

**PUGET SOUND ENERGY**  
**LISTING OF JHS EXHIBITS AS OF JANUARY 2012**  
**2011 GENERAL RATE CASE**

Description	Original	JHS Supplemental	Rebuttal	Different From Supplemental
Testimony	JHS-1T	JHS-11T	JHS-18T	--
Curriculum Vitae	JHS-02			--
Test Year	JHS-03			--
Income Statement	3.01			--
Balance Sheet	3.02			--
Ratebase	3.03			--
Working Capital	3.04			--
Allocation Methods	3.05			--
Reallocations of SAP Tax BS Accounts	3.06			--
Reallocations to Balance Sheet	3.07			--
Reallocations to Rate Base	3.08			--
Reallocations to Working Capital	3.09			--
Summary and Adjustments	JHS-04	JHS-12	JHS-19	--
Main Summary	4.01	12.01	19.01	-- Yes --
Adjustment Detail 1/4	4.02	12.02	19.02	-- Yes --
Adjustment Detail 2/4	4.03	12.03	19.03	-- Yes --
Adjustment Detail 3/4	4.04	12.04	19.04	-- Yes --
Adjustment Detail 4/4	4.05	12.05	19.05	-- Yes --
Adjustment Pages - Energy Specific	JHS-05	JHS-13	JHS-20	--
Power Costs	5.01	13.01	20.01	-- Yes --
Determination of Net Power Costs for GRC	5.01 (A)	13.01 (A)	20.01 (A)	-- Yes --
Lower Snake River Project	5.02	13.02	20.02	-- Yes --
Lower Snake River Prepaid Transmission Deposits	5.03	13.03	20.03	-- Yes --
Montana Electric Energy Tax	5.04	13.04	20.04	-- Yes --
Wild Horse Solar	5.05	13.05	20.05	No
Accounting Standards Codification 815 (Formerly SFAS 133)	5.06	13.06	20.06	No
Storm Damage	5.07	13.07	20.07	No
Remove Costs Associated With Tenaska Regulatory Asset	5.08	13.08	20.08	No
Contract Payments To Chelan PUD	5.09	13.09	20.09	No
Regulatory Assets and Liabilities	5.10	13.10	20.10	No
Production Adjustment	5.11	13.11	20.11	-- Yes --
Lower Snake River Deferral	--	--	20.12	-- Yes --
Adjustment Pages - Common	JHS-06	JHS-14	JHS-21	--
Temperature Normalization	6.01	14.01	21.01	No
Revenue And Expenses	6.02	14.02	21.02	-- Yes --
Pass Through Revenue And Expense	6.03	14.03	21.03	No
Federal Income Tax	6.04	14.04	21.04	No
Tax Benefit Of Pro Forma Interest	6.05	14.05	21.05	-- Yes --
Miscellaneous Operating Expenses	6.06	14.06	21.06	-- Yes --
General Plant Depreciation Study	6.07	14.07	21.07	No
Normalize Injuries and Damages	6.08	14.08	21.08	No
Bad Debts	6.09	14.09	21.09	No
Incentive Pay	6.10	14.10	21.10	No
Property Taxes	6.11	14.11	21.11	No
Excise Tax & Filing Fee	6.12	14.12	21.12	No
D&O Insurance	6.13	14.13	21.13	No
Interest On Customer Deposits	6.14	14.14	21.14	No
Rate Case Expenses	6.15	14.15	21.15	No
Deferred Gains/Losses On Property Sales	6.16	14.16	21.16	No
Property And Liability Insurance	6.17	14.17	21.17	No
Pension Plan	6.18	14.18	21.18	No
Wage Increase	6.19	14.19	21.19	-- Yes --
Investment Plan	6.20	14.20	21.20	-- Yes --
Employee Insurance	6.21	14.21	21.21	-- Yes --
Working Capital	--	--	21.22	-- Yes --
Increase/COC/ConvFactor	JHS-07	JHS-15	JHS-22	--
General Rate Increase	7.01	15.01	22.01	-- Yes --
Pro Forma Cost of Capital	7.02	15.02	22.02	-- Yes --
Conversion Factor	7.03	15.03	22.03	No
Comparison of PSE Rebuttal & Staff Response	--	--	JHS-23	-- Yes --
Unit Cost	JHS-08	JHS-16	JHS-24	-- Yes --
PCA Exhibits	JHS-09	JHS-17	JHS-25	-- Yes --
Proposed Tariff Pages - Deferred Tax Receivable (NOL) Tracker	JHS-10	--	--	--
Lower Snake River Plant Balance	--	--	JHS-26	-- Yes --
Storm Damage Exhibit	--	--	JHS-27	-- Yes --
DFIT on Chelan Deferred Carrying Charges	--	--	JHS-28	-- Yes --
Staff Response to PSE Data Request No. 10	--	--	JHS-29	-- Yes --
PCA Summary	--	--	JHS-30	-- Yes --

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Description	MJS		Different From Original
	Original	Rebuttal	
Testimony	MJS-1T	MJS-10T	--
Curriculum Vitae	MJS-02	--	--
Test Year	MJS-03	--	--
Income Statement	3.01	--	--
Balance Sheet	3.02	--	--
Ratebase	3.03	--	--
Working Capital	3.04	--	--
Allocation Methods	3.05	--	--
Reallocations of SAP Tax BS Accounts	3.06	--	--
Reallocations to Balance Sheet	3.07	--	--
Reallocations to Rate Base	3.08	--	--
Reallocations to Working Capital	3.09	--	--
Summary and Adjustments	MJS-04	MJS-11	--
Main Summary	4.01	11.01	-- Yes --
Adjustment Detail 1/4	4.02	11.02	-- Yes --
Adjustment Detail 2/4	4.03	11.03	-- Yes --
Adjustment Detail 3/4	4.04	11.04	-- Yes --
Adjustment Detail 4/4	4.05	11.05	-- Yes --
Adjustment Pages - Energy Specific	MJS-05	MJS-12	--
Water Heater Depreciation	5.01	12.01	No
Reclass Bare to Wrapped Steal	5.02	12.02	No
Contract Changes	5.03	12.03	No
Adjustment Pages - Common	MJS-06	MJS-13	--
Temperature Normalization	6.01	13.01	No
Revenue And Expenses	6.02	13.02	-- Yes --
Pass Through Revenue And Expense	6.03	13.03	No
Federal Income Tax	6.04	13.04	No
Tax Benefit Of Pro Forma Interest	6.05	13.05	-- Yes --
Miscellaneous Operating Expenses	6.06	13.06	-- Yes --
General Plant Depreciation Study	6.07	13.07	No
Normalize Injuries and Damages	6.08	13.08	No
Bad Debts	6.09	13.09	No
Incentive Pay	6.10	13.10	No
Property Taxes	6.11	13.11	No
Excise Tax & Filing Fee	6.12	13.12	No
D&O Insurance	6.13	13.13	No
Interest On Customer Deposits	6.14	13.14	No
Rate Case Expenses	6.15	13.15	No
Deferred Gains/Losses On Property Sales	6.16	13.16	No
Property And Liability Insurance	6.17	13.17	No
Pension Plan	6.18	13.18	No
Wage Increase	6.19	13.19	-- Yes --
Investment Plan	6.20	13.20	-- Yes --
Employee Insurance	6.21	13.21	-- Yes --
Working Capital	--	13.22	-- Yes --
Increase/COC/ConvFactor	MJS-07	MJS-14	--
General Rate Increase	7.01	14.01	-- Yes --
Pro Forma Cost of Capital	7.02	14.02	-- Yes --
Conversion Factor	7.03	14.03	No
Comparison of PSE Rebuttal & Staff Response	--	MJS-15	-- Yes --
Unit Cost	MJS-08	MJS-16	-- Yes --
Aircraft Exhibits	MJS-09	--	--
PSE Response to PC DR No. 120 - Attachment A	--	MJS-17	-- Yes --
PSE Response to PC DR No. 265 - Attachment B	--	MJS-18	-- Yes --
Board Fees Table	--	MJS-19	-- Yes --
PSE Response to Staff DR No. 052 - Attachment C	--	MJS-20	-- Yes --
TY Rate Case Cost to Actual	--	MJS-21	-- Yes --