

**EXHIBIT NO. ___(MRM-15)
DOCKET NOS. UE-111048/UG-111049
2011 PSE GENERAL RATE CASE
WITNESS: MATTHEW R. MARCELIA**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

**Docket No. UE-111048
Docket No. UG-111049**

**FIRST EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED REBUTTAL TESTIMONY OF
MATTHEW R. MARCELIA
ON BEHALF OF PUGET SOUND ENERGY, INC.**

JANUARY 17, 2012

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Docket Nos. UE-111048/UG111049

Puget Sound Energy, Inc.'s

2011 General Rate Case

Puget Sound Energy, Inc.'s Fourth Set of Data Requests to ICNU

PSE Data Request No. 022 to ICNU:

RE: Ellen Blumenthal, Exhibit No. ____ (EB-1CT), page 9, line 7.

Page 9, line 7, of the Prefiled Responsive Testimony of Ellen Blumenthal, Exhibit No. ____ (EB-1CT), asserts that the methodology used in the consolidated tax adjustment proposed by ICNU is “similar to the one used in Texas.”

Please explain any differences between the methodology used in the consolidated tax adjustment proposed by ICNU and the methodology used in the consolidated tax adjustment adopted in Texas.

Response to Data Request No. 022:

The answer at page 9, beginning on line 7 of Ms. Blumenthal’s Responsive Testimony explains the differences.

Date: December 27, 2011
Respondent: Ellen Blumenthal
Witness: Ellen Blumenthal

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Docket Nos. UE-111048/UG111049

Puget Sound Energy, Inc.'s

2011 General Rate Case

Puget Sound Energy, Inc.'s Fourth Set of Data Requests to ICNU

PSE Data Request No. 023 to ICNU:

RE: Ellen Blumenthal, Exhibit No. ____ (EB-1CT), page 9, line 7.

Page 9, line 7, of the Prefiled Responsive Testimony of Ellen Blumenthal, Exhibit No. ____ (EB-1CT), asserts that the methodology used in the consolidated tax adjustment proposed by ICNU is “similar to the one used in Texas.”

Other than Texas, is ICNU aware of any jurisdiction that has adopted a consolidated tax adjustment that uses a methodology similar to the methodology used in the consolidated tax adjustment adopted by Texas?

Response to Data Request No. 023:

Ms. Blumenthal has not researched the specific calculations used by other states.

Date: December 27, 2011

Respondent: Ellen Blumenthal

Witness: Ellen Blumenthal