

**EXH. SEF-20
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**

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

SUSAN E. FREE

ON BEHALF OF PUGET SOUND ENERGY

AUGUST 9, 2017

Comparison of Test Year Rate Case Cost vs Actual Rate Case Costs

GRC	Test year	Statutory Process	GRC Cost	PCORC Cost	Total Expenses	Difference from TY
2006 GRC / 2005 PCORC						
Expenses in the Test Year	(12 ME 9/30/05)	2/2006 to 1/2007	2,046,404	290,712	2,337,116	
Average cost 2 year normalization (GRC and PCORC)			2,139,000	579,500	2,718,500	381,384
Actual Costs			2,680,245	300,455	2,980,699	(643,583)
2007 GRC / 2007 PCORC						
Expenses in the Test Year	(12 ME 9/30/07)	12/2007 to 11/2008	990,084	350,919	1,341,003	
Average cost 2 year normalization (GRC and PCORC)			1,474,000	162,500	1,636,500	295,497
Actual Costs			1,904,593	357,201	2,261,794	(920,791)
2009 GRC:						
Expenses in the Test Year	(12 ME 12/31/08)	5/2009 to 4/2010	2,125,530	1,674	2,127,204	
Average cost 2 year normalization (GRC and PCORC)			1,139,000	164,500	1,303,500	(823,704)
Actual Costs			2,023,136		2,023,136	104,068
2011 GRC:						
2011 Test Year Expenses	(12 ME 12/31/10)	6/2011 to 5/2012	913,000		913,000	
Average cost 2 year (GRC) and 4 year (PCORC) normalization			1,964,000	82,250	2,046,250	1,133,250
Actual costs			2,136,119		2,136,119	(1,223,119)
2017 GRC:						
2017 Test Year Expenses	(12 ME 09/30/16)	1/2017 to 12/2017	268,986		268,986	
Average cost 2 year (GRC) and 4 year (PCORC) normalization			1,040,000	68,250	1,108,250	839,264
Actual costs, Note 1			1,174,118	545,287	1,719,404	(1,450,419)

Note 1 - Costs incurred through June 30, 2017, which does not include the costs associated with Rebuttal testimony, hearings or legal briefs