

EXHIBIT LIST  
PSE 2017 GRC  
Dockets UE-170033 and UG-170034

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
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BENCH EXHIBITS				
BR-1	Public Counsel			<p>A. Supporting Workpapers (WP-1 and WP-2) for Exhibits RCS-3 and RCS-4</p> <p>B. Public Counsel's Proposed Adjustments; RCS-3 Supplemental and RCS-4r Supplemental</p> <p>C. Adjustment Reconciliation to JAP-44</p>
BR-2	PSE			<p>A. Summary of FERC Account 928 for 2009</p> <p>B. Supporting Workpapers for Company Adjustments 13.12 and 11.12</p>
BR-3	Staff			<p>Exhibits in Native Format:</p> <p>BAE-2</p> <p>BAE-3</p> <p>BAE-4 (Attachment A)</p> <p>BAE-5 (Attachment A)</p>
PSE WITNESSES				
Roque Bamba, Manager, Major Projects, PSE				
RB-1T	Roque Bamba			<p>Prefiled Direct Testimony of Roque Bamba (15 pages) (1/13/17)</p>
RB-2	Roque Bamba			<p>Professional Qualifications of Roque Bamba</p>
RB-3	Roque Bamba			<p>Photos of Geologic Conditions</p>

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<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Katherine J. Barnard, Director, Revenue Requirements and Regulatory Compliance, PSE</b>				
<b>KJB-1T</b>	<b>Katherine J. Barnard</b>			<b>Prefiled Direct Testimony of Katherine J. Barnard (85 pages) (1/13/17)</b>
<b>KJB-2</b>	<b>Katherine J. Barnard</b>			<b>Professional Qualifications of Katherine J. Barnard</b>
<b>KJB-3</b>	<b>Katherine J. Barnard</b>			<b>Adj. 3.01: General Rate Increase Adj. 3.02: Pro Forma Cost of Capital Adj. 3.03: Conversion Factor</b>
<b>KJB-4</b>	<b>Katherine J. Barnard</b>			<b>Adj. 4.01, 4.02, 4.03, 4.04, 4.05, 4.06: Statement of Operating Income and Adjustments</b>
<b>KJB-5</b>	<b>Katherine J. Barnard</b>			<b>Periodic Allocated Results of Operations; Balance Sheet; Electric Rate Base; Combined Working Capital; Allocation Methods</b>
<b>KJB-6</b>	<b>Katherine J. Barnard</b>			<b>ELECTRIC Adj. 6.01: Revenues and Expenses Adj. 6.02: Temperature Normalization Adj. 6.03: Pass Through Revenue and Expense Adj. 6.04: Federal Income Tax Adj. 6.05: Tax Benefit of Pro Forma Interest Adj. 6.06: Depreciation Study Adj. 6.07: Normalize Injuries and Damages Adj. 6.08: Bad Debts Adj. 6.09: Incentive Pay Adj. 6.10: D&amp;O Insurance Adj. 6.11: Interest on Customer Deposits</b>

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				<p><b>Adj. 6.12: Rate Case Expenses</b>  <b>Adj. 6.13: Deferred Gains/Losses on Property Sales</b>  <b>Adj. 6.14: Property and Liability Insurance</b>  <b>Adj. 6.15: Pension Plan</b>  <b>Adj. 6.16: Wage Increase</b>  <b>Adj. 6.17: Investment Plan</b>  <b>Adj. 6.18: Employee Insurance</b>  <b>Adj. 6.19: Environmental Remediation</b>  <b>Adj. 6.20: Payment Processing Costs</b>  <b>Adj. 6.21: South King Service Center</b>  <b>Adj. 6.22: Filing Fee and Excise Tax</b></p>
<b>KJB-7</b>	<b>Katherine J. Barnard</b>			<p><b>ELECTRIC</b>  <b>Adj. 7.01: Power Costs</b>  <b>Adj. 7.02: Montana Electric Energy Tax</b>  <b>Adj. 7.03: Wild Horse Solar</b>  <b>Adj. 7.04: Accounting Standards Codification 815</b>  <b>Adj. 7.05: Storm Damage</b>  <b>Adj. 7.06: Regulatory Assets and Liabilities</b>  <b>Adj. 7.07: Glacier Battery Storage</b>  <b>Adj. 7.08: Energy Imbalance Market</b>  <b>Adj. 7.09: Goldendale Capacity Upgrade</b>  <b>Adj. 7.10: Mint Farm Capacity Upgrade</b>  <b>Adj. 7.11: White River</b>  <b>Adj. 7.12: Transfer of Hydro Treasury Grants in Rate base</b>  <b>Adj. 7.13: Production Adjustment</b></p>
<b>KJB-8</b>	<b>Katherine J. Barnard</b>			<b>Power Cost Baseline Rate</b>

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<b>KJB-9</b>	<b>Katherine J. Barnard</b>			<b>Electric CRM Revenue Requirement Model</b>
<b>KJB-10T</b>	<b>Katherine J. Barnard</b>			<b>Prefiled Supplemental Testimony of Katherine J. Barnard (13 pages) (4/3/17)</b>
<b>KJB-11</b>	<b>Katherine J. Barnard</b>			<b>Adj. 11.01: Updated General Rate Increase Adj. 11.02: Updated Pro Forma Cost of Capital Adj. 11.03: Updated Conversion Factor</b>
<b>KJB-12</b>	<b>Katherine J. Barnard</b>			<b>Adj. 12.01, 12.02, 12.03, 12.04, 12.05, 12.06: Updated Statement of Operating Income and Adjustments</b>
<b>KJB-13</b>	<b>Katherine J. Barnard</b>			<b>ELECTRIC – UPDATED Adj. 13.01: Revenues and Expenses Adj. 13.02: Temperature Normalization Adj. 13.03: Pass Through Revenue and Expense Adj. 13.04: Federal Income Tax Adj. 13.05: Tax Benefit of Pro Forma Interest Adj. 13.06: Depreciation Study Adj. 13.07: Normalize Injuries and Damages Adj. 13.08: Bad Debts Adj. 13.09: Incentive Pay Adj. 13.10: D&amp;O Insurance Adj. 13.11: Interest on Customer Deposits Adj. 13.12: Rate Case Expenses Adj. 13.13: Deferred Gains/Losses on Property Sales Adj. 13.14: Property and Liability Insurance Adj. 13.15: Pension Plan</b>

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				<p><b>Adj. 13.16: Wage Increase</b>  <b>Adj. 13.17: Investment Plan</b>  <b>Adj. 13.18: Employee Insurance</b>  <b>Adj. 13.19: Environmental Remediation</b>  <b>Adj. 13.20: Payment Processing Costs</b>  <b>Adj. 13.21: South King Service Center</b>  <b>Adj. 13.22: Filing Fee and Excise Tax</b></p>
<b>KJB-14</b>	<b>Katherine J. Barnard</b>			<p><b>ELECTRIC – UPDATED</b>  <b>Adj. 14.01: Power Costs</b>  <b>Adj. 14.02: Montana Electric Energy Tax</b>  <b>Adj. 14.03: Wild Horse Solar</b>  <b>Adj. 14.04: Accounting Standards Codification 815</b>  <b>Adj. 14.05: Storm Damage</b>  <b>Adj. 14.06: Regulatory Assets and Liabilities</b>  <b>Adj. 14.07: Glacier Battery Storage</b>  <b>Adj. 14.08: Energy Imbalance Market</b>  <b>Adj. 14.09: Goldendale Capacity Upgrade</b>  <b>Adj. 14.10: Mint Farm Capacity Upgrade</b>  <b>Adj. 14.11: White River</b>  <b>Adj. 14.12: Transfer of Hydro Treasury Grants in Rate base</b>  <b>Adj. 14.13: Production Adjustment</b></p>
<b>KJB-15</b>	<b>Katherine J. Barnard</b>			<b>Updated Power Cost Baseline Rate</b>
<b>KJB-16</b>	<b>Katherine J. Barnard</b>			<b>Revenue Deficiency Calculation; Power Cost Baseline Rate Without Microsoft</b>
<b>KJB-17T</b>	<b>Katherine J. Barnard</b>			<b>Prefiled Rebuttal Testimony of Katherine J. Barnard (105 pages) (8/9/17)</b>

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<b>KJB-18</b>	<b>Katherine J. Barnard</b>			<b>Electric Base Rates General Rate Increase</b>
<b>KJB-19</b>	<b>Katherine J. Barnard</b>			<b>Summary of Electric Proforma and Restating Adjustments and their Impact on the Actual Results of Operations</b>
<b>KJB-20</b>	<b>Katherine J. Barnard</b>			<b>Individual Adjustments – Common Assigned to Electric</b>
<b>KJB-21</b>	<b>Katherine J. Barnard</b>			<b>Individual Adjustment – Electric Only</b>
<b>KJB-22</b>	<b>Katherine J. Barnard</b>			<b>Power Cost Adjustment Mechanism Exhibit A-1 Power Cost Rate</b>
<b>KJB-23</b>	<b>Katherine J. Barnard</b>			<b>Comparison of the Electric Revenue Deficiencies by Adjustment Currently Filed by the Company and Opposing Parties</b>
<b>KJB-24</b>	<b>Katherine J. Barnard</b>			<b>Excerpts from Staff’s Response to PSE DR 27 – Impact on Staff’s Electric Revenue Requirement for Various Corrections</b>
<b>KJB-25</b>	<b>Katherine J. Barnard</b>			<b>Staff’s Response to PSE DR 17 – differences between PSE and Staff Related to Depreciation for Colstrip Units 3 and 4</b>
<b>KJB-26</b>	<b>Katherine J. Barnard</b>			<b>Electric Depreciation Study Adjustment KJB-20 with Colstrip Units 3 and 4 at Varying Probable Retirement Years</b>
<b>KJB-27</b>	<b>Katherine J. Barnard</b>			<b>Excerpts from Public Counsel’s Response to PSE DR 12</b>
<b>KJB-28</b>	<b>Katherine J. Barnard</b>			<b>Demonstration of Alleged Errors in Public Counsel’s Depreciation Study Adjustments</b>
<b>KJB-29C</b>	<b>Katherine J. Barnard</b>			<b>PSE’s Response to ICNU DR 58</b>

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<b>KJB-30</b>	<b>Katherine J. Barnard</b>			<b>PSE's Response to Staff DR 134</b>
<b>KJB-31</b>	<b>Katherine J. Barnard</b>			<b>Staff's Response to PSE DR 2</b>
<b>KJB-32</b>	<b>Katherine J. Barnard</b>			<b>Staff's Response to PSE DR 9</b>
<b>KJB-33</b>	<b>Katherine J. Barnard</b>			<b>Comparison of PSE's and Staff's 6 Year Average Normal Storm Proposals</b>
<b>KJB-34</b>	<b>Katherine J. Barnard</b>			<b>Work Paper filed by Staff Supporting Exhibit TES-2</b>
<b>KJB-35</b>	<b>Katherine J. Barnard</b>			<b>Impacts on Earnings Sharing for Staff's Proposal on Storm</b>
<b>KJB-36</b>	<b>Katherine J. Barnard</b>			<b>Staff's Response to Public Counsel DRs 2, 4, 6, and 7</b>
<b>KJB-37</b>	<b>Katherine J. Barnard</b>			<b>Extract from Attachment A to PSE's Response to Public Counsel DR 72 Showing Regulatory Lag Associated with the Electric Reliability Plan Absent an Electric Cost Recovery Mechanism</b>
<b>KJB-38</b>	<b>Katherine J. Barnard</b>			<b>Update to Electric Cost Recovery Mechanism Revenue Requirements</b>
<b>KJB-39</b>	<b>Katherine J. Barnard</b>			<b>ICNU's Response to PSE's Response to PSE DR 6</b>
<b>KJB-40</b>	<b>Katherine J. Barnard</b>			<b>Recalculation of Exhibit BGM-6 for a Correction to the Calculation of Carrying Charges</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Chun K. Chang, Regulatory Consultant in Pricing and Cost of Service, PSE</b>				
<b>CKC-1T</b>	<b>Chun K. Chang</b>			<b>Prefiled Direct Testimony of Chun K. Chang (15 pages) (1/13/17)</b>
<b>CKC-2</b>	<b>Chun K. Chang</b>			<b>Professional Qualifications of Dr. Chun K. Chang</b>
<b>CKC-3T</b>	<b>Chun K. Chang</b>			<b>Prefiled Rebuttal Testimony of Chun K. Chang (22 pages) (8/9/17)</b>

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CKC-4	Chun K. Chang			PSE's Responses to Staff DRs 6, 9, 11, and 46
CKC-5	Chun K. Chang			PSE's Rate Schedule Model Specifications and Statistical Test Results
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Daniel A. Doyle, Senior Vice President and Chief Financial Officer of PSE</b>				
DAD-1T	Daniel A. Doyle			Prefiled Direct Testimony of Daniel A. Doyle (49 pages) (1/13/17)
DAD-2	Daniel A. Doyle			Professional Qualifications of Daniel A. Doyle
DAD-3	Daniel A. Doyle			Summary Decoupling and Rate Plan Analysis, 2013-2016
DAD-4	Daniel A. Doyle			Comparison of Earnings Sharing Level and Opportunity to Earn Authorized Return on Equity
DAD-5	Daniel A. Doyle			Summary of Rate Cases Decided Between 10/1/15 and 9/30/16
DAD-6	Daniel A. Doyle			Equity Ratio from Rate Cases Decided Between 10/1/15 and 9/30/16, Sorted by S&P Credit Rating
DAD-7T	Daniel A. Doyle			Prefiled Rebuttal Testimony of Daniel A. Doyle (64 pages) (8/9/17)
DAD-8	Daniel A. Doyle			Range of States with Decoupling Policies for Electric and Gas Industries
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>William T. Einstein, Director of Product Development and Growth</b>				
WTE-1T	William T. Einstein			Prefiled Rebuttal Testimony of William T. Einstein (10



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				pages) (8/9/17)
WTE-2	William T. Einstein			Professional Qualifications of William T. Einstein
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Susan E. Free, Manager of Revenue Requirement, PSE</b>				
SEF-1T	Susan E. Free			Prefiled Direct Testimony of Susan E. Free (34 pages) (1/13/17)
SEF-2	Susan E. Free			Professional Qualifications of Susan E. Free
SEF-3	Susan E. Free			General Rate Increase; Pro Forma Cost of Capital; Conversion Factor
SEF-4	Susan E. Free			Results of Operations; Statement of Operating Income and Adjustments
SEF-5	Susan E. Free			Periodic Allocated Results of Operations; Balance Sheet; Gas Rate Base; Combined Working Capital; Allocation Methods
SEF-6	Susan E. Free			GAS Adj. 6.01: Revenue and Expenses Adj. 6.02: Temperature Normalization Adj. 6.03: Pass Through Revenue and Expense Adj. 6.04: Federal Income Tax Adj. 6.05: Tax Benefit of Pro Forma Interest Adj. 6.06: Depreciation Study Adj. 6.07: Normalize Injuries and Damages Adj. 6.08: Bad Debts Adj. 6.09: Incentive Pay Adj. 6.10: D&O Insurance Adj. 6.11: Interest on Customer Deposits

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				<b>Adj. 6.12: Rate Case Expenses</b> <b>Adj. 6.13: Deferred Gains/Losses on Property Sales</b> <b>Adj. 6.14: Property and Liability Insurance</b> <b>Adj. 6.15: Pension Plan</b> <b>Adj. 6.16: Wage Increase</b> <b>Adj. 6.17: Investment Plan</b> <b>Adj. 6.18: Employee Insurance</b> <b>Adj. 6.19: Environmental Remediation</b> <b>Adj. 6.20: Payment Processing Costs</b> <b>Adj. 6.21: South King Service Center</b> <b>Adj. 6.22: Filing Fee and Excise Tax</b>
<b>SEF-7</b>	<b>Susan E. Free</b>			<b>Cost Recovery Mechanism</b>
<b>SEF-8T</b>	<b>Susan E. Free</b>			<b>Prefiled Supplemental Testimony of Susan E. Free (8 pages) (4/3/17)</b>
<b>SEF-9</b>	<b>Susan E. Free</b>			<b>Updated General Rate Increase; Pro Forma Cost of Capital; Conversion Factor</b>
<b>SEF-10</b>	<b>Susan E. Free</b>			<b>Updated Results of Operations; Statement of Operating Income and Adjustments</b>
<b>SEF-11</b>	<b>Susan E. Free</b>			<b>GAS – UPDATED</b> <b>Adj. 11.01: Revenue and Expenses</b> <b>Adj. 11.02: Temperature Normalization</b> <b>Adj. 11.03: Pass Through Revenue and Expense</b> <b>Adj. 11.04: Federal Income Tax</b> <b>Adj. 11.05: Tax Benefit of Pro Forma Interest</b> <b>Adj. 11.06: Depreciation</b>

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				<b>Study</b> <b>Adj. 11.07: Normalize Injuries and Damages</b> <b>Adj. 11.08: Bad Debts</b> <b>Adj. 11.09: Incentive Pay</b> <b>Adj. 11.10: D&amp;O Insurance</b> <b>Adj. 11.11: Interest on Customer Deposits</b> <b>Adj. 11.12: Rate Case Expenses</b> <b>Adj. 11.13: Deferred Gains/Losses on Property Sales</b> <b>Adj. 11.14: Property and Liability Insurance</b> <b>Adj. 11.15: Pension Plan</b> <b>Adj. 11.16: Wage Increase</b> <b>Adj. 11.17: Investment Plan</b> <b>Adj. 11.18: Employee Insurance</b> <b>Adj. 11.19: Environmental Remediation</b> <b>Adj. 11.20: Payment Processing Costs</b> <b>Adj. 11.21: South King Service Center</b> <b>Adj. 11.22: Filing Fee and Excise Tax</b>
SEF-12T	Susan E. Free			<b>Prefiled Rebuttal Testimony of Susan E. Free (59 pages) (8/9/17)</b>
SEF-13	Susan E. Free			<b>Natural Gas Base Rates General Rate Increase</b>
SEF-14	Susan E. Free			<b>Summary of Natural Gas Proforma and Restating Adjustments and their Impact on the Actual Results of Operations</b>
SEF-15	Susan E. Free			<b>Individual Adjustments – Common Assigned to Natural Gas</b>
SEF-16	Susan E. Free			<b>Individual Adjustment – Natural Gas Only</b>
SEF-17	Susan E. Free			<b>Comparison of the Natural</b>

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				<b>Gas Revenue Deficiencies by Adjustment Currently Filed by PSE and Opposing Parties</b>
<b>SEF-18</b>	<b>Susan E. Free</b>			<b>Excerpts from Staff's Response to PSE DR 27 – Impact on Staff's Natural Gas Revenue Requirement for Various Corrections</b>
<b>SEF-19</b>	<b>Susan E. Free</b>			<b>Excerpts from Staff's Response to PSE DR 28 – Impact on Commission Staff's Working Capital Calculation for Various Corrections</b>
<b>SEF-20</b>	<b>Susan E. Free</b>			<b>Comparison of Test Year, Allowed and Total Rate Case Costs Per Proceeding</b>
<b>SEF-21</b>	<b>Susan E. Free</b>			<b>2014 System Entry to Transfer Kent Property from Utility to Non-utility Property at Time of Sale</b>
<b>SEF-22</b>	<b>Susan E. Free</b>			<b>System Entries for Deferred Gain on Property Sales</b>
<b>SEF-23</b>	<b>Susan E. Free</b>			<b>Comparison of PSE's and Staff's methods for Allocating Unassigned Recoveries to Specific Sites for Environmental Remediation</b>
<b>SEF-24</b>	<b>Susan E. Free</b>			<b>Determination of PSE's Electric Environmental Remediation Adjustment Utilizing the Low Range of Future Cost Estimates</b>
<b>SEF-25</b>	<b>Susan E. Free</b>			<b>Determination of PSE's Gas Environmental Remediation Adjustment Utilizing the Low Range of Future Cost Estimates</b>
<b>SEF-26</b>	<b>Susan E. Free</b>			<b>Attachment A to PSE's First Supplemental Response to Staff DR 269</b>
<b>SEF-27</b>	<b>Susan E. Free</b>			<b>Transmittal Letter and Report for WNG's September 30, 1994 Environmental</b>

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				Remediation Quarterly Report filed December 23, 1994
SEF-28	Susan E. Free			Calculation of Working Capital – Summary
SEF-29	Susan E. Free			Calculation of Working Capital – Detail
SEF-30	Susan E. Free			Staff’s Response to PSE DR 11
SEF-31	Susan E. Free			Staff’s Response to PSE DRs 8 and 14 and a Presentation of How to Adjust for Working Capital Outside of the Working Capital Exhibit
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Booga K. Gilbertson, Senior Vice President, Operations, PSE</b>				
BKG-1T	Booga K. Gilbertson			Prefiled Direct Testimony of Booga K. Gilbertson (38 pages) (1/13/17)
BKG-2	Booga K. Gilbertson			Professional Qualifications of Booga K. Gilbertson
BKG-3	Booga K. Gilbertson			Capital Expenditures by Category (1/11-9/16)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Thomas M. Hunt, Director of Compensation and Benefits, PSE</b>				
TMH-1T	Thomas M. Hunt			Prefiled Direct Testimony of Thomas M. Hunt (27 pages) (1/13/17)
TMH-2	Thomas M. Hunt			Professional Qualifications of Thomas M. Hunt
TMH-3C	Thomas M. Hunt			<b>***CONFIDENTIAL*** Historic Merit Average Increases</b>
TMH-4	Thomas M. Hunt			PSE Executive Compensation
TMH-5C	Thomas M. Hunt			<b>***CONFIDENTIAL***</b>

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				<b>Health Benefit Plans History (2012-2016) Monthly Flex Credits and Medical Plan Costs</b>
<b>TMH-6C</b>	<b>Thomas M. Hunt</b>			<b>***CONFIDENTIAL*** PSE Retirement Plan – Monthly Assets and PBO from 1/2012 to 9/30/16</b>
<b>TMH-7C</b>	<b>Thomas M. Hunt</b>			<b>***CONFIDENTIAL*** Retirement Plan for Employees of Puget Sound Energy Ten Year Deterministic Projection (2016-2025) Baseline: 2016 Preliminary Valuation Results</b>
<b>TMH-8</b>	<b>Thomas M. Hunt</b>			<b>PSE 2016 Goals and Incentive Plan</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Catherine A. Koch, Director, Planning, PSE</b>				
<b>CAK-1TC</b>	<b>Catherine A. Koch</b>			<b>***CONFIDENTIAL*** Confidential Prefiled Direct Testimony of Catherine A. Koch (20 pages) (1/13/17)</b>
<b>CAK-2</b>	<b>Catherine A. Koch</b>			<b>Professional Qualifications of Catherine A. Koch</b>
<b>CAK-3C</b>	<b>Catherine A. Koch</b>			<b>***CONFIDENTIAL*** 2017 and 2018 Electric Reliability Plan</b>
<b>CAK-4T</b>	<b>Catherine A. Koch</b>			<b>Prefiled Rebuttal Testimony of Catherine A. Koch (43 pages) (8/19/17)</b>
<b>CAK-5</b>	<b>Catherine A. Koch</b>			<b>Ernest Orlando Lawrence Berkeley National Laboratory Updated Value of Service Reliability Estimates for Electric Utility Customers in</b>

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				the United States (Jan. 2015)
CAK-6	Catherine A. Koch			PSE Response to Public Counsel DR 25
CAK-7	Catherine A. Koch			PSE Response to ICNU DR 24
CAK-8	Catherine A. Koch			Ardmore Project Chronology
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Brandon J. Lohse, Corporate Treasurer for PSE</b>				
BJL-1T	Brandon H. Lohse			Prefiled Direct Testimony of Brandon H. Lohse (21 pages) (1/13/17)
BJL-2	Brandon H. Lohse			Professional Qualifications of Brandon H. Lohse
BJL-3	Brandon H. Lohse			Utility Capital Structure Cost of Capital and Rate of Return; Utility Capital Structure Calculation; Cost of Short-Term Debt; Commitment Fees; Amortization of Short-Term Debt Issue Costs; Cost of Long Term Debt; Schedule of Annual Charges on Reacquired Debt
BJL-4	Brandon H. Lohse			Utility Capital Structure Proposed Cost of Capital and Rate of Return Requested for Rate Year 2018; Requested Cost of Debt; Short Term Debt Interest and Fees Details; Interest Calculation on \$250M Jr. Subordinated Security; Schedule of Annual Charges on Reacquired Debt
BJL-5	Brandon H. Lohse			Bonds Callable as of 9/30/16
BJL-6	Brandon H. Lohse			S&P Global Ratings Direct Summary for PSE
BJL-7	Brandon H. Lohse			Moody's Investors Service Credit Opinion on PSE, 8/5/16

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<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Matthew R. Marcellia, Controller and Principal Accounting Officer</b>				
<b>MRM-1T</b>	<b>Matthew R. Marcellia</b>			<b>Prefiled Rebuttal Testimony of Matthew R. Marcellia (39 pages) (8/9/17)</b>
<b>MRM-2</b>	<b>Matthew R. Marcellia</b>			<b>Professional Qualifications of Matthew R. Marcellia</b>
<b>MRM-3</b>	<b>Matthew R. Marcellia</b>			<b>Colstrip Units 1 and 2 Historical Depreciation Rates</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>George E. Marshall, Manager, Transmission Policy and Contracts</b>				
<b>GEM-1T</b>	<b>George E. Marshall</b>			<b>Prefiled Rebuttal Testimony of George E. Marshall (18 pages) (8/9/17)</b>
<b>GEM-2</b>	<b>George E. Marshall</b>			<b>Professional Qualifications of George E. Marshall</b>
<b>GEM-3</b>	<b>George E. Marshall</b>			<b>PSE Response to NWECC/RNW/NRDC DR 14</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>David E. Mills, Vice President, Energy Operations for PSE</b>				
<b>DEM-1T</b>	<b>David E. Mills</b>			<b>Prefiled Direct Testimony of David E. Mills (29 pages) (1/13/17, revised 2/3/17)</b>
<b>DEM-2</b>	<b>David E. Mills</b>			<b>Professional Qualifications of David E. Mills</b>
<b>DEM-3</b>	<b>David E. Mills</b>			<b>Benefits Analysis of PSE's Participation in the ISO Energy Imbalance Market</b>
<b>DEM-4T</b>	<b>David E. Mills</b>			<b>Prefiled Rebuttal Testimony of David E. Mills (8 pages) (8/9/17)</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				



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<b>Joel L. Molander, Director, IT Business Partner Engagement, PSE</b>				
<b>JLM-1T</b>	<b>Joel L. Molander</b>			<b>Prefiled Direct Testimony of Joel L. Molander (13 pages) (1/13/17)</b>
<b>JLM-2</b>	<b>Joel L. Molander</b>			<b>Professional Qualifications of Joel L. Molander</b>
<b>JLM-3</b>	<b>Joel L. Molander</b>			<b>South King Complex Strategy Assumptions, Analysis and Opinion Memorandum RE: PSE Strategic Real Estate Options, Prepared by CBRE Brokerage</b>
<b>JLM-4</b>	<b>Joel L. Molander</b>			<b>South King Complex Pro Forma Summary</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Roger A. Morin, Emeritus Professor of Finance at Robinson College of Business, Georgia State University</b>				
<b>RAM-1T</b>	<b>Roger A. Morin</b>			<b>Prefiled Direct Testimony of Roger A. Morin (58 pages) (1/13/17)</b>
<b>RAM-2</b>	<b>Roger A. Morin</b>			<b>Professional Qualifications of Roger A. Morin</b>
<b>RAM-3</b>	<b>Roger A. Morin</b>			<b>Investment-Grade Dividend-Paying Combination Gas and Electric Utilities Covered in Value Line's Electric Utility Industry Group</b>
<b>RAM-4</b>	<b>Roger A. Morin</b>			<b>Proxy Group for PSE</b>
<b>RAM-5</b>	<b>Roger A. Morin</b>			<b>Combination Electric and Gas Utilities DCF Analysis Value Line Growth Rates</b>
<b>RAM-6</b>	<b>Roger A. Morin</b>			<b>Combination of Electric and Gas Utilities DCF Analysis Analysts' Growth Forecasts</b>
<b>RAM-7</b>	<b>Roger A. Morin</b>			<b>Combination Electric and Gas Beta Estimates</b>

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RAM-8	Roger A. Morin			CAPM, Empirical CAPM
RAM-9	Roger A. Morin			2015 Utility Industry Historical Risk Premium
RAM-10	Roger A. Morin			Equity Risk Premium – Treasury Bond
RAM-11	Roger A. Morin			Proxy Group for PSE Common Equity Ratios
RAM-12T	Roger A. Morin			Prefiled Rebuttal Testimony of Roger A. Morin (97 pages) (8/9/17)
RAM-13	Roger A. Morin			PSE's Response to Public Counsel DR 333
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Michael Mulally, Manager, Business Initiatives, Strategic Initiatives Department</b>				
MM-1THC	Michael Mulally			<b>*** HIGHLY CONFIDENTIAL ***</b> Confidential Prefiled Direct Testimony of Michael Mulally (38 pages) (1/13/17)
MM-2	Michael Mulally			Professional Qualifications of Michael Mulally
MM-3	Michael Mulally			RFP City of Buckley Sale of Natural Gas Utility
MM-4C	Michael Mulally			<b>***CONFIDENTIAL***</b> Buckley Natural Gas System RFP Overview
MM-5	Michael Mulally			June 13, 2013, Letter to City of Buckley from PSE RE: RFPs City of Buckley Sale of Natural Gas Utility
MM-6	Michael Mulally			October 15, 2013, Letter to PSE from GeoEngineers RE: Historic Research to Identify Properties of Potential Environmental Concern in Close Proximity to City of Buckley's Natural Gas

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				Distribution Lines
MM-7	Michael Mulally			Assignment Agreement Between City of Buckley and PSE
MM-8	Michael Mulally			Firm Natural Gas Service Agreement Between City of Enumclaw and PSE, Docket UG-140088
MM-9C	Michael Mulally			<b>***CONFIDENTIAL***</b> Memorandum RE: Buckley Valuation Method with Appendices (revised 1/27/17)
MM-10HC	Michael Mulally			<b>*** HIGHLY CONFIDENTIAL***</b> Energy Storage EPC Scoring Matrix – Clean Energy Fund Proposal (October 2014)
MM-11	Michael Mulally			PSE IRP Electric Analysis
MM-12C	Michael Mulally			<b>***CONFIDENTIAL***</b> New Douglas PUD (Wells Project) PPA, EMC Informational 4/16/15 Prepared by Brennan Mueller, Energy Contract Administrator
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Jon A. Piliaris, Manager of Pricing and Cost of Service, PSE</b>				
JAP-1T	Jon A. Piliaris			Prefiled Direct Testimony of Jon A. Piliaris (159 pages) (1/13/17)
JAP-2	Jon A. Piliaris			Professional Qualifications of Jon A. Piliaris
JAP-3	Jon A. Piliaris			Proforma Delivered Sales Electric Rates
JAP-4	Jon A. Piliaris			Gas Adjustments to Volume (Therms) by Rate Schedule

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JAP-5C	Jon A. Piliaris			<b>***CONFIDENTIAL*** Peak Credit Method for 2014 Filing, Company Proposal</b>
JAP-6C	Jon A. Piliaris			<b>***CONFIDENTIAL*** Peak Credit Method with Updated Data, Company Proposal</b>
JAP-7	Jon A. Piliaris			<b>Electric Cost of Service Summary</b>
JAP-8	Jon A. Piliaris			<b>2017 Gas Cost of Service Study Proposed Test Year Without Gas</b>
JAP-9	Jon A. Piliaris			<b>2017 Gas Cost of Service Study Proposed Test Year With Gas</b>
JAP-10	Jon A. Piliaris			<b>2017 Gas Account Detail by Classification and Rate Class</b>
JAP-11	Jon A. Piliaris			<b>2017 Gas Cost of Service Study Account Inputs</b>
JAP-12	Jon A. Piliaris			<b>2017 Gas Cost of Service Study External Allocators</b>
JAP-13	Jon A. Piliaris			<b>Allocation of Account 376 Distribution Mains</b>
JAP-14	Jon A. Piliaris			<b>Summary of Gas Cost Allocation Proforma Test Year with Gas</b>
JAP-15	Jon A. Piliaris			<b>PSE Non-Lighting Tariffed Rate Components; Lighting Tariffed Rate Components; Summary Rate Spread; Summary of Proposed Rate Design Present and Proposed Rates; Estimated Effect of Proposed Rate Base Increase on Revenues from Electric Sales; Residential Rate Design; Secondary Voltage Rate Design; Primary Voltage Rate Design; Campus Rate Design; High Voltage Rate Design; Transportation and</b>

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				<b>Wholesale for Resale; Area and Street Lighting Rate Design</b>
<b>JAP-16</b>	<b>Jon A. Piliaris</b>			<b>Proposed Electric Schedules 7, 7A, 24-26, 29, 31, 35, 40, 43, 46, 49, 50-55, 57, 58, 95, 141, 142, 149, 448, 458, and 459</b>
<b>JAP-17</b>	<b>Jon A. Piliaris</b>			<b>Survey of Basic Charges of US Electric Utilities</b>
<b>JAP-18</b>	<b>Jon A. Piliaris</b>			<b>Schedule 40 Coincident Factors by Customer</b>
<b>JAP-19</b>	<b>Jon A. Piliaris</b>			<b>GRC Rate Impacts</b>
<b>JAP-20</b>	<b>Jon A. Piliaris</b>			<b>Lighting Schedules, Classification of Lighting Costs</b>
<b>JAP-21</b>	<b>Jon A. Piliaris</b>			<b>Development of Unitized Lighting Costs</b>
<b>JAP-22</b>	<b>Jon A. Piliaris</b>			<b>Summary of Allocated Costs</b>
<b>JAP-23</b>	<b>Jon A. Piliaris</b>			<b>Lighting Revenues Summary Base Rate vs. Proposed 2017 GRC</b>
<b>JAP-24</b>	<b>Jon A. Piliaris</b>			<b>Allocation of Revenue Deficiency to Rate Classes at Existing PGA Allocation</b>
<b>JAP-25</b>	<b>Jon A. Piliaris</b>			<b>Current and Proposed Natural Gas Tariff Rules 21, 23, and 29, Schedules 16, 23, 31, 31T, 41, 41T, 53, 85, 85T, 185T, 86, 86T, 87, 87T, 141, Supplemental Schedule 142</b>
<b>JAP-26</b>	<b>Jon A. Piliaris</b>			<b>Survey of Residential Monthly Minimum Charges of Gas Utilities</b>
<b>JAP-27</b>	<b>Jon A. Piliaris</b>			<b>2017 Gas Cost of Service Study Procurement Charge Calculation Proforma Test Year Without Gas</b>
<b>JAP-28</b>	<b>Jon A. Piliaris</b>			<b>2017 Gas Proposed Rates, Estimated Combined Impact on Total Bills</b>

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<b>JAP-29</b>	<b>Jon A. Piliaris</b>			<b>PSE Electric and Natural Gas Evaluation: Three Years of Decoupling; Independent Third-Party Evaluation of PSE's Decoupling Mechanisms, Prepared by H. Gil Peach &amp; Associates, Forefront Economics, Inc., and Joseph Associates, Inc. (12/31/16)</b>
<b>JAP-30</b>	<b>Jon A. Piliaris</b>			<b>Electric Decoupling Mechanism Development of Decoupled Delivery and Power Cost Revenue by Decoupling Group; Development of Allowed Delivery Revenue &amp; Fixed Power Cost Revenue Per Customer; Development of Delivery Revenue &amp; Fixed Power Cost Per Unit Rates; Development of Delivery Revenue Per Unit Rates; Development of Monthly Allowed Delivery Revenue Per Customer; Development of Monthly Allowed Fixed Power Cost Revenue Per Customer; Delivery Revenue Deferral and Amortization Calculations; Fixed Power Cost Deferral and Amortization Calculations</b>
<b>JAP-31</b>	<b>Jon A. Piliaris</b>			<b>Gas Decoupling Mechanism Development of Decoupled Revenue by Decoupling Group; Development of Allowed Delivery Revenue Per Customer; Development of Delivery Revenue Per Unit Rates; Development of Monthly Allowed Delivery Revenue Per Customer; Delivery Revenue Deferral</b>

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				and Amortization Calculations
JAP-32	Jon A. Piliaris			Electric CRM Revenue Requirement Model; Calculation of Schedule 149 Electric Rider Rates
JAP-33C	Jon A. Piliaris			<b>***CONFIDENTIAL***</b> Electric Decoupling Mechanism Development of Decoupled Delivery and Power Cost Revenue by Decoupling Group
JAP-34T	Jon A. Piliaris			Prefiled Supplemental Testimony of Jon A. Piliaris (20 pages) (4/3/17)
JAP-35	Jon A. Piliaris			PSE Response to Staff DR 101
JAP-36	Jon A. Piliaris			PSE Response to Staff DR 6
JAP-37	Jon A. Piliaris			2017 GRC Supplemental – Gas Adjustments to Volume (Therms) by Rate Schedule; Reconciliation of Revenue at Actual Rates by Rate Schedule
JAP-38	Jon A. Piliaris			Calculation of Schedule 96 Rate; Statement of Proforma and Proposed Revenue for Schedule 95
JAP-39	Jon A. Piliaris			Tariffed Rate Components; Summary Rate Spread; Estimated Effect of Proposed Base Rate Increase on Revenues from Electric Sales; Residential Rate Design; Secondary Voltage Rate Design; Primary Voltage Rate Design; Campus Rate Design; High Voltage Rate Design; Transportation and Wholesale for Resale; Area and Street Lighting Rate

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				<b>Design</b>
<b>JAP-40</b>	<b>Jon A. Piliaris</b>			<b>Allocation of Revenue Deficiency to Rate Classes at Existing PGA Allocations; Current and Proposed Rates by Rate Schedule; Rental Schedules 71, 72, and 74</b>
<b>JAP-41</b>	<b>Jon A. Piliaris</b>			<b>Electric Decoupling Mechanism Calculations</b>
<b>JAP-42</b>	<b>Jon A. Piliaris</b>			<b>Gas Decoupling Mechanism Calculations</b>
<b>JAP-43C</b>	<b>Jon A. Piliaris</b>			<b>Electric Decoupling Mechanism Calculations</b>
<b>JAP-44</b>	<b>Jon A. Piliaris</b>			<b>GRC Rate Impacts; Monthly Billing Comparison by Schedule</b>
<b>JAP-45</b>	<b>Jon A. Piliaris</b>			<b>2017 Gas GRC Proposed Rates Estimated Combined Impact on Total Bills; Typical Residential Bill Impacts of Proposed Rate Changes</b>
<b>JAP-46TC</b>	<b>Jon A. Piliaris</b>			<b>***CONFIDENTIAL*** Confidential Prefiled Rebuttal Testimony of Jon A. Piliaris (86 pages) (8/9/17)</b>
<b>JAP-47</b>	<b>Jon A. Piliaris</b>			<b>Alternative Decoupling Calculations for Fixed Production Cost</b>
<b>JAP-48</b>	<b>Jon A. Piliaris</b>			<b>The Energy Project Response to PSE DR 2</b>
<b>JAP-49</b>	<b>Jon A. Piliaris</b>			<b>Joint Motion to Amend Order 03 and Settlement Agreement in Docket UE-141368</b>
<b>JAP-50</b>	<b>Jon A. Piliaris</b>			<b>Modified Parity Ratio Calculation for Schedule 40</b>
<b>JAP-51</b>	<b>Jon A. Piliaris</b>			<b>Sample PSE Residential Electric Customer Bill</b>
<b>JAP-52</b>	<b>Jon A. Piliaris</b>			<b>PSE Residential Electric Rate Summary</b>



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JAP-53	Jon A. Piliaris			Staff Response to PSE DR 24
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Ronald J. Roberts, Director of Thermal Resources, PSE</b>				
RJR-1TC	Ronald J. Roberts			<b>***CONFIDENTIAL*** Confidential Prefiled Direct Testimony of Ronald J. Roberts (76 pages) (1/13/17)</b>
RJR-2	Ronald J. Roberts			Professional Qualifications of Ronald J. Roberts
RJR-3	Ronald J. Roberts			Construction and Ownership Agreement Between Montana Power Company and PSE
RJR-4	Ronald J. Roberts			Agreement for the Operation and Maintenance of Colstrip Steam Electric Generating Plant Between Montana Power Company and PSE
RJR-5	Ronald J. Roberts			Common Facilities Agreement Between Montana Power Company, PSE, Washington Water Power Company, Portland General Electric Company, Pacific Power, and Basin Electric Power Cooperative for Colstrip Units 1-4
RJR-6	Ronald J. Roberts			Coal Purchase and Sale Agreement By and Among PPL Montana, LLC and PSE as Buyers and Western Energy Company as Seller
RJR-7	Ronald J. Roberts			Colstrip Project Transmission Agreement between Northwestern Energy, PSE, Avista, Portland General Electric Company, and PacifiCorp

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<b>RJR-8</b>	<b>Ronald J. Roberts</b>			<b>Transmission Agreement Between Montana Power Company and PSE for Colstrip Units 1 and 2</b>
<b>RJR-9</b>	<b>Ronald J. Roberts</b>			<b>Amended and Restated Transmission Agreement Executed by US DOE Acting by and through the Bonneville Power Administration and Montana Intertie Users (Colstrip Project)</b>
<b>RJR-10</b>	<b>Ronald J. Roberts</b>			<b>EPA Rules and Proposed Rules</b>
<b>RJR-11</b>	<b>Ronald J. Roberts</b>			<b>US Energy Information Administration article, “Coal Made up more than 80% of Retired Electricity Generating Capacity in 2015” March 8, 2016</b>
<b>RJR-12</b>	<b>Ronald J. Roberts</b>			<b>“A Bleak Future for Colstrip Units 1 and 2,” Institute for Energy Economics and Financial Analysis, June 2015</b>
<b>RJR-13</b>	<b>Ronald J. Roberts</b>			<b>Statement of Talen Energy, Jeremy McGuire, Senior VP, CFO, before the Montana Energy and Telecommunications Interim Committee, July 14, 2016</b>
<b>RJR-14</b>	<b>Ronald J. Roberts</b>			<b>Talen Montana Colstrip Power Plant Shutdown Water Management Options Analysis, Prepared by WorleyParsons Resources and Energy</b>
<b>RJR-15</b>	<b>Ronald J. Roberts</b>			<b>Feasibility Capital Cost Estimate Colstrip Units 1-4 SCR Retrofit, prepared by David Bowen for Burns &amp; McDonnell</b>
<b>RJR-16</b>	<b>Ronald J. Roberts</b>			<b>USDC District of Montana</b>

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				<p><b>Sierra Club and Montana Environmental Information Center v. Talen Montana, LLC, Avista, PSE, Portland General Electric Company, Northwestern Energy, and PacifiCorp</b></p> <p><b>Declaration of Gordon Criswell in Opposition of Plaintiff's Motion for Attorney's Fees;</b></p>
<b>RJR-17</b>	<b>Ronald J. Roberts</b>			<b>Forecast of Possible Cost Impacts of I-732</b>
<b>RJR-18</b>	<b>Ronald J. Roberts</b>			<b>Consent Decree from USDC District of Montana between Sierra Club, Montana Environmental Information Center and Talen Montana, LLC, Avista, PSE, Portland General Electric Company, Northwestern Energy, PacifiCorp</b>
<b>RJR-19</b>	<b>Ronald J. Roberts</b>			<b>General Release and Settlement Agreement between Sierra Club, Montana Environmental Information Center, National Wildlife Federation and Talen Montana, LLC, Avista, PSE, Portland General Electric Company, Northwestern Energy, PacifiCorp</b>
<b>RJR-20</b>	<b>Ronald J. Roberts</b>			<b>Cost Estimate to Retire and Decommission Colstrip Units 1 and 2, Black &amp; Veatch Corporation</b>
<b>RJR-21</b>	<b>Ronald J. Roberts</b>			<b>Colstrip Units 1 and 2 Demolition Cost Estimate, HDR Engineering, Inc.</b>
<b>RJR-22</b>	<b>Ronald J. Roberts</b>			<b>Brandenburg Quote – Demolition Budget Colstrip</b>

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				Units 1 and 2
RJR-23	Ronald J. Roberts			Total Projected Decommissioning and Demolition Costs and CCR Plan Costs Colstrip Units 1 and 2
RJR-24	Ronald J. Roberts			Master Plan Summary Report Update Colstrip Steam Electric Station Prepared by Geosyntec Consultants, Revised 9/23/16
RJR-25	Ronald J. Roberts			2017 GRC vs. 2014 PCORC as filed
RJR-26C	Ronald J. Roberts			***CONFIDENTIAL*** Amortization for Rate Years Major Maintenance Expense
RJR-27	Ronald J. Roberts			Lower Snake River Operations and Maintenance Cost Benchmark and Forecast Study
RJR-28	Ronald J. Roberts			RFP for Lower Snake River Service and Maintenance on Behalf of PSE
RJR-29C	Ronald J. Roberts			***CONFIDENTIAL*** New Siemens Wind Turbine Services Agreement
RJR-30T	Ronald J. Roberts			Prefiled Rebuttal Testimony of Ronald J. Roberts (18 pages) (8/9/17)
RJR-31	Ronald J. Roberts			The Application for a Construction Permit to the Montana Department of Health and Environmental Services for Colstrip Units 1 and 2
RJR-32	Ronald J. Roberts			Study of Alternate Ash Disposal Methods For Colstrip Units No. 1 and No. 2, issued by the Montana Power Company in February 1985

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<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>John K. Rork, Manager, Environmental Programs &amp; Sciences Department, PSE</b>				
<b>JKR-1T</b>	<b>John K. Rork</b>			<b>Prefiled Direct Testimony of John K. Rork (14 pages) (1/13/17)</b>
<b>JKR-2</b>	<b>John K. Rork</b>			<b>Professional Qualifications of John K. Rork</b>
<b>JKR-3</b>	<b>John K. Rork</b>			<b>Electric Sites and Former Manufactured Gas Sites Actual Costs and Insurance Recoveries through 9/16</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Suzanne M. Sasville, Supervisor for Energy Assistance Programs, PSE</b>				
<b>SMS-1T</b>	<b>Suzanne M. Sasville</b>			<b>Prefiled Direct Testimony of Suzanne M. Sasville (8 pages) (1/13/17)</b>
<b>SMS-2</b>	<b>Suzanne M. Sasville</b>			<b>Professional Qualifications of Suzanne M. Sasville</b>
<b>SMS-3</b>	<b>Suzanne M. Sasville</b>			<b>PSE Customers Below Poverty Levels</b>
<b>SMS-4T</b>	<b>Suzanne M. Sasville</b>			<b>Prefiled Rebuttal Testimony of Suzanne M. Sasville (8 pages) (8/9/17)</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Steven R. Secrist, Senior Vice President, General Counsel, Chief Ethics and Compliance Officer</b>				
<b>SRS-1T</b>	<b>Steven R. Secrist</b>			<b>Prefiled Rebuttal Testimony of Steven R. Secrist (13 pages) (8/9/17)</b>
<b>SRS-2</b>	<b>Steven R. Secrist</b>			<b>Professional Qualifications of Steven R. Secrist</b>
<b>SRS-3</b>	<b>Steven R. Secrist</b>			<b>Letter to Steve McLellan,</b>

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				Washington Utilities and Transportation Commission (April 2, 1998)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>John J. Spanos, Senior Vice President, Gannett Fleming Valuation and Rate Consultants</b>				
JJS-1T	John J. Spanos			Prefiled Direct Testimony of John J. Spanos (18 pages) (1/13/17)
JJS-2	John J. Spanos			Professional Qualifications of John J. Spanos
JJS-3	John J. Spanos			2016 Depreciation Study: Calculated Annual Depreciation Accruals Related to Electric, Gas, and Common Plant as of 9/30/16, Prepared by Gannett Fleming
JJS-4T	John J. Spanos			Prefiled Rebuttal Testimony of John J. Spanos (39 pages) (8/9/17)
JJS-5	John J. Spanos			Comparison of Theoretical Net Plant as of Sept. 30, 2016
JJS-6	John J. Spanos			Depreciation Expense for Colstrip Units 3 and 4 (2025 & 2029)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Paul K. Wetherbee, Director, Energy Supply Merchant for PSE</b>				
PKW-1TC	Paul K. Wetherbee			<b>***CONFIDENTIAL***</b> Confidential Prefiled Direct Testimony of Paul K. Wetherbee (83 pages) (1/13/17)
PKW-2	Paul K. Wetherbee			Professional Qualifications of Paul K. Wetherbee
PKW-3C	Paul K. Wetherbee			<b>***CONFIDENTIAL***</b> 2017 GRC As Filed Power

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				<b>Costs Projections – AURORA + Not in Models Rate Year January 2018 through December 2018; Gas Price Date: 9/23/16</b>
<b>PKW-4C</b>	<b>Paul K. Wetherbee</b>			<b>***CONFIDENTIAL*** 2017 GRC As Filed vs 2016 Power Costs Update Power Costs Comparison</b>
<b>PKW-5</b>	<b>Paul K. Wetherbee</b>			<b>Greenhouse Gas Emissions Caps Metric Tons CO2 Equivalent</b>
<b>PKW-6C</b>	<b>Paul K. Wetherbee</b>			<b>***CONFIDENTIAL*** Change in Power Costs &amp; Generation Due to Emission Constraints</b>
<b>PKW-7</b>	<b>Paul K. Wetherbee</b>			<b>PSE White River Land Parcels in Regulatory Asset Account</b>
<b>PKW-8CT</b>	<b>Paul K. Wetherbee</b>			<b>***CONFIDENTIAL*** Confidential Prefiled Supplemental Testimony of Paul K. Wetherbee (8 pages) (4/3/17)</b>
<b>PKW-9C</b>	<b>Paul K. Wetherbee</b>			<b>***CONFIDENTIAL*** 2017 GRC Supplemental Power Costs Projections – AURORA + Not in Models Rate Year January 2018 through December 2018; Gas Price Date: 2/3/17</b>
<b>PKW-10C</b>	<b>Paul K. Wetherbee</b>			<b>***CONFIDENTIAL*** 2017 GRC Supplemental vs 2017 GRC As Filed Power Costs Comparison</b>
<b>PKW-11C</b>	<b>Paul K. Wetherbee</b>			<b>***CONFIDENTIAL*** 2017 GRC Supplemental vs 2016 Power Costs Update Power Costs Comparison</b>
<b>PKW-12C</b>	<b>Paul K. Wetherbee</b>			<b>***CONFIDENTIAL***</b>

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				<b>Change in Power Costs &amp; Generation Due to Emission Constraints</b>
<b>PKW-13C</b>	<b>Paul K. Wetherbee</b>			<b>***CONFIDENTIAL*** 2017 GRC Supplemental Contingent Calculation Power Costs Projections – AURORA + Not in Models Raye Year January 2018 through December 2018; Gas Price Date: 2/3/17</b>
<b>PKW-14C</b>	<b>Paul K. Wetherbee</b>			<b>***CONFIDENTIAL*** 2017 GRC Supplemental Contingent Calculation vs 2017 GRC Supplemental Power Costs Comparison</b>
<b>PKW-15TC</b>	<b>Paul K. Wetherbee</b>			<b>***CONFIDENTIAL*** Confidential Prefiled Rebuttal Testimony of Paul K. Wetherbee (50 pages) (8/9/17)</b>
<b>PKW-16</b>	<b>Paul K. Wetherbee</b>			<b>PSE Clean Air Rule Baseline Emissions Limits and 2018 Caps (2012 through 2016)</b>
<b>PKW-17C</b>	<b>Paul K. Wetherbee</b>			<b>***CONFIDENTIAL*** Clean Air Rule Compliance Cost Estimate</b>
<b>PKW-18C</b>	<b>Paul K. Wetherbee</b>			<b>***CONFIDENTIAL*** Comparisons of Actual Wind Generation with the Preconstruction, 2010 DNV, and 2016 Wind Forecasts</b>
<b>PKW-19C</b>	<b>Paul K. Wetherbee</b>			<b>***CONFIDENTIAL*** Capacity factors for PSE's Wind Resource from Various Forecasts</b>
<b>PKW-20C</b>	<b>Paul K. Wetherbee</b>			<b>***CONFIDENTIAL*** Vaisala Forecasts for All of PSE's Owned Wind Resources</b>



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PKW-21C	Paul K. Wetherbee			<b>***CONFIDENTIAL***</b> Updated Summary of Power Costs
PKW-22C	Paul K. Wetherbee			<b>***CONFIDENTIAL***</b> Comparison of Projected Power Costs Presented in This Rebuttal Testimony with the Projected Power Costs Presented in PSE's Supplemental Testimony filed on April 3, 2017
PKW-23C	Paul K. Wetherbee			<b>***CONFIDENTIAL***</b> Comparison of Projected Power Costs Presented in this Rebuttal Testimony with the Projected Power Costs Presented in the 2016 Power Costs Update
PKW-24C	Paul K. Wetherbee			<b>***CONFIDENTIAL***</b> Projected Power Costs with the Microsoft Special Contract Qualifying Load Removed
PKW-25C	Paul K. Wetherbee			<b>***CONFIDENTIAL***</b> Comparison of Projected Power Costs Presented in this Rebuttal Testimony with the Microsoft Qualifying Load Removed with Projected Power Costs Presented in PSE's Supplemental Testimony Filed on April 3, 2017, with the Microsoft Special Contract Qualifying Load Removed
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Greg J. Zeller, Director Customer Care, PSE</b>				
GJZ-1T	Greg J. Zeller			Prefiled Direct Testimony of Greg J. Zeller (22 pages)

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				(1/13/17)
GJZ-2	Greg J. Zeller			Professional Qualifications of Greg J. Zeller
GJZ-3T	Greg J. Zeller			Prefiled Rebuttal Testimony of Greg J. Zeller (21 pages) (8/9/17)
GJZ-4	Greg J. Zeller			Public Counsel Response to PSE DR 7
GJZ-5	Greg J. Zeller			Public Counsel Response to PSE DR 9
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>COMMISSION REGULATORY STAFF</b>				
<b>Jason L. Ball, Regulatory Analyst</b>				
JLB-1T	Jason L. Ball			Prefiled Response Testimony of Jason L. Ball (56 pages) (6/30/17)
JLB-2	Jason L. Ball			Comparison of Staff and Company Electric Cost of Service Study Results and Rate Design Proposals
JLB-3	Jason L. Ball			Comparison of Staff and Company Natural Gas Rates
JLB-4C	Jason L. Ball			<b>***CONFIDENTIAL*** Seasonal Rate Design Technical Appendix</b>
JLB-5	Jason L. Ball			Bill Impact of Increased Basic Charge
JLB-6	Jason L. Ball			Third Block Technical Appendix
JLB-7	Jason L. Ball			PSE Response to Staff DRs 103 and 104
JLB-8T	Jason L. Ball			Supplemental Testimony of Jason L. Ball (8/7/17) (8 pages)
JLB-9	Jason L. Ball			Cross-Walk of Impacts on Cost of Service from Various

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				Updates
JLB-10	Jason L. Ball			PSE 1 <sup>st</sup> Revised Response to Staff DR 443
JLB-11	Jason L. Ball			Staff Response to PSE DR 24
JLB-12T	Jason L. Ball			Prefiled Cross-Answering Testimony of Jason L. Ball (8 pages) (8/9/17)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<u>JLB- X</u>	<u>NWIGU</u>			<u>Prefiled Testimony of Jason L. Ball in WUTC Docket Nos. 160228 &amp; 160229 (consolidated)</u>
<b>Melissa C. Cheesman, Regulatory Analyst</b>				
MCC-1T	Melissa C. Cheesman			Prefiled Response Testimony of Melissa C. Cheesman (30 pages) (6/30/17)
MCC-2	Melissa C. Cheesman			Electric Results of Operations for 12 Months Ending 9/30/16
MCC-3	Melissa C. Cheesman			Calculation of Electric Revenue Requirement Sufficiency
MCC-4	Melissa C. Cheesman			Comparison of PSE-Staff Electric Revenue Requirements
MCC-5	Melissa C. Cheesman			Comparison of PSE-Staff Working Capital (Electric)
MCC-6	Melissa C. Cheesman			PSE Requested Overall Electric Revenue Sufficiency
MCC-7	Melissa C. Cheesman			Gas Results of Operations for 12 Months Ending 9/30/16
MCC-8	Melissa C. Cheesman			Calculation of Gas Revenue Requirement Deficiency
MCC-9	Melissa C. Cheesman			Comparison of PSE-Staff Gas Revenue Requirements
MCC-10	Melissa C. Cheesman			Comparison of PSE-Staff Working Capital (Gas)
MCC-11	Melissa C. Cheesman			PSE Requested Overall Gas Revenue Sufficiency
MCC-12	Melissa C. Cheesman			Electric Revenue Bridge

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MCC-13	Melissa C. Cheesman			Gas Revenue Bridge
MCC-14	Melissa C. Cheesman			PSE Response to Staff DR 382
MCC-15	Melissa C. Cheesman			PSE Response to Staff DR 382
MCC-16	Melissa C. Cheesman			PSE Response to Staff DR 371
MCC-17	Melissa C. Cheesman			PSE Response to Staff DR 372
MCC-18	Melissa C. Cheesman			PSE Witness, Ms. Susan Free Natural Gas Work Paper Adjustment 11.13
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Betty A. Erdahl, Regulatory Analyst</b>				
BAE-1T	Betty A. Erdahl			Prefiled Response Testimony of Betty A. Erdahl (16 pages) (6/30/17)
BAE-2	Betty A. Erdahl			Comparison of Staff and PSE Working Capital Adjustments
BAE-3	Betty A. Erdahl			Detailed Staff Working Capital Calculation 13.23 and 11.23
BAE-4	Betty A. Erdahl			PSE Response to Staff DR 337
BAE-5	Betty A. Erdahl			PSE Response to Staff DR 339
BAE-6	Betty A. Erdahl			PSE Response to Staff DR 204
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Kyle A. Frankiewich, Regulatory Analyst</b>				
KAF-1T	Kyle A. Frankiewich			Prefiled Response Testimony of Kyle A. Frankiewich (31 pages) (6/30/17)
KAF-2	Kyle A. Frankiewich			PSE's Response to Public Counsel DR 290
KAF-3	Kyle A. Frankiewich			PSE Response to Staff DR

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				<b>323 (Including Attachments A-E) and PSE's Response to UTC Staff DR 410 (Including Attachment A)</b>
<b>KAF-4</b>	<b>Kyle A. Frankiewicz</b>			<b>PSE Response to Staff DR 327 (Including Attachment A)</b>
<b>KAF-5</b>	<b>Kyle A. Frankiewicz</b>			<b>PSE Response to Staff DR 331</b>
<b>KAF-6</b>	<b>Kyle A. Frankiewicz</b>			<b>PSE Response to Staff DR 329</b>
<b>KAF-7</b>	<b>Kyle A. Frankiewicz</b>			<b>PSE First Supplemental Response to Staff DR 328 (Including Attachment E)</b>
<b>KAF-8</b>	<b>Kyle A. Frankiewicz</b>			<b>Staff Example of Variance in Reasonable Estimates of CAR Baseline (expansion of Exh. PKW-5)</b>
<b>KAF-9</b>	<b>Kyle A. Frankiewicz</b>			<b>PSE Response to Staff DR 419</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>David C. Gomez, Assistant Power Supply Manager</b>				
<b>DCG-1TC</b>	<b>David C. Gomez</b>			<b>***CONFIDENTIAL*** Confidential Prefiled Response Testimony of David C. Gomez (35 pages) (6/30/17)</b>
<b>DCG-2</b>	<b>David C. Gomez</b>			<b>PSE 2015 IRP, Appendix D</b>
<b>DCG-3C</b>	<b>David C. Gomez</b>			<b>***CONFIDENTIAL*** PSE Response to Staff DR 175, Attachments A&amp;B</b>
<b>DCG-4C</b>	<b>David C. Gomez</b>			<b>***CONFIDENTIAL*** PSE Response to Staff DR 177</b>
<b>DCG-5</b>	<b>David C. Gomez</b>			<b>PSE Response to Staff DR 177, Attachment G</b>
<b>DCG-6</b>	<b>David C. Gomez</b>			<b>PSE Response to Staff DR 177, Attachment C</b>
<b>DCG-7C</b>	<b>David C. Gomez</b>			<b>***CONFIDENTIAL*** PSE Response to Staff DR 176, Attachments C-F</b>

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DCG-8C	David C. Gomez			<b>***CONFIDENTIAL***</b> PSE Response to Staff DR 259
DCG-9C	David C. Gomez			<b>***CONFIDENTIAL***</b> PSE Response to Staff DR 176, Attachment G
DCG-10	David C. Gomez			2015 Wind Technologies Market Report, p. 41
DCG-11C	David C. Gomez			<b>***CONFIDENTIAL***</b> PSE Response to Staff DR 311, Attachments B-F
DCG-12C	David C. Gomez			<b>***CONFIDENTIAL***</b> PSE Response to Staff DR 177, Attachment A
DCG-13C	David C. Gomez			<b>***CONFIDENTIAL***</b> Portions of Testimony of David C. Gomez, Exh. DCG-1TC, and Gregory N. Duvall, Exh. GND-1TC, in Docket UE-130043
DCG-14	David C. Gomez			Portions of Testimony of David E. Mills, Exh. DEM-11TC, in Dockets UE-111048 and UG-111049
DCG-15C	David C. Gomez			<b>***CONFIDENTIAL***</b> Portions of Testimony of David E. Mills, Exh. DEM-1TC, in Dockets UE-111048 and UG-111049
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Christopher S. Hancock, Regulatory Analyst</b>				
CSH-1TC	Christopher S. Hancock			<b>***CONFIDENTIAL***</b> Confidential Prefiled Testimony of Christopher S. Hancock (30 pages) (6/30/17)
CSH-2C	Christopher S. Hancock			<b>***CONFIDENTIAL***</b> PSE Response to Staff DR 185

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CSH-3	Christopher S. Hancock			PSE Response to Staff DR 143
CSH-4	Christopher S. Hancock			PSE Response to Staff DR 16
CSH-5	Christopher S. Hancock			Montana Response to Staff DR 13
CSH-6T	Christopher S. Hancock			Prefiled Cross-Answering Testimony of Christopher S. Hancock (9 pages) (8/9/17)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Jing Liu, Regulatory Analyst</b>				
JL-1TC	Jing Liu			<b>***CONFIDENTIAL***</b> Confidential Prefiled Response Testimony of Jing Liu (76 pages) (6/30/17) (Revised 7/11/17)
JL-2	Jing Liu			Output of Electric Temperature Normalization Models
JL-3	Jing Liu			Calculation of Electric Temperature Normalization Adjustment
JL-4	Jing Liu			Calculation of Gas Temperature Normalization Adjustment
JL-5	Jing Liu			Output of Gas Temperature Normalization Models Using Ten Year Data
JL-6	Jing Liu			Comparison of Ten Year and Five Year Models for Natural Gas Temperature Normalization
JL-7C	Jing Liu			<b>***CONFIDENTIAL***</b> PSE Production Cost Trend Analysis
JL-8	Jing Liu			Summary of PSE's Electric Non-Residential Proposed Grouping Backcast
<b>CROSS-EXAMINATION EXHIBITS</b>				

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<b>Chris R. McGuire, Energy Policy Strategist</b>				
CRM-1T	Chris R. McGuire			Prefiled Response Testimony of Chris R. McGuire (37 pages) (6/30/17)
CRM-2	Chris R. McGuire			Colstrip 1 & 2 Pro Rata Depreciation Estimate
CRM-3	Chris R. McGuire			Colstrip 1 & 2 Regulatory Asset
CRM-4	Chris R. McGuire			Report to the Audit Committees (Excerpt)
CRM-5	Chris R. McGuire			PSE Response to Public Counsel DR 424
CRM-6T	Chris R. McGuire			Prefiled Cross-Answering Testimony of Chris R. McGuire (13 pages) (8/9/17)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Elizabeth C. O'Connell, Regulatory Analyst</b>				
ECO-1TC	Elizabeth C. O'Connell			<b>***CONFIDENTIAL***</b> Confidential Prefiled Direct Testimony of Elizabeth C. O'Connell (33 pages) (6/30/17)
ECO-2C	Elizabeth C. O'Connell			<b>***CONFIDENTIAL***</b> Staff's Proposed Environmental Remediation Adjustments
ECO-3	Elizabeth C. O'Connell			Environmental Remediation Commission Orders, Start Dates, and Costs
ECO-4	Elizabeth C. O'Connell			PSE Environmental Remediation Quarterly Reports, Q1 2017
ECO-5	Elizabeth C. O'Connell			PSE Response to Staff DR 279
ECO-6	Elizabeth C. O'Connell			PSE Response to Staff DR 284
ECO-7	Elizabeth C. O'Connell			PSE Response to Staff DR 282



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ECO-8	Elizabeth C. O'Connell			PSE Response to Staff DR 280
ECO-9	Elizabeth C. O'Connell			PSE Response to Staff DR 270 and 271
ECO-10C	Elizabeth C. O'Connell			***CONFIDENTIAL*** PSE Response to Staff DR 401, Attachment W
ECO-11	Elizabeth C. O'Connell			PSE Response to Staff DR 278
ECO-12	Elizabeth C. O'Connell			PSE Response to Staff DR 269, Attachment A
ECO-13C	Elizabeth C. O'Connell			***CONFIDENTIAL*** Tacoma Tide Flats Letter
ECO-14C	Elizabeth C. O'Connell			***CONFIDENTIAL*** PSE Response to Staff DR 401, Attachment K
ECO-15	Elizabeth C. O'Connell			PSE Response to Staff DR 281
ECO-16	Elizabeth C. O'Connell			Washington Natural Gas and PSE's Environmental Projects Quarterly Reports Excluding Tacoma Tide Flats
ECO-17	Elizabeth C. O'Connell			PSE's Summary of Environmental Remediation Costs for Gas Sites Including Tacoma Tide Flats, 12/31/97
ECO-18	Elizabeth C. O'Connell			PSE Response to Staff DR 364, Attachment A
ECO-19	Elizabeth C. O'Connell			PSE Response to Staff DR 364
ECO-20	Elizabeth C. O'Connell			PSE Response to Staff DR 221
ECO-21	Elizabeth C. O'Connell			PSE Response to Staff DR 312 and 408
ECO-22	Elizabeth C. O'Connell			Staff's Proposed Legal Costs Adjustments
ECO-23	Elizabeth C. O'Connell			PSE Response to Staff DR 218, Attachment A
<b>CROSS-EXAMINATION EXHIBITS</b>				
David C. Parcell, Senior Economist, Technical Associates, Inc.				

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<b>DCP-1T</b>	<b>David C. Parcell</b>			<b>Prefiled Response Testimony of David C. Parcell (55 pages) (6/30/17)</b>
<b>DCP-2</b>	<b>David C. Parcell</b>			<b>Background and Experience</b>
<b>DCP-3</b>	<b>David C. Parcell</b>			<b>PSE Total Cost of Capital</b>
<b>DCP-4</b>	<b>David C. Parcell</b>			<b>Economic Indicators</b>
<b>DCP-5</b>	<b>David C. Parcell</b>			<b>PSE History of Credit Ratings</b>
<b>DCP-6</b>	<b>David C. Parcell</b>			<b>PSE Capital Structure Ratios</b>
<b>DCP-7</b>	<b>David C. Parcell</b>			<b>Proxy Companies Average Common Equity Ratios</b>
<b>DCP-8</b>	<b>David C. Parcell</b>			<b>Proxy Companies Basis for Selection</b>
<b>DCP-9</b>	<b>David C. Parcell</b>			<b>Proxy Companies DCF Cost Rates</b>
<b>DCP-10</b>	<b>David C. Parcell</b>			<b>Standard &amp; Poor's 500 ROE and 20-Year Treasury Bond Returns</b>
<b>DCP-11</b>	<b>David C. Parcell</b>			<b>Proxy Companies CAPM Cost Rates</b>
<b>DCP-12</b>	<b>David C. Parcell</b>			<b>Proxy Companies ROE and Market to Book Ratios</b>
<b>DCP-13</b>	<b>David C. Parcell</b>			<b>Standard &amp; Poor's 500 ROE and Market to Book Ratios</b>
<b>DCP-14</b>	<b>David C. Parcell</b>			<b>Risk Indicators</b>
<b>DCP-15</b>	<b>David C. Parcell</b>			<b>Risk Indicators of Electric Utilities by Size</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Andrew Roberts, Regulatory Analyst</b>				
<b>AR-1T</b>	<b>Andrew Roberts</b>			<b>Prefiled Response Testimony of Andrew Roberts (9 pages) (6/30/17)</b>
<b>AR-2</b>	<b>Andrew Roberts</b>			<b>PSE Response to Staff DR 387</b>
<b>AR-3</b>	<b>Andrew Roberts</b>			<b>PSE Response to Staff DR 468</b>
<b>AR-4</b>	<b>Andrew Roberts</b>			<b>PSE Response to Staff DR 43</b>
<b>AR-5</b>	<b>Andrew Roberts</b>			<b>PSE Response to Staff DR 40</b>
<b>AR-6</b>	<b>Andrew Roberts</b>			<b>PSE Response to Staff DR 44</b>

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AR-7	Andrew Roberts			Effect of IVR Transaction Data on SQI No. 5 Calculation
AR-8	Andrew Roberts			In the Matters of Puget Sound Power and Light Co. Dockets UE-951270 and UE-960195, Fourteenth Supplemental Order Accepting Stipulation; Approving Merger
AR-9	Andrew Roberts			PSE Response to Staff DR 386
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Thomas E. Schooley, Assistant Director – Energy Regulation, Regulatory Services Division</b>				
TES-1T	Thomas E. Schooley			Prefiled Response Testimony of Thomas E. Schooley (31 pages) (6/30/17)
TES-2	Thomas E. Schooley			Charts of Storm Events
TES-3	Thomas E. Schooley			Storm Damage Expenses by Periods Ending September 30
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Jennifer Snyder, Regulatory Analyst</b>				
JES-1T	Jennifer Snyder			Prefiled Response Testimony of Jennifer Snyder (8 pages) (6/30/17)
JES-2	Jennifer Snyder			PSE Response to Staff DR 253
JES-3	Jennifer Snyder			PSE Response to Staff DR 394
JES-4C	Jennifer Snyder			<b>***CONFIDENTIAL***</b> PSE Response to Staff DR 252, Attachment A
JES-5	Jennifer Snyder			PSE Response to Staff DR 392
JES-6	Jennifer Snyder			PSE Supplemental Response to Staff DR 392
JES-7	Jennifer Snyder			Lazard, “Lazard’s Levelized Cost of Storage Analysis 2.0 – Key Findings”

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JES-8	Jennifer Snyder			PSE Response to Staff DR 247
JES-9	Jennifer Snyder			PSE Response to Staff DR 250
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>E. Cooper Wright, Regulatory Analyst</b>				
ECW-1T	E. Cooper Wright			Prefiled Response Testimony of E. Cooper Wright (27 pages) (6/30/17)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>PUBLIC COUNSEL</b>				
<b>Barbara R. Alexander, Independent Consultant</b>				
BRA-1T	Barbara R. Alexander			Prefiled Response Testimony of Barbara R. Alexander (33 pages) (6/30/17)
BRA-2	Barbara R. Alexander			Resume
BRA-3	Barbara R. Alexander			PSE Response to Public Counsel DR 22
BRA-4	Barbara R. Alexander			PSE Response to Public Counsel DR 19, Attachment A
BRA-5	Barbara R. Alexander			PSE Response to Public Counsel DR 27, Attachments B, C, and D
BRA-6	Barbara R. Alexander			PSE Response to Public Counsel DR 14
BRA-7	Barbara R. Alexander			PSE Response to Public Counsel DR 15
BRA-8	Barbara R. Alexander			PSE Response to Public Counsel DR 443
BRA-9	Barbara R. Alexander			PSE Response to Public Counsel DR 28, Attachment A
BRA-10	Barbara R. Alexander			PSE Response to Public Counsel DR 358
BRA-11	Barbara R. Alexander			PSE Response to Public Counsel DR 363, Attachment A
BRA-12	Barbara R. Alexander			Customer Care Center

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				<b>Abandonment Rate Data</b>
<b>BRA-13</b>	<b>Barbara R. Alexander</b>			<b>Copy of PAC Customer Service Guarantees</b>
<b>BRA-14</b>	<b>Barbara R. Alexander</b>			<b>Code of Maryland Regulations, 20.50.12.08</b>
<b>BRA-15</b>	<b>Barbara R. Alexander</b>			<b>Pennsylvania PUC Customer Service Report</b>
<b>BRA-16</b>	<b>Barbara R. Alexander</b>			<b>Xcel Energy Tariffs: Sections 6 and 1.9</b>
<b>BRA-17</b>	<b>Barbara R. Alexander</b>			<b>PSE Response to Staff DR 43</b>
<b>BRA-18</b>	<b>Barbara R. Alexander</b>			<b>PSE Response to Staff DR 468</b>
<b>BRA-19</b>	<b>Barbara R. Alexander</b>			<b>PSE Response to Public Counsel DR 13</b>
<b>BRA-20</b>	<b>Barbara R. Alexander</b>			<b>PSE Response to Public Counsel DR 361</b>
<b>BRA-21</b>	<b>Barbara R. Alexander</b>			<b>PSE Response to Public Counsel DR 362</b>
<b>BRA-22</b>	<b>Barbara R. Alexander</b>			<b>PSE Response to Public Counsel DR 25, Attachments A and B</b>
<b>BRA-23</b>	<b>Barbara R. Alexander</b>			<b>PSE Response to Public Counsel DR 56</b>
<b>BRA-24</b>	<b>Barbara R. Alexander</b>			<b>PSE Response to Public Counsel DR 6</b>
<b>BRA-25</b>	<b>Barbara R. Alexander</b>			<b>PSE Responses to Public Counsel DRs 9, 10, 42, and 43</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Michael L. Brosch, President, Utilitech, Inc.</b>				
<b>MLB-1T</b>	<b>Michael L. Brosch</b>			<b>Prefiled Response Testimony of Michael L. Brosch (70 pages) (6/30/17)</b>
<b>MLB-2</b>	<b>Michael L. Brosch</b>			<b>Qualifications</b>
<b>MLB-3</b>	<b>Michael L. Brosch</b>			<b>PSE Response to Public Counsel DR 62, with Attachment A</b>
<b>MLB-4</b>	<b>Michael L. Brosch</b>			<b>Hawaiian Electric Company RBA Tariff</b>
<b>MLB-5</b>	<b>Michael L. Brosch</b>			<b>PSE Responses to Public Counsel DRs 61 and 283</b>

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<b>MLB-6</b>	<b>Michael L. Brosch</b>			<b>PSE Responses to Public Counsel DRs 48, 51, and 73</b>
<b>MLB-7</b>	<b>Michael L. Brosch</b>			<b>Puget Energy/PSE 2016 Year End Update Presentation</b>
<b>MLB-8</b>	<b>Michael L. Brosch</b>			<b>PSE Responses to Public Counsel DRs 71, 72, and 75</b>
<b>MLB-9</b>	<b>Michael L. Brosch</b>			<b>PSE Response to Public Counsel DR 388</b>
<b>MLB-10</b>	<b>Michael L. Brosch</b>			<b>PSE Response to Public Counsel DR 393, with Attachment A</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Roxie M. McCullar, CPA and Consultant, William Dunkel and Associates</b>				
<b>RMM-1T</b>	<b>Roxie M. McCullar</b>			<b>Prefiled Response Testimony of Roxie M. McCullar (31 pages) (6/30/17)</b>
<b>RMM-2</b>	<b>Roxie M. McCullar</b>			<b>Qualifications</b>
<b>RMM-3</b>	<b>Roxie M. McCullar</b>			<b>Comparison of Current Approved, PSE Proposed, and Public Counsel Proposed Accrual Rate and Annual Accrual Amounts</b>
<b>RMM-4</b>	<b>Roxie M. McCullar</b>			<b>Public Counsel's Proposed Depreciation Rates for PSE's Electric Plant</b>
<b>RMM-5</b>	<b>Roxie M. McCullar</b>			<b>Public Counsel's Proposed Depreciation Rates for PSE's Natural Gas Plant</b>
<b>RMM-6</b>	<b>Roxie M. McCullar</b>			<b>Referenced Pages from NARUC's Public Utility Depreciation Practices (August 1996)</b>
<b>RMM-7</b>	<b>Roxie M. McCullar</b>			<b>PSE Response to ICNU DR 27, Attachment A (PSE – 2016 – Production Net Salvage Calculations)</b>
<b>RMM-8</b>	<b>Roxie M. McCullar</b>			<b>Comparison of PSE Proposed Future Net Salvage Accrual and Average Net Salvage Actually Incurred in Recent</b>

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				<b>Years for Natural Gas Plant</b>
RMM-9	Roxie M. McCullar			Comparison of Public Counsel's Proposed Future Net Salvage Accrual and Average Net Salvage Actually Incurred in Recent Years for Natural Gas Plant
RMM-10	Roxie M. McCullar			Comparison of PSE Proposed Future Net Salvage Accrual and Average Net Salvage Actually Incurred in Recent Years for Electric Plant
RMM-11	Roxie M. McCullar			Comparison of Public Counsel's Proposed Future Net Salvage Accrual and Average Net Salvage Actually Incurred in Recent Years for Electric Plant
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Ralph C. Smith, CPA and Senior Regulatory Utility Consultant, Larkin &amp; Associates, PLLC</b>				
RCS-1TC	Ralph C. Smith			<b>***CONFIDENTIAL*** Confidential Prefiled Response Testimony of Ralph C. Smith (89 pages) (6/30/17)</b>
RCS-2	Ralph C. Smith			Qualifications
RCS-3	Ralph C. Smith			Electric Revenue Requirement
RCS-4	Ralph C. Smith			Natural Gas Revenue Requirement
RCS-5	Ralph C. Smith			PSE Responses to Public Counsel DR 297 and ICNU DRs 63, 65, and 67
RCS-6	Ralph C. Smith			PSE Responses to Staff DRs 6 and 46
RCS-7	Ralph C. Smith			PSE Responses to Public Counsel DR 126 and ICNU DR 60
RCS-8C	Ralph C. Smith			<b>***CONFIDENTIAL*** PSE Responses to ICNU DRs</b>

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				<b>56 and 57 (with Attachment A) and Staff DR 212</b>
<b>RCS-9</b>	<b>Ralph C. Smith</b>			<b>PSE Responses to Staff DR 278 (with Attachment A) and 284</b>
<b>RCS-10C</b>	<b>Ralph C. Smith</b>			<b>***CONFIDENTIAL*** PSE Responses to Public Counsel DRs 355, 394, 395, 420, 426 (with Attachment A); Sierra Club DR 4 (with Attachment A); Staff DRs 142, 296, 359, 359 (revised with Attachments A and B), and 461</b>
<b>RCS-11C</b>	<b>Ralph C. Smith</b>			<b>***CONFIDENTIAL*** Colstrip Strategic Planning Update, dated 3/2/17</b>
<b>RCS-12C</b>	<b>Ralph C. Smith</b>			<b>***CONFIDENTIAL*** Analysis of Pension Plans</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Glenn A. Watkins, Principal and Senior Economist, Technical Associates, Inc.</b>				
<b>GAW-1T</b>	<b>Glenn A. Watkins</b>			<b>Prefiled Response Testimony of Glenn A. Watkins (70 pages) (6/30/17)</b>
<b>GAW-2</b>	<b>Glenn A. Watkins</b>			<b>Background and Experience Profile</b>
<b>GAW-3</b>	<b>Glenn A. Watkins</b>			<b>Public Counsel DR 300</b>
<b>GAW-4</b>	<b>Glenn A. Watkins</b>			<b>Public Counsel DR 301</b>
<b>GAW-5</b>	<b>Glenn A. Watkins</b>			<b>PSE Wind/Hydro Production During Peak Hours</b>
<b>GAW-6</b>	<b>Glenn A. Watkins</b>			<b>Base-Intermediate-Peak Classification</b>
<b>GAW-7</b>	<b>Glenn A. Watkins</b>			<b>Gross Plant and Depreciation Reserve Hourly Assignments</b>
<b>GAW-8</b>	<b>Glenn A. Watkins</b>			<b>Probability of Dispatch Summary of Class Allocation Factors</b>
<b>GAW-9</b>	<b>Glenn A. Watkins</b>			<b>Probability of Dispatch Class Cost of Service Study</b>
<b>GAW-10</b>	<b>Glenn A. Watkins</b>			<b>Class Cost of Service Studies</b>



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				<b>Parity Ratios</b>
<b>GAW-11</b>	<b>Glenn A. Watkins</b>			<b>Electric Residential Customer Cost Analysis</b>
<b>GAW-12</b>	<b>Glenn A. Watkins</b>			<b>Natural Gas Residential Customer Cost Analysis</b>
<b>GAW-13T</b>	<b>Glenn A. Watkins</b>			<b>Prefiled Cross-Answering Testimony of Glenn A. Watkins (10 pages) (8/9/17)</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>J. Randall Woolridge, Professor of Finance, Pennsylvania State University</b>				
<b>JRW-1T</b>	<b>J. Randall Woolridge</b>			<b>Prefiled Response Testimony of J. Randall Woolridge (75 pages) (6/30/17)</b>
<b>JRW-2</b>	<b>J. Randall Woolridge</b>			<b>Background &amp; Experience Profile</b>
<b>JRW-3</b>	<b>J. Randall Woolridge</b>			<b>Recommended Cost of Capital</b>
<b>JRW-4</b>	<b>J. Randall Woolridge</b>			<b>Ten Year Treasury Yield</b>
<b>JRW-5</b>	<b>J. Randall Woolridge</b>			<b>Public Utility Bond Yields</b>
<b>JRW-6</b>	<b>J. Randall Woolridge</b>			<b>Summary Financial Statistics for Proxy Groups</b>
<b>JRW-7</b>	<b>J. Randall Woolridge</b>			<b>Capital Structures Ratios and Debt Cost Rates</b>
<b>JRW-8</b>	<b>J. Randall Woolridge</b>			<b>Relationship Between Expected ROE and Market-to-Book Ratios</b>
<b>JRW-9</b>	<b>J. Randall Woolridge</b>			<b>Public Utility Capital Cost Indicators</b>
<b>JRW-10</b>	<b>J. Randall Woolridge</b>			<b>Industry Average Betas</b>
<b>JRW-11</b>	<b>J. Randall Woolridge</b>			<b>Discount Cash Flow Model</b>
<b>JRW-12</b>	<b>J. Randall Woolridge</b>			<b>Discount Cash Flow Study</b>
<b>JRW-13</b>	<b>J. Randall Woolridge</b>			<b>Capital Asset Pricing Model Study</b>
<b>JRW-14</b>	<b>J. Randall Woolridge</b>			<b>PSE's Proposed Cost of Capital</b>
<b>JRW-15</b>	<b>J. Randall Woolridge</b>			<b>PSE ROE Results</b>
<b>JRW-16</b>	<b>J. Randall Woolridge</b>			<b>PSE Response to Public Counsel DR 333</b>
<b>JRW-17T</b>	<b>J. Randall Woolridge</b>			<b>Prefiled Cross-Answering</b>

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				Testimony of J. Randall Woolridge (12 pages) (8/9/17)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>THE ENERGY PROJECT</b>				
<b>Shawn M. Collins, Director, The Energy Project</b>				
SMC-1T	Shawn M. Collins			Prefiled Response Testimony of Shawn M. Collins (32 pages) (6/30/17)
SMC-2	Shawn M. Collins			Professional Qualifications
SMC-3T	Shawn M. Collins			Prefiled Cross-Answering Testimony of Shawn M. Collins (9 pages) (8/9/17)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>ICNU</b>				
<b>Michael P. Gorman, Consultant and Managing Principal, Brubaker &amp; Associates, Inc.</b>				
MPG-1T	Michael P. Gorman			Prefiled Response Testimony of Michael P. Gorman (44 pages) (6/30/17)
MPG-2	Michael P. Gorman			Professional Qualifications
MPG-3	Michael P. Gorman			Treasury and Utility Bond Yields
MPG-4	Michael P. Gorman			Valuation Metrics
MPG-5	Michael P. Gorman			Accuracy of Interest Rate Forecasts
MPG-6	Michael P. Gorman			ICNU's Proposed Electric Revenue Distribution
MPG-7T	Michael P. Gorman			Prefiled Cross-Answering Testimony of Michael P. Gorman (13 pages) (8/9/17)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>NWIGU</b>				
<b>Brian C. Collins, Consultant and Principal, Brubaker &amp; Associates, Inc.</b>				

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BCC-1T	Brian C. Collins			Prefiled Response Testimony of Brian C. Collins (19 pages) (6/30/17)
BCC-2	Brian C. Collins			Qualifications
BCC-3	Brian C. Collins			Proposed Class Cost of Service
BCC-4	Brian C. Collins			Proposed Class Margin Revenue Allocation
BCC-5T	Brian C. Collins			Prefiled Cross-Answering Testimony of Brian C. Collins (8/9/17) (9 pages)
<u>BCC-6T</u>	<u>Brian C. Collins</u>			<u>Prefiled Supplemental Cross-Answering Testimony of Brian C. Collins (8/15/17) (7 pages)</u>
<u>Edward A. Finklea, Executive Director, Northwest Industrial Gas Users</u>				
<u>EAF-1T</u>	<u>Edward A. Finklea</u>			<u>Prefiled Supplemental Cross-Answering Testimony of Edward A. Finklea (8/15/17) (12 pages)</u>
<u>EAF-2</u>	<u>Edward A. Finklea</u>			<u>Qualifications</u>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>ICNU AND NWIGU</b>				
<b>Bradley G. Mullins, Independent Consultant</b>				
BGM-1TCr	Bradley G. Mullins			<b>*** CONFIDENTIAL ***</b> Prefiled Response Testimony of Bradley G. Mullins (56 pages) (6/30/17) (Revised 7/7/17)
BGM-2	Bradley G. Mullins			List of Regulatory Appearances
BGM-3	Bradley G. Mullins			Electric Services Revenue Requirement
BGM-4	Bradley G. Mullins			Natural Gas Services Revenue Requirement
BGM-5C	Bradley G. Mullins			<b>*** CONFIDENTIAL ***</b>

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				PSE Responses to DRs
BGM-6	Bradley G. Mullins			Proposed Amortization Schedule of Early Retirement Costs
BGM-7	Bradley G. Mullins			PSE Response to ICNU DR 24
BGM-8	Bradley G. Mullins			Ardmore Substation 10 Year Planning Documents
BGM-9	Bradley G. Mullins			Ardmore Substation Project Implementation Plan
BGM-10	Bradley G. Mullins			PSE Response to ICNU DR 91, with Attachment B
BGM-11	Bradley G. Mullins			PSE Responses to ICNU DRs 24 (Supplemental), 25, 85, 86, and 87
BGM-12T	Bradley G. Mullins			Prefiled Cross-Answering Testimony of Bradley G. Mullins (16 pages) (8/9/17)
BGM-13	Bradley G. Mullins			Updated Electric Services Revenue Requirement
BGM-14	Bradley G. Mullins			Updated Natural Gas Services Revenue Requirement
BGM-15	Bradley G. Mullins			Updated Colstrip Units 1 and 2 Regulatory Asset Amortization
BGM-16	Bradley G. Mullins			PSE's Supplemental Response to ICNU DR 15
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>NWEC/RNW/NRDC</b>				
<b>Amanda M. Levin, Energy and Climate Analyst, Natural Resources Defense Council</b>				
AML-1T	Amanda M. Levin			Prefiled Response Testimony of Amanda M. Levin (27 pages) (6/30/17)
AML-2	Amanda M. Levin			Professional Qualifications
AML-3	Amanda M. Levin			1992 Letter from WUTC Staff to NARUC
AML-4	Amanda M. Levin			PSE Response to

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				NWEC/RNW/NRDC DR 43
AML-5	Amanda M. Levin			PSE Response to NWEC/RNW/NRDC DR 36
AML-6	Amanda M. Levin			PSE Response to NWEC/RNW/NRDC DR 40
AML-7	Amanda M. Levin			Chapter 4 of 2015 IRP
AML-8	Amanda M. Levin			PSE Response to NWEC/RNW/NRDC DR 49, Attachment A
AML-9	Amanda M. Levin			PSE Response to NWEC/RNW/NRDC DR 50
AML-10	Amanda M. Levin			PSE Response to NWEC/RNW/NRDC DR 47
AML-11	Amanda M. Levin			PSE Response to Public Counsel DR 62, Attachment A
AML-12	Amanda M. Levin			PSE Response to Public Counsel DR 60, Part C
AML-13T	Amanda M. Levin			Prefiled Cross-Answering Testimony of Amanda M. Levin (11 pages) (8/9/17)
AML-14	Amanda M. Levin			FEA Response to NWEC/RNW/NRDC DR 1
AML-15	Amanda M. Levin			FEA Response to NWEC/RNW/NRDC DR 3
AML-16	Amanda M. Levin			Direct Testimony of Paul Chernick, Case. No. 16-1852-EL-SSO (May 2, 2017), Public Utilities Council of Ohio (PUCO)
AML-17	Amanda M. Levin			Rebuttal Testimony (Non-Confidential) of Ralph C. Cavanagh, Docket No. UE-121697
AML-18	Amanda M. Levin			Morgan, Pamela, "A Decade of Decoupling for US Energy Utilities: Rate Impacts, Designs, and Observations" (November 2012)
AML-19	Amanda M. Levin			Vilbert, Michael, Joseph B. Wharton, Charles Gibbons,

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				Melanie Rosenberg, and Yang Wei Neo, "The impact of revenue decoupling on the cost of capital for electric utilities: an empirical investigation," BRATTLE GROUP, Prepared for The Energy Foundation (2014)
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Michael H. O'Brien, Research Director, Renewable Northwest</b>				
MHO-1T	Michael H. O'Brien			Prefiled Response Testimony of Michael H. O'Brien (3 pages) (6/30/17)
MHO-2	Michael H. O'Brien			Professional Qualifications of Michael H. O'Brien
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Thomas M. Power, Research Professor, University of Montana at Missoula</b>				
TMP-1T	Thomas M. Power			Prefiled Response Testimony of Thomas M. Power (48 pages) (6/30/17)
TMP-2	Thomas M. Power			Professional Qualifications of Thomas M. Power
TMP-3	Thomas M. Power			PSE Response to Staff DR 359, Revision 1 of Attachment B
TMP-4	Thomas M. Power			PSE Response to Staff DR 359, Attachment A
TMP-5	Thomas M. Power			PSE Response to Staff DR 185 and Supplemental Response
TMP-6	Thomas M. Power			PSE Response to NVEC/RNW/NRDC DR 10
TMP-7	Thomas M. Power			PSE Response to NVEC/RNW/NRDC DR 11
TMP-8	Thomas M. Power			PSE Response to NVEC/RNW/NRDC DR 12

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TMP-9T	Thomas M. Power			Prefiled Cross-Answering Testimony of Thomas M. Power (22 pages) (8/9/17)
TMP-10	Thomas M. Power			PSE Response to ICNU DR 103
TMP-11	Thomas M. Power			PSE Response to ICNU DR 111
TMP-12	Thomas M. Power			PSE Supplemental Response to ICNU DR 111
TMP-13	Thomas M. Power			PSE Response to Staff DR 185
TMP-14C	Thomas M. Power			*** CONFIDENTIAL *** PSE Supplemental Response to Staff DR 185
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>Cameron B. Yourowski, Senior Policy Manager, Renewable Northwest</b>				
CBY-1T	Cameron B. Yourowski			Prefiled Response Testimony of Cameron B. Yourowski (20 pages) (6/30/17)
CBY-2	Cameron B. Yourowski			Qualifications
CBY-3	Cameron B. Yourowski			PSE Response to NWECC/RNW/NRDC DR 3(a)
CBY-4	Cameron B. Yourowski			PSE Response to NWECC/RNW/NRDC DR 2, Attachment C
CBY-5	Cameron B. Yourowski			PSE Response to NWECC/RNW/NRDC DR 14
CBY-6	Cameron B. Yourowski			PSE Response to NWECC/RNW/NRDC DR 16
CBY-7	Cameron B. Yourowski			PSE Response to NWECC/RNW/NRDC DR 17
CBY-8	Cameron B. Yourowski			PSE Response to NWECC/RNW/NRDC DR 13
CBY-9	Cameron B. Yourowski			PSE Response to NWECC/RNW/NRDC DR 22
CBY-10	Cameron B. Yourowski			PSE Response to NWECC/RNW/NRDC DR 19

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<b>CBY-11</b>	<b>Cameron B. Yourowski</b>			<b>PSE Response to NWEC/RNW/NRDC DR 2, Attachment A</b>
<b>CBY-12</b>	<b>Cameron B. Yourowski</b>			<b>PSE Response to NWEC/RNW/NRDC DR 18</b>
<b>CBY-13</b>	<b>Cameron B. Yourowski</b>			<b>PSE Response to NWEC/RNW/NRDC DR 15</b>
<b>CBY-14</b>	<b>Cameron B. Yourowski</b>			<b>PSE Response to NWEC/RNW/NRDC DR 27</b>
<b>CBY-15</b>	<b>Cameron B. Yourowski</b>			<b>PSE Response to NWEC/RNW/NRDC DR 2, Attachment B</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>SIERRA CLUB</b>				
<b>Ezra D. Hausman, Independent Consultant, Ezra Hausman Consulting</b>				
<b>EDH-1T</b>	<b>Ezra D. Hausman</b>			<b>Prefiled Response Testimony of Ezra D. Hausman (41 pages) (6/30/17)</b>
<b>EDH-2</b>	<b>Ezra D. Hausman</b>			<b>Professional Qualifications of Ezra D. Hausman</b>
<b>EDH-3</b>	<b>Ezra D. Hausman</b>			<b>Docket UE-072300, Excerpt from Second Exhibit to Prefiled Direct Testimony of C. Richard Clarke</b>
<b>EDH-4</b>	<b>Ezra D. Hausman</b>			<b>Docket UE-072300, Testimony of William H. Weinman</b>
<b>EDH-5</b>	<b>Ezra D. Hausman</b>			<b>Docket UE-072300, Direct Testimony of Charles W. King</b>
<b>EDH-6</b>	<b>Ezra D. Hausman</b>			<b>Docket UE-072300, Prefiled Rebuttal Testimony of Michael J. Jones</b>
<b>EDH-7</b>	<b>Ezra D. Hausman</b>			<b>PSE Responses to DRs</b>
<b>EDH-8</b>	<b>Ezra D. Hausman</b>			<b>PSE Response to Staff DR 459, Attachment A</b>
<b>EDH-9</b>	<b>Ezra D. Hausman</b>			<b>PSE Response to Public Counsel DR 286, Attachment</b>



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<b>EDH-10</b>	<b>Ezra D. Hausman</b>			<b>Prefiled Cross-Answering Testimony of Ezra D. Hausman (7 pages) (8/9/17)</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>KROGER</b>				
<b>Kevin C. Higgins, Principal, Energy Strategies, LLC</b>				
<b>KCH-1T</b>	<b>Kevin C. Higgins</b>			<b>Prefiled Response Testimony of Kevin C. Higgins (23 pages) (6/30/17)</b>
<b>KCH-2</b>	<b>Kevin C. Higgins</b>			<b>Comparison of PSE's Proposed Rate Spread and Kroger's Proposed Rate Spread at PSE's Proposed Revenue Requirement</b>
<b>KCH-3</b>	<b>Kevin C. Higgins</b>			<b>Kroger Proposed Rate Schedule 25 Design at PSE Requested Revenue Requirement and Spread</b>
<b>KCH-4T</b>	<b>Kevin C. Higgins</b>			<b>Prefiled Cross-Answering Testimony of Kevin C. Higgins (10 pages) (8/9/17)</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>FEDERAL EXECUTIVE AGENCIES</b>				
<b>Ali Z. Al-Jabir, Energy Advisor and Senior Consultant, Brubaker &amp; Associates, Inc.</b>				
<b>AZA-1T</b>	<b>Ali Z. Al-Jabir</b>			<b>Prefiled Response Testimony of Ali Z. Al-Jabir (32 pages) (6/30/17)</b>
<b>AZA-2</b>	<b>Ali Z. Al-Jabir</b>			<b>Professional Qualifications of Ali Z. Al-Jabir</b>
<b>AZA-3</b>	<b>Ali Z. Al-Jabir</b>			<b>Electric Class Cost of Service Study Results at Present and Proposed Rates Adjusted Test Year 12 Months Ended September 2016 at Pro Forma Revenue Requirement</b>

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<b>AZA-4</b>	<b>Ali Z. Al-Jabir</b>			<b>PSE's Proposed Electric Base Rate Revenue Increase vs. Cost-Based Rates Adjusted Test Year 12 Months Ended September 2016 at Pro Forma Revenue Requirement</b>
<b>AZA-5</b>	<b>Ali Z. Al-Jabir</b>			<b>FEA's Proposed Electric Revenue Allocation Adjusted Test Year 12 Months Ended September 2016 at Pro Forma Revenue Requirement</b>
<b>AZA-6T</b>	<b>Ali Z. Al-Jabir</b>			<b>Prefiled Cross-Answering Testimony of Ali Z. Al-Jabir (10 pages) (8/9/17)</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>NUCOR STEEL</b>				
<b>CROSS-EXAMINATION EXHIBITS</b>				
<b>STATE OF MONTANA</b>				
<b>Patrick M. Risken, Assistant Attorney General for the State of Montana</b>				
<b>PMR-1T</b>	<b>Patrick M. Risken</b>			<b>Prefiled Cross-Answering Testimony of Patrick M. Risken (12 pages) (8/9/17)</b>
<b>PMR-2</b>	<b>Patrick M. Risken</b>			<b>PSE Response to Public Counsel DR 415</b>
<b>PMR-3</b>	<b>Patrick M. Risken</b>			<b>PSE Response to NWEC/RNW/NRDC DR 5</b>
<b>PMR-4</b>	<b>Patrick M. Risken</b>			<b>PSE Response to NWEC/RNW/NRDC DR 6</b>

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<b>PMR-5</b>	<b>Patrick M. Risken</b>			<b>PSE Response to NWEC/RNW/NRDC DR 7</b>
<b>PMR-6</b>	<b>Patrick M. Risken</b>			<b>Staff Response to NWEC/RNW/NRDC DRs 2-9</b>
<b>PMR-7</b>	<b>Patrick M. Risken</b>			<b>June 23, 2017, Letter to Chris Cavazos from Steve Gross, International Union of Operating Engineers</b>
<b>PMR-8</b>	<b>Patrick M. Risken</b>			<b>PSE Response to Sierra Club DR 3</b>
<b>PMR-9</b>	<b>Patrick M. Risken</b>			<b>Governor Gregoire's Executive Order 09-05, Washington's Leadership on Climate Change</b>
<b>PMR-10</b>	<b>Patrick M. Risken</b>			<b>Docket UE-121373, Order 03, Final Order Granting Petition Subject to Conditions</b>
<b>PMR-11</b>	<b>Patrick M. Risken</b>			<b>MOU Between State of Washington and Transalta Centralia Generation LLC (April 26, 2010)</b>
<b>PMR-12</b>	<b>Patrick M. Risken</b>			<b>PSE's Response to NWEC/RNW/NRDC DR 12</b>
<b>PMR-13</b>	<b>Patrick M. Risken</b>			<b>Commission Notice of Ex Parte Communication (August 1, 2017)</b>
<b>CROSS-EXAMINATION EXHIBITS</b>				