

### Attachment A: Table of Staff's Revisions

Changes to spreadsheet exhibits of Melissa Cheesman and Betty Erdahl list inputs only and do not include cascading changes dependent on the revised inputs.

Exhibit	Page	Line	Column/Row (Excel)	Change	Original	New	Reason
BAE-1Tr	4	9		Deleted Language			Eliminate language related to rate base adjustments
BAE-1Tr	7	10-12		Deleted Language			Eliminate language related to rate base adjustments
BAE-1Tr	7	12-14		Revised	a reduction, \$21, \$9	an increase, \$16, \$4	Changed opinion due to new information from the Company results in an increase to ISWC for electric and gas
BAE-1Tr	9	3		Deleted Language			Eliminate language related to rate base
BAE-1Tr	10	2, 4, 5, 12, 12		Revised	\$296,337,743, \$296, \$275	\$347,356,237, \$347, \$324	Changed opinion due to new information from the Company
BAE-1Tr	10	10-15		Revised	69.5, 23.3, 7.2	70, 23, 6.6	Changed opinion due to new information from the Company
BAE-1Tr	10	13-15		Revised	\$21, \$206 \$69	\$23, \$243, \$23	Changed opinion due to new information from the Company
BAE-1Tr	12	14		Revised	7.2	6.6	Changed opinion due to new information from the Company

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BAE-1Tr	13	13, 18		Revised	\$296,337,743, \$296	\$347,356,237, \$347	Changed opinion due to new information from the Company
BAE-1Tr	13	19		Revised	decrease	increase	Changed opinion due to new information from the Company
BAE-1Tr	13	20, 22, 23		Revised	\$8.8, over \$21, 7.2	\$42, under \$23, 6.6	Changed opinion due to new information from the Company
BAE-1Tr	13	21-22		Deleted Language			Eliminate language related to rate base adjustments
BAE-1Tr	14	1, 2, 18, 22, 23		Revised	\$206, under \$69, \$296,337,743 69.5, 23.3, 7.2	\$243, over \$81, \$347,356,237, 70, 23.4, 6.6	Changed opinion due to new information from the Company
BAE-1Tr	15	6-7		Revised and new language	\$33	\$36, for allocation of ISWC purposes only	Changed opinion due to new information from the Company
BAE-1Tr	16	3		Revised	decreasing	increasing	Changed opinion due to new information from the Company
BAE-1Tr	16	6-20		New language		New language added	Explain changes included in BAE-3r

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BAE-3r	N/A	765	Row 776	Re-categorized to Current Assets	Non-operating	CWC Current Assets	PSE put in non-op, Staff left it there. Revised Staff moved to current asset where it should have been.
BAE-3r	N/A	767	Row 778	Re-categorized to Current Assets	Non-operating	CWC Current Assets	PSE put in non-op, Staff left it there. Revised Staff moved to current asset where it should have been.
BAE-3r	N/A	769	Row 780	Re-categorized to Current Assets	Non-operating	CWC Current Assets	PSE put in non-op, Staff left it there. Revised Staff moved to current asset where it should have been.
BAE-3r	N/A	800	Row 811	Re-categorized to Current Assets	Non-operating	CWC Current Assets	PSE put in non-op, Staff left it there. Revised Staff moved to current asset where it should have been.
BAE-3r	N/A	901	Row 912	Re-categorized to Current Assets	Non-operating	CWC Current Assets	PSE put in operating, Staff moved it to non-operating. Revised Staff moves it to current assets because it does not earn interest; Sched 140.

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BAE-3r	N/A	902	Row 913	Re-categorized to Current Assets	Non-operating	CWC Current Assets	PSE put in operating, Staff moved it to non-operating. Revised Staff moves it to current assets because it does not earn interest; Sched 140.
BAE-3r	N/A	903	Row 914	Re-categorized to Current Assets	Non-operating	CWC Current Assets	PSE put in operating, Staff moved it to non-operating. Revised Staff moves it to current assets because it does not earn interest; Sched 140.
BAE-3r	N/A	904	Row 915	Re-categorized to Current Assets	Non-operating	CWC Current Assets	PSE put in operating, Staff moved it to non-operating. Revised Staff moves it to current assets because it does not earn interest; Sched 140.
BAE-3r	N/A	915	Row 926	Re-categorized to Current Assets	Non-operating	CWC Current Assets	PSE put in non-op, Staff left it there. Revised Staff moved to current asset where it should have been.

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BAE-3r	N/A	1323	Row 1334	Re-categorized to Current Assets	Electric investment	CWC Current Assets	Consistency with similar accounts (25400101 and 25400111)
BAE-3r	N/A	1694	Row 1705	Re-categorized to Current Liabilities	Non-operating	CWC Current Liabilities	PSE booked as current liabilities. Staff put in non-op b/c it appeared to be charity. Revised Staff moved it back to current liabilities because this account is the Warm Home Fund.
BAE-3r	N/A	2219	Row 2230	Re-categorized to Total Investments/Rate Base Electric	Current Liability	Total Investments/Investment Electric Rate base	Staff revises to correct per prior UTC order and treatment provided in discovery.
BAE-3r	N/A	2220	Row 2231	Re-categorized to Total Investments/Rate Base Electric	Current Liability	Total Investments/Investment Electric Rate base	Staff revises to correct per prior UTC order and treatment provided in discovery.
BAE-3r	N/A	2340	Row 2351	Re-categorized to Current Liability	Non-operating	CWC Current Liabilities	PSE filed it as non-operating. Staff left it there. Revised Staff moves to current liability where it should have been.

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BAE-3r	N/A	2361	Row 2372	Re-categorized to Average Invested Capital	Non-operating	Average Invested Capital	Staff moved to non-operating because it appeared to be hedging. Revised Staff moves to Avg. Inv. Capital because it reflects hedging related to interest rates.
BAE-3r	N/A	2369	Row 2380	Re-categorized as Current Liabilities	Non-operating	CWC Current Liabilities	PSE filed as non-operating. Staff left it there. Revised Staff moves it to current liabilities where it should have been.
BAE-3r	N/A	2391	Row 2402	Re-categorized as Current Liabilities	Non-operating	CWC Current Liabilities	PSE filed as operating. Staff moved to non-operating. Staff revised moves to current liabilities because it relates to utility property taxes and does not earn interest.

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BAE-3r	N/A	2392	Row 2403	Re-categorized as Current Liabilities	Non-operating	CWC Current Liabilities	PSE filed as operating. Staff moved to non-operating. Staff revised moves to current liabilities because it relates to utility property taxes and does not earn interest.
BAE-3r		Table 1, Column 3		Revised	39,767,864	51,600,883	See Exhibit BAE-1Tr, BAE-2r, BAE-3r and CRM-1Tr for changes.
CRM-1Tr	6	7-9 (Table 1)		Revised	\$3,545,265	3,402,719	Incorrect total inserted for "Adjust to AMA"
CRM-1Tr	6	7-9 (Table 1)		Revised	\$131,174,799	\$131,032,253	Incorrect total inserted for "Total Rate Base Impact"
CRM-1Tr	6	7-9 (Table 1)		Revised	\$9,667,583	\$9,657,077	Incorrect total inserted for "Return on Rate Base at ROR=7.37%"
MCC-1Tr	4	1		Revised	46	35	See Exhibit BAE-1Tr, BAE-2r, BAE-3r and CRM-1Tr for changes.

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MCC-1Tr	4	2		Revised	2.2	1.7	See Exhibit BAE-1Tr, BAE-2r, BAE-3r and CRM-1Tr for changes.
MCC-1Tr	4	2		Revised	46	35	See Exhibit BAE-1Tr, BAE-2r, BAE-3r and CRM-1Tr for changes.
MCC-1Tr	4	9		Revised	54	48	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-1Tr	4	9		Revised	6.6	5.9	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-1Tr	4	Table 1, Column 3		Revised	46,440,358	34,607,339	See Exhibit BAE-1Tr, BAE-2r, BAE-3r and CRM-1Tr for changes.
MCC-1Tr	4	Table 1, Column 3		Revised	2.2	1.7	See Exhibit BAE-1Tr, BAE-2r, BAE-3r and CRM-1Tr for changes.
MCC-1Tr	4	Table 1, Column 3		Revised	39,767,864	51,600,883	See Exhibit BAE-1Tr, BAE-2r, BAE-3r and CRM-1Tr for changes.
MCC-1Tr	4	Table 1, Column 3		Revised	1.9	2.5	See Exhibit BAE-1Tr, BAE-2r, BAE-3r and CRM-1Tr for changes.



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MCC-1Tr	4	Table 1, Column 6		Revised	54,304,407	48,197,748	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-1Tr	4	Table 1, Column 6		Revised	6.6	5.9	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-1Tr	4	Table 1, Column 6		Revised	-\$ 2,205,717	\$ 3,900,942	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-1Tr	4	Table 1, Column 6		Revised	-0.3	0.5	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-1Tr	8	6		Delete	decrease		See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-1Tr	11	1		Delete	/sufficiency		See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-1Tr	11	3		Delete	/sufficiency		See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-1Tr	15	5		Revised	51,697,658	52,406,954	See Exhibit BAE-1Tr, BAE-2r, BAE-3r and CRM-1Tr for changes.
MCC-1Tr	15	6		Revised	17,578,856	18,196,137	See Exhibit BAE-1Tr, BAE-2r, BAE-3r and CRM-1Tr for changes.
MCC-1Tr	30	11		Revised	46	35	See Exhibit BAE-1Tr, BAE-2r, BAE-3r

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							and CRM-1Tr for changes.
MCC-1Tr	30	12		Revised	54	48	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-2r	5	41	AB/56	Deleted	\$(33,248,323)		See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-2r	12	1	AC/13	Revised	281,804,530	286,357,198	See Exhibit CRM-1Tr for changes.
MCC-2r	12	7	AC/19	Revised	1,737,611	1,739,118	See Exhibit CRM-1Tr for changes.
MCC-2r	12	14	AC/26	Revised	1,796,510	1,813,989	See Exhibit CRM-1Tr for changes.
MCC-2r	12	28	AC/40	Revised	4,941,504	5,741,544	See Exhibit CRM-1Tr for changes.
MCC-5r	1	2	E/13	Revised	7,384,183,152	7,389,220,147	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-5r	1	8	E/19	Revised	4,928,613,119	4,926,199,220	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-5r	1	14	E/25	Revised	6,578,292,272	6,575,878,373	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-5r	1	19	E/30	Revised	509,553,137	465,985,537	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-5r	1	21	E/32	Revised	7,087,845,409	7,041,863,910	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.

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MCC-5r	1	28	E/39	Revised	206,061,786	242,996,179	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-5r	1	30	E/41	Revised	68,971,904	81,374,243	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-5r	1	32	E/43	Revised	21,304,052	22,985,815	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-7r	4	40	AJ/55	Deleted	\$(47,382,699)		See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-10r	1	2	E/13	Revised	7,384,183,152	7,389,220,147	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-10r	1	8	E/19	Revised	4,928,613,119	4,926,199,220	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-10r	1	14	E/25	Revised	6,578,292,272	6,575,878,373	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
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MCC-10r	1	30	E/41	Revised	68,971,904	81,374,243	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.
MCC-10r	1	32	E/43	Revised	21,304,052	22,985,815	See Exhibit BAE-1Tr, BAE-2r and BAE-3r for changes.