

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND ENERGY, INC.

Respondent.

DOCKETS UE-240004 & UG-240005 (Consolidated)

**CROSS-EXAMINATION EXHIBIT OF SUSAN E. FREE
ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT SEF-__X

Adjustments of Net Revenue and Operating Income

October 28, 2024

**EXH. SEF-9
DOCKETS UE-240004/UG-240005
2024 PSE GENERAL RATE CASE
WITNESS: SUSAN E. FREE**

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Docket UE-240004

Docket UG-240005

**EIGHTH EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF**

SUSAN E. FREE

ON BEHALF OF PUGET SOUND ENERGY

FEBRUARY 15, 2024

PUGET SOUND ENERGY - NET OPERATING INCOME AND RATE BASE BY ADJUSTMENT

Adj. No. (a)	Adjustment Description (b)	ELECTRIC NOI BUILDUP FOR 2025				ELECTRIC NOI		ELECTRIC RATE BASE BUILDUP FOR 2025				ELECTRIC RATE BASE	
		Test Year (c)	Proforma (d)	2024 (e)	2025 (f)	2025 (g)=Σ(c) thru (f)	2026 (h)	Test Year (i)	Proforma (j)	2024 (k)	2025 (l)	2025 (m)=Σ(i) thru (l)	2026 (n)
	Test Year	\$ 311,728,415	\$ 305,315,150	\$ 112,871,830	\$ 97,719,085	\$ 311,728,415	\$ 66,339,955	\$ 5,583,764,450	\$ 5,591,510,736	\$ 6,109,996,434	\$ 6,555,542,930	\$ 5,583,764,450	\$ 6,606,402,752
6&11.01	Revenues And Expenses	75,679,959	(180,763,190)	10,654,391	5,870,558	(88,558,282)	20,458,564	-	-	-	-	-	-
6&11.02	Pass-Through Revenue & Expense	(346,175)	(11,299,698)	-	-	(11,645,872)	-	-	-	-	-	-	-
6&11.03	Temperature Normalization	(47,282,248)	-	-	-	(47,282,248)	-	-	-	-	-	-	-
6&11.04	Federal Income Tax	2,711,361	3,832,343	(1,299,233)	455,131	5,699,601	560,044	-	-	-	-	-	-
6&11.05	Tax Benefit Of Interest	30,881,914	2,863,597	2,460,753	835,837	37,042,100	3,921,908	-	-	-	-	-	-
6&11.06	Bad Debt Expense	359,714	-	-	-	359,714	-	-	-	-	-	-	-
6&11.07	Rate Case Expense	179,029	-	-	-	179,029	-	-	-	-	-	-	-
6&11.08	Excise Tax	(21,645)	-	-	-	(21,645)	-	-	-	-	-	-	-
6&11.09	Employee Insurance	35,901	(535,106)	-	-	(499,206)	-	-	-	-	-	-	-
6&11.10	Injuries & Damages	131,970	-	-	-	131,970	-	-	-	-	-	-	-
6&11.11	Incentive Pay	3,219,883	(754,322)	(313,833)	(69,980)	2,081,749	(4,069)	-	-	-	-	-	-
6&11.12	Investment Plan	(397,201)	-	-	-	(397,201)	-	-	-	-	-	-	-
6&11.13	Interest On Customer Deposits	(131,318)	-	-	-	(131,318)	-	-	-	-	-	-	-
6&11.14	Property And Liab Insurance	(818,378)	-	-	-	(818,378)	-	-	-	-	-	-	-
6&11.15	Deferred Gains And Losses On Property Sales	(1,161,337)	-	-	16,099	(1,145,238)	-	-	-	-	-	-	-
6&11.16	D&O Insurance	18,268	-	-	-	18,268	-	-	-	-	-	-	-
6&11.17	Pension Plan	(2,936,476)	-	-	-	(2,936,476)	-	-	-	-	-	-	-
6&11.18	Wage Increase	(6,595,419)	-	-	-	(6,595,419)	-	-	-	-	-	-	-
6&11.19	AMA To EOP Rate Base	-	-	-	-	-	-	23,410,353	-	-	-	23,410,353	-
6&11.20	Update Depr Rates	3,150,854	-	-	-	3,150,854	-	3,150,854	-	-	-	3,150,854	-
6&11.21	WUTC Filing Fee	(227,035)	-	-	-	(227,035)	-	-	-	-	-	-	-
6&11.22	Pro Forma O&M	-	-	-	(24,075,306)	(24,075,306)	(16,378,519)	-	-	-	-	-	-
6&11.23	Remove AMR Plant and Depreciation	-	3,737,465	-	-	3,737,465	-	-	(60,657,667)	-	-	(60,657,667)	-
6&11.24	AMI Plant And Deferral	(5,805,706)	-	-	(7,645,649)	(13,451,356)	-	(117,784,371)	117,784,371	-	-	-	-
6&11.25	Environmental Remediation	(42,170)	2,149	(2,152)	228,474	186,301	391,701	-	-	-	-	-	-
6&11.26	Estimated Plant Retirements Rate Base	-	-	-	-	-	-	-	-	-	-	-	-
6&11.27	Test Year Plant Roll Forward	-	(885,934)	3,193,601	4,888,616	7,196,283	17,358,778	-	(213,417,266)	(382,029,793)	(184,969,862)	(780,416,921)	(352,250,229)
6&11.28	Provisional Proforma Retirements Depreciation	-	138,080	1,226,499	1,373,709	2,738,289	1,373,709	-	174,785	1,727,316	1,611,738	3,513,839	4,335,625
6&11.29	Programmatic Provisional Proforma	-	(2,758,238)	(15,485,406)	(16,624,582)	(34,868,226)	(20,647,116)	-	193,636,571	372,227,780	140,816,958	706,681,309	418,971,408
6&11.30	Customer Driven Programmatic Provisional Proforma	-	(239,996)	(2,314,792)	(2,910,479)	(5,465,267)	(3,227,884)	-	48,794,219	117,993,802	58,445,474	225,233,495	125,773,795
6&11.31	Specific Provisional Proforma	-	(1,016,676)	(4,294,734)	(3,517,218)	(8,828,628)	(8,420,361)	-	245,365,930	194,852,409	22,762,120	462,980,459	419,038,070
6&11.32	Projected Provisional Proforma	-	(1,055,910)	(13,712,707)	(16,175,523)	(30,944,139)	(23,599,334)	-	133,865,025	167,403,102	32,162,789	333,430,916	230,764,922
6&11.33	Remove Test Year Deferrals	(74,914,593)	-	-	-	(74,914,593)	-	-	-	-	-	-	-
6&11.34	Regulatory Filing Fee Deferral	(4,296,288)	-	-	(6,154,675)	(10,450,964)	-	-	-	-	-	-	-
6&11.35	Participatory Funding Grants	101,020	-	-	(109,020)	(8,000)	-	-	-	-	-	-	-
6.36	Targeted Electrification Activities Deferral Amortization	(109,576)	-	-	(5,925,000)	(6,034,576)	-	-	2,889,650	8,960,350	(2,962,500)	8,887,500	(5,925,000)
6&11.37	LTIP	-	-	-	(444,846)	(444,846)	(15,570)	-	-	-	-	-	-
6.38	Power Costs	902,858	-	-	35,002,284	35,905,142	(94,643,565)	-	-	-	-	-	-
6.39	Wild Horse Solar	173,457	-	-	-	173,457	-	(1,121,519)	53,550	85,798	42,899	(939,272)	42,899
6.40	Storm Expense Normalization	(1,159,983)	-	-	(806,862)	(1,966,845)	-	-	-	-	-	-	-
6.41	Electric Regulatory Assets & Liab	-	(3,707,884)	4,734,866	2,105,589	3,132,571	6,991,937	-	52,195,374	(29,912,774)	(13,998,573)	8,284,027	(24,066,779)
6.42	Green Direct	93,227	-	-	-	93,227	-	(92,162)	-	-	-	(92,162)	-
6.43	Storm Deferral Amortization	(5,160,772)	-	-	4,194,472	(966,300)	7,839,374	-	-	-	-	-	-
6.44	Colstrip Removal	28,326,478	-	-	-	28,326,478	-	100,713,506	-	-	-	100,713,506	-
6.45	Acquisition Adjustment	698,603	-	-	-	698,603	0	-	(2,880,747)	(5,761,493)	(2,880,747)	(11,522,986)	(5,761,493)
6.46	TEP Tracker	(2,602)	-	-	-	(2,602)	-	(530,375)	-	-	-	(530,375)	-
6.47	CETA DR PPA Deferrals	-	-	-	(687,531)	(687,531)	-	-	681,904	-	(170,476)	511,428	(340,952)
6.48	CEIP Deferral	(1,668,840)	-	-	(1,203,226)	(2,872,066)	-	-	-	-	-	-	-
	Change To Base Rates	\$ 305,315,150	\$ 112,871,830	\$ 97,719,085	\$ 66,339,955	\$ 66,339,955	\$ (41,700,447)	\$ 5,591,510,736	\$ 6,109,996,434	\$ 6,555,542,930	\$ 6,606,402,752	\$ 6,606,402,752	\$ 7,416,985,017

PUGET SOUND ENERGY - NET REVENUE CHANGE BY ADJUSTMENT

Adj. No. (a)	Adjustment Description (b)	Test Year (c)	Proforma (d)	2024 (e)	2025 (f)	ELECTRIC	
						2025 (g)=Σ(c) thru (f)	2026 (h)
	Test Year	\$ 153,637,119	\$ 162,961,936	\$ 471,897,728	\$ 537,432,400	\$ 153,637,119	
6&11.01	Revenues And Expenses	(100,730,267)	240,596,383	(14,181,029)	(7,813,731)	117,871,356	(27,230,414)
6&11.02	Pass-Through Revenue & Expense	460,759	15,039,934	-	-	15,500,693	-
6&11.03	Temperature Normalization	62,932,822	-	-	-	62,932,822	-
6&11.04	Federal Income Tax	(3,608,830)	(5,100,860)	1,729,284	(605,780)	(7,586,187)	(745,421)
6&11.05	Tax Benefit Of Interest	(41,103,926)	(3,811,456)	(3,275,270)	(1,112,501)	(49,303,154)	(5,220,072)
6&11.06	Bad Debt Expense	(478,781)	-	-	-	(478,781)	-
6&11.07	Rate Case Expense	(238,288)	-	-	-	(238,288)	-
6&11.08	Excise Tax	28,810	-	-	-	28,810	-
6&11.09	Employee Insurance	(47,784)	712,228	-	-	664,444	-
6&11.10	Injuries & Damages	(175,653)	-	-	-	(175,653)	-
6&11.11	Incentive Pay	(4,285,675)	1,004,005	417,712	93,143	(2,770,815)	5,416
6&11.12	Investment Plan	528,676	-	-	-	528,676	-
6&11.13	Interest On Customer Deposits	174,785	-	-	-	174,785	-
6&11.14	Property And Liab Insurance	1,089,264	-	-	-	1,089,264	-
6&11.15	Deferred Gains And Losses On Property Sales	1,545,743	-	-	(21,428)	1,524,315	-
6&11.16	D&O Insurance	(24,314)	-	-	-	(24,314)	-
6&11.17	Pension Plan	3,908,459	-	-	-	3,908,459	-
6&11.18	Wage Increase	8,778,523	-	-	-	8,778,523	-
6&11.19	AMA To EOP Rate Base	2,383,683	-	-	-	2,383,683	-
6&11.20	Update Depr Rates	(3,872,971)	-	-	-	(3,872,971)	-
6&11.21	WUTC Filing Fee	302,185	-	-	-	302,185	-
6&11.22	Pro Forma O&M	-	-	-	32,044,309	32,044,309	21,799,861
6&11.23	Remove AMR Plant and Depreciation	-	(11,150,847)	-	-	(11,150,847)	-
6&11.24	AMI Plant And Deferral	(4,265,596)	11,993,010	-	10,176,384	17,903,797	-
6&11.25	Environmental Remediation	56,129	(2,861)	2,864	(304,100)	(247,968)	(521,355)
6&11.26	Estimated Plant Retirements Rate Base	-	-	-	-	-	-
6&11.27	Test Year Plant Roll Forward	-	(20,551,338)	(43,149,633)	(25,340,717)	(89,041,688)	(60,565,398)
6&11.28	Provisional Proforma Retirements Depreciation	-	(165,988)	(1,456,596)	(1,664,302)	(3,286,886)	(1,367,330)
6&11.29	Programmatic Provisional Proforma	-	23,387,637	58,512,006	36,465,600	118,365,243	72,037,795
6&11.30	Customer Driven Programmatic Provisional Proforma	-	5,287,748	15,095,330	9,824,877	30,207,955	17,672,009
6&11.31	Specific Provisional Proforma	-	26,336,785	25,556,516	6,999,108	58,892,409	55,771,034
6&11.32	Projected Provisional Proforma	-	15,035,790	35,296,932	24,804,543	75,137,265	55,951,982
6&11.33	Remove Test Year Deferrals	99,711,562	-	-	-	99,711,562	-
6&11.34	Regulatory Filing Fee Deferral	5,718,374	-	-	8,191,892	13,910,266	-
6&11.35	Participatory Funding Grants	(134,459)	-	-	145,106	10,647	-
6.36	Targeted Electrification Activities Deferral Amortization	145,845	294,229	912,358	7,584,547	8,936,980	(630,107)
6&11.37	LTIP	-	-	-	592,092	592,092	20,723
6.38	Power Costs	(1,201,707)	-	-	(46,588,151)	(47,789,858)	125,970,887
6.39	Wild Horse Solar	(345,067)	5,453	8,736	4,368	(326,510)	4,562
6.40	Storm Expense Normalization	1,543,941	-	-	1,073,936	2,617,877	-
6.41	Electric Regulatory Assets & Liab	-	10,249,830	(9,347,893)	(4,227,904)	(3,325,967)	(11,865,724)
6.42	Green Direct	(133,469)	-	-	-	(133,469)	-
6.43	Storm Deferral Amortization	6,869,004	-	-	(5,582,855)	1,286,148	(10,434,232)
6.44	Colstrip Removal	(27,447,807)	-	-	-	(27,447,807)	-
6.45	Acquisition Adjustment	(929,843)	(293,323)	(586,645)	(293,323)	(2,103,134)	(612,718)
6.46	TEP Tracker	(50,540)	-	-	-	(50,540)	-
6.47	CETA DR PPA Deferrals	-	69,433	-	897,748	967,181	(36,259)
6.48	CEIP Deferral	2,221,231	-	-	1,601,498	3,822,729	-
	Increased Rate Of Return						29,896,687
	Change To Base Rates	\$ 162,961,936	\$ 471,897,728	\$ 537,432,400	\$ 584,376,758	584,376,758	259,901,924
	Adjustments To Other Price Schedules					(392,158,719)	25,266,288
	Net Revenue Change					\$ 192,218,039	\$ 285,168,211

PUGET SOUND ENERGY - NET OPERATING INCOME AND RATE BASE BY ADJUSTMENT

Adj. No. (a)	Adjustment Description (b)	Natural Gas NOI BUILDUP FOR 2025				Natural Gas NOI		Natural Gas RATE BASE BUILDUP FOR 2025				Natural Gas RATE BASE	
		Test Year (c)	Proforma (d)	2024 (e)	2025 (f)	2025 (g)=Σ(c) thru (f)	2026 (h)	Test Year (i)	Proforma (j)	2024 (k)	2025 (l)	2025 (m)=Σ(i) thru (l)	2026 (n)
	Test Year	\$ 182,074,207	\$ 213,546,111	\$ 134,725,962	\$ 119,222,102	\$ 182,074,207	\$ 32,533,138	\$ 2,948,894,387	\$ 2,910,473,036	\$ 2,802,449,377	\$ 2,900,790,225	\$ 2,948,894,387	\$ 2,866,503,993
6&11.01	Revenues And Expenses	32,253,616	(44,024,033)	(7,462,783)	(6,337,544)	(25,570,744)	(1,865,441)	-	-	-	-	-	-
6&11.02	Pass-Through Revenue & Expense	2,084,412	-	-	-	2,084,412	-	-	-	-	-	-	-
6&11.03	Temperature Normalization	(68,329)	(17,690,711)	-	-	(17,759,040)	-	-	-	-	-	-	-
6&11.04	Federal Income Tax	(2,391,602)	133,105	(348,815)	3,984,285	1,376,974	184,599	-	-	-	-	-	-
6&11.05	Tax Benefit Of Interest	16,074,543	(596,615)	543,137	51,423	16,072,488	(259,430)	-	-	-	-	-	-
6&11.06	Bad Debt Expense	213,041	-	-	-	213,041	-	-	-	-	-	-	-
6&11.07	Rate Case Expense	(183,414)	-	-	-	(183,414)	-	-	-	-	-	-	-
6&11.08	Excise Tax	(678)	-	-	-	(678)	-	-	-	-	-	-	-
6&11.09	Employee Insurance	13,658	(203,583)	-	-	(189,924)	-	-	-	-	-	-	-
6&11.10	Injuries & Damages	18,994	-	-	-	18,994	-	-	-	-	-	-	-
6&11.11	Incentive Pay	1,105,216	(185,023)	(81,135)	(19,247)	819,812	(1,523)	-	-	-	-	-	-
6&11.12	Investment Plan	(151,116)	-	-	-	(151,116)	-	-	-	-	-	-	-
6&11.13	Interest On Customer Deposits	(30,504)	-	-	-	(30,504)	-	-	-	-	-	-	-
6&11.14	Property And Liab Insurance	(435,005)	-	-	-	(435,005)	-	-	-	-	-	-	-
6&11.15	Deferred Gains And Losses On Property Sales	(778,046)	-	-	-	(778,046)	1,483,149	-	-	-	-	-	-
6&11.16	D&O Insurance	13,098	-	-	-	13,098	-	-	-	-	-	-	-
6&11.17	Pension Plan	(1,117,190)	-	-	-	(1,117,190)	-	-	-	-	-	-	-
6&11.18	Wage Increase	(2,924,835)	-	-	-	(2,924,835)	-	-	-	-	-	-	-
6&11.19	AMA To EOP Rate Base	-	-	-	-	-	-	50,455,434	-	-	-	50,455,434	-
6&11.20	UPDATE DEPR RATES	(6,824,351)	-	-	-	(6,824,351)	-	(6,824,351)	-	-	-	(6,824,351)	-
6&11.21	WUTC Filing Fee	14,420	-	-	-	14,420	-	-	-	-	-	-	-
6&11.22	Pro Forma O&M	-	-	-	(7,802,542)	(7,802,542)	(6,512,080)	-	-	-	-	-	-
6&11.23	Remove AMR Plant and Depreciation	-	2,295,832	-	-	2,295,832	-	-	(28,019,481)	-	-	(28,019,481)	-
6&11.24	AMI Plant And Deferral	(2,899,322)	-	-	(3,727,575)	(6,626,897)	-	(57,834,387)	57,834,387	-	-	-	-
6&11.25	Environmental Remediation	(267,705)	8,366	(8,366)	1,366,473	1,098,768	1,413,395	-	-	-	-	-	-
6&11.26	Estimated Plant Retirements Rate Base	-	-	-	-	-	-	-	-	-	-	-	-
6&11.27	Test Year Plant Roll Forward	-	(298,421)	1,555,027	(53,244,588)	(51,987,982)	7,125,268	-	(81,821,842)	(172,911,837)	(110,651,507)	(365,385,186)	(212,142,643)
6&11.28	Provisional Proforma Retirements Depreciation	-	33,679	201,172	497,104	731,956	497,104	-	42,632	297,280	424,164	764,076	1,154,341
6&11.29	Programmatic Provisional Proforma	-	(482,904)	(5,523,857)	(8,419,002)	(14,425,763)	(8,356,861)	-	63,796,584	126,477,501	52,167,450	242,441,535	122,407,421
6&11.30	Customer Driven Programmatic Provisional Proforma	-	(318,964)	(2,203,240)	(3,675,849)	(6,198,053)	(1,812,643)	-	52,899,028	85,035,900	24,244,938	162,179,866	43,611,658
6&11.31	Specific Provisional Proforma	-	(488)	(12,007)	(355,435)	(367,929)	(192,576)	-	57,980	13,028,954	(280,262)	12,806,672	1,774,799
6&11.32	Projected Provisional Proforma	-	(300,604)	(4,818,441)	(7,251,841)	(12,370,886)	(6,593,049)	-	46,959,913	54,132,411	4,403,069	105,495,394	44,104,527
6&11.33	Remove Test Year Deferrals	(1,702,914)	-	-	-	(1,702,914)	-	-	-	-	-	-	-
6&11.34	Regulatory Filing Fee Deferral	(1,275,793)	-	-	(1,898,573)	(3,174,366)	-	-	-	-	-	-	-
6&11.35	Participatory Funding Grants	69,091	-	-	(48,980)	20,111	-	-	-	-	-	-	-
6&11.36	Targeted Electrification Activities Deferral Amortization	-	-	-	-	-	-	-	-	-	-	-	-
6&11.37	LTIP	-	-	-	(318,970)	(318,970)	(11,164)	-	-	-	-	-	-
11.38	Tacoma LNG Plant and Deferral - Removal	-	(15,145,433)	-	-	(15,145,433)	-	-	(244,980,865)	-	-	(244,980,865)	-
11.39	Gas Regulatory Assets & Liab	-	(2,374,791)	1,994,566	(10,199)	(390,424)	4,573,332	-	24,719,599	(8,672,507)	(5,170,723)	10,876,369	(5,437,988)
11.40	Removal of Tacoma LNG Project 4 Mile 16-Inch Pipeline Change To Base Rates	662,617	330,440	660,880	522,095	2,176,032	684,800	(24,218,047)	488,405	953,146	576,640	(22,199,857)	1,152,189
		\$ 213,546,111	\$ 134,725,962	\$ 119,222,102	\$ 32,533,138	\$ 32,533,138	\$ 22,890,018	\$ 2,910,473,036	\$ 2,802,449,377	\$ 2,900,790,225	\$ 2,866,503,993	\$ 2,866,503,993	\$ 2,863,128,296

PUGET SOUND ENERGY - NET REVENUE CHANGE BY ADJUSTMENT

Adj. No. (a)	Adjustment Description (b)	Test Year (c)	Proforma (d)	2024 (e)	2025 (f)	NATURAL GAS	
						2025 (g)=Σ(c) thru (f)	2026 (h)
	Test Year	\$ 57,697,513	\$ 12,072,288	\$ 105,621,907	\$ 136,152,984	\$ 57,697,513	
6&11.01	Revenues And Expenses	(42,764,598)	58,370,823	9,894,794	8,402,857	33,903,876	2,473,361
6&11.02	Pass-Through Revenue & Expense	(2,763,692)	-	-	-	(2,763,692)	-
6&11.03	Temperature Normalization	90,596	23,455,856	-	-	23,546,452	-
6&11.04	Federal Income Tax	3,170,990	(176,482)	462,488	(5,282,706)	(1,825,709)	(244,757)
6&11.05	Tax Benefit Of Interest	(21,313,001)	791,043	(720,137)	(68,182)	(21,310,277)	343,975
6&11.06	Bad Debt Expense	(282,468)	-	-	-	(282,468)	-
6&11.07	Rate Case Expense	243,185	-	-	-	243,185	-
6&11.08	Excise Tax	899	-	-	-	899	-
6&11.09	Employee Insurance	(18,110)	269,927	-	-	251,818	-
6&11.10	Injuries & Damages	(25,183)	-	-	-	(25,183)	-
6&11.11	Incentive Pay	(1,465,390)	245,319	107,575	25,519	(1,086,977)	2,019
6&11.12	Investment Plan	200,363	-	-	-	200,363	-
6&11.13	Interest On Customer Deposits	40,444	-	-	-	40,444	-
6&11.14	Property And Liab Insurance	576,767	-	-	-	576,767	-
6&11.15	Deferred Gains And Losses On Property Sales	1,031,599	-	-	-	1,031,599	(1,966,486)
6&11.16	D&O Insurance	(17,367)	-	-	-	(17,367)	-
6&11.17	Pension Plan	1,481,267	-	-	-	1,481,267	-
6&11.18	Wage Increase	3,877,996	-	-	-	3,877,996	-
6&11.19	AMA To EOP Rate Base	5,117,706	-	-	-	5,117,706	-
6&11.20	UPDATE DEPR RATES	8,356,111	-	-	-	8,356,111	-
6&11.21	WUTC Filing Fee	(19,120)	-	-	-	(19,120)	-
6&11.22	Pro Forma O&M	-	-	-	10,345,277	10,345,277	8,634,271
6&11.23	Remove AMR Plant and Depreciation	-	(5,886,032)	-	-	(5,886,032)	-
6&11.24	AMI Plant And Deferral	(2,021,987)	5,866,155	-	4,942,338	8,786,506	-
6&11.25	Environmental Remediation	354,946	(11,092)	11,092	(1,811,786)	(1,456,840)	(1,874,000)
6&11.26	Estimated Plant Retirements Rate Base	-	-	-	-	-	-
6&11.27	Test Year Plant Roll Forward	-	(7,903,536)	(19,600,276)	59,372,813	31,869,001	(31,921,308)
6&11.28	Provisional Proforma Retirements Depreciation	-	(40,331)	(236,578)	(616,080)	(892,989)	(536,814)
6&11.29	Programmatic Provisional Proforma	-	7,111,178	20,152,643	16,453,989	43,717,810	24,047,867
6&11.30	Customer Driven Programmatic Provisional Proforma	-	5,788,470	11,546,455	7,332,924	24,667,849	7,023,499
6&11.31	Specific Provisional Proforma	-	6,528	1,337,449	442,839	1,786,816	443,353
6&11.32	Projected Provisional Proforma	-	5,161,721	11,879,364	10,061,715	27,102,799	13,413,983
6&11.33	Remove Test Year Deferrals	2,257,869	-	-	-	2,257,869	-
6&11.34	Regulatory Filing Fee Deferral	1,691,555	-	-	2,517,290	4,208,845	-
6&11.35	Participatory Funding Grants	(91,607)	-	-	64,942	(26,665)	-
6&11.36	Targeted Electrification Activities Deferral Amortization	-	-	-	-	-	-
6&11.37	LTIP	-	-	-	422,917	422,917	14,802
11.38	Tacoma LNG Plant and Deferral - Removal	-	(4,767,357)	-	-	(4,767,357)	-
11.39	Gas Regulatory Assets & Liab	-	5,656,015	(3,524,220)	(510,945)	1,620,850	(6,639,805)
11.40	Removal of Tacoma LNG Project 4 Mile 16-Inch Pipeline	(3,334,997)	(388,587)	(779,573)	(633,750)	(5,136,906)	(785,905)
	Increased Rate Of Return						12,922,230
	Change To Base Rates	\$ 12,072,288	\$ 105,621,907	\$ 136,152,984	\$ 247,614,954	\$ 247,614,954	\$ 25,350,286
	Adjustments To Other Price Schedules					(51,574,564)	-
	Net Revenue Change					\$ 196,040,391	\$ 25,350,286