

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
BENCH EXHIBITS				
B-1	Public Counsel			Public Comment Exhibit
B-2	PSE			Response to Bench Request 3 (Updated Revenue Requirements Exhibits)
B-3	Staff			Response to Bench Request 3 (Updated Revenue Requirements Exhibits)
B-4	Public Counsel			Response to Bench Request 3 (Updated Revenue Requirements Exhibits)
B-5	PSE			Response to Bench Request 5 (Re: conservation savings estimates)
B-6	PSE			Response to Bench Request 6 (O&M Adjustments for "Upper Baker and Baker Licensing" and "Snoqualmie, including Licensing")
B-7	PSE			Response to Bench Request 7 (Exhibit No. RAM-19T, page 56, with all flotation cost adjustments removed)
JOINT TESTIMONY AND EXHIBITS RE STIPULATIONS				
JST-1		A	1/19/2010	Multiparty Settlement re: Electric Rate Spread and Rate Design
JST-2		A	1/19/2010	Joint Testimony of Higgins, Phelps, Schoenbeck, Schooley and Watkins: Electric Rate Spread and Rate Design
JST-3		A	1/19/2010	Multiparty Settlement re: Natural Gas Rate Spread and Rate Design
JST-4		A	1/19/2010	Joint Testimony of Higgins, Phelps, Schoenbeck, Schooley and Watkins: Natural Gas Rate Spread and Rate Design
PSE WITNESSES				
Jeffrey A. Dubin, Consultant				
JAD-1T	Jeffrey A. Dubin for PSE	A	1/21/2010	Prefiled Rebuttal Testimony re water filtering and hydro normalization
JAD-2		A	1/21/2010	Witness Qualifications
JAD-3		A	1/21/2010	Additional Witness Qualifications

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
CROSS-EXAMINATION EXHIBITS				
W. James Elsea, Financial Analysis Manager of Energy Resources, PSE				
WJE-1 HCT	W. James Elsea for PSE	A	1/19/2010	Prefiled Direct Testimony describing modeling tools and quantitative analyses used to evaluate resource alternatives and the quantitative analyses of eight specific resource alternatives
WJE-2		A	1/19/2010	Witness Qualifications
WJE-3		A	1/19/2010	Monthly Energy and Capacity Need By Month, 2008 - 2027
WJE-4 C		A	1/19/2010	PSM Updates After 2007 IRP until completion of Phase II of the 2008 IRP
WJE-5		A	1/19/2010	AURORA Price Scenarios
WJE-6		A	1/19/2010	2008 RFP Capital Costs (Nominal \$/KW)
WJE-7 HC		A	1/19/2010	Phase II – Individual Projects: Static Results
WJE-8 HC		A	1/19/2010	Phase II – Individual Projects: Levelized Costs
WJE-9 HC		A	1/19/2010	Phase II – Individual Projects: Dynamic Results
WJE-10 HC		A	1/19/2010	Phase II – Portfolios: All Portfolios Reduce Cost
WJE-11 HC		A	1/19/2010	Phase II Process
WJE-12		A	1/19/2010	Mint Farm Forecast Capacity Factors
WJE-13 HC		A	1/19/2010	Capital Costs – Information Gathered Telephonically from Various Sources
WJE-14 HC		A	1/19/2010	Alternatives to Wild Horse Expansion (Whiskey Ridge) Development as of January 29, 2008
WJE-15 HC		A	1/19/2010	Finalized Nooksack Contract Extension Agreement – Fixed Price, 5 Year PPA at \$57/MWh
WJE-16 C		A	1/19/2010	Minutes of Energy Management Committee Meeting on November 19, 2008
WJE-17 C		A	1/19/2010	Resource Acquisition Comparison of Three Alternatives
WJE-18		A	1/19/2010	Mint Farm Energy Center Estimated Fixed Cost Components of Operation and Maintenance Expense, Depreciation, Taxes and Cost of Capital Invested in Rate Base for 12-months ended 12/31/2009
WJE-19		A	1/19/2010	Mint Farm Energy Center Estimated Variable Cost Components of Fuel, Fuel Transportation and Electric Transmission Expense for 12-months ended 12/31/2009
WJE-20 HCT		A	1/19/2010	Supplemental Testimony correcting errors in Portfolio Screening Models
WJE-21 HCT		A	1/19/2010	Prefiled Rebuttal re Mint Farm Prudence

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
WJE-22	W. James Elsea for PSE	A	1/19/2010	PSE Response to Public Counsel DR No. 515 re treatment of imputed debt per WAC
CROSS-EXAMINATION EXHIBITS				
WJE-23C	Public Counsel	A	1/19/2010	PC Response to PC DR No. 563 (Including Attachment A (Confidential))
Donald E. Gaines, Vice President Finance & Treasurer, PSE				
DEG-1 T	Donald E. Gaines for PSE	A	1/21/2010	Prefiled Direct Testimony re capital structure and overall ROR proposing an equity ratio of 48% and a 10.8% ROE (per Morin) contributing to an overall ROR of 8.56%
DEG-2		A	1/21/2010	Witness Qualifications
DEG-3C		A	1/21/2010	Greenwich Associates Report: Credit Market Seizure Deepens and Hits Companies Large and Small, October 2008
DEG-4		A	1/21/2010	Summary of Rate Cases Decided Between 1/1/2008 and 3/31/2000
DEG-5C		A	1/21/2010	Utility Capital Structure and Cost of Capital Calculations
DEG-6		A	1/21/2010	S&P Research Update: Puget Energy Term Loan, Facility Assigned 'BB+' Rating; Puget Sound Facilities Assigned 'BBB' Rating, January 30, 2009
DEG-7		A	1/21/2010	Moody's Credit Opinion February 3, 2009
DEG-8		A	1/21/2010	Senior Secured Note Cost Comparison
DEG-9T		A	1/21/2010	Prefiled Supplemental Direct presenting updated electric and gas load forecasts, and revised projected costs of long term debt and rate of return
DEG-10C		A	1/21/2010	Utility Capital Structure, Cost of Capital and Rate of Return
DEG-11 HCT		A	1/21/2010	Prefiled Rebuttal Testimony re Cost of Capital
DEG-12		A	1/21/2010	Staff Response to PSE DR No. 07 re AUS Utility Reports underlying Exhibit DCP-9
DEG-13		A	1/21/2010	Summary of Rate Cases Decided Between 1/1/2008 and 9/30/2009
DEG-14		A	1/21/2010	Staff Response to PSE DR No. 6 re AUS Utility Reports underlying Exhibit DCP-9
DEG-15		A	1/21/2010	Staff Response to PSE DR No. 43 re Exhibit DCP-3
DEG-16		A	1/21/2010	Overall Rates of Return Per PSE, Staff, Public Counsel and PSE's last prior GRC
DEG-17		A	1/21/2010	Staff Response to PSE DR No. 44 re Parcell's contention concerning pre-tax interest coverage ratio

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
DEG-18	Donald E. Gaines for PSE	A	1/21/2010	Public Counsel Response to PSE DR No. 11 re pre-tax interest coverage ratio
DEG-19		A	1/21/2010	Charts Showing FFO to Interest, FFO to Average Debt and Debt to Capital Ratios
DEG-20		A	1/21/2010	Standard & Poor's Ratings Direct-PSE Credit Rating March 27, 2009
CROSS-EXAMINATION EXHIBITS				
DEG-21	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 134 (Including Attachment A)
DEG-22 C	Public Counsel	A	1/21/2010	PSE First Supplemental Response to PC DR No. 132 (Including Attachment A (Confidential))
DEG-23	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 141
DEG-24	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 142
DEG-25HC	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 551 (Highly Confidential)
DEG-26HC	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 552 (Highly Confidential)
DEG-27	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 555 (Including Attachment A)
DEG-28	Public Counsel	A	1/21/2010	PSE Response to WUTC Staff DR No. 221
DEG-29	Public Counsel	A	1/21/2010	PSE Response to WUTC Staff DR No. 225
DEG-30	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 548
Roger Garratt, Director of Resource Acquisition and Emerging Technologies, Energy Resource Group, PSE				
RG-1 HCT	Roger Garratt for PSE	A	1/19/2010	Prefiled Direct Testimony re resource acquisition activity (focus on qualitative analysis; see Elsea for quantitative analysis)
RG-2		A	1/19/2010	Witness Qualifications
RG-3 HC		A	1/19/2010	2008 All-Source RFP Evaluation—February 2008 – July 2008
RG-4 HC		A	1/19/2010	Analysis of Wind Energy Proposals for 2008 RFP by DNV Global Energy Concepts Inc.
RG-5 HC		A	1/19/2010	PSE 2008 RFP Phase I Update Presentation to Commission Staff, May 28, 2008
RG-6 HC		A	1/19/2010	PSE 2008 RFP Phase II Update Presentation to Commission Staff, September 19, 2008
RG-7 HC		A	1/19/2010	Mint Farm Energy Center Evaluation Presented to Board of Directors 8/4/2008
RG-8		A	1/19/2010	Board of Directors Resolution Approving Mint Farm Acquisition
RG-9C		A	1/19/2010	Letter dated June 5, 2008 from Roger Garratt to

EXHIBIT LIST

Dockets UE-090704 and UG-090705

Wayzata Opportunities Fund				
NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
RG-10C	Roger Garratt for PSE	A	1/19/2010	Purchase Agreement for Mint Farm
RG-11		A	1/19/2010	FERC Order Authorizing PSE Acquisition of Mint Farm
RG-12		A	1/19/2010	Memorandum-Odom and Schild to Wiegand: PSE Generating Facility Operating Standard
RG-13C		A	1/19/2010	Mint Farm Balance Sheet
RG-14C		A	1/19/2010	EMC Market PPA Update, October 8, 2008
RG-15		A	1/19/2010	WSPP Agreement, April 1, 2008
RG-16		A	1/19/2010	Master Confirmation Agreement to WSPP Agreement
RG-17C		A	1/19/2010	Barclays Bank/PSE Confirmation of Terms and Conditions
RG-18C		A	1/19/2010	PPA: PSE and Puget Sound Hydro, LLC
RG-19C		A	1/19/2010	Renewable Energy Credit Agreement No. 2009-001
RG-20C		A	1/19/2010	PPA between PSE and Qualco Energy
RG-21C		A	1/19/2010	Renewable Energy Credit Agreement No. 2009-002
RG-22		A	1/19/2010	Aggregation and Delivery Service Agreement
RG-23		A	1/19/2010	Notice of Termination: PSE to Lehman Brothers
RG-24		A	1/19/2010	PSE Request for Proposals (50 MW power purchase to begin January 1, 2009)
RG-25C		A	1/19/2010	PSE Trading Deal Sheet with Credit Suisse Energy LLC 9/16/08
RG-26		A	1/19/2010	Master Lease Agreement of September 1, 1988 Between BLC Corporation as Lessor and PSE as Lessee
RG-27		A	1/19/2010	GE Capital Commercial Inc. Notice to PSE of Lessor's Election to Terminate Lease
RG-28		A	1/19/2010	PSE Acknowledgement of GE Capital Commercial Inc. Notice to PSE of Lessor's Election to Terminate Lease
RG-29HC		A	1/19/2010	Fredonia 3&4 Lease Buyout; Energy Management Committee Meeting January 14, 2008
RG-30HC		A	1/19/2010	Renewable Resource Acquisition Presentation to Board of Directors August 3, 2007
RG-31C		A	1/19/2010	Wind Generation Market Outlook, December 2007
RG-32C		A	1/19/2010	Assessment of the Wind Generation Market
RG-33C		A	1/19/2010	Asset Purchase Agreement Between Whiskey Ridge Power Partners, LLC and PSE, February 12, 2008
RG-34C		A	1/19/2010	Option and Real Estate Purchase Agreement (Kittitas County Property for Whiskey Ridge

EXHIBIT LIST
Dockets UE-090704 and UG-090705

Project)				
NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
RG-35C	Roger Garratt for PSE	A	1/19/2010	Wind Turbine Supply Agreement Between PSE as Buyer and Vestas-American Wind Technology, Inc, as Supplier for the Whiskey Ridge Project
RG-36C		A	1/19/2010	Wild Horse Expansion Wind Project—Balance of Plant Agreement Between PSE and RES America Construction, Inc., April 6, 2009
RG-37C (same as LEO 3 C)		A	1/19/2010	Service and Maintenance Agreement Between PSE and Vestas-American Wind Technology, Inc., for Whiskey Ridge Project, November 7, 2008
RG-38C		A	1/19/2010	Wind Energy Royalty Agreement
RG-39HC		A	1/19/2010	Wild Horse Expansion—Board of Directors Meeting, November 4, 2008
RG-40		A	1/19/2010	Certificate of Secretary re Board of Directors Approval of Development and Construction of Expansion of Wild Horse Wind Power Facility
RG-41C		A	1/19/2010	Wild Horse Expansion Balance Sheet
RG-42		A	1/19/2010	Wild Horse Expansion Milestones (as of May 6, 2009)
RG-43		A	1/19/2010	Guarantee of Renewable Energy Systems Ltd.
RG-44		A	1/19/2010	Supplier Parent Guaranty
RG-45C		A	1/19/2010	Joint Development Agreement (Colombia and Garfield Counties) Among PSE, RES America Developments, Inc., Blue Sky Wind, LLC and RES America Construction Inc.
RG-46C		A	1/19/2010	Minutes of PSE Energy Management Committee Meeting, May 27, 2008
RG-47C		A	1/19/2010	Minutes of PSE Energy Management Committee Meeting, February 15, 2007
RG-48C		A	1/19/2010	PSE Renewable Energy Credits
RG-49		A	1/19/2010	Chicago Climate Exchange—Baseline: 2003 – 2006 Emissions Verification and Analysis
RG-50C		A	1/19/2010	PSE Carbon Financial Interest Transactions
RG-51C		A	1/19/2010	Memo from Mills to Harris, Valdman, Markell, O'Connor and McClain, 8/28/2007: Proposed Revision to EMC Approval to Monetize Carbon Financial Instruments through Chicago Climate Exchange
RG-52C		A	1/19/2010	PSE Minutes of Energy Management Committee Meeting of December 18, 2008
RG-53HCT		A	1/19/2010	Prefiled Rebuttal Testimony re Mint Farm P rudence, Wild Horse Expansion and Costs to Acquire Fredonia Units 3&4

EXHIBIT LIST

Dockets UE-090704 and UG-090705

RG-54		A	1/19/2010	Mint Farm Energy Due Diligence Report, North American Energy Services Co., July 11, 2008
NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
RG-55	Roger Garratt for PSE	A	1/19/2010	Inspection of Complete Works, Cowlitz County Consolidated Diking Improvement District No. 1, August 1, 2007
RG-56		A	1/19/2010	PSE Response to Staff DR 146-Fredonia Power Plant Adjustment
CROSS-EXAMINATION EXHIBITS				
RG-57HC	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 568 Highly Confidential
RG-58	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 570
RG-59C	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 576 (Including Attachment A (Confidential))
RG-60	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 577
RG-61	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 578
RG-62	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 579
RG-63C	Public Counsel	A	1/19/2010	PSE Response to WUTC Staff DR No. 023 PC-005 (Including Attachment A only (Confidential))
Kimberly J. Harris, Executive Vice President and Chief Resource Officer, PSE				
KJH-1CT	Kimberly J. Harris for PSE	A	1/19/2010	Prefiled Direct Testimony presenting summary of PSE's long-term electric supply portfolio, changes to the portfolio since the 2007 GRC, update on projects resulting from 2008 RFP, and PSE's gas supply portfolio including Jackson Prairie Storage
KJH-2		A	1/19/2010	Witness Qualifications
KJH-3		A	1/19/2010	Map of PSE's Generation Resources
KJH-4		A	1/19/2010	Energy Resources – PSE's Changing Resource Mix
KJH-5		A	1/19/2010	Integrated Resource Plan, May 2007
KJH-6		A	1/19/2010	Request for Proposals January 2008 – All Generation Sources and Demand Side Resources
KJH-7C		A	1/19/2010	Schedule of Construction Activity
KJH-8HCT		A	1/19/2010	Prefiled Rebuttal Testimony re Mint Farm Prudence
CROSS-EXAMINATION EXHIBITS				
Joey M. Henderson, CT Compliance Program Manager				
JMH-1T	Joey M. Henderson for PSE	A	1/20/2010	Prefiled Direct Testimony discussing Mint Farm and Sumas Compliance with Washington Greenhouse Gas Emissions Performance Standard
JMH-2		A	1/20/2010	Witness Qualifications
JMH-3		A	1/20/2010	Southwest [sic] Clean Air Agency Air Discharge

EXHIBIT LIST

Dockets UE-090704 and UG-090705

Permit 04-2571R2, February 25, 2008—Mint Farm				
NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
JMH-4	Joey M. Henderson for PSE	A	1/20/2010	Correspondence: Henderson (PSE) to Newman (Washington Dept of Ecology), November 21, 2008, re: Request for Determination of Compliance with State Greenhouse Gas Emission Performance Standard for Mint Farm
JMH-5		A	1/20/2010	Correspondence: Rees (DOE) to Henderson (PSE) re PSE purchase of Mint Farm & applicability of WAC 173-407
JMH-6		A	1/20/2010	Correspondence: Henderson (PSE) to Newman (Washington Dept. of Ecology) and Mahar (NW Clean Air Agency), March 19, 2009, re: 2007 Annual GHG Emissions Report and EPS Compliance Determination Request for the PSE-Sumas Generating Station
CROSS-EXAMINATION EXHIBITS				
David W. Hoff, Manager, Pricing and Cost of Service, PSE (Testimonies and Exhibits Adopted by Janet K. Phelps per JKP-25T at 2:8-11)				
DWH-1T	David W. Hoff for PSE	A	1/21/2010	Prefiled Direct Testimony re electric cost of service, rate spread, rate design
DWH-2		A	1/21/2010	Professional Qualifications
DWH-3		A	1/21/2010	Electric Cost of Service Summary and Detail—Adjusted Test Year for 12 Months Ended December 2008 @ Pro Forma Revenue Requirement
DWH-4		A	1/21/2010	Electric Rate Spread and Rate Design Summaries and Detail
DWH-5		A	1/21/2010	Summary of Basic Charges
DWH-6		A	1/21/2010	2009 GRC Addendum A PSE's Proposed Electric Tariff Sheets—Advice 2009-11
DWH-7T		A	1/21/2010	Prefiled Supplemental Testimony re rate spread of updated revenue requirement
DWH-8		A	1/21/2010	Rate Spread and Rate Design Detail
CROSS-EXAMINATION EXHIBITS				
Tom M. Hunt, Director of Compensation, Benefits, PSE				
TMH-1T	Tom M. Hunt for PSE	A	1/20/2010	Prefiled Direct Testimony re wages and incentive plans
TMH-2		A	1/20/2010	Witness Qualifications

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
TMH-3C		A	1/20/2010	Historic Merit Increases
TMH-4	Tom M. Hunt for PSE	A	1/20/2010	Executive Compensation
TMH-5C		A	1/20/2010	CEO – S. Reynolds Comparator Group 25 th to 75 th Percentile Total Comp Analysis
TMH-6C		A	1/20/2010	Average Total Health Benefit Cost per Employee
TMH-7C		A	1/20/2010	PSE Pension Plan Funding 1999 - 2008
TMH-8		A	1/20/2010	2008 Goals and Incentive Plan
TMH-9CT		A	1/20/2010	Prefiled Rebuttal Testimony re Retirement Program Adjustments, Wages and Employee Benefit Flex Credit Adjustments
TMH-10C		A	1/20/2010	EAP Data Information Solutions LLC Ad Hoc Special Survey Report –DB and DC Plans
TMH-11C		A	1/20/2010	Actuaries Report for PSE Employee’s Retirement Plan for Plan Year Beginning January 1, 2009
TMH-12C		A	1/20/2010	PSE Retirement Plan Ten-Year Deterministic Projection (2009-2018)
TMH-13C		A	1/20/2010	PSE Retirement Plan Recommended Funding Guidelines
TMH-14C		A	1/20/2010	PSE Pension Market Value vs. PBO
TMH-15C		A	1/20/2010	PSE Retirement Plan Funding Guidelines— Illustrated Results for 2009—Preliminary as of March 11, 2009
TMH-16C		A	1/20/2010	PSE Retirement Plan Historic Statistics
TMH-17C		A	1/20/2010	Trends in Executive Retirement Programs and Change in Control Arrangements
TMH-18C		A	1/20/2010	Historic Merit Increases
TMH-19		A	1/20/2010	Employment Cost Index—All Private vs. Utilities
CROSS-EXAMINATION EXHIBITS				
TMH-20	Staff	A	1/20/2010	PSE Response to Staff DR No. 246
TMH-21	Public Counsel	A	1/20/2010	Snohomish Public Utility District’s 2008 Annual Report (Excerpt)
TMH-22	Public Counsel	A	1/20/2010	Bureau of Labor Statistics Labor Productivity News Release December 2009
TMH-23	FEA	A	1/20/2010	Response to PSE DR No. 003 to FEA (including attachments)
TMH-24	FEA	A	1/20/2010	Supplemental Response to PSE DR No. 003 to FEA
TMH-25	FEA	A	1/20/2010	PSE Response to FEA DR No. 03.04 (same as PSE Response to PC DR No. 082)

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
Kim W. Lane, License Implementation Manager, Hydroelectric Resources PSE				
KWL-1T	Kim W. Lane for PSE	A	1/21/2010	Prefiled Rebuttal Testimony re Operations and Maintenance Expense Required To Implement the Baker Project License and the Snoqualmie Project License
KWL-2		A	1/21/2010	Witness Qualifications
KWL-3		A	1/21/2010	Table 1: Baker Project License O&M Breakdown (\$4,740,511 in rate year expense) Table 2: Snoqualmie Project License O&M Breakdown (\$1,012,745 in rate year expense)
CROSS-EXAMINATION EXHIBITS				
Michael L. Jones, Asset Manager, Thermal Joint Ownership and Power Contracts				
MLJ-1T	Michael L. Jones for PSE	A	1/21/2010	Prefiled Direct Testimony re Colstrip
MLJ-2		A	1/21/2010	Witness Qualifications
MLJ-3		A	1/21/2010	Colstrip to Garrison Actual Loss Percentage by Month
MLJ-4		A	1/21/2010	Background of Settlement of Claims: <i>Duane and Carol Ankney et al. v. PPL Montana LLC et al.</i>
MLJ-5 CT		A	1/21/2010	Prefiled Rebuttal Testimony re Colstrip O&M Expense
MLJ-6		A	1/21/2010	Colstrip 5-Year Historical Average—Colstrip O&M Actual Cost
MLJ-7		A	1/21/2010	Colstrip O&M in Rates-Actuals
CROSS-EXAMINATION EXHIBITS				
Matthew R. Marcellia, Director of Taxes, PSE				
MRM-1 T	Matthew R. Marcellia for PSE	A	1/20/2010	Prefiled Direct Testimony re restating adjustment for federal income taxes, tax benefit of pro forma interest and adjustment for interest paid to IRS
MRM-2		A	1/20/2010	Witness Qualifications
MRM-3		A	1/20/2010	Comparison of Original Tax Returns with the Final IRS Settlement; Interest Calculation
MRM-4T		A	1/20/2010	Prefiled Rebuttal Testimony re Tax Adj
MRM-5		A	1/20/2010	White Paper re Property Taxes
MRM-6		A	1/20/2010	Electric and Gas Washington Taxable Property Values (actual)

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
MRM-7	Matthew R. Marcellia for PSE	A	1/20/2010	PSE Letter Request of October 26, 2005 Seeking to Withdraw Filings in Dockets UE-05125 and 05128
CROSS-EXAMINATION EXHIBITS				
MRM-8	Staff	A	1/20/2010	PSE Response to Staff DR No. 234
MRM-9	Staff	A	1/20/2010	PSE Property Taxes for 2008 Worksheet
MRM-10	Public Counsel	A	1/20/2010	PSE Response to PC DR No. 536 (without Attachment A)
MRM-11	Public Counsel	A	1/20/2010	PSE Response to PC DR No. 558
MRM-12	FEA	A	1/20/2010	PSE Response to FEA DR No. 01.34
MRM-13	FEA	A	1/20/2010	PSE Response to FEA DR No. 01.44
MRM-14	FEA	A	1/20/2010	Utah Public Service Commission Order Approving Stipulation Regarding Change in Income Tax Treatment of Repair Deductions and Basis Normalization (Rocky Mountain Power Application to Increase Rates, PSCU Dockets 09-035-23 and 09-035-03)
MRM-15C	FEA	A	1/20/2010	PSE Response to FEA DR No. 02.03
MRM-16C	FEA	A	1/20/2010	PSE Response to FEA DR No. 04.01
Eric M. Markell, Executive Vice President and Chief Financial Officer, PSE				
EMM-1CT	Eric M. Markell for PSE	A	1/19/2010	Prefiled Direct Testimony summarizing the Company's requested rate relief, describing PSE's financial condition and need for capital, describing rate mitigation opportunities and cost management measures, summarizing pension plan funding, describing proposed sale of renewable energy credits (RECs), proposing increased low income program funding, giving overview of other witnesses
EMM-2		A	1/19/2010	Witness Qualifications
EMM-3C		A	1/19/2010	Multi-Year Financial Plan: 2009-2013
EMM-4C		A	1/19/2010	PSE Return on Equity for Rate Year
EMM-5T		A	1/19/2010	Prefiled Rebuttal Testimony providing overview of PSE Rebuttal
EMM-6C		A	1/19/2010	PSE Return on Regulatory Equity 2003 - 2009
EMM-7C		A	1/19/2010	PSE Return on Regulatory Equity GRC 2009 Rate Year-12 Months Ending March 31, 2011
CROSS-EXAMINATION EXHIBITS				
EMM-8	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 136
EMM-9	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 137

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
EMM-10	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 144
EMM-11C	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 145
EMM-12C	Public Counsel	A	1/19/2010	PSE First Supplemental Response (9/29/09) and Response (8/19/09) to PC DR No. 323 (Including Attachment B only (Confidential))
EMM-13	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 538
EMM-14	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 540
EMM-15	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 324
David E. Mills, Director, Energy Supply & Planning, PSE				
DEM-1 CT	David E. Mills for PSE	A	1/21/2010	Prefiled Direct Testimony re power costs and risk management, wind integration, need for transmission, reassessment of electric resource need, economic dispatch of power, Renewable Energy Credits (I-937) and Renewable Portfolio Standard energy
DEM-2		A	1/21/2010	Professional Qualifications
DEM-3 CT		A	1/21/2010	Additional Testimony re PSE's Organizational Structure, Policies and Portfolio Risk Management; PSE Modeling Tools and Information Used To Manage Portfolio and Manage Risk
DEM-4C		A	1/21/2010	Energy Cost Risk Management
DEM-5		A	1/21/2010	Updated Planning Standard Increases Resource Need
DEM-6C		A	1/21/2010	Heat Rates: Market vs. Unit—Mid-C & Off-Peak Power vs. Sumas Daily Natural Gas
DEM-7		A	1/21/2010	2009 GRC Power Cost Projections AURORA vs. Non-AURORA Power Costs
DEM-8C		A	1/21/2010	2009 GRC vs. 2007 GRC Updated Power Cost Projections
DEM-9CT		A	1/21/2010	Prefiled Supplemental Testimony updating projected rate year power costs to \$1,134.3 million, a \$50.1 million decrease from the originally filed power costs
DEM-10		A	1/21/2010	Power Cost Projections AURORA + Non-AURORA Power 8.13.09 AURORA Model Run Costs
DEM-11C		A	1/21/2010	Updated vs. As-Filed Power Cost Projections
DEM-12CT		A	1/21/2010	Prefiled Rebuttal Testimony re Power Costs
DEM-13C		A	1/21/2010	PSE's Response to ICNU DR No. 3.11 concerning budgets or power cost forecasts from Grant Co. PUD re Priest Rapids and Wanapum

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
DEM-14C	David E. Mills for PSE	A	1/21/2010	Joint Parties' Water Filtering Adjustment Calculation—With Correction
DEM-15		A	1/21/2010	Rebuttal Production O&M Summary
DEM-16C		A	1/21/2010	Summary of Rebuttal Power Costs Changes from 09 GRC Update
DEM-17C		A	1/21/2010	Estimated Prudence Disallowance for Tenaska and March Point 2 Using PSE's Rate of Return
CROSS-EXAMINATION EXHIBITS				
DEM-18C	Staff	A	1/21/2010	DEM-WP(C) Major Maintenance Tool 2009 GRC Update CONFIDENTIAL
DEM-19	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 571
DEM-20	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 572
DEM-21	ICNU	A	1/21/2010	DEM Table 3 workpapers.pdf
DEM-22C	ICNU	A	1/21/2010	DEM West coast MTM Workpaper.pdf
DEM-23C	ICNU	A	1/21/2010	Gas Hedges v Need (C).pdf
DEM-24C	ICNU	A	1/21/2010	Gas MTM Summary.pdf
DEM-25C	ICNU	A	1/21/2010	Gas Purchases.pdf
DEM-26	ICNU	A	1/21/2010	PSE 1999 10K.pdf
DEM-27C	ICNU	A	1/21/2010	PSE Tenaska Economics.pdf
DEM-28	ICNU	A	1/21/2010	Staff Memo on Encogen Buyout.pdf
DEM-29	ICNU	A	1/21/2010	Tenaska Ecogen Data Responses.pdf
DEM-30	ICNU	A	1/21/2010	PSE Response to ICNU DR No. 2.28
DEM-31	ICNU	A	1/21/2010	PSE Response to ICNU DR No. 2.29
DEM-32C		A	1/21/2010	PSE Response to Staff DR No. 259
DEM-33C		A	1/21/2010	PSE Response to ICNU DR No. 7.01
Lorin I. Molander, Regulatory Consultant in Pricing and Cost of Service				
LIM-1 T	Lorin I. Molander for PSE	A	1/21/2010	Prefiled Direct Testimony presenting electric and gas temperature adjustment methodology and results; effect of proposed electric and gas rate increase on residential customers' bills
LIM-2		A	1/21/2010	Professional Qualifications

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
CROSS-EXAMINATION EXHIBITS				
Roger A. Morin, Emeritus Professor of Finance, Robinson College of Business and Professor of Finance for Regulated Industry at the Center for the Study of Regulated Industry, Georgia State University; Principal, Utility Research International				
RAM-1T	Roger A. Morin for PSE	A	1/21/2010	Prefiled Direct Testimony re cost of capital
RAM-2		A	1/21/2010	Professional Qualifications
RAM-3		A	1/21/2010	Integrated Electric Utility Beta Estimates
RAM-4		A	1/21/2010	S&P Utility Index Electric Utilities Beta Estimate
RAM-5		A	1/21/2010	Value Line Western Electric Utilities Beta Estimates
RAM-6		A	1/21/2010	CAPM, Empirical CAPM
RAM-7		A	1/21/2010	Historical Risk Premium for the Electric Utility Industry
RAM-8		A	1/21/2010	Utility Industry Historical Risk Premium
RAM-9		A	1/21/2010	Historical Growth Rates - Electric Utilities
RAM-10		A	1/21/2010	Integrated Electric Utilities DCF Analysis: Value Line Growth Projections
RAM-11		A	1/21/2010	Integrated Electric Utilities DCF Analysis: Value Line Growth Projections (expanded data)
RAM-12		A	1/21/2010	Integrated Electric Utilities DCF Analysis: Analysts' Growth Projections
RAM-13		A	1/21/2010	S&P Utility Index Electric Utilities DCF Analysis Value Line Growth Projections
RAM-14		A	1/21/2010	S&P Utility Index Electric Utilities DCF Analysis Value Line Growth Projections (expanded data)
RAM-15		A	1/21/2010	S&P Utility Index Electric Utilities DCF Analysis Value Line Growth Projections (expanded data)
RAM-16		A	1/21/2010	S&P Utility Index Electric Utilities DCF Analysis Analysts' Growth Projections (expanded data)
RAM-17		A	1/21/2010	S&P Utility Index Electric Utilities DCF Analysis Analysts' Growth Projections (expanded data)
RAM-18		A	1/21/2010	S&P Utility Index Electric Utilities Common Equity Ratios
RAM-19T		A	1/21/2010	Prefiled Rebuttal Testimony re Cost of Capital
RAM-20T		A	1/21/2010	Prefiled Rebuttal Testimony re Mr. Hill's Flotation Cost Allowance

EXHIBIT LIST
Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
CROSS-EXAMINATION EXHIBITS				
RAM-21	Staff	A	1/21/2010	PSE Response to Staff DR No. 226
RAM-22	Staff	A	1/21/2010	PSE Response to Staff DR No. 227
RAM-23	Staff	A	1/21/2010	PSE Response to Staff DR No. 228
RAM-24	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 162
RAM-25	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 168 (Including Attachment A)
RAM-26	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 170 (Including Attachment A)
RAM-27	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 544
RAM-28	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 545
RAM-29	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 546
RAM-30	Public Counsel	A	1/21/2010	PSE Response to PC DR No. 547 (Including Attachment A)
RAM-31	Public Counsel	A	1/21/2010	PSE Response WUTC Staff DR No. 227
RAM-32	Public Counsel	A	1/21/2010	Direct Testimony (Nonconfidential) of Dr. Roger A. Morin in Docket No. UE-072300 (Excerpts) (including Exhibit No. RAM-7)
Louis E. Odom, Director of Thermal and Wind Resources, PSE				
LEO-1CT	Louis E. Odom for PSE	A	1/21/2010	Prefiled Direct Testimony describing wind and thermal resources, performance and operations of resources, maintenance management programs and service contract specifics; describing how Mint Farm and Sumas are designed and intended for baseload generation
LEO-2		A	1/21/2010	Professional Qualifications
LEO-3C (same as RG-37 C)		A	1/21/2010	Service and Maintenance Agreement between PSE and Vestas American Wind Technology, Inc. for the Whiskey Ridge Project, November 7, 2008
LEO-4		A	1/21/2010	Heavy-Duty Gas Turbine Operating and Maintenance Considerations by GE Energy
LEO-5C		A	1/21/2010	Maintenance Expense on Thermal Units: 5-Year Average of Expense Less Than \$2 Million
LEO-6C		A	1/21/2010	Contractual Service Agreement Between PSE and General Electric International, Inc., December 6, 2007
LEO-7C		A	1/21/2010	General Electric Contract Services Contract—Appendix 7
LEO-8C		A	1/21/2010	Long Term Service Agreement Between Mint Farm Generation, LLC and General Electric International, Inc., June 16, 2004
LEO-9C		A	1/21/2010	Parts and Service Agreement – PSE and GE, May 1, 2008

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
LEO-10CT	Louis E. Odom for PSE	A	1/21/2010	Prefiled Supplemental Testimony updating maintenance expense on Encogen and correcting other maintenance costs (budgeted labor costs for thermal facilities)
LEO-11C		A	1/21/2010	Maintenance Expense on Thermal Units—5-Year Average of Expense Less Than \$2 Million, 2010-2014
LEO-12C		A	1/21/2010	Thermal Units Production O&M
LEO-13CT		A	1/21/2010	Prefiled Rebuttal Testimony stating PSE's agreement to accounting guidelines similar to what Staff and Public Counsel propose for major maintenance O&M costs for SCCT, CCCT and wind generation, subject to a change from Staff's proposed amortization; proposing use of test period or recent period data for determining routine maintenance expense, as opposed to Staff five-year average approach.
LEO-14C		A	1/21/2010	Production O&M Summary
LEO-15		A	1/21/2010	PSE Response to Staff DR No. 177
CROSS-EXAMINATION EXHIBITS				
LEO-16		A	1/21/2010	PSE Response to Staff DR No. 260
Janet K. Phelps, Regulatory Consultant, Pricing and Cost of Service, PSE (Note that Ms. Phelps also adopts Mr. Hoff's prefiled testimonies and exhibits)				
JKP-1T	Janet K. Phelps for PSE	A	1/21/2010	Prefiled Direct Testimony re pro forma gas revenue, gas cost of service study, rate spread and rate design; gas cost of service collaborative per Dockets UE-072300 and UG-072301 (2007 GRC)
JKP-2		A	1/21/2010	Witness Qualifications
JKP-3		A	1/21/2010	Adjustments to Volume (Therms) by Rate Schedule for Test Year ended December 31, 2008
JKP-4		A	1/21/2010	Correspondence 12/30/2008, Ruther& Reynolds to Phelps re: Facilitator Report on PSE Natural Gas Cost of Service Collaborative
JKP-5		A	1/21/2010	2009 Gas Cost of Service Study—Proposed Test Year Without Gas—Summary
JKP-6		A	1/21/2010	2009 Gas Cost of Service Study—Proposed Test Year With Gas—Summary
JKP-7		A	1/21/2010	Account Detail by Classification and Rate Class
JKP-8		A	1/21/2010	Account Inputs
JKP-9		A	1/21/2010	External Allocators
JKP-10		A	1/21/2010	2009 Gas Cost of Service Study—Proposed Test Year Without Gas (UG-072301 Method)—Summary

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
JKP-11	Janet K. Phelps for PSE	A	1/21/2010	2009 Gas Cost of Service Study—Proposed Test Year With Gas (UG-072301 Method)—Summary
JKP-12		A	1/21/2010	Proposed Allocation of Account 376 Distribution Mains
JKP-13		A	1/21/2010	Allocation of Revenue Deficiency to Rate Classes
JKP-14		A	1/21/2010	Comparison of Residential Basic Charges of Gas Distribution Companies
JKP-15		A	1/21/2010	Proposed Natural Gas Tariff Sheets
JKP-16T		A	1/21/2010	Prefiled Supplemental Testimony Updating Proforma Revenue, Cost of Service and Rate Spread to reflect Mr. Stranik's removal of Everett Delta Lease revenue, which increases the gas revenue requirement request in this case
JKP-17		A	1/21/2010	Revised Adjustments to Volume (Therms) by Rate Schedule for Test Year ended December 31, 2008
JKP-18		A	1/21/2010	Revised 2009 Gas Cost of Service Study—Proposed Test Year Without Gas—Summary
JKP-19		A	1/21/2010	Revised 2009 Gas Cost of Service Study—Proposed Test Year With Gas—Summary
JKP-20		A	1/21/2010	Revised Account Detail by Classification and Rate Class
JKP-21		A	1/21/2010	Revised Account Inputs
JKP-22		A	1/21/2010	Revised 2009 Gas Cost of Service Study—Proposed Test Year Without Gas (UG-072301 Method)—Summary
JKP-23		A	1/21/2010	Revised 2009 Gas Cost of Service Study—Proposed Test Year With Gas (UG-072301 Method)—Summary
JKP-24		A	1/21/2010	Revised Allocation of Revenue Deficiency to Rate Classes
JKP-25T		A	1/21/2010	Prefiled Rebuttal Testimony concerning Gas and Electric Cost of Service Studies, Rate Spread and Rate Design
JKP-26		A	1/21/2010	Hypothetical Example—Impact of Revenue Deficiency Calculation on Revenue to Cost Ratios and Class Rates of Return
JKP-27		A	1/21/2010	Electric Cost of Service Summary
JKP-28		A	1/21/2010	Summary Rate Spread

EXHIBIT LIST
Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
CROSS-EXAMINATION EXHIBITS				
Jon A. Piliaris, Regulatory Consultant, Pricing and Cost of Service				
JAP-1 T	Jon A. Piliaris for PSE	A	1/20/2010	Prefiled Direct Testimony presenting classification of electric production costs within COS study; proposed implementation of new adjustment to restate weather normalized test year loads to reflect phase-in of conservation programs
JAP-2		A	1/20/2010	Witness Qualifications
JAP-3C		A	1/20/2010	Peak Credit Method for 2009 COS Study— Company Proposal
JAP-4		A	1/20/2010	Conservation Phase-In Adjustments for Electric and Gas
JAP-5T		A	1/20/2010	Prefiled Rebuttal Testimony re Conservation Phase-In Adjustment and Peak Credit Calculations
JAP-6		A	1/20/2010	Independent Third-Party Evaluation of PSE's Electric Conservation Incentive Mechanism
JAP-7		A	1/20/2010	Conservation Phase-In Adjustment Savings
JAP-8		A	1/20/2010	Derivation of "Modified" Conservation Phase-In Adjustment—Electric
JAP-9		A	1/20/2010	Derivation of "Modified" Conservation Phase-In Adjustment—Natural Gas
JAP-10		A	1/20/2010	Estimated Impact of Conservation-Related Demand Charge Revenue Loss on Electric System Revenue Deficiency Under Proposed and Modified Conservation Phase-In
CROSS-EXAMINATION EXHIBITS				
JAP-11	Staff	A	1/20/2010	Staff Response to Company Data Request
JAP-12	Public Counsel	A	1/20/2010	E-mail - Public Counsel to PSE (Piliaris)
R. Clay Riding, Director, Natural Gas Resources				
RCR-1CT	R. Clay Riding for PSE	A	1/21/2010	Prefiled Direct Testimony addressing issues related to natural gas transmission and storage
RCR-2		A	1/21/2010	Witness Qualifications
RCR-3		A	1/21/2010	Map-Western Natural Gas Infrastructure
RCR-4CT		A	1/21/2010	Prefiled Supplemental Testimony updating status of pipeline capacity acquisition
RCR-5		A	1/21/2010	PSE Power Book – Northwest Pipeline Firm Capacity, with Renewal Rights

EXHIBIT LIST

Dockets UE-090704 and UG-090705

RCR-6T		A	1/21/2010	Prefiled Rebuttal Testimony
NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
CROSS-EXAMINATION EXHIBITS				
RCR-7	ICNU	A	1/21/2010	PSE Response to ICNU DR No. 2.19
John H. Story, Director, Cost and Regulation, PSE				
JHS-1 T	John H. Story for PSE	A	1/20/2010	Prefiled Direct Testimony re electric results of operations (revenue requirement); allocation of common expenditures between electric and gas; update for Power Cost Adjustment (PCA) mechanism; deferred accounting for Mint Farm; sale of renewable energy credits (RECs)
JHS-2		A	1/20/2010	Professional Qualifications
JHS-3		A	1/20/2010	Income Statement for 12 Months Ended 9/30/2007 and 12/31/2008
JHS-4		A	1/20/2010	Results of Operations for 12 Months Ended 12/31/2008 – General Rate Increase
JHS-5		A	1/20/2010	Electric General Rate Increase for 12 Months Ended 12/31/2008
JHS-6		A	1/20/2010	Electric Results of Operations Forecast 12 Months Ended 12/31/2008 vs 9/30/2007 GRC-- Unit Cost
JHS-7		A	1/20/2010	Exhibit A-1: Power Cost Rate; Exhibit A-2: Transmission Rate Base; Exhibit A-3: Colstrip Fixed Costs; Exhibit A-4: Production Adjustment; Exhibit A-5: Power Costs; Exhibit D: Regulatory Assets and Liabilities net of Accumulated Amortization and Deferred Taxes (PCA Period 7—12/31/2008)
JHS-8		A	1/20/2010	Settlement Terms for PCA
JHS-9T		A	1/20/2010	Prefiled Supplemental Testimony updating pro forma power costs and other adjustments
JHS-10		A	1/20/2010	Update to JHS-4: Results of Operations
JHS-11		A	1/20/2010	Revised Capital Structure
JHS-12		A	1/20/2010	Revised Electric Results of Operations Forecast 12 Months Ended 12/31/2008 vs. 9/30/2007 GRC-- Unit Cost
JHS-13		A	1/20/2010	REVISED JHS-7C: Exhibit A-1: Power Cost Rate; Exhibit A-2: Transmission Rate Base; Exhibit A-3: Colstrip Fixed Costs; Exhibit A-4: Production Adjustment; Exhibit A-5: Power Costs; Exhibit D: Regulatory Assets and Liabilities net of Accumulated Amortization and Deferred Taxes (PCA Period 7—12/31/2008)
JHS-14 T		A	1/20/2010	Prefiled Rebuttal Testimony—Revenue

EXHIBIT LIST

Dockets UE-090704 and UG-090705

				Requirement
NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
JHS-15	John H. Story for PSE	A	1/20/2010	Income Statement
JHS-16		A	1/20/2010	Results of Operations
JHS-17		A	1/20/2010	General Rate Increase
JHS-18		A	1/20/2010	Electric Results of Operations Forecast 12 Months Ended December 31, 2008 vs. September 30, 2007 GRC Unit Cost
JHS-19		A	1/20/2010	Exhibit A-1 Power Cost Rate
JHS-20		A	1/20/2010	Comparison of Revenue Requirement Between Commission Staff Response and PSE Rebuttal
JHS-21		A	1/20/2010	Exhibit MPP-2T in Docket UE-072300 prefiled testimony of Mike Parvinen
JHS-22		A	1/20/2010	Exhibit WHW-1T in Docket UE-072300 prefiled testimony of William Weinman
JHS-23		A	1/20/2010	Unit Cost – Power Cost
JHS-24		A	1/20/2010	Power Cost Adjustment Summary
JHS-25		A	1/20/2010	Response of Public Counsel to PSE DR No. 12
JHS-26		A	1/20/2010	PSE Response to Staff DR No. 166
CROSS-EXAMINATION EXHIBITS				
JHS-27C	Staff	A	1/20/2010	Fourth Supplemental Response to Staff DR No. 23- WUTC-033 CONFIDENTIAL
JHS-28C	Staff	A	1/20/2010	Workpaper for Adjustment 16.25 CONFIDENTIAL
JHS-29	Staff	A	1/20/2010	PSE Response to Staff DR No. 209
JHS-30	Public Counsel	A	1/20/2010	PSE Response to PC DR No. 539
JHS-31	Public Counsel	A	1/20/2010	PSE Supplemental Response to PC DR No. 583 in Docket Nos. UE-072300 and UG-072301 (Without Attachments A, B and C)
JHS-32	ICNU	A	1/20/2010	Excerpt from JHS workpaper 16.31
JHS-33	Staff	A	1/20/2010	PSE Response to Staff DR No. 264
JHS-34C	Staff	A	1/20/2010	PSE Response to Staff DR No. 265
Michael J. Stranik, Assistant Controller, PSE				
MJS-1 T	Michael J. Stranik for PSE	A	1/19/2010	Prefiled Direct Testimony describing natural gas results of operations and revenue deficiency; allocation; electric and gas savings resulting from merger with Puget Holdings LLC
MJS-2		A	1/19/2010	Witness Qualifications

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
MJS-3	Michael J. Stranik for PSE	A	1/19/2010	Income Statement for 12 Months Ended 9/30/2007 and 12/31/2008
MJS-4		A	1/19/2010	Gas Results of Operations
MJS-5		A	1/19/2010	General Rate Increase—Gas
MJS-6		A	1/19/2010	Gas Results of Operations Unit Cost
MJS-7		A	1/19/2010	Cost Savings as Result of Merger—2008 Test Year
MJS-8 T		A	1/19/2010	Prefiled Supplemental Testimony updating revenue requirement by removing \$3,209,260 in Everett Delta lease revenues, which are now passed through in the PGA (raises revenue requirement request from \$27,199,177 to \$30,408,378)
MJS-9		A	1/19/2010	Revised Results of Operations
MJS-10		A	1/19/2010	Revised Revenue Requirement Deficiency Calculation
MJS-11		A	1/19/2010	Revised Gas Results of Operations Unit Cost
MJS-12T		A	1/19/2010	Prefiled Rebuttal Testimony re Natural Gas Revenue Requirement, Contested and Uncontested Adjustments
MJS-13		A	1/19/2010	Income Statement for 12 mos. ended 9/30/2007 and 12/31/08
MJS-14		A	1/19/2010	Balance Sheet for 12 mos. ended 9/30/2007 and 12/31/08
MJS-15		A	1/19/2010	General Rate Increase—Gas—Revised
MJS-16		A	1/19/2010	Gas Results of Operations Unit Cost—Revised
MJS-17		A	1/19/2010	Comparison of Revenue Requirement Between Commission Staff Response and PSE Rebuttal
MJS-18		A	1/19/2010	Pictures and Data re Use of Company Aircraft
MJS-19		A	1/19/2010	Aircraft Log
MJS-20		A	1/19/2010	Union Wage Increases
CROSS-EXAMINATION EXHIBITS				
MJS-21	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 140
MJS-22C	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 380 (including Attachment A, B and C (Confidential))
MJS-23	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 557 (without Attachments A and B)
MJS-24	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 121 (without Attachment A)

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
Bertrand A. Valdman, Executive Vice President and Chief Operating Officer, PSE				
BAV-1 T	Bertrand A. Valdman for PSE	A	1/19/2010	Prefiled Direct Testimony describing efforts to control costs while maintaining high levels of service quality, safety and reliability
BAV-2		A	1/19/2010	Witness Qualifications
BAV-3		A	1/19/2010	2007 Combo Non-Production/Generation O&M Cost per Customer
BAV-4C		A	1/19/2010	T&D Capital Expenditures by Category – Electric
BAV-5C		A	1/19/2010	T&D Capital Expenditures by Category – Gas
BAV-6C		A	1/19/2010	T&D Capital Expenditures by Category –Electric and Gas Total
BAV-7		A	1/19/2010	<i>Rising Utility Construction Costs: Source and Impacts</i> by M. W. Chupka and G. Basheda, The Brattle Group, September 2007
BAV-8		A	1/19/2010	<i>Storm Hardening the Electric Transmission System</i> by S. Guggenmoos, Ecological Solutions Inc., March 2009
BAV-9		A	1/19/2010	Organization Chart
BAV-10CT		A	1/19/2010	Prefiled Rebuttal Testimony responding to Dittmer on efficiency gains (Pro Forma Principles) and Foisey proposed elimination of pro forma increases in service contract baseline charges (O&M)
CROSS-EXAMINATION EXHIBITS				
BAV-11	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 234 (Including Attachment A)
BAV-12C	Public Counsel	A	1/19/2010	PSE Response to PC DR No. 232 (Including Attachment A (Confidential))
Paul K. Wetherbee, Manager, Resource Development				
PKW – 1 T	Paul K. Wetherbee for PSE	A	1/21/2010	Prefiled Direct Testimony regarding PSE’s Rejection of original FERC license for White River issued in 1997; due diligence re sale of White River Project assets; status of PSE’s application to transfer White River assets; request for approval of Cascade Water Alliance transaction sale; update of the on-going activities to sell White River real estate
PKW-2		A	1/21/2010	Witness Qualifications
PKW-3		A	1/21/2010	Map of White River lands and proposed conveyances
PKW-4		A	1/21/2010	Lake Tapps Asset Purchase Agreement between PSE and Cascade Water Alliance

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
PKW-5	Paul K. Wetherbee for PSE	A	1/21/2010	Summary Appraisal Report of PSE Lake Tapps, Bedlands, and Flume and Outfall Properties, April 25, 2008
PKW-6		A	1/21/2010	White River Project Retirement Cost Estimate, August 2006
PKW-7		A	1/21/2010	Lake Tapps Water Valuation Research, West Water Research LLC, May 24, 2004
PKW-8		A	1/21/2010	Agreement Regarding Reservoir Management Between PSE and the Lake Tapps Community
PKW-9		A	1/21/2010	Memorandum of Understanding on Management of Lake Tapps for Public Water Supply and Recreation Between the Cascade Water Alliance and Pierce County, August 2, 2005
PKW-10		A	1/21/2010	Correspondence of January 27, 2006, from J. Daniels, Muckleshoot Tribal Council to S. Reynolds and P. Wiegand, PSE; Correspondence of July 16, 2007, from Charlotte Williams, Muckleshoot Indian Tribe to S. Reynolds and G. Duvernoy Cascade Land Conservancy
CROSS-EXAMINATION EXHIBITS				
COMMISSION STAFF				
Kathryn H. Breda				
KHB-1TC	Kathryn H. Breda for Staff	A	1/21/2010	Prefiled Response Testimony re Electric and Natural Gas Revenue Requirements; Company Accounting Proposal For Major Maintenance Activities; Ratemaking Adjustments for Power Cost O&M, and Major Plant Additions
KHB-2		A	1/21/2010	Electric Results of Operations and Revenue Requirement
KHB-3		A	1/21/2010	Gas Results of Operations and Revenue Requirement
KHB-4C		A	1/21/2010	PSE Maintenance Under Long-Term Service Agreements From 2010 to 2015
KHB-5C		A	1/21/2010	Maintenance Expense Comparison, Company Proposed Change Versus Current Accounting Method
KHB-6C		A	1/21/2010	Comparison of Staff Versus Company Adjustment 10.03 Power Costs- O&M

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
CROSS-EXAMINATION EXHIBITS				
Alan Buckley (co-sponsored with Donald W. Schoenbeck, ICNU).				
JT-1CT	Alan Buckley for Staff and Donald W. Schoenbeck for ICNU	A	1/21/2010	Joint Prefiled Response Testimony re power costs
APB-1		A	1/21/2010	Witness Qualifications
JT-2		A	1/21/2010	Summary of ICNU/Staff Adjustments to Rate Year Power Cost Projection
JT-3C		A	1/21/2010	PSE 2009 GRC Update vs. Joint Testimony Power Cost Projections
JT-4		A	1/21/2010	PSE Response to ICNU DR No. 2.15
JT-5		A	1/21/2010	PSE Responses to ICNU DRs No. 3.11 and No. 3.14
JT-6C		A	1/21/2010	Company Response to ICNU DR No. 2.24
JT-7C		A	1/21/2010	Company Response to ICNU DR No. 1.14
CROSS-EXAMINATION EXHIBITS				
Michael D. Foisy				
MDF-1T	Michael D. Foisy for Staff	A	1/21/2010	Prefiled Response Testimony re Revenue Requirement Adjustments: Miscellaneous Operating Expenses and Property Taxes
MDF-2		A	1/21/2010	Misc Operating Expenses Adjustment, Electric
MDF-3		A	1/21/2010	Misc Operating Expenses Adjustment, Gas
CROSS-EXAMINATION EXHIBITS				
Joanna Huang				
JH-1T	Joanna Huang for Staff	A	1/21/2010	Prefiled Response Testimony re Revenue Requirement Adjustments: Wage Increases, Investment Plan, and Employee Insurance
JH-2		A	1/21/2010	Staff Wage Increase Adjustments
JH-3		A	1/21/2010	Staff Investment Plan Adjustments
JH-4		A	1/21/2010	Staff Employee Insurance Adjustments
CROSS-EXAMINATION EXHIBITS				
Danny P. Kermode				
DPK-1T	Danny P. Kermode for Staff	A	1/21/2010	Prefiled Response Testimony re Working Capital
DPK-2		A	1/21/2010	Staff Schedule of ISWC

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
DPK-3	Danny P. Kermode for Staff	A	1/21/2010	Staff Schedule of the Allocation of ISWC
DPK-4 T		A	1/21/2010	Supplemental Prefiled Response Testimony re ISWC
CROSS-EXAMINATION EXHIBITS				
Ann M. C. LaRue				
AMCL-1T	Ann M. C. LaRue for Staff	A	1/21/2010	Prefiled Response Testimony re Directors & Officers Insurance Adjustments
AMCL-2		A	1/21/2010	Staff Adjustments 10.17 and 9.12 D&O Insurance Restated
CROSS-EXAMINATION EXHIBITS				
Roland C. Martin				
RCM-1T	Roland C. Martin for Staff	A	1/21/2010	Prefiled Response Testimony re Revenue Requirement Adj, Mint Farm Deferral
RCM-2		A	1/21/2010	Interest on Customer Deposits – Rate Base Impacts
RCM-3		A	1/21/2010	Analysis of Net Benefit Related to SSCM Deductions and Repayments
CROSS-EXAMINATION EXHIBITS				
David Nightingale				
DN-1THC	David Nightingale for Staff	A	1/21/2010	Prefiled Response Testimony re Prudence of Electric Generation Resources, and Mint Farm and Sumas Greenhouse Gas Emissions Standard Compliance
DN-2		A	1/21/2010	Letter of June 9, 2009 from Dept of Ecology to PSE re Purchase of Sumas Generating Station and Applicability of Chapter 173-407 WAC (GHG Emissions Performance Standard)
DN-3THC		A	1/21/2010	Prefiled Cross-Answering Testimony re Mint Farm Prudence
CROSS-EXAMINATION EXHIBITS				
DN-4	Public Counsel	A	1/21/2010	WUTC Staff Response to PC DR No. 2
DN-5	Public Counsel	A	1/21/2010	WUTC Staff Response to PC DR No. 3
DN-6	Public Counsel	A	1/21/2010	WUTC Staff Response to PC DR No. 5
DN-7	Public Counsel	A	1/21/2010	WUTC Staff Response to PC DR No. 6
DN-8	Public Counsel	A	1/21/2010	WUTC Staff Response to PC DR No. 7
DN-9	Public Counsel	A	1/21/2010	WUTC Staff Response to PC DR No. 8
DN-10	Public Counsel	A	1/21/2010	WUTC Staff Response to PC DR No. 9
DN-11	Public Counsel	A	1/21/2010	WUTC Staff Response to PC DR No. 10

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
Vanda Novak				
VN-1T	Vanda Novak for Staff	A	1/21/2010	Prefiled Response Testimony re Electric and Gas Temperature Normalization Adjustments
VN-2		A	1/21/2010	Company Response to Staff DR No. 186
VN-3		A	1/21/2010	Company Response to Staff DR No. 187
VN-4		A	1/21/2010	Company Response to Staff DR No. 188
CROSS-EXAMINATION EXHIBITS				
David C. Parcell				
DCP-1T	David C. Parcell for Staff	A	1/21/2010	Prefiled Response Testimony re Cost of Capital
DCP-2		A	1/21/2010	Witness Qualifications
DCP-3		A	1/21/2010	PSE Inc. Total Cost of Capital
DCP-4		A	1/21/2010	Economic Indicators
DCP-5		A	1/21/2010	Rating Agency Reports
DCP-6		A	1/21/2010	Puget Energy, Inc. Segment Financial Information 2006-2008
DCP-7		A	1/21/2010	Bond Ratings
DCP-8		A	1/21/2010	PSE Capital Structure Ratios 2004 -2008
DCP-9		A	1/21/2010	AUS Utility Reports Electric Utility Groups Average Common Equity Ratios
DCP-10		A	1/21/2010	Proxy Companies Basis for Selection
DCP-11		A	1/21/2010	Comparison Companies Dividend Yield
DCP-12		A	1/21/2010	Standard & Poor's 500 Composite Return on Average Common Equity
DCP-13		A	1/21/2010	Comparison Companies CAPM Cost Rates
DCP-14		A	1/21/2010	Comparison Companies Rates of Return on Average Common Equity
DCP-15		A	1/21/2010	Standard & Poor's 500 Composite Returns and Market-to-Book Ratios 1992-2007
DCP-16		A	1/21/2010	Risk Indicators
DCP-17		A	1/21/2010	PSE Rating Agency Ratios
DCP-18		A	1/21/2010	Risk Premium by Decade per Dr. Morin

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
CROSS-EXAMINATION EXHIBITS				
Michael P. Parvinen				
MPP-1T	Michael P. Parvinen for Staff	A	1/21/2010	Prefiled Response Testimony re General Ratemaking Policy; Conservation Phase-In Proposal; Company Production Factor Adjustment; Merger Commitment Compliance
MPP-2		A	1/21/2010	Contested/Uncontested Adjustments and Staff Responsibility
CROSS-EXAMINATION EXHIBITS				
Thomas E. Schooley				
TES-1T	Thomas E. Schooley for Staff	A	1/21/2010	Prefiled Response Testimony re Revenue Requirement Adjustments 10.02 and 9.02, General Revenues, and Adjustments 10.23 and 9.16, Property and Liability Insurance; Cost of Service; Rate Spread and Rate Design
CROSS-EXAMINATION EXHIBITS				
PUBLIC COUNSEL				
James R. Dittmer				
JRD-1TC	James R. Dittmer for Public Counsel	A	1/20/2010	Prefiled Response Testimony re revenue requirements: cost of capital per Stephen Hill, power supply/production cost adjustments per Norwood, as well as the miscellaneous rate base and income statement adjustments
JRD-2C		A	1/20/2010	PSE Electric Accounting Exhibits
JRD-3C		A	1/20/2010	PSE Gas Accounting Exhibits
JRD-4		A	1/20/2010	PSE's Response to Public Counsel DR No. 439
JRD-5		A	1/20/2010	PSE's Response to Public DR No. 234
JRD-6		A	1/20/2010	PSE's Response to Public Counsel DR No. 58
JRD-7		A	1/20/2010	September 2009 Producer Price Indexes News Release issued by the Bureau of Labor Statistics
JRD-8		A	1/20/2010	PSE's response to Public Counsel DR No. 434
JRD-9		A	1/20/2010	PSE Weather Normalized Energy Sales (MWh) Revenue Class 2003 through 2008

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
JRD-10	James R. Dittmer for Public Counsel	A	1/20/2010	PSE's Weather Normalized Sales (Therms) by Customer Class 2003-2008
JRD-11C		A	1/20/2010	PSE's Response to Public Counsel DR No. 414
JRD-12		A	1/20/2010	Actual NonFuel Production Operations and Maintenance Expense for PSE Generating Units in Service for the Entire Historic Test Year
JRD-13		A	1/20/2010	PSE's response to Public Counsel DR No. 59
CROSS-EXAMINATION EXHIBITS				
JRD-14		A	1/20/2010	PSE's response to Public Counsel DR No. 434
Stephen G. Hill				
SGH-1THC	Stephen G. Hill for Public Counsel	A	1/21/2010	Prefiled Response Testimony re cost of capital
SGH-2		A	1/21/2010	Professional Qualifications
SGH-3		A	1/21/2010	Fundamentals of Utility Long-Term Growth
SGH-4		A	1/21/2010	Sample Company Growth Rate Analysis
SGH-5		A	1/21/2010	PSE Historical Capital Structure
SGH-6		A	1/21/2010	PSE Electric Utility Sample Group Selection
SGH-7		A	1/21/2010	DCF Growth Rate Parameters Electric Utilities (Corrected 12/2/09)
SGH-8		A	1/21/2010	DCF Growth Rates—Electric Utilities (Corrected 12/2/09)
SGH-9		A	1/21/2010	Stock Price, Dividends, Yields—Electric Utilities
SGH-10		A	1/21/2010	DCF Cost of Equity Capital—Electric Utilities
SGH-11		A	1/21/2010	Multi-Stage DCF Analysis
SGH-12		A	1/21/2010	CAPM Cost of Equity Capital
SGH-13		A	1/21/2010	Proof
SGH-14		A	1/21/2010	Modified Earnings-Price Ratio Analysis—Electric Utilities
SGH-15		A	1/21/2010	Market-To-Book Ratio Analysis—Electric Utilities (Corrected 12/2/09)
SGH-16		A	1/21/2010	Overall Cost of Capital

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
CROSS-EXAMINATION EXHIBITS				
Scott Norwood				
SN-1THC	Scott Norwood for Public Counsel	A	1/21/2010	Prefiled Response Testimony 1) challenging the prudence of PSE's acquisition of the Mint Farm generating facility, 2) opposing PSE's proposal to defer and recover fixed and variable costs of its Mint Farm facility from the acquisition through the effective date of new rates in this case; 3) adjusting PSE's updated rate year baseline power cost forecast; 4) proposing ratemaking treatment of revenues from PSE's sale of Renewable Energy Credits during the rate year period; and 5) PSE's announced development strategy for wind generation.
SN-2		A	1/21/2010	Background and Experience of Scott Norwood
SN-3HC		A	1/21/2010	PSE's Phase I Quantitative Analysis Gas-Fired Bids
SN-4HC		A	1/21/2010	PSE's Phase II Quantitative Analysis Gas-Fired Bids
SN-5HC		A	1/21/2010	PSE's Phase II Quantitative Portfolio Analysis New Resources
SN-6		A	1/21/2010	PCA Settlement Agreement from Docket Nos. UE-011570 and UG-011571, Exhibit G
SN-7C		A	1/21/2010	Comparison of Mint Farm Energy Costs to On-Peak Market Prices
SN-8C		A	1/21/2010	Hydro Generation Adjustment for Most Recent 50-year Average (Revised 1/11/10)
SN-9C		A	1/21/2010	Off System Sales Adjustment to Reflect 5-year Average Levels
SN-10		A	1/21/2010	Post-Rate Year Mark-to-Market Credit Factor Adjustment
SN-11HC		A	1/21/2010	Renewable Energy Credit Revenue Adjustment to Rate Year Power Costs
CROSS-EXAMINATION EXHIBITS				
Glenn A. Watkins				
GAW-1T	Glenn A. Watkins for Public Counsel	A	1/21/2010	Prefiled Response Testimony re cost of service, rate spread and rate design
GAW-2		A	1/21/2010	Witness Qualifications
GAW-3		A	1/21/2010	Electric Cost of Service Summary (Income Taxes Calculated)

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
GAW-4	Glenn A. Watkins for Public Counsel	A	1/21/2010	Electric Residential Customer Costs (Cost of Equity @ PSE Proposed)
GAW-5		A	1/21/2010	Natural Gas Residential Customer Costs (Cost of Equity @ PSE Proposed)
CROSS-EXAMINATION EXHIBITS				
FEDERAL EXECUTIVE AGENCIES (FEA)				
Ralph C. Smith				
RCS-1TC	Ralph C. Smith for FEA	A	1/21/2010	Prefiled Response Testimony (Confidential) regarding income tax adjustments and pension plan adjustments
RCS-2		A	1/21/2010	Professional Qualifications
RCS-3		A	1/21/2010	Qualified Pension Plan Adjustment for the Twelve Months Ended December 31, 2008
RCS-4		A	1/21/2010	SERP Expense Adjustment for the Twelve Months Ended December 31, 2008
CROSS-EXAMINATION EXHIBITS				
NUCOR STEEL SEATTLE and KROGER COMPANY				
Kevin C. Higgins				
KCH-1T	Kevin C. Higgins for Kroger	A	1/21/2010	Prefiled Response Testimony for NUCOR Steel supporting PSE's rate spread for gas distribution service and rate design for non-residential customers.
KCH-2T		A	1/21/2010	Prefiled Response Testimony for Kroger Company re (1) the relationship between this GRC and PSE's recent filing (Docket No. UE-070725) regarding the pending sale of Renewable Energy Credits ("RECs") and Carbon Financial Instruments ("CFIs"); (2) rate spread for PSE's electric service; and (3) rate design for Schedule 26
KCH-3		A	1/21/2010	Kroger Recommended Spread at PSE's Requested \$153.9 Million (7.68%) System Average Revenue Increase
KCH-4		A	1/21/2010	Kroger Proposed Spread Assuming WUTC Ordered Increase of \$93.8 Million (4.68%) System Average Revenue Increase
KCH-5		A	1/21/2010	Kroger Proposed Rate Schedule 26 Design @ PSE Proposed Revenue Requirement and Using PSE's Recommended Rate Spread
KCH-6		A	1/21/2010	Professional Qualifications

EXHIBIT LIST

Dockets UE-090704 and UG-090705

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
CROSS-EXAMINATION EXHIBITS				
NWIGU				
Donald W. Schoenbeck				
DWS-5T	Donald W. Schoenbeck for NWIGU	A	1/21/2010	Prefiled Response Testimony re rate spread
DWS-6	Donald W. Schoenbeck	A	1/21/2010	Puget Sound Energy - 2009 Gas Cost of Service Study--Proposed Test Year Without Gas - No Small & Med - REVISED NWIGU Summary
CROSS-EXAMINATION EXHIBITS				
ICNU				
Donald W. Schoenbeck				
DWS-1T	Donald W. Schoenbeck for ICNU	A	1/21/2010	Prefiled Response Testimony re rate spread
DWS-2		A	1/21/2010	Witness Qualifications
DWS-3		A	1/21/2010	COS Study---ICNU Recommendations
CROSS-EXAMINATION EXHIBITS				