

**Exh. AMCL-7
Docket TP-190976
Witness: Ann M. C. LaRue**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND PILOTS,

Respondent.

DOCKET TP-190976

**EXHIBIT TO
TESTIMONY OF**

Ann M. C. LaRue, CPA

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Consulting Fee Adjustments

May 27, 2020

Line No.

Table 1		
<i>To remove rate-case-specific consulting fees</i>		
4	Per Books Consulting Fees	\$ 142,229
5	Rate-case-specific consulting fees included in test period	(47,748)
6	Fatigue management consulting fees included in test period	(47,900)
7	Restated Results	<u>\$ 46,581</u>
9	Restated Results	46,581
10	Less: Per Books (line 4)	(142,229)
11	Staff's restating adjustment R-21	<u>\$ 95,648</u>

Table 2		
<i>To determine total rate-case-specific consulting fees</i>		
18	Rate-case-specific consulting fees outside of test period	\$ 139,926
19	Rate-case-specific consulting fees included in test period	47,748
20	Fatigue management consulting fees included in test period	47,900
21	Total rate-case-specific consulting fees	<u>\$ 235,574</u>

Table 3		
<i>To determine half of rate-case-specific consulting fees</i>		
28	Total rate-case-specific consulting fees	\$ 235,575
29	One Half	0.5
30	One half of total rate-case-specific consulting fees	<u>\$ 117,788</u>

Table 4		
<i>To amortize intermediate consulting fees over 3-year period</i>		
37	One half of total rate-case-specific consulting fees (line 32)	\$ 117,788
38	3-year amortization of half of the rate-case-specific consulting fees	3
39	Staff pro forma adjustment PF-19	<u>\$ 39,263</u>

Table 5		
<i>To amortize foundational consulting fees over 7-year period</i>		
46	One half of total rate-case-specific consulting fees (line 32)	\$ 117,788
47	7-year amortization of half of the rate-case-specific consulting fees	7
48	Staff pro forma adjustment PF-20	<u>\$ 16,827</u>