

[Service Date January 21, 2010]

January 21, 2010

**NOTICE OF BENCH REQUEST  
(Due February 1, 2010)**

RE: *WUTC v. Puget Sound Energy, Inc. – General Rate Case*  
Dockets UE-090704, UG-090705 (*consolidated*)

TO ALL PARTIES:

The following bench request (BR) is directed to all parties. All parties must conform their revenue requirements evidence to the standard set forth in this Bench Request.<sup>1</sup>

In order to properly evaluate testimony filed in a ratemaking proceeding, the Commission requires electronic spreadsheets that illustrate results of operations and rate base, as well as every adjustment made to per-book figures to demonstrate the conversion from per-book results to adjusted results of operations. The Commission requires all formulas to be fully accessible, including any which support revised revenue requirements exhibits or supplemental revenue requirements exhibits. Parties that do not file full results of operations cases must also ensure that they explain in detail how the recommendations of their witnesses, if adopted, affect the per books results of operations.

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<sup>1</sup> All parties' testimony and supporting exhibits must begin from a common starting point, the "per books" filing made by PSE, as opposed to the Company's adjusted filing. Further, for ease of tracking, all parties submitting testimony regarding the Company's adjustments must explain whether they are contested or uncontested, and explain any differences in uncontested adjustments.

In addition, to ensure consistency in evaluating mathematical calculations, all parties' calculations must identify and rely on a "hard" rate of return rounded to 2 digits (*e.g.*, 8.22 percent) and a "hard" conversion factor rounded to 6 digits (*e.g.*, 0.620919). Finally, all parties submitting accounting exhibits that rely on formulae must ensure each formula is accessible in an "unlocked" version of the spreadsheet, database, or other supporting exhibit.

**Bench Request No. 3:** Please re-file the following exhibits along with the electronic worksheets supporting all calculations contained therein, updated to reflect the adjustments you request the Commission to approve in its Final Order:

PSE—Mr. Story: Exhibit JHS-16

PSE—Mr. Stranik: Exhibit MJS-14

Public Counsel—Mr. Dittmer: Exhibits JRD-2C and JRD-3C

Staff—Ms. Breda: Exhibits KHB-2 and KHB-3

Please ensure that the re-filed exhibits include electronic versions of all spreadsheets with figures that link to the underlying formulas, not simply to calculated values. These re-submitted file(s) must be in Excel format and include all linked files with all formulas and formatting in every spreadsheet intact (formulas not converted to values or otherwise modified from original).

Please identify each adjustment using the descriptions and adjustment numbers included in Exhibits KHB-2 and KHB-3, to the extent possible. For example, Electric Revenues & Expenses—Adjustment 10.02; Gas Revenues & Expenses—Adjustment 9.02. If you advocate adjustments not identified in Ms. Breda's exhibits, assign each a unique alpha-numeric identifier (*e.g.*, Public Counsel's proposed adjustments for corporate aircraft should be identified as PC-1 for electric and PC-2 for gas).

Sincerely,

DENNIS J. MOSS  
Administrative Law Judge

cc: All Parties