

Exhibit No. MRM-16 (REDACTED)
Puget Sound Energy
2010 General Rate Case
WUTC Docket Nos. UE-090704 and UG-090705

FEA Cross Examination Exhibit

PSE Response to FEA DR 04.01 (REDACTED)

Witness: Matthew Marcellia (PSE)

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Docket Nos. UE-090704 and UG-090705
Puget Sound Energy, Inc.'s
2009 General Rate Case**

FEA DATA REQUEST NO. 04.01

“CONFIDENTIAL” Table of Contents

DR NO.	“CONFIDENTIAL” Material
04.01	FEA Data Request No. 04.01, PSE’s Response to FEA Data Request No. 04.01, and Attachment A to PSE’s Response to FEA Data Request No. 04.01 are CONFIDENTIAL per Protective Order in WUTC Docket Nos. UE-090704 and UG-090705.

**Per Protective Order in WUTC Docket Nos.
UE-090704 and UG-090705, pages with PSE
Confidential information have been
redacted.**

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Docket Nos. UE-090704 and UG-090705
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FEA DATA REQUEST NO. 04.01

FEA DATA REQUEST NO. 04.01:

Please refer to PSE's CONFIDENTIAL response to FEA data request 2.03.

- a. Please show in detail how the [BEGIN CONFIDENTIAL] ██████████ [END CONFIDENTIAL] to Accumulated Deferred Income Taxes was derived.
- b. Please show in detail how much of the [BEGIN CONFIDENTIAL] ██████████ [END CONFIDENTIAL] to Accumulated Deferred Income Taxes relates to (1) PSE's electric operations and separately to (2) PSE's gas operations. Include supporting calculations. Provide the Company's best estimates and show how such estimates were derived.
- c. Please identify, quantify and explain fully how PSE intends to reflect the [BEGIN CONFIDENTIAL] ██████████ [END CONFIDENTIAL] to Accumulated Deferred Income Taxes as an impact on rate base for the rate year in the current PSE rate case. Include all supporting calculations.

Response:

FEA Data Request No. 04.01, Puget Sound Energy, Inc.'s ("PSE") Response to FEA Data Request No. 04.01, and Attachment A to PSE's Response to FEA Data Request No. 04.01 are CONFIDENTIAL per Protective Order in WUTC Docket Nos. UE-090704 and UG-090705.

- a. The ██████████ in Accumulated Deferred Income Taxes ("ADFIT") referenced in PSE's Response to FEA Data Request No. 2.03 was determined by ██████████ ██████████. Attached as Attachment A to PSE's Response to FEA Data Request No. 04.01, please find the ADFIT calculation. As explained in PSE's Response to FEA Data Request 02.03(b) and (d), ██████████ ██████████

- b. (1) Electric plant accounts for [REDACTED] of the total ADFIT. (2) Gas plant accounts for [REDACTED] of the total ADFIT.

As explained in PSE's Response to FEA Data Request 02.03(b) and (d), [REDACTED]

- c. The impact of the project on the ADFIT of the rate year will not be reflected in this proceeding. PSE's filing in this proceeding was based on a historical test year. The ADFIT arose after the close of this proceeding's test year, and the project has not been completed at this time.

FEA Data Request No. 04.01, PSE's Response to FEA Data Request No. 04.01, and Attachment A to PSE's Response to FEA Data Request No. 04.01 are CONFIDENTIAL per Protective Order in WUTC Docket Nos. UE-090704 and UG-090705.

Puget Sound Energy
481(a) Adjustment
December 31, 2008

	481(a)	2008 Adjustment*
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

x 35%
Total adjustment [REDACTED]

*2008 Adjustment
[REDACTED]