



STATE OF WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION  
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August 15, 2014

**NOTICE OF BENCH REQUEST**  
**(Due on Friday, August 29, 2014, by 5:00 p.m.)**

RE: *Washington Utilities and Transportation Commission v. Puget Sound Energy*,  
Docket UE-141141

TO ALL PARTIES:

The Commission seeks the following information from Puget Sound Energy (PSE), in the form of this bench request.

**BENCH REQUEST NO. 01:**

- a) On page 9 of Exhibit No. KJB-4, sponsored by Katherine J. Barnard, PSE shows the rate base and expense calculation of Adjustment 5 related to the Treasury Grants associated with the Snoqualmie Falls and Lower Baker Projects. The amortization expense (credit) is not subject to federal income tax. However, the adjustment indicates that the non-taxable nature of the amortization has not been considered in the adjustment calculation, unlike the treatment accorded the non-taxable portion of depreciation in Adjustments 3, line 12, and Adjustment 4, line 12 depicted in Exhibit No. KJB-4, pages 7 and 8, respectively. Please explain the disparate treatment.
- b) Please explain if the disparity described in part a) of this request is similarly reflected in the expense calculation of Adjustment 6- Treasury Grants Deferral, page 10 of Exhibit No. KJB-4.

**BENCH REQUEST NO. 02:**

The supplemental direct testimony of Ms. Barnard, Exhibit No. KJB-9T, describes on page 4 the change to reflect the pending sale of the Electron Project. On page 6, beginning on line 16, Ms. Barnard refers to the removal of test year production operations and maintenance for the plant. Assuming that the sale is consummated, please explain how PSE will give effect in the test year results of operations the provisions of the Asset Purchase Agreement's Exhibit M-"Buyer Employees", if not already included in the supplemental filing.

Please respond to this Bench Request no later than **Friday, August 29, 2014, by 5:00 p.m.**, with an original and **seven (7)** copies. If you have any questions concerning this request, please contact Administrative Law Judge Marguerite E. Friedlander at 360-664-1285 or via e-mail at [mfriedla@utc.wa.gov](mailto:mfriedla@utc.wa.gov).

MARGUERITE E. FRIEDLANDER  
Administrative Law Judge

cc: All Parties