and Liability Insurance; Cost of Service; Rate Spread and Rate Design

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CROSS-EXAMINATION EXHIBITS				
PUBLIC COUNSEL				
James R. Dittmer				
JRD-1TC	James R. Dittmer			Prefiled Response Testimony re revenue requirements: cost of capital recommendations sponsored by Mr. Stephen Hill, the power supply/production cost adjustments sponsored by Mr. Scott Norwood, as well as the miscellaneous rate base and income statement adjustments
JRD-2C	James R. Dittmer			PSE Electric Accounting Exhibits
JRD-3C	James R. Dittmer			PSE Gas Accounting Exhibits
JRD-4	James R. Dittmer			PSE's Response to Public Counsel Data Request No. 439
JRD-5	James R. Dittmer			PSE's Response to Public Data Request No. 234
JRD-6	James R. Dittmer			PSE's Response to Public Counsel Data Request No. 58
JRD-7	James R. Dittmer			September 2009 Producer Price Indexes News Release issued by the Bureau of Labor Statistics
JRD-8	James R. Dittmer			PSE's response to Public Counsel Data Request No. 434
JRD-9	James R. Dittmer			PSE Weather Normalized Energy Sales (MWh) Revenue Class 2003 through 2008
JRD-10	James R. Dittmer			PSE's Weather Normalized Sales (Therms) by

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				Customer Class 2003-2008
JRD-11C	James R. Dittmer			PSE's Response to Public Counsel Data Request No. 414
JRD-12	James R. Dittmer			Actual NonFuel Production Operations and Maintenance Expense for PSE Generating Units in Service for the Entire Historic Test Year
JRD-13	James R. Dittmer			PSE's response to Public Counsel Data Request No. 59
CROSS-EXAMINATION EXHIBITS				
Stephen G. Hill				
SGH-1T HC	Stephen G. Hill			Prefiled Response Testiomony re cost of capital
SGH-2	Stephen G. Hill			Education and Employment History
SGH-3	Stephen G. Hill			Fundamental of Utility Long-Term Growth
SGH-4	Stephen G. Hill			Sample Company Growth Rate Analyses
SGH-5	Stephen G. Hill			PSE's Historical Capital Structure
SGH-6	Stephen G. Hill			PSE's Electric Utility Sample Group Selection
SGH-7	Stephen G. Hill			PSE CAPM Cost of Equity Capital
SGH-8	Stephen G. Hill			DCF Growth Rates-Electric Utilities
SGH-9	Stephen G. Hill			Stock Price, Dividends, Yields
SGH-10	Stephen G. Hill			PSE DCF Cost of Equity Capital
SGH-11	Stephen G. Hill			PSE Multi-Stage DCF Analysis
SGH-12	Stephen G. Hill			PSE CAPM Cost of Equity Capital
SGH-13	Stephen G. Hill			PSE Mathematical Proof
SGH-14	Stephen G. Hill			PSE Modified Earnings-Price Ratio Analysis
SGH-15	Stephen G. Hill			PSE Market-To-Book Ratio Analysis
SGH-16	Stephen G. Hill			PSE Overall Cost of Capital
CROSS-EXAMINATION EXHIBITS				
Scott Norwood				
SN-1T HC	Scott Norwood			Prefiled Response Testimony 1) challenging the prudence of PSE's acquisition of the Mint Farm generating facility, 2) opposing PSE's proposal to defer and recover fixed and variable costs of its Mint Farm facility from the acquisition through the effective date of

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				new rates in this case; 3) adjusting PSE's updated rate year baseline power cost forecast; 4) proposing ratemaking treatment of revenues from PSE's sale of Renewable Energy Credits during the rate year period; and 5) PSE's announced development strategy for wind generation.
SN-2	Scott Norwood			Background and Experience of Scott Norwood
SN-3HC	Scott Norwood			PSE's Phase I Quantitative Analysis Gas-Fired Bids
SN-4HC	Scott Norwood			PSE's Phase II Quantitative Analysis Gas-Fired Bids
SN-5HC	Scott Norwood			PSE's Phase II Quantitative Portfolio Analysis New Resources
SN-6	Scott Norwood			PCA Settlement Agreement from Docket Nos. UE-011570 and UG-011571, Exhibit G
SN-7C	Scott Norwood			Comparison of Mint Farm Energy Costs to On-Peak Market Prices
SN-8C	Scott Norwood			Hydro Generation Adjustment for Most Recent 50-year Average (Revised 1/11/10)
SN-9C	Scott Norwood			Off System Sales Adjustment to Reflect 5-year Average Levels
SN-10	Scott Norwood			Post-Rate Year Mark-to-Market Credit Factor Adjustment
SN-11HC	Scott Norwood			Renewable Energy Credit Revenue Adjustment to Rate Year Power Costs
CROSS-EXAMINATION EXHIBITS				
Glenn A. Watkins				
GAW-1T	Glenn A. Watkins			Prefiled Response Testimony re cost of service, rate spread and rate design
GAW-2	Glenn A. Watkins			Education and Employment History
GAW-3	Glenn A. Watkins			Puget Sound Energy Electric Cost of Service Summary (Income Taxes Calculated)
GAW-4	Glenn A. Watkins			Puget Sound Energy Electric Residential Customer Costs (Cost of Equity @ PSE Proposed)
GAW-5	Glenn A. Watkins			Puget Sound Energy Natural Gas Residential Customer Costs (Cost of Equity @ PSE Proposed)
CROSS-EXAMINATION EXHIBITS				

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CROSS-EXAMINATION EXHIBITS				
FEDERAL EXECUTIVE AGENCIES (FEA)				
Ralph C. Smith				
RCS-1TC	Ralph C. Smith			Prefiled Response Testimony (Confidential)
RCS-2	Ralph C. Smith			Professional Qualifications
RCS-3	Ralph C. Smith			Qualified Pension Plan Adjustment for the Twelve Months Ended December 31, 2008
RCS-4	Ralph C. Smith			SERP Expense Adjustment for the Twelve Months Ended December 31, 2008
CROSS-EXAMINATION EXHIBITS				
CROSS-EXAMINATION EXHIBITS				
NUCOR STEEL SEATTLE and				

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KROGER COMPANY				
Kevin C. Higgins				
KCH-1T	Kevin C. Higgins			Prefiled Response Testimony for NUCOR Steel supporting PSE’s rate spread for gas distribution service and rate design for non-residential customers.
KCH-2T				Prefiled Response Testimony for Kroger Company re (1) the relationship between this GRC and PSE’s recent filing (Docket No. UE-070725) regarding the pending sale of Renewable Energy Credits (“RECs”) and Carbon Financial Instruments (“CFIs”); (2) rate spread for PSE’s electric service; and (3) rate design for Schedule 26
KCH-3	Kevin C. Higgins			Professional Qualifications
CROSS-EXAMINATION EXHIBITS				
NWIGU				
Donald W. Schoenbeck				
DWS-5T	Donald W. Schoenbeck			Prefiled Response Testimony re rate spread
DWS-6	Donald W. Schoenbeck			Puget Sound Energy - 2009 Gas Cost of Service Study--Proposed Test Year Without Gas - No Small & Med – REVISED NWIGU Summary

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CROSS-EXAMINATION EXHIBITS				
ICNU				
Donald W. Schoenbeck				
DWS-7T	Donald W. Schoenbeck			Prefiled Response Testimony re rate spread
CROSS-EXAMINATION EXHIBITS				
intervenor				
CROSS-EXAMINATION EXHIBITS				
intervenor				
CROSS-EXAMINATION EXHIBITS				
CROSS-EXAMINATION EXHIBITS				

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intervenor				
CROSS-EXAMINATION EXHIBITS				
intervenor				
CROSS-EXAMINATION EXHIBITS				