

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**PSE GRC 2009  
DOCKET NOS. UE-090704 and UG-090705**

**PUBLIC COUNSEL RESPONSE TO BENCH REQUEST NO. 3**

**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).

**RESPONSE :**

Two spreadsheets entitled "Re-filed JRD-2C per Bench Request No. 3, 2-1-10.xls" and "Re-filed JRD-3C per Bench Request No. 3, 2-1-10.xls" are attached responsive to the request. In order to provide all worksheets containing links to formulas, we have also included electronically the following original workpapers of Mr. Dittmer: "Aircraft Cost Adjustment.xls," "Public Counsel Property Insurance Adjustment.xls," and "Public Counsel PSE Wage Adjustment.xls." In preparing this request Public Counsel has followed the format employed in Staff's revenue requirement accounting schedules, for efficiency as well as for consistency in presentation. The incremental Public Counsel adjustments have also been identified by parenthetical descriptors. For example, Public Counsel's aircraft adjustment is identified as "(PC-1 electric)" and "(PC-1 gas)"

Please note that while original exhibits JRD-2C and JRD-3C contained confidential information, the re-filed versions included in the response to this bench request do not contain confidential information.

Public Counsel Response to Bench Request No. 3  
Re: Docket Nos. UE-090704 & UG-090705  
February 1, 2010  
Page 2

Each adjustment schedule has a designation of “**CONTESTED**” or “**UNCONTESTED**” included in its heading to indicate whether the adjustment differs from that initially filed by PSE. Also, for adjustments contested by Public Counsel, the input values of such adjustments which are different from those presented by PSE have been reflected in *italics*. In addition, on the schedule for each revised adjustment, the change or correction to the adjustment is described in bold letters at the bottom of the page.

For the assistance of the reviewer, the attached electric and gas revenue requirement spreadsheets include:

- Index Table Cross Referencing PSE’s Adjustments With Public Counsel’s Adjustment Schedules Included as Part of Exhibit Nos. JRD-2C and 3C (page 1 of electric and gas spreadsheets).
- Changes Reflected in Public Counsel’s Electric or Gas Revenue Requirement Schedules Filed Post PSE Rebuttal (this sheet lists the change, the revenue requirement impact of each change, and reflects Public Counsel’s current recommended revenue requirement)(page 2 of electric and gas spreadsheets).

Public Counsel’s Response to Bench Request No. 3 supersedes original Exhibits JRD-2C and JRD-3C.