BEFORE THE

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-050684

ICNU'S SUPPLEMENTAL RESPONSE TO BENCH REQUEST NO. 12

Bench Request No. 12:

Please provide work papers similar to Exhibit No.___(PMW-8), Page 2.2 and Exhibit No. ___(PMW-7) showing each of the adjustments you sponsor or do not contest for purposes of calculating the revenue requirement for your case.

Supplemental Response to Bench Request No. 12:

Pursuant to the December 21, 2005 teleconference regarding this request, attached please find ICNU's supplemental workpaper in response to Bench Request No. 12.

Date:December 21, 2005Respondent:Michael Gorman, Irion SangerWitness:Michael Gorman