

PSE Response to Bench Request 002 Attachment B

Proposed Numbering of Exhibits and Workpapers for 16GRC - SUPPLEMENTAL

Exh Type #	Type	Exhibit				Main Witness	Corresponding Workpapers		
		Exhibit #	Exhibit #	Exhibit	Exhibit		Electric	Gas	"Named Range" or (Tab Name)
10	Testimony	KJB-10T	SEF-8T	Testimony	KJB/SEF				
2	CV	KJB-2	SEF-2	Resume	KJB/SEF				
11	E&G-Deficiency	KJB-11.01	SEF-9.01	E&G Deficiency	KJB/SEF	#Electric Model 2017 GRC (SUPP).xlsx	#Gas Model 2017 GRC (SUPP).xlsx	"k_3.01_Deficiency" / "SEF_3.01_Deficiency"	
11	E&G-Cost of Capital	KJB-11.02	SEF-9.02	E&G Cost of Capital	KJB/SEF	3.02E & 3.02G Cost of Capital 17GRC.xlsx	Same		
11	E&G-Conv Factor	KJB-11.03	SEF-9.03	E&G Conversion Factor	KJB/SEF	3.03E & 3.03G Conversion Factor 17GRC.xlsx	Same		
12	E&G-Summary	KJB-12.01	SEF-10.01	E&G Summary	KJB/SEF	#Electric Model 2017 GRC (SUPP).xlsx	#Gas Model 2017 GRC (SUPP).xlsx	"kp_Summary"	
12	E&G-Detail 1	KJB-12.02	SEF-10.02	E&G Detail Pages	KJB/SEF	#Electric Model 2017 GRC (SUPP).xlsx	#Gas Model 2017 GRC (SUPP).xlsx	"kp_SumPg1" / kp_Sum_Deatil1	
12	E&G-Detail 2	KJB-12.03	SEF-10.03	E&G Detail Pages	KJB/SEF	#Electric Model 2017 GRC (SUPP).xlsx	#Gas Model 2017 GRC (SUPP).xlsx	"kp_SumPg2" / kp_Sum_Deatil2	
12	E&G-Detail 3	KJB-12.04	SEF-10.04	E&G Detail Pages	KJB/SEF	#Electric Model 2017 GRC (SUPP).xlsx	#Gas Model 2017 GRC (SUPP).xlsx	"kp_SumPg3" / kp_Sum_Deatil3	
12	E&G-Detail 4	KJB-12.05		E&G Detail Pages	KJB/SEF	#Electric Model 2017 GRC (SUPP).xlsx		"kp_SumPg4"	
12	E&G-Detail 5	KJB-12.06		E&G Detail Pages	KJB/SEF	#Electric Model 2017 GRC (SUPP).xlsx		"kp_SumPg5"	
5	E&G-Test Year	KJB-5.01	SEF-5.01	E&G Income Statement	KJB/SEF	5.01E & 5.01G Income Statement 17GRC.xlsx	Same		
5	E&G-Test Year	KJB-5.02	SEF-5.02	E&G Balance Sheet	KJB/SEF	5.02E & 5.02G Balance Sheet 17GRC.xlsx	Same		
5	E&G-Test Year	KJB-5.03	SEF-5.03	E&G Rate Base	KJB/SEF	5.03 E&G RB - 5.04 E&G WC 17GRC.xlsx	Same	(tab name "ERB") / (tab name "GRB")	
5	E&G-Test Year	KJB-5.04	SEF-5.04	E&G Working Capital	KJB/SEF	5.03 E&G RB - 5.04 E&G WC 17GRC.xlsx	Same	(tab name "CWC") / (tab name "CWC")	
5	E&G-Test Year	KJB-5.05	SEF-5.05	E&G Allocation Method	KJB/SEF	5.05E & 5.05G Allocation Method 17GRC.xlsx	Same		
13	E&G Common Adj	KJB-13.01	SEF-11.01	E&G Revenue and Expenses	KJB/SEF	6.01E Rev & Exp 17GRC.xlsx	6.01G Rev & Exp 17GRC.xlsx		
13	E&G Common Adj	KJB-13.02	SEF-11.02	E&G Temp Normalization	KJB/SEF	6.02E Temp Norm 17GRC.xlsx	13.02G Temp Norm 17GRC (SUPP).xlsx		
13	E&G Common Adj	KJB-13.03	SEF-11.03	E&G Pass-through Rev and E&Gxp	KJB/SEF	6.03E Pass Thru Rev & Exp 17GRC.xlsx	6.03G Pass Thru Rev & Exp 17GRC.xlsx		
13	E&G Common Adj	KJB-13.04	SEF-11.04	E&G Fed Income Tax	KJB/SEF	6.04E Federal Income Tax 17GRC.xlsx	6.04G Federal Income Tax 17GRC.xlsx		
13	E&G Common Adj	KJB-13.05	SEF-11.05	E&G Tax Benefit of Proforma Int	SEF	#Electric Model 2017 GRC (SUPP).xlsx	#Gas Model 2017 GRC (SUPP).xlsx	"k_6.05_Tax_Benefit_Interest" / "SEF_6.05_TBPF"	
13	E&G Common Adj	KJB-13.06	SEF-11.06	E&G Depreciation Study	KJB	6.06E Depr Study 17GRC.xlsx	6.06G Depr Study 17GRC.xlsx		
13	E&G Common Adj	KJB-13.07	SEF-11.07	E&G Normalize Inj & Damages	SEF	6.07E & 6.07G Inj & Damages 17GRC.xlsx	Same		
13	E&G Common Adj	KJB-13.08	SEF-11.08	E&G Bad Debt	KJB	13.08E Bad Debt 17GRC (SUPP).xlsx	13.08G Bad Debt 17GRC SUPP.xlsx		
13	E&G Common Adj	KJB-13.09	SEF-11.09	E&G Incentive Pay	SEF	13.09E & 13.09G Incentive Pay 17GRC (SUPP).xlsx	Same		
13	E&G Common Adj	KJB-13.10	SEF-11.10	E&G D&O Insurance	SEF	6.10E & 6.10G D&O Ins 17GRC.xlsx	Same		
13	E&G Common Adj	KJB-13.11	SEF-11.11	E&G Interest on Cust Deposits	SEF	13.11E & 13.11G Int on Cust Dep 17GRC (SUPP).xlsx	Same		
13	E&G Common Adj	KJB-13.12	SEF-11.12	E&G Rate Case Expenses	KJB	6.12E & 6.12G Rate Case Exp 17GRC.xlsx	Same		
13	E&G Common Adj	KJB-13.13	SEF-11.13	E&G Deferred G/L on Prop Sales	SEF	6.13E Def'd Gains & Loss 17GRC.xlsx	6.13G Def'd Gains & Loss 17GRC.xlsx		
13	E&G Common Adj	KJB-13.14	SEF-11.14	E&G Prop & Liab Ins	SEF	6.14E & 6.14G Prop & Liab Ins 17GRC.xlsx	Same		
13	E&G Common Adj	KJB-13.15	SEF-11.15	E&G Pension Plan	SEF	6.15E & 6.15G Pension Plan 17GRC.xlsx	Same		
13	E&G Common Adj	KJB-13.16	SEF-11.16	E&G Wage Increase	SEF	13.16E & 13.16G Wage Incr 17GRC (SUPP).xlsx	Same		
13	E&G Common Adj	KJB-13.17	SEF-11.17	E&G Investment Plan	SEF	13.17E & 13.17G Investment Plan 17GRC(SUPP).xls	Same		
13	E&G Common Adj	KJB-13.18	SEF-11.18	E&G Employee Insurance	SEF	6.18E & 6.18G Employee Ins 17GRC.xlsx	Same		
13	E&G Common Adj	KJB-13.19	SEF-11.19	E&G Environmental Remediation	SEF	6.19E & 6.19G Environmental 17GRC.xlsx	Same		
13	E&G Common Adj	KJB-13.20	SEF-11.20	E&G Payment Processing	KJB	6.20E & 6.20G Credit Card Fees 17GRC.xlsx	Same		
13	E&G Common Adj	KJB-13.21	SEF-11.21	E&G South King Service Center	SEF	6.21E & 6.21G South King Ser Cen 17GRC.xlsx	Same		
13	E&G Common Adj	KJB-13.22	SEF-11.22	E&G Excise Tax and UTC Filing Fee	SEF	6.22E & 6.22G WUTC Filing Fee - Excise Tax 17GRC.xlsx	Same		
14	E Only Adj	KJB-14.01		Power Costs (page 1)	KJB	#Electric Model 2017 GRC (SUPP).xlsx		"k_7.01_Power_Costs"	
14	E Only Adj	KJB-14.01		Power Costs (page 2)	KJB	#Electric Model 2017 GRC (SUPP).xlsx		"k_7.01_Power_Costs_p2"	
14	E Only Adj	KJB-14.02		Montana Elec Tax	KJB	14.02E Montana Energy Tax 17GRC (SUPP).xlsx			
14	E Only Adj	KJB-14.03		Wild Horse Solar	KJB	7.03E Wild Horse Solar 17GRC.xlsx			
14	E Only Adj	KJB-14.04		ASC 815	KJB	#Electric Model 2017 GRC (SUPP).xlsx		"k_7.04_ASC_815"	
14	E Only Adj	KJB-14.05		Storm Damage	KJB	14.05E Storm Damage 17GRC (SUPP).xlsx			
14	E Only Adj	KJB-14.06		Reg Assets and Liab	KJB	7.06E Reg Assets & Liab 17GRC.xlsx			
14	E Only Adj	KJB-14.07		Glacier Battery Storage	KJB	7.07E Glacier Battery 17GRC			
14	E Only Adj	KJB-14.08		Energy Imbal Market	KJB	7.08E EIM 17GRC.xlsx			
14	E Only Adj	KJB-14.09		Goldendale Capacity Upgrade	KJB	7.07E Goldendale Capacity Upgrade 17GRC.xlsx			
14	E Only Adj	KJB-14.10		Mint Farm Capacity Upgrade	KJB	7.10E Mint Farm Capacity Upgrade 17GRC.xlsx			
14	E Only Adj	KJB-14.11		White River	KJB	14.11E White River 17GRC (SUPP).xlsx			
14	E Only Adj	KJB-14.12		Reclass Hydro Treasury Grant	KJB	7.12E HydroTreas Grants RB Reclass 17GRC.xlsx			
14	E Only Adj	KJB-14.13		Production Adjustment	KJB	5.06E TY Production Ratebase 17GRC.xlsx; 7.13E Production Factor 17GRC.xlsx; #Electric Model 2017 GRC (SUPP).xlsx		#Electric Model 2017 GRC.xlsx "k_7.13_Productn_Adj"	
7	G Only Adj		SEF-7	CRM	SEF		7.01G CRM 17GRC.xlsx		
15	PCA	KJB-15		PCA Baseline Rate	KJB	#Electric Model 2017 GRC (SUPP).xlsx		(tab name "Exh.A-1")	
9	Specific To Case	KJB-9		Electric CRM Revenue Requirement	KJB	9E Electric CRM 17GRC			
16	Specific To Case	KJB-16		PCA Baseline Rate No MS Cont Calc	KJB	#Electric No MS Cont Calc 17GRC (SUPP).xlsx		(tab name "Exh.A-1 SUPP")	

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Testimony workpapers by Witness, chronological order of testimony:

Folder: KJB Testimony Tables-Support WP

- KJB Section after Table 1 CPI Information.xlsx
- KJB Table 1-3 Results of Operations per Customer.xlsx
- KJB Table 4 - Common Shift Testimony Table.xlsx
- KJB Table 5 - Results on a Commission Basis.xlsx
- KJB Table 5 - Support of Results of CBRs.pdf
- Sub Folder: KJB Table 6 Absent K-Factor
 - ## KJB Table 6 CBR RORs Without K-Factor.xlsx
 - #CBR RORs Without K-Factor.xlsx
 - #EL December 2013 CBR No K-Factor.xlsx
 - #EL December 2013 CBR.xlsx
 - #EL December 2014 CBR No K-Factor.xlsx
 - #EL December 2014 CBR.xlsx
 - #EL December 2015 CBR No K-Factor.xlsx
 - #EL December 2015 CBR.xlsx
 - #GS December 2013 CBR No K-Factor.xlsx
 - #GS December 2013 CBR.xlsx
 - #GS December 2014 CBR No K-Factor.xlsx
 - #GS December 2014 CBR.xlsx
 - #GS December 2015 CBR No K-Factor.xlsx
 - #GS December 2015 CBR.xlsx
 - K-Factor Revenue Jul13-Sep16.xlsx
- KJB Section Depr Study 6.06 Colstrip 1&2 Salvage Restat.xlsx

Folder: SEF Testimony Tables-Support WP

- SEF Table 2 Environmental .xlsx

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Exhibit						Corresponding Workpapers		
Exh Type #	Type	Exhibit #	Exhibit #	Exhibit	Main Witness	Electric	Gas	"Named Range" or (Tab Name)
1	Testimony	KJB-1T	SEF-1T	Testimony	KJB/SEF			
2	CV	KJB-2	SEF-2	Resume	KJB/SEF			
3	E&G-Deficiency	KJB-3.01	SEF-3.01	E&G Deficiency	KJB/SEF	#Electric Model 2017 GRC.xlsx	#Gas Model 2017 GRC.xlsx	"k_3.01_Deficiency" / "SEF_3.01_Deficiency"
3	E&G-Cost of Capital	KJB-3.02	SEF-3.02	E&G Cost of Capital	KJB/SEF	3.02E & 3.02G Cost of Capital 17GRC.xlsx	Same	
3	E&G-Conv Factor	KJB-3.03	SEF-3.03	E&G Conversion Factor	KJB/SEF	3.03E & 3.03G Conversion Factor 17GRC.xlsx	Same	
4	E&G-Summary	KJB-4.01	SEF-4.01	E&G Summary	KJB/SEF	#Electric Model 2017 GRC.xlsx	#Gas Model 2017 GRC.xlsx	"kp_Summary"
4	E&G-Detail 1	KJB-4.02	SEF-4.02	E&G Detail Pages	KJB/SEF	#Electric Model 2017 GRC.xlsx	#Gas Model 2017 GRC.xlsx	"kp_SumPg1" / kp_Sum_Deatil1
4	E&G-Detail 2	KJB-4.03	SEF-4.03	E&G Detail Pages	KJB/SEF	#Electric Model 2017 GRC.xlsx	#Gas Model 2017 GRC.xlsx	"kp_SumPg2" / kp_Sum_Deatil2
4	E&G-Detail 3	KJB-4.04	SEF-4.04	E&G Detail Pages	KJB/SEF	#Electric Model 2017 GRC.xlsx	#Gas Model 2017 GRC.xlsx	"kp_SumPg3" / kp_Sum_Deatil3
4	E&G-Detail 4	KJB-4.05		E&G Detail Pages	KJB/SEF	#Electric Model 2017 GRC.xlsx		"kp_SumPg4"
4	E&G-Detail 5	KJB-4.06		E&G Detail Pages	KJB/SEF	#Electric Model 2017 GRC.xlsx		"kp_SumPg5"
5	E&G-Test Year	KJB-5.01	SEF-5.01	E&G Income Statement	KJB/SEF	5.01E & 5.01G Income Statement 17GRC.xlsx	Same	
5	E&G-Test Year	KJB-5.02	SEF-5.02	E&G Balance Sheet	KJB/SEF	5.02E & 5.02G Balance Sheet 17GRC.xlsx	Same	
5	E&G-Test Year	KJB-5.03	SEF-5.03	E&G Rate Base	KJB/SEF	5.03 E&G RB - 5.04 E&G WC 17GRC.xlsx	Same	(tab name "ERB") / (tab name "GRB")
5	E&G-Test Year	KJB-5.04	SEF-5.04	E&G Working Capital	KJB/SEF	5.03 E&G RB - 5.04 E&G WC 17GRC.xlsx	Same	(tab name "CWC") / (tab name "CWC")
5	E&G-Test Year	KJB-5.05	SEF-5.05	E&G Allocation Method	KJB/SEF	5.05E & 5.05G Allocation Method 17GRC.xlsx	Same	
6	E&G Common Adj	KJB-6.01	SEF-6.01	E&G Revenue and Expenses	KJB/SEF	6.01E Rev & Exp 17GRC.xlsx	6.01G Rev & Exp 17GRC.xlsx	
6	E&G Common Adj	KJB-6.02	SEF-6.02	E&G Temp Normalization	KJB/SEF	6.02E Temp Norm 17GRC.xlsx	6.02G Temp Norm 17GRC.xlsx	
6	E&G Common Adj	KJB-6.03	SEF-6.03	E&G Pass-through Rev and E&Gxp	KJB/SEF	6.03E Pass Thru Rev & Exp 17GRC.xlsx	6.03G Pass Thru Rev & Exp 17GRC.xlsx	
6	E&G Common Adj	KJB-6.04	SEF-6.04	E&G Fed Income Tax	KJB/SEF	6.04E Federal Income Tax 17GRC.xlsx	6.04G Federal Income Tax 17GRC.xlsx	
6	E&G Common Adj	KJB-6.05	SEF-6.05	E&G Tax Benefit of Proforma Int	SEF	#Electric Model 2017 GRC.xlsx	#Gas Model 2017 GRC.xlsx	"k_6.05_Tax_Benefit_Interest" / "SEF_6.05_TBPFII"
6	E&G Common Adj	KJB-6.06	SEF-6.06	E&G Depreciation Study	KJB	6.06E Depr Study 17GRC.xlsx	6.06G Depr Study 17GRC.xlsx	
6	E&G Common Adj	KJB-6.07	SEF-6.07	E&G Normalize Inj & Damages	SEF	6.07E & 6.07G Inj & Damages 17GRC.xlsx	Same	
6	E&G Common Adj	KJB-6.08	SEF-6.08	E&G Bad Debt	KJB	6.08E Bad Debt 17GRC.xlsx	6.08G Bad Debt 17GRC.xlsx	
6	E&G Common Adj	KJB-6.09	SEF-6.09	E&G Incentive Pay	SEF	6.09E & 6.09G Incentive Pay 17GRC.xlsx	Same	
6	E&G Common Adj	KJB-6.10	SEF-6.10	E&G D&O Insurance	SEF	6.10E & 6.10G D&O Ins 17GRC.xlsx	Same	
6	E&G Common Adj	KJB-6.11	SEF-6.11	E&G Interest on Cust Deposits	SEF	6.11E & 6.11G Int on Cust Dep 17GRC.xlsx	Same	
6	E&G Common Adj	KJB-6.12	SEF-6.12	E&G Rate Case Expenses	KJB	6.12E & 6.12G Rate Case Exp 17GRC.xlsx	Same	
6	E&G Common Adj	KJB-6.13	SEF-6.13	E&G Deferred G/L on Prop Sales	SEF	6.13E Def'd Gains & Loss 17GRC.xlsx	6.13G Def'd Gains & Loss 17GRC.xlsx	
6	E&G Common Adj	KJB-6.14	SEF-6.14	E&G Prop & Liab Ins	SEF	6.14E & 6.14G Prop & Liab Ins 17GRC.xlsx	Same	
6	E&G Common Adj	KJB-6.15	SEF-6.15	E&G Pension Plan	SEF	6.15E & 6.15G Pension Plan 17GRC.xlsx	Same	
6	E&G Common Adj	KJB-6.16	SEF-6.16	E&G Wage Increase	SEF	6.16E & 6.16G Wage Incr 17GRC.xlsx	Same	
6	E&G Common Adj	KJB-6.17	SEF-6.17	E&G Investment Plan	SEF	6.17E & 6.17G Investment Plan 17GRC.xlsx	Same	
6	E&G Common Adj	KJB-6.18	SEF-6.18	E&G Employee Insurance	SEF	6.18E & 6.18G Employee Ins 17GRC.xlsx	Same	
6	E&G Common Adj	KJB-6.19	SEF-6.19	E&G Environmental Remediation	SEF	6.19E & 6.19G Environmental 17GRC.xlsx	Same	
6	E&G Common Adj	KJB-6.20	SEF-6.20	E&G Payment Processing	KJB	6.20E & 6.20G Credit Card Fees 17GRC.xlsx	Same	
6	E&G Common Adj	KJB-6.21	SEF-6.21	E&G South King Service Center	SEF	6.21E & 6.21G South King Ser Cen 17GRC.xlsx	Same	
6	E&G Common Adj	KJB-6.22	SEF-6.22	E&G Excise Tax and UTC Filing Fee	SEF	6.22E & 6.22G WUTC Filing Fee - Excise Tax 17GRC.xlsx	Same	
7	E Only Adj	KJB-7.01		Power Costs (page 1)	KJB	#Electric Model 2017 GRC.xlsx		"k_7.01_Power_Costs"
7	E Only Adj	KJB-7.01		Power Costs (page 2)	KJB	#Electric Model 2017 GRC.xlsx		"k_7.01_Power_Costs_p2"
7	E Only Adj	KJB-7.02		Montana Elec Tax	KJB	7.02E Montana Energy Tax 17GRC.xlsx		
7	E Only Adj	KJB-7.03		Wild Horse Solar	KJB	7.03E Wild Horse Solar 17GRC.xlsx		
7	E Only Adj	KJB-7.04		ASC 815	KJB	#Electric Model 2017 GRC.xlsx		"k_7.04_ASC_815"
7	E Only Adj	KJB-7.05		Storm Damage	KJB	7.05E Storm Damage 17GRC.xlsx		
7	E Only Adj	KJB-7.06		Reg Assets and Liab	KJB	7.06E Reg Assets & Liab 17GRC.xlsx		
7	E Only Adj	KJB-7.07		Glacier Battery Storage	KJB	7.07E Glacier Battery 17GRC		
7	E Only Adj	KJB-7.08		Energy Imbal Market	KJB	7.08E EIM 17GRC.xlsx		
7	E Only Adj	KJB-7.09		Goldendale Capacity Upgrade	KJB	7.07E Goldendale Capacity Upgrade 17GRC.xlsx		
7	E Only Adj	KJB-7.10		Mint Farm Capacity Upgrade	KJB	7.10E Mint Farm Capacity Upgrade 17GRC.xlsx		
7	E Only Adj	KJB-7.11		White River	KJB	7.11E White River 17GRC.xlsx		
7	E Only Adj	KJB-7.12		Reclass Hydro Treasury Grant	KJB	7.12E HydroTreas Grants RB Reclass 17GRC.xlsx		
7	E Only Adj	KJB-7.13		Production Adjustment	KJB	5.06E TY Production Ratebase 17GRC.xlsx; 7.13E Production Factor 17GRC.xlsx; #Electric Model 2017 GRC.xlsx		#Electric Model 2017 GRC.xlsx "k_7.13_Productn_Adj"
7	G Only Adj		SEF-7	CRM	SEF		7.01G CRM 17GRC.xlsx	
8	PCA	KJB-8		PCA Baseline Rate	KJB	#Electric Model 2017 GRC.xlsx		(tab name "Exh.A-1")
9	Specific To Case	KJB-9		Electric CRM Revenue Requirement	KJB	9E Electric CRM 17GRC		

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Testimony workpapers by Witness, chronological order of testimony:

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- KJB Table 1-3 Results of Operations per Customer.xlsx
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- Sub Folder: KJB Table 6 Absent K-Factor
 - ## KJB Table 6 CBR RORs Without K-Factor.xlsx
 - #CBR RORs Without K-Factor.xlsx
 - #EL December 2013 CBR No K-Factor.xlsx
 - #EL December 2013 CBR.xlsx
 - #EL December 2014 CBR No K-Factor.xlsx
 - #EL December 2014 CBR.xlsx
 - #EL December 2015 CBR No K-Factor.xlsx
 - #EL December 2015 CBR.xlsx
 - #GS December 2013 CBR No K-Factor.xlsx
 - #GS December 2013 CBR.xlsx
 - #GS December 2014 CBR No K-Factor.xlsx
 - #GS December 2014 CBR.xlsx
 - #GS December 2015 CBR No K-Factor.xlsx
 - #GS December 2015 CBR.xlsx
 - K-Factor Revenue Jul13-Sep16.xlsx
- KJB Section Depr Study 6.06 Colstrip 1&2 Salvage Restat.xlsx

Folder: SEF Testimony Tables-Support WP

- SEF Table 2 Environmental .xlsx