

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Docket Nos. UE-111048 and UG-111049
Puget Sound Energy, Inc.'s
2011 General Rate Case**

WUTC STAFF DATA REQUEST NO. 213

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RE: Repairs Deductions. Refer to the Rebuttal Testimony of Matthew Marcellia concerning repairs deductions.

- 1) Has PSE participated in any Edison Electric Institute or other industry efforts with the IRS to establish safe harbors and guidelines for repairs deductions? If not, explain fully why not. If so, please describe in detail what PSE has done in 2008, 2009, 2010 and 2011, and provide related materials.
- 2) Does PSE receive Edison Electric Institute materials on income tax and ratemaking issues? If not, explain fully why not. If so, please identify and provide such materials that PSE has received in 2008, 2009, 2010 and 2011.

Response:

1. Puget Sound Energy, Inc. ("PSE") has not directly participated in any Edison Electric Institute ("EEI") or other industry efforts with the IRS to establish safe harbors/guidelines for the repairs deductions. PSE believes that its interests are well represented by the other EEI members who are participating in those discussions.
2. From time to time, PSE does receive materials from EEI related to income tax issues and ratemaking issues. However, PSE maintains no inventory of those items. The bulk of the information that PSE recalls receiving from EEI is legislative in nature and relates to bills that are making their way through Congress, or that have been recently passed by Congress. PSE has no recollection of any material from EEI that would be germane to any of the topics covered by Mr. Marcellia's original or rebuttal testimony in this proceeding.