

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,)	DOCKETS UE-240004, UG-240005, and UE-230810 (Consolidated)
Complainant,)	
)	
v.)	
)	
PUGET SOUND ENERGY,)	
Respondent.)	POST HEARING BRIEF OF MICROSOFT CORPORATION
)	
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In the Matter of the Petition of)	
)	
PUGET SOUND ENERGY)	
)	
Petitioner,)	
)	
For an Accounting Order Authorizing deferred accounting treatment of purchased power agreement expenses pursuant to RCW 80.24.410.)	
)	
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1 Pursuant to the Washington Utilities and Transportation Commission’s (“Commission”) Order 04/02 in the above-referenced dockets, Microsoft Corporation (“Microsoft”) files this Post-Hearing Brief.

2 Microsoft has had a narrow interest in this docket. Specifically, as shown in the Response Testimony of Chad D. Wilcox, Microsoft identified an error PSE made in its class cost of service study by failing to credit Microsoft for approximately \$8.3 million in contributions in aid of construction (“CIAC”).¹ PSE has agreed that this error existed in its initial filing and has

¹ Wilcox, Exh. CDW-1T at 2:2-8.

updated its cost of service study in its Rebuttal Testimony to correct this error.² Microsoft agrees with PSE's corrections.

3 Accordingly, Microsoft requests that, whatever other changes it approves to PSE's cost of service study and revenue requirement, the Commission properly credit Microsoft for its CIAC payments by adopting the associated changes PSE made in its Rebuttal Testimony.

Dated this 4th day of December 2024.

Respectfully submitted,

DAVISON VAN CLEVE, P.C.

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² Wilcox, Exh. CDW-3 at 2; Mickelson, Exh. CTM-13T at 5:7-9.