

**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. 235**

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**Re: LSR**

Referring to John Story's rebuttal testimony, Exhibit No. (JHS-18T), page 12, line 21 through page 13, line 3, please identify whether the "taxes" PSE has identified for the LSR deferral represent the Company's accrued tax expense or the anticipated cash payment to the applicable taxing authority.

**Response:**

Puget Sound Energy, Inc. has used the taxes expected to be accrued during the first year in-service as the taxes are both anticipated for plant in-service and accrued during 2012. Because PSE has anticipated the start date to be February 11, 2012, the value of the plant for the year does not vary significantly for the 42 day difference.