

**EXH. SEF-18
DOCKETS UE-170033/UG-170034
2017 PSE GENERAL RATE CASE
WITNESS: SUSAN E. FREE**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

**Docket UE-170033
Docket UG-170034**

**SIXTH EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED REBUTTAL TESTIMONY OF**

SUSAN E. FREE

ON BEHALF OF PUGET SOUND ENERGY

AUGUST 9, 2017

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION STAFF
RESPONSE TO DATA REQUEST

DATE PREPARED: August 2, 2017

WITNESS: Melissa C. Cheesmand and
Betty A. Erdahl

DOCKETS: UE-170033/UG-170034

RESPONDER: Melissa C. Cheesman and
Betty A. Erdahl

REQUESTER: PSE

TELEPHONE: (360) 664-1283

REQUEST NO. 27:

The Response Testimony of Ms. Betty Erdahl, Exh. BAE-1T, advocates reducing electric rate base by \$35,650,297 and gas rate base by \$47,382.699 as a result of WUTC Staff's adjustment to working capital. In subpart (d) to WUTC Staff's Response to PSE Data Request No. 010, WUTC Staff states that a correction can be made to its proposed adjustment to rate base. Please calculate corrections to any affected exhibits and provide replacement files for the exhibits and supporting workpapers.

RESPONSE:

In order to expedite a response to PSE and the other parties, Staff is providing the following corrected work papers that remove Staff's reduction to electric rate base by \$35,650,297 and gas rate base by \$47,382.699:

170033-Staff-WP-MCC-2,3,4,5,6 Markup
170034-Staff-WP-MCC-7,8,9,10,11 Markup

All changes to the above Excel work papers have been highlighted in orange for easy recognition.

In order to avoid multiple revenue requirement models, the above Excel work papers also include corrections to Depreciation Study adjustment 13.06, as per Mr. McGuire's responses to PSE's Data Requests 17 and 21, and the re-categorization of the accounts in response to PSE Data Request 028 below.

Please see the following attached file for Mr. McGuire's corrected work paper:

170033-Staff-WP-CRM-Depr Study 13.06

The above revisions together change Staff's recommended revenue requirements from negative \$46 million to negative \$35 million for electric operations and from negative \$54 million to negative \$48 million for natural gas operations.

OVERALL REVENUE SUFFICIENCY CALCULATION

**PUGET SOUND ENERGY-GAS
RESULTS OF OPERATIONS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2016
GENERAL RATE INCREASE**

STAFF POSITION

LINE NO.	DESCRIPTION	ACTUAL RESULTS OF OPERATIONS	TOTAL ADJUSTMENTS	ADJUSTED RESULTS OF OPERATIONS	REVENUE REQUIREMENT DEFICIENCY	AFTER RATE DECREASE	NEW		Rate Decr
							(LESS) CURRENT SCHEDULE REVENUE	FINAL REVENUE REQUIREMENT SUFFICIENCY	
1	OPERATING REVENUES:								
2	SALES TO CUSTOMERS	\$ 857,492,456	\$ (53,217,757)	\$ 804,274,699	\$ 3,900,942	\$ 808,175,641	\$ 51,434,626	\$ (47,533,684)	-5.91%
3	MUNICIPAL ADDITIONS	-	0	-	-	-	-	-	-
4	OTHER OPERATING REVENUES	37,980,142	(24,929,000)	13,051,143	-	13,051,143	664,064	(664,064)	0.0%
5	TOTAL OPERATING REVENUES	\$ 895,472,598	\$ (78,146,757)	\$ 817,325,841	\$ 3,900,942	\$ 821,226,783	\$ 52,098,690	\$ (48,197,748)	-5.9%
6									
7	OPERATING REVENUE DEDUCTIONS:								
8									
9	GAS COSTS:								
10									
11									
12	PURCHASED GAS	\$ 326,393,369	\$ 31,737,324	\$ 358,130,693	\$ -	\$ 358,130,693	-	-	-
13	TOTAL PRODUCTION EXPENSES	\$ 326,393,369	\$ 31,737,324	\$ 358,130,693	\$ -	\$ 358,130,693	-	-	-
14									
15	OTHER POWER SUPPLY EXPENSES	\$ 2,420,905	\$ 34,478	\$ 2,455,383	\$ -	\$ 2,455,383	-	-	-
16	TRANSMISSION EXPENSE	-	0	-	-	-	-	-	-
17	DISTRIBUTION EXPENSE	55,510,540	682,382	56,192,923	-	56,192,923	267,787	(247,736)	-
18	CUSTOMER ACCOUNT EXPENSES	26,085,152	1,895,506	27,980,659	20,051	28,000,710	-	-	-
19	CUSTOMER SERVICE EXPENSES	7,953,019	(5,668,879)	2,284,141	-	2,284,141	-	-	-
20	CONSERVATION AMORTIZATION	12,460,807	(12,460,807)	-	-	-	-	-	-
21	ADMIN & GENERAL EXPENSE	50,479,810	119,701	50,599,511	7,802	50,607,313	104,197	(96,395)	-
22	DEPRECIATION	122,080,785	(20,280,517)	101,800,268	-	101,800,268	-	-	-
23	AMORTIZATION	11,666,003	(8,253)	11,657,750	-	11,657,750	-	-	-
24	AMORTIZATION OF PROPERTY LOSS	-	0	-	-	-	-	-	-
25	OTHER OPERATING EXPENSES	(230,973)	3,282,914	3,051,941	-	3,051,941	-	-	-
26	ASC 815	-	0	-	-	-	-	-	-
27	TAXES OTHER THAN INCOME TAXES	95,653,987	(61,232,563)	34,421,424	149,492	34,570,916	1,996,526	(1,847,034)	-
28	INCOME TAXES	(1,363,034,789)	2,722,422	(1,360,312,367)	1,503,258	(1,358,809,109)	17,405,547	(16,102,289)	-
29	DEFERRED INCOME TAXES	65,853,423	(27,288,647)	38,564,776	-	38,564,776	-	-	-
30	TOTAL OPERATING REV. DEDUCT.	\$ 776,326,830	\$ (86,464,939)	\$ 689,861,891	\$ 1,480,603	\$ 691,342,493	\$ 19,774,058	\$ (18,293,455)	-
31	NET OPERATING INCOME	\$ 119,145,769	\$ 8,378,782	\$ 127,524,551	\$ 2,420,339	\$ 129,944,890	\$ 32,324,632	\$ (29,904,293)	-
32									
33	RATE BASE	\$ 1,727,319,760	\$ 35,017,959	\$ 1,762,337,719	\$ -	\$ 1,762,337,719	\$ -	\$ -	-
34									
35	RATE OF RETURN	6.900%	7.23%	7.23%	-	7.23%	-	-	-
36									
37	RATE BASE:								
38									
39	UTILITY PLANT IN SERVICE	\$ 3,545,031,363	\$ 39,696,239	\$ 3,584,727,602	\$ -	\$ 3,584,727,602	\$ -	\$ -	-
40	ACCUMULATED DEPRECIATION	(1,363,034,789)	2,736,291	(1,360,298,498)	-	(1,360,298,498)	-	-	-
41	ACCUMULATED DEFERRED FIT	(502,155,618)	(9,058,658)	(511,214,276)	-	(511,214,276)	-	-	-
42	OTHER	(30,161,803)	-	(30,161,803)	-	(30,161,803)	-	-	-
43	TOTAL NET INVESTMENT	\$ 1,649,679,153	\$ 33,373,873	\$ 1,683,053,026	\$ -	\$ 1,683,053,026	\$ -	\$ -	-
44	ALLOWANCE FOR WORKING CAPITAL	77,640,607	1,644,086	79,284,693	-	79,284,693	-	-	-
45	TOTAL RATE BASE	\$ 1,727,319,760	\$ 35,017,959	\$ 1,762,337,719	\$ -	\$ 1,762,337,719	\$ -	\$ -	-
46									
47									
48	Rate of Return								7.37%
49	Conversion Factor								62.05%
50	Revenue Requirement	\$ 13,148,034	\$ (9,247,092)	\$ 3,900,942	\$ (3,900,942)	\$ -	\$ -	\$ -	(0)

PUGET SOUND ENERGY-GAS
 STATEMENT OF OPERATING INCOME AND ADJUSTMENTS
 FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2016
 Adjustment Summary (Page 1)

LINE NO.	STAFF POSITION	CONTINGENT		CONTINGENT		CONTINGENT		CONTINGENT		CONTINGENT		CONTINGENT	
		ACTUAL RESULTS OF OPERATIONS	EXPENSES	REVENUE & EXPENSES	NORMALIZATION	TEMPERATURE	PASS THROUGH REVENUE & EXPENSE	FEDERAL INCOME TAX	PRO FORMA INTEREST	DEPRECIATION	INJURIES & DAMAGES		
		11.01	11.02	11.03	11.04	11.05	11.06	11.07					
1	OPERATING REVENUES:												
2	SALES TO CUSTOMERS	\$ 857,492,456	\$ (54,715,829)	\$ (51,812,721)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	MUNICIPAL ADDITIONS	37,980,142	(24,316,522)	(612,478)									
4	OTHER OPERATING REVENUES	895,472,599	(79,032,351)	(52,425,199)									
5	TOTAL OPERATING REVENUES	\$ 1,776,326,830	\$ (154,064,700)	\$ (104,850)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6													
7	OPERATING REVENUE DEDUCTIONS:												
8													
9													
10	GAS COSTS:												
11													
12	PURCHASED GAS	\$ 326,393,369	\$ (25,171,488)	\$ 31,634,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13													
14	TOTAL PRODUCTION EXPENSES	\$ 326,393,369	\$ (25,171,488)	\$ 31,634,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15													
16	OTHER POWER SUPPLY EXPENSES	2,420,905	-	-	-	-	-	-	-	-	-	-	-
17	TRANSMISSION EXPENSE	55,510,540	(406,226)	306,499	(269,466)								
18	DISTRIBUTION EXPENSE	26,083,152	(7,953,019)	(12,460,807)	(5,693,636)								
19	CUSTOMER ACCOUNT EXPENSES	7,953,019	(158,065)	119,260	(104,850)								
20	CUSTOMER SERVICE EXPENSES	12,460,807											
21	CONSERVATION AMORTIZATION	50,479,810											
22	ADMIN & GENERAL EXPENSE	122,080,785											
23	DEPRECIATION	11,666,003											
24	AMORTIZATION	(230,973)											
25	AMORTIZATION OF PROPERTY LOSS												
26	OTHER OPERATING EXPENSES	95,653,987	(3,028,678)	2,285,143	(60,303,751)								
27	ASC 815	-	(17,593,763)	8,449,793	396,387								
28	TAXES OTHER THAN INCOME TAXES	65,853,423	(46,358,219)	(43,194,731)	(700,822)								
29	INCOME TAXES	776,326,830	(46,358,219)	(43,194,731)	(700,822)								
30	DEFERRED INCOME TAXES	119,145,769	(32,674,131)	16,435,328	700,822								
31	TOTAL OPERATING REV. DEDUCT.	\$ 1,727,319,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32													
33	NET OPERATING INCOME	\$ 50,007,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34													
35	RATE BASE	6,900%											
36													
37	RATE OF RETURN												
38													
39	RATE BASE:												
40	UTILITY PLANT IN SERVICE	\$ 3,545,031,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	ACCUMULATED DEPRECIATION	(1,363,034,789)											
42	ACCUMULATED DEFERRED FIT	(502,155,618)											
43	OTHER	(30,161,803)											
44	TOTAL NET INVESTMENT	\$ 1,649,679,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	ALLOWANCE FOR WORKING CAPITAL	77,640,607											
46	TOTAL RATE BASE	\$ 1,727,319,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47													
48	Rate of Return												
49	Conversion Factor												
50	Revenue Requirement	\$ 13,148,034	\$ 52,661,989	\$ (26,489,368)	\$ (1,129,538)	\$ (29,327,322)	\$ (20,450,692)	\$ 93,058					

PUGET SOUND ENERGY-GAS
STATEMENT OF OPERATING INCOME AND ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2016
Adjustment Summary (Page 2)

STAFF POSITION	CONTESTED			CONTESTED			CONTESTED			CONTESTED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
	BAD DEBTS 11.08	INCENTIVE PAY 11.09	D&O INSURANCE 11.10	INTEREST ON CUSTOMER DEPOSITS 11.11	RATE CASE EXPENSES 11.12	DEFERRED GAINS/ LOSSES PROP SALES 11.13	PROPERTY & LIABILITY INS 11.14	PENSION PLAN 11.15	WAGE INCREASE 11.16	INVESTMENT PLAN 11.17																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
1 OPERATING REVENUES:											2 SALES TO CUSTOMERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3 MUNICIPAL ADDITIONS											4 OTHER OPERATING REVENUES											5 TOTAL OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6											7 OPERATING REVENUE DEDUCTIONS:											8											9											10 GAS COSTS:											11											12 PURCHASED GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13											14 TOTAL PRODUCTION EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15											16 OTHER POWER SUPPLY EXPENSES	\$ -	\$ (3,616)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17 TRANSMISSION EXPENSE		(75,416)									18 DISTRIBUTION EXPENSE		(29,562)									19 CUSTOMER ACCOUNT EXPENSES		(3,133)		50,137							20 CUSTOMER SERVICE EXPENSES											21 CONSERVATION AMORTIZATION											22 ADMIN & GENERAL EXPENSE											23 DEPRECIATION											24 AMORTIZATION											25 AMORTIZATION OF PROPERTY LOSS											26 OTHER OPERATING EXPENSES											27 ASC 815											28 TAXES OTHER THAN INCOME TAXES											29 INCOME TAXES	18,975	(9,300)	6,265								30 DEFERRED INCOME TAXES		56,012									31 TOTAL OPERATING REV. DEDUCT.	\$ (35,240)	\$ (104,023)	\$ (11,636)	\$ 50,137	\$ -	\$ 44,345	\$ (45,174)	\$ 572,091	\$ 907,409	\$ (46,689)	32											33 NET OPERATING INCOME	\$ 35,240	\$ 104,023	\$ 11,636	\$ (50,137)	\$ -	\$ (44,345)	\$ 45,174	\$ (572,091)	\$ (907,409)	\$ (46,689)	34											35 RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36											37 RATE OF RETURN											38											39 RATE BASE:											40 UTILITY PLANT IN SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41 ACCUMULATED DEPRECIATION											42 ACCUMULATED DEFERRED FIT											43 OTHER											44 TOTAL NET INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	45 ALLOWANCE FOR WORKING CAPITAL											46 TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47											48 Rate of Return											49 Conversion Factor											50 Revenue Requirement	\$ (56,797)	\$ (167,657)	\$ (18,754)	\$ 80,807	\$ -	\$ 71,472	\$ (72,809)	\$ 922,058	\$ 1,462,502	\$ 75,250
2 SALES TO CUSTOMERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3 MUNICIPAL ADDITIONS											4 OTHER OPERATING REVENUES											5 TOTAL OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6											7 OPERATING REVENUE DEDUCTIONS:											8											9											10 GAS COSTS:											11											12 PURCHASED GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13											14 TOTAL PRODUCTION EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15											16 OTHER POWER SUPPLY EXPENSES	\$ -	\$ (3,616)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17 TRANSMISSION EXPENSE		(75,416)									18 DISTRIBUTION EXPENSE		(29,562)									19 CUSTOMER ACCOUNT EXPENSES		(3,133)		50,137							20 CUSTOMER SERVICE EXPENSES											21 CONSERVATION AMORTIZATION											22 ADMIN & GENERAL EXPENSE											23 DEPRECIATION											24 AMORTIZATION											25 AMORTIZATION OF PROPERTY LOSS											26 OTHER OPERATING EXPENSES											27 ASC 815											28 TAXES OTHER THAN INCOME TAXES											29 INCOME TAXES	18,975	(9,300)	6,265								30 DEFERRED INCOME TAXES		56,012									31 TOTAL OPERATING REV. DEDUCT.	\$ (35,240)	\$ (104,023)	\$ (11,636)	\$ 50,137	\$ -	\$ 44,345	\$ (45,174)	\$ 572,091	\$ 907,409	\$ (46,689)	32											33 NET OPERATING INCOME	\$ 35,240	\$ 104,023	\$ 11,636	\$ (50,137)	\$ -	\$ (44,345)	\$ 45,174	\$ (572,091)	\$ (907,409)	\$ (46,689)	34											35 RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36											37 RATE OF RETURN											38											39 RATE BASE:											40 UTILITY PLANT IN SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41 ACCUMULATED DEPRECIATION											42 ACCUMULATED DEFERRED FIT											43 OTHER											44 TOTAL NET INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	45 ALLOWANCE FOR WORKING CAPITAL											46 TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47											48 Rate of Return											49 Conversion Factor											50 Revenue Requirement	\$ (56,797)	\$ (167,657)	\$ (18,754)	\$ 80,807	\$ -	\$ 71,472	\$ (72,809)	\$ 922,058	\$ 1,462,502	\$ 75,250											
3 MUNICIPAL ADDITIONS											4 OTHER OPERATING REVENUES											5 TOTAL OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6											7 OPERATING REVENUE DEDUCTIONS:											8											9											10 GAS COSTS:											11											12 PURCHASED GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13											14 TOTAL PRODUCTION EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15											16 OTHER POWER SUPPLY EXPENSES	\$ -	\$ (3,616)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17 TRANSMISSION EXPENSE		(75,416)									18 DISTRIBUTION EXPENSE		(29,562)									19 CUSTOMER ACCOUNT EXPENSES		(3,133)		50,137							20 CUSTOMER SERVICE EXPENSES											21 CONSERVATION AMORTIZATION											22 ADMIN & GENERAL EXPENSE											23 DEPRECIATION											24 AMORTIZATION											25 AMORTIZATION OF PROPERTY LOSS											26 OTHER OPERATING EXPENSES											27 ASC 815											28 TAXES OTHER THAN INCOME TAXES											29 INCOME TAXES	18,975	(9,300)	6,265								30 DEFERRED INCOME TAXES		56,012									31 TOTAL OPERATING REV. DEDUCT.	\$ (35,240)	\$ (104,023)	\$ (11,636)	\$ 50,137	\$ -	\$ 44,345	\$ (45,174)	\$ 572,091	\$ 907,409	\$ (46,689)	32											33 NET OPERATING INCOME	\$ 35,240	\$ 104,023	\$ 11,636	\$ (50,137)	\$ -	\$ (44,345)	\$ 45,174	\$ (572,091)	\$ (907,409)	\$ (46,689)	34											35 RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36											37 RATE OF RETURN											38											39 RATE BASE:											40 UTILITY PLANT IN SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41 ACCUMULATED DEPRECIATION											42 ACCUMULATED DEFERRED FIT											43 OTHER											44 TOTAL NET INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	45 ALLOWANCE FOR WORKING CAPITAL											46 TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47											48 Rate of Return											49 Conversion Factor											50 Revenue Requirement	\$ (56,797)	\$ (167,657)	\$ (18,754)	\$ 80,807	\$ -	\$ 71,472	\$ (72,809)	\$ 922,058	\$ 1,462,502	\$ 75,250																						
4 OTHER OPERATING REVENUES											5 TOTAL OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6											7 OPERATING REVENUE DEDUCTIONS:											8											9											10 GAS COSTS:											11											12 PURCHASED GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13											14 TOTAL PRODUCTION EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15											16 OTHER POWER SUPPLY EXPENSES	\$ -	\$ (3,616)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17 TRANSMISSION EXPENSE		(75,416)									18 DISTRIBUTION EXPENSE		(29,562)									19 CUSTOMER ACCOUNT EXPENSES		(3,133)		50,137							20 CUSTOMER SERVICE EXPENSES											21 CONSERVATION AMORTIZATION											22 ADMIN & GENERAL EXPENSE											23 DEPRECIATION											24 AMORTIZATION											25 AMORTIZATION OF PROPERTY LOSS											26 OTHER OPERATING EXPENSES											27 ASC 815											28 TAXES OTHER THAN INCOME TAXES											29 INCOME TAXES	18,975	(9,300)	6,265								30 DEFERRED INCOME TAXES		56,012									31 TOTAL OPERATING REV. DEDUCT.	\$ (35,240)	\$ (104,023)	\$ (11,636)	\$ 50,137	\$ -	\$ 44,345	\$ (45,174)	\$ 572,091	\$ 907,409	\$ (46,689)	32											33 NET OPERATING INCOME	\$ 35,240	\$ 104,023	\$ 11,636	\$ (50,137)	\$ -	\$ (44,345)	\$ 45,174	\$ (572,091)	\$ (907,409)	\$ (46,689)	34											35 RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36											37 RATE OF RETURN											38											39 RATE BASE:											40 UTILITY PLANT IN SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41 ACCUMULATED DEPRECIATION											42 ACCUMULATED DEFERRED FIT											43 OTHER											44 TOTAL NET INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	45 ALLOWANCE FOR WORKING CAPITAL											46 TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47											48 Rate of Return											49 Conversion Factor											50 Revenue Requirement	\$ (56,797)	\$ (167,657)	\$ (18,754)	\$ 80,807	\$ -	\$ 71,472	\$ (72,809)	\$ 922,058	\$ 1,462,502	\$ 75,250																																	
5 TOTAL OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6											7 OPERATING REVENUE DEDUCTIONS:											8											9											10 GAS COSTS:											11											12 PURCHASED GAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13											14 TOTAL PRODUCTION EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15											16 OTHER POWER SUPPLY EXPENSES	\$ -	\$ (3,616)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17 TRANSMISSION EXPENSE		(75,416)									18 DISTRIBUTION EXPENSE		(29,562)									19 CUSTOMER ACCOUNT EXPENSES		(3,133)		50,137							20 CUSTOMER SERVICE EXPENSES											21 CONSERVATION AMORTIZATION											22 ADMIN & GENERAL EXPENSE											23 DEPRECIATION											24 AMORTIZATION											25 AMORTIZATION OF PROPERTY LOSS											26 OTHER OPERATING EXPENSES											27 ASC 815											28 TAXES OTHER THAN INCOME TAXES											29 INCOME TAXES	18,975	(9,300)	6,265								30 DEFERRED INCOME TAXES		56,012									31 TOTAL OPERATING REV. DEDUCT.	\$ (35,240)	\$ (104,023)	\$ (11,636)	\$ 50,137	\$ -	\$ 44,345	\$ (45,174)	\$ 572,091	\$ 907,409	\$ (46,689)	32											33 NET OPERATING INCOME	\$ 35,240	\$ 104,023	\$ 11,636	\$ (50,137)	\$ -	\$ (44,345)	\$ 45,174	\$ (572,091)	\$ (907,409)	\$ (46,689)	34											35 RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36											37 RATE OF RETURN											38											39 RATE BASE:											40 UTILITY PLANT IN SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41 ACCUMULATED DEPRECIATION											42 ACCUMULATED DEFERRED FIT											43 OTHER											44 TOTAL NET INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	45 ALLOWANCE FOR WORKING CAPITAL											46 TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47											48 Rate of Return											49 Conversion Factor											50 Revenue Requirement	\$ (56,797)	\$ (167,657)	\$ (18,754)	\$ 80,807	\$ -	\$ 71,472	\$ (72,809)	\$ 922,058	\$ 1,462,502	\$ 75,250																																												
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19 CUSTOMER ACCOUNT EXPENSES		(3,133)		50,137							20 CUSTOMER SERVICE EXPENSES											21 CONSERVATION AMORTIZATION											22 ADMIN & GENERAL EXPENSE											23 DEPRECIATION											24 AMORTIZATION											25 AMORTIZATION OF PROPERTY LOSS											26 OTHER OPERATING EXPENSES											27 ASC 815											28 TAXES OTHER THAN INCOME TAXES											29 INCOME TAXES	18,975	(9,300)	6,265								30 DEFERRED INCOME TAXES		56,012									31 TOTAL OPERATING REV. DEDUCT.	\$ (35,240)	\$ (104,023)	\$ (11,636)	\$ 50,137	\$ -	\$ 44,345	\$ (45,174)	\$ 572,091	\$ 907,409	\$ (46,689)	32											33 NET OPERATING INCOME	\$ 35,240	\$ 104,023	\$ 11,636	\$ (50,137)	\$ -	\$ (44,345)	\$ 45,174	\$ (572,091)	\$ (907,409)	\$ (46,689)	34											35 RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36											37 RATE OF RETURN											38											39 RATE BASE:											40 UTILITY PLANT IN SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41 ACCUMULATED DEPRECIATION											42 ACCUMULATED DEFERRED FIT											43 OTHER											44 TOTAL NET INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	45 ALLOWANCE FOR WORKING CAPITAL											46 TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47											48 Rate of Return											49 Conversion Factor											50 Revenue Requirement	\$ (56,797)	\$ (167,657)	\$ (18,754)	\$ 80,807	\$ -	\$ 71,472	\$ (72,809)	\$ 922,058	\$ 1,462,502	\$ 75,250																																																																																																																																																																																																						
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31 TOTAL OPERATING REV. DEDUCT.	\$ (35,240)	\$ (104,023)	\$ (11,636)	\$ 50,137	\$ -	\$ 44,345	\$ (45,174)	\$ 572,091	\$ 907,409	\$ (46,689)	32											33 NET OPERATING INCOME	\$ 35,240	\$ 104,023	\$ 11,636	\$ (50,137)	\$ -	\$ (44,345)	\$ 45,174	\$ (572,091)	\$ (907,409)	\$ (46,689)	34											35 RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36											37 RATE OF RETURN											38											39 RATE BASE:											40 UTILITY PLANT IN SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41 ACCUMULATED DEPRECIATION											42 ACCUMULATED DEFERRED FIT											43 OTHER											44 TOTAL NET INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	45 ALLOWANCE FOR WORKING CAPITAL											46 TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47											48 Rate of Return											49 Conversion Factor											50 Revenue Requirement	\$ (56,797)	\$ (167,657)	\$ (18,754)	\$ 80,807	\$ -	\$ 71,472	\$ (72,809)	\$ 922,058	\$ 1,462,502	\$ 75,250																																																																																																																																																																																																																																																																																																																																										
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33 NET OPERATING INCOME	\$ 35,240	\$ 104,023	\$ 11,636	\$ (50,137)	\$ -	\$ (44,345)	\$ 45,174	\$ (572,091)	\$ (907,409)	\$ (46,689)	34											35 RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36											37 RATE OF RETURN											38											39 RATE BASE:											40 UTILITY PLANT IN SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41 ACCUMULATED DEPRECIATION											42 ACCUMULATED DEFERRED FIT											43 OTHER											44 TOTAL NET INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	45 ALLOWANCE FOR WORKING CAPITAL											46 TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47											48 Rate of Return											49 Conversion Factor											50 Revenue Requirement	\$ (56,797)	\$ (167,657)	\$ (18,754)	\$ 80,807	\$ -	\$ 71,472	\$ (72,809)	\$ 922,058	\$ 1,462,502	\$ 75,250																																																																																																																																																																																																																																																																																																																																																																
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50 Revenue Requirement	\$ (56,797)	\$ (167,657)	\$ (18,754)	\$ 80,807	\$ -	\$ 71,472	\$ (72,809)	\$ 922,058	\$ 1,462,502	\$ 75,250																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											

PUGET SOUND ENERGY-GAS
STATEMENT OF OPERATING INCOME AND ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2016
Adjustment Summary (Page 4)

STAFF POSITION LIN E NO.	OPERATING REVENUES:	CONTINGENT ENVIRONMENTAL REMEDIALATION	PAYMENT PROCESSING COSTS	SOUTH KING SERVICE CENTER	WUTC FILING FEE	EXCISE TAX	ADJUSTMENT	CONTINGENT		TOTAL	ADJUSTED
								NEW	NEW		
1	SALES TO CUSTOMERS										
2	MUNICIPAL ADDITIONS										
3	OTHER OPERATING REVENUES										
4	TOTAL OPERATING REVENUES										
5											
6	OPERATING REVENUE DEDUCTIONS:										
7	GAS COSTS:										
8	PURCHASED GAS										
9	TOTAL PRODUCTION EXPENSES										
10	OTHER POWER SUPPLY EXPENSES										
11	TRANSMISSION EXPENSE										
12	DISTRIBUTION EXPENSE										
13	CUSTOMER ACCOUNT EXPENSES										
14	CUSTOMER SERVICE EXPENSES										
15	CONSERVATION AMORTIZATION										
16	ADMIN & GENERAL EXPENSE										
17	DEPRECIATION										
18	AMORTIZATION										
19	AMORTIZATION OF PROPERTY LOSS										
20	OTHER OPERATING EXPENSES										
21	ASC 815										
22	TAXES OTHER THAN INCOME TAXES										
23	INCOME TAXES										
24	DEFERRED INCOME TAXES										
25	TOTAL OPERATING REV. DEDUCT.										
26	NET OPERATING INCOME										
27	RATE BASE										
28	RATE OF RETURN										
29	RATE BASE:										
30	UTILITY PLANT IN SERVICE										
31	ACCUMULATED DEPRECIATION										
32	ACCUMULATED DEFERRED FIT										
33	OTHER										
34	TOTAL NET INVESTMENT										
35	ALLOWANCE FOR WORKING CAPITAL										
36	TOTAL RATE BASE										
37	Rate of Return										
38	Conversion Factor										
39	Revenue Requirement										

PUGET SOUND ENERGY-GAS
TAX BENEFIT OF PRO FORMA INTEREST
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2016
GENERAL RATE CASE

LINE NO. DESCRIPTION	REVISIED AMOUNT
1 RATE BASE	\$ 1,762,337,719
2	
3 NET RATE BASE	\$ 1,762,337,719
4	
5 WEIGHTED AVERAGE COST OF DEBT	2.95%
6 PROFORMA INTEREST	\$ 51,988,963
7	
8 INCREASE (DECREASE) INCOME	\$ (51,988,963)
9	
10 INCREASE (DECREASE) FIT @	35% \$ (18,196,136.95)
11 INCREASE (DECREASE) NOI	\$ 18,196,137

REVISED
Puget Sound Energy
STAFF'S ADJUSTMENT TO INVESTOR SUPPLIED WORKING CAPITAL AND RATE BASE
For the Twelve Months Ended September 30, 2016

LINE (a) NO. Description	PSE WP - "5.03 E&G RB - 5.04 E&G WC 17GRC.xlsx"	STAFF ADJUSTMENT	REVISED TOTAL AS ADJUSTED BY STAFF	STAFF STAFF FOOTNOTE
	(b) AMA	(c) = (d) - (b) AMA	(d) AMA	
Per Exh. BAE-3 ISWC				
1 AVERAGE INVESTED CAPITAL				
2 Total Average Invested Capital	7,389,220,147	(0)	7,389,220,147	
3				
4 INVESTMENTS				
5				
6 Electric (Rate Base and Deferrals)				
7				
8 Total Electric (Rate Base and Deferrals)	4,961,861,442	(35,662,222)	4,926,199,220	
9				
10 Gas (Rate Base and Deferrals)				
11				
12 Total Gas (Rate Base and Deferrals)	1,697,061,852	(47,382,699)	1,649,679,153	
13				
14 Total Electric & Gas Investment	6,658,923,294	(83,044,921)	6,575,878,373	
15				
16				
17 Non-Operating				
18				
19 Total Non Operating Investment	425,115,043	40,870,494	465,985,537	
20				(1)
21 Total Average Investments	7,084,038,337	(42,174,427)	7,041,863,910	
22 Rounding				
23 Total Investor Supplied Capital	\$ 305,181,810	\$ 42,174,427	\$ 347,356,237	
24				
25				
26 INVESTED SUPPLIED WORKING CAPITAL				
27				
28 Electric Working Capital	\$ 227,005,242	15,990,937	\$ 242,996,179	
29 Electric Allocation (Line 28 / Line 23)	74.38%		69.96%	
30 Gas Working Capital	\$ 77,640,607	3,733,635	\$ 81,374,243	
31 Gas Allocation (Line 30 / Line 23)	25.44%		23.43%	
32 Non Operating Working Capital	\$ 535,961	22,449,855	\$ 22,985,815	
33 Non-Operating Allocation (Line 32 / Line 23)	0.18%		6.62%	
34 Footnotes:				

(1) Non-Operating includes accounts that accrue or earn interest, CWIP, Non-utility, and or accounts not allowed for rate making purposes.

PUGET SOUND ENERGY-GAS
 GENERAL RATE INCREASE
 FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2016
 GENERAL RATE CASE

LINE NO.	DESCRIPTION	REVENUE @ 2011	(LESS) CURRENT OTHER SCHEDULE* REVENUE	FINAL OVERALL REVENUE REQUIREMENT SUFFICIENCY
1	RATE BASE	\$ 1,762,337,719		
2	RATE OF RETURN	7.37%		
3				
4	OPERATING INCOME REQUIREMENT	\$ 129,884,290		
5				
6	PRO FORMA OPERATING INCOME	\$ 127,463,951		
7	OPERATING INCOME SUFFICIENCY	\$ 2,420,339		
8				
9	CONVERSION FACTOR	0.620450		
10	REVENUE REQUIREMENT SUFFICIENCY	\$ 3,900,942	\$ 52,098,690	\$ (48,197,748)

* Note: Current 2017 revenues related to PSE's ERF, and Decoupling that will be folded into base rates.