

**ATTACHMENT A to PSE's Response to  
Bench Request No. 027**

## APPENDIX A

The table below presents the contested combined electric and natural gas non-rate base adjustments and associated impacts on net operating income (“NOI”).

### Contested Combined Electric and Natural Gas Non-Rate Base Adjustments

| Adjustment  | Electric NOI   | Gas NOI        |
|---|----------------|----------------|
| Federal Income Tax (Adjustments 21.04 and 13.04)                | (\$60,471,551) | (\$28,834,101) |
| Tax Benefit of Pro Forma Interest (Adjustments 21.05 and 13.05) | \$53,107,091   | \$17,987,051   |
| Miscellaneous Operating Expenses (Adjustments 21.06 and 13.06)  | (\$4,308,881)  | \$261,609      |
| Incentive Pay (Adjustments 21.10 and 13.10)                     | \$482,220      | \$246,621      |
| Property Taxes (Adjustments 21.11 and 13.11)                    | (\$3,036,132)  | (\$1,480,271)  |
| Directors and Officers Insurance (Adjustments 21.13 and 13.13)  | \$33,584       | \$23,376       |
| Rate Case Expenses (Adjustments 21.15 and 13.15)                | \$44,411       | (\$142,724)    |

## APPENDIX B

The table below presents the uncontested combined electric and natural gas non-rate base adjustments and associated impacts on net operating income (“NOI”).

### Uncontested Combined Electric and Natural Gas Non-Rate Base Adjustments

| Adjustment  | Electric NOI  | Gas NOI      |
|---|---------------|--------------|
| Temperature Normalization (Adjustment 13.01 and 21.01)      | \$12,971,429  | \$6,651,267  |
| General Revenues and Expenses (Adjustments 21.02 and 13.02) | \$1,352,073   | \$16,913,083 |
| Pass-Through Revenue & Expense (Adjustment 13.03 and 21.03) | (\$306,445)   | \$154,724    |
| General Plant Depreciation (Adjustment 13.07 and 21.07)     | \$688,453     | \$384,999    |
| Injuries & Damages (Adjustment 13.08 and 21.08)             | (\$725,618)   | (\$54,310)   |
| Bad Debt (Adjustment 13.09 and 21.09)                       | \$1,638,181   | \$1,574,431  |
| Excise Tax & Filing Fee (Adjustment 13.12 and 21.12)        | (\$200,979)   | (\$49,256)   |
| Interest on Customer Deposits (Adjustment 13.14 and 21.14)  | (\$47,149)    | (\$21,705)   |
| Deferred G/L on Property Sales (Adjustment 13.16 and 21.16) | (\$1,028,316) | (\$92,595)   |
| Property & Liability Insurance (Adjustment 13.17 and 21.17) | (\$124,477)   | \$35,752     |
| Pension Plan (Adjustment 13.18 and 21.18)                   | (\$1,199,984) | (\$582,788)  |
| Wage Increase (Adjustment 13.19 and 21.19)                  | (\$1,512,830) | (\$769,423)  |
| Investment Plan (Adjustment 13.20 and 21.20)                | (\$83,624)    | (\$40,613)   |
| Employee Insurance (Adjustments 21.21 and 13.21)            | (\$11,276)    | (\$5,476)    |

## APPENDIX F

The table below presents the contested combined electric and natural gas rate base adjustments and associated impacts on rate base.

### Contested Combined Electric and Natural Gas Rate Base Adjustments

| Adjustment                                       | Electric Rate Base | Gas Rate Base |
|--|--------------------|---------------|
| Federal Income Tax (Adjustments 21.04 and 13.04) | \$0                | \$0           |
| Working Capital (Adjustments 21.22 and 13.22)    | (\$1,378,828)      | (\$512,748)   |

## APPENDIX G

The table below presents the uncontested combined electric and natural gas rate base adjustments and associated impacts on rate base.

### Uncontested Combined Electric and Natural Gas Rate Base Adjustments

| <b>Adjustment</b>                                       | <b>Electric Rate Base</b> | <b>Gas Rate Base</b> |
|---|---------------------------|----------------------|
| General Plant Depreciation (Adjustment 13.07 and 21.07) | (\$233,769)               | (\$113,067)          |