

**Exh. AMCL-6
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**

Legal Expense Adjustments

May 27, 2020

Line No.

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Table 1	
<i>To restate per books amount to reflect General Legal Expenses only</i>	
Per Books Legal Expenses	\$ 394,744
General legal expenses included in test period	283,382
Staff's restating adjustment R-20	<u>(111,362)</u>

Table 2	
<i>To remove general legal expenses from rate-case-specific legal expenses</i>	
Total legal expenses in and outside the test period	\$ 1,069,027
General legal expenses included in test period	283,382
Total rate-case-specific legal expenses	<u>785,645</u>

Table 3	
<i>To determine half of rate-case-specific legal expenses</i>	
Total rate-case-specific legal expenses (Line 17)	\$ 785,645
One Half	0.5
One half of total rate-case-specific legal expenses	<u>392,823</u>

Table 4	
<i>To amortize intermediate legal expenses over 3-year period</i>	
One half of total rate-case-specific legal expenses (line 27)	\$ 392,823
3-year amortization of half of the rate-case-specific legal expenses	3
Staff pro forma adjustment PF-17	<u>\$ 130,941</u>

Table 5	
<i>To amortize foundational legal expense over 7-year period</i>	
One half of total rate-case-specific legal expenses (line 27)	\$ 392,823
7-year amortization of half of the rate-case-specific legal expenses	7
Staff pro forma adjustment PF-18	<u>\$ 56,118</u>

Source: Exh. AMCL-9
 Exh. AMCL-10