NUMBE	SPONSOR	A/R	DATE	DESCRIPTION
R				

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

CROSS-EX	CROSS-EXAMINATION EXHIBITS			
Katherine J	. Barnard, Director, Revenue	Requirements and Regulatory Compliance, PSE		
KJB-1T	Katherine J. Barnard	Prefiled Direct Testimony of		
		Katherine J. Barnard (85		
		pages) (1/13/17)		
KJB-2	Katherine J. Barnard	Professional Qualifications of		
TZTD 4		Katherine J. Barnard		
<u>KJB-3</u>	Katherine J. Barnard	Adj. 3.01: General Rate		
		Increase		
		Adj. 3.02: Pro Forma Cost of		
		Capital		
		Adj. 3.03: Conversion Factor		
KJB-4	Katherine J. Barnard	Adj. 4.01, 4.02, 4.03, 4.04,		
		4.05, 4.06: Statement of Operating Income and		
		Adjustments		
KJB-5	Katherine J. Barnard	Periodic Allocated Results of		
		Operations; Balance Sheet;		
		Electric Rate Base; Combined		
		Working Capital; Allocation		
		Methods		
<u>KJB-6</u>	Katherine J. Barnard	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&O Insurance		
		Adj. 6.11: Interest on		
		Customer Deposits		

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

KJB-9	Katherine J. Barnard	Electric CRM Revenue
		Requirement Model
<b>KJB-10T</b>	Katherine J. Barnard	Prefiled Supplemental
		Testimony of Katherine J.
		Barnard (13 pages) (4/3/17)
<b>KJB-11</b>	Katherine J. Barnard	Adj. 11.01: Updated General
		Rate Increase
		Adj. 11.02: Updated Pro
		Forma Cost of Capital
		Adj. 11.03: Updated
		Conversion Factor
KJB-12	Katherine J. Barnard	Adj. 12.01, 12.02, 12.03, 12.04,
		12.05, 12.06: Updated
		Statement of Operating
		Income and Adjustments
KJB-13	Katherine J. Barnard	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&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

		Adj. 13.16: Wage Increase
		Adj. 13.17: Investment Plan
		Adj. 13.18: Employee
		Insurance
		Adj. 13.19: Environmental
		Remediation
		Adj. 13.20: Payment
		<b>Processing Costs</b>
		Adj. 13.21: South King
		Service Center
		Adj. 13.22: Filing Fee and
		Excise Tax
KJB-14	Katherine J. Barnard	ELECTRIC – UPDATED
K3D-14	Katherine 3. Darnaru	Adj. 14.01: Power Costs
		Adj. 14.02: Montana Electric
		Energy Tax
		Adj. 14.03: Wild Horse Solar
		Adj. 14.03: What Horse Solar Adj. 14.04: Accounting
		Standards Codification 815
		Adj. 14.05: Storm Damage
		Adj. 14.06: Regulatory Assets
		and Liabilities
		Adj. 14.07: Glacier Battery
		Storage
		Adj. 14.08: Energy Imbalance
		Market
		Adj. 14.09: Goldendale
		Capacity Upgrade
		Adj. 14.10: Mint Farm
		Capacity Upgrade
		Adj. 14.11: White River
		Adj. 14.12: Transfer of Hydro
		Treasury Grants in Rate base
		Adj. 14.13: Production
		Adjustment
<b>KJB-15</b>	Katherine J. Barnard	Updated Power Cost Baseline
		Rate
<b>KJB-16</b>	Katherine J. Barnard	Revenue Deficiency
		Calculation; Power Cost
		Baseline Rate Without
		Microsoft
KJB-17T	Katherine J. Barnard	Prefiled Rebuttal Testimony
		of Katherine J. Barnard (105
		pages) (8/9/17)
<u> </u>	_!	 P. 200) (017111)

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

<b>KJB-30</b>	Katherine J. Barnard	PSE's Response to Staff DR
		134
<b>KJB-31</b>	Katherine J. Barnard	Staff's Response to PSE DR 2
<b>KJB-32</b>	Katherine J. Barnard	Staff's Response to PSE DR 9
<b>KJB-33</b>	Katherine J. Barnard	Comparison of PSE's and
		Staff's 6 Year Average
		Normal Storm Proposals
<b>KJB-34</b>	Katherine J. Barnard	Work Paper filed by Staff
		Supporting Exhibit TES-2
<b>KJB-35</b>	Katherine J. Barnard	Impacts on Earnings Sharing
		for Staff's Proposal on Storm
<b>KJB-36</b>	Katherine J. Barnard	Staff's Response to Public
		Counsel DRs 2, 4, 6, and 7
<u>KJB-37</u>	Katherine J. Barnard	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>KJB-38</b>	Katherine J. Barnard	Update to Electric Cost
KJD-30	Kather me J. Dar nar u	Recovery Mechanism
		Revenue Requirements
<b>KJB-39</b>	Katherine J. Barnard	ICNU's Response to PSE's
IXID 37	Tautier me 6. But hur u	Response to PSE DR 6
<b>KJB-40</b>	Katherine J. Barnard	Recalculation of Exhibit
		BGM-6 for a Correction to
		the Calculation of Carrying
		Charges
CROSS-EXA	AMINATION EXHIBITS	
Chun K. Ch	ang, Regulatory Consultant in	Pricing and Cost of Service, PSE
CKC-1T	Chun K. Chang	Prefiled Direct Testimony of
		Chun K. Chang
		(15 pages) (1/13/17)
CKC-2	Chun K. Chang	Professional Qualifications of
		Dr. Chun K. Chang
CKC-3T	Chun K. Chang	Prefiled Rebuttal Testimony
		of Chun K. Chang (22 pages)
		(8/9/17)
	_1	<u> </u>

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
CROSS-EX	AMINATION EXHIBITS	
Daniel A. Do	oyle, Senior Vice President	and Chief Financial Officer of PSE
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
CROSS-EX	AMINATION EXHIBITS	
William T. I	Einstein, Director of Produc	t Development and Growth
WTE-1T	William T. Einstein	Prefiled Rebuttal Testimony of William T. Einstein (10

		pages) (8/9/17)
WTE-2	William T. Einstein	Professional Qualifications of William T. Einstein
CROSS-EX	KAMINATION EXHIBITS	
Susan E. Fi	ree, Manager of Revenue Requiren	nent, PSE
SEF-1T	Susan E. Free	Prefiled Direct Testimony of Susan E. Free (34 pages)
SEF-2	Susan E. Free	(1/13/17) 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
<u>SEF-6</u>	Susan E. Free	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

П		 1
		Adj. 6.12: Rate Case
		Expenses
		Adj. 6.13: Deferred
		Gains/Losses on Property
		Sales
		Adj. 6.14: Property and
		Liability Insurance
		Adj. 6.15: Pension Plan
		Adj. 6.16: Wage Increase
		Adj. 6.17: Investment Plan
		Adj. 6.18: Employee
		Insurance
		Adj. 6.19: Environmental
		Remediation
		Adj. 6.20: Payment
		Processing Costs
		Adj. 6.21: South King Service
		Center
		Adj. 6.22: Filing Fee and
		Excise Tax
<u>SEF-7</u>	Susan E. Free	Cost Recovery Mechanism
SEF-8T	Susan E. Free	Prefiled Supplemental
		Testimony of Susan E. Free
		(8 pages) (4/3/17)
SEF-9	Susan E. Free	<b>Updated General Rate</b>
		Increase; Pro Forma Cost of
		Capital; Conversion Factor
<b>SEF-10</b>	Susan E. Free	Updated Results of
		<b>Operations</b> ; Statement of
		Operating Income and
		Adjustments
SEF-11	Susan E. Free	GAS – UPDATED
		Adj. 11.01: Revenue and
		Expenses
		Adj. 11.02: Temperature
		Normalization
		Adj. 11.03: Pass Through
		Revenue and Expense
		Adj. 11.04: Federal Income
		Tax
		Adj. 11.05: Tax Benefit of Pro
		Forma Interest
		Adj. 11.06: Depreciation
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			Study
			Adj. 11.07: Normalize
			Injuries and Damages
			Adj. 11.08: Bad Debts
			Adj. 11.09: Incentive Pay
			Adj. 11.10: D&O Insurance
			Adj. 11.10. D&O insurance Adj. 11.11: Interest on
			· · ·
			Customer Deposits
			Adj. 11.12: Rate Case
			Expenses
			Adj. 11.13: Deferred
			Gains/Losses on Property
			Sales
			Adj. 11.14: Property and
			Liability Insurance
			Adj. 11.15: Pension Plan
			Adj. 11.16: Wage Increase
			Adj. 11.17: Investment Plan
			Adj. 11.18: Employee
			Insurance
			Adj. 11.19: Environmental
			Remediation
			Adj. 11.20: Payment
			<b>Processing Costs</b>
			Adj. 11.21: South King
			Service Center
			Adj. 11.22: Filing Fee and
			Excise Tax
SEF-12T	Susan E. Free		Prefiled Rebuttal Testimony
			of Susan E. Free (59 pages)
			(8/9/17)
SEF-13	Susan E. Free		Natural Gas Base Rates
<u>511-15</u>	Susan E. Tree		General Rate Increase
SEF-14	Susan E. Free	<del>                                     </del>	Summary of Natural Gas
<u> </u>	Susan E. Fice		Proforma and Restating
			Adjustments and their
			Impact on the Actual Results
CDD 45	C E E		of Operations
<u>SEF-15</u>	Susan E. Free		Individual Adjustments –
			Common Assigned to Natural
			Gas
<b>SEF-16</b>	Susan E. Free		Individual Adjustment –
			Natural Gas Only
<b>SEF-17</b>	Susan E. Free		Comparison of the Natural

		Gas Revenue Deficiencies by
		Adjustment Currently Filed
CEE 10	C E E	by PSE and Opposing Parties
<b>SEF-18</b>	Susan E. Free	Excerpts from Staff's
		Response to PSE DR 27 –
		Impact on Staff's Natural Gas
		Revenue Requirement for
		Various Corrections
<u>SEF-19</u>	Susan E. Free	Excerpts from Staff's
		Response to PSE DR 28 –
		Impact on Commission
		Staff's Working Capital
		Calculation for Various
		Corrections
<b>SEF-20</b>	Susan E. Free	Comparison of Test Year,
		Allowed and Total Rate Case
		Costs Per Proceeding
<b>SEF-21</b>	Susan E. Free	2014 System Entry to
		Transfer Kent Property from
		Utility to Non-utility Property
		at Time of Sale
<b>SEF-22</b>	Susan E. Free	System Entries for Deferred
		Gain on Property Sales
SEF-23	Susan E. Free	Comparison of PSE's and
		Staff's methods for Allocating
		Unassigned Recoveries to
		Specific Sites for
		Environmental Remediation
SEF-24	Susan E. Free	Determination of PSE's
		Electric Environmental
		Remediation Adjustment
		Utilizing the Low Range of
		Future Cost Estimates
SEF-25	Susan E. Free	Determination of PSE's Gas
		Environmental Remediation
		Adjustment Utilizing the Low
		Range of Future Cost
		Estimates
<b>SEF-26</b>	Susan E. Free	Attachment A to PSE's First
DILL MO		Supplemental Response to
		Staff DR 269
<b>SEF-27</b>	Susan E. Free	Transmittal Letter and
<u> 5151 - 27</u>	Gusan E. Piec	Report for WNG's September
		30, 1994 Environmental
Ш		50, 1994 Environmental

		Remediation Quarterly
		Report filed December 23,
		1994
<b>SEF-28</b>	Susan E. Free	Calculation of Working
		Capital – Summary
<b>SEF-29</b>	Susan E. Free	Calculation of Working
		Capital – Detail
<b>SEF-30</b>	Susan E. Free	Staff's Response to PSE DR
		11
<b>SEF-31</b>	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
CROSS-EX	AMINATION EXHIBITS	
Booga K. G	ilbertson, Senior Vice President, Ope	erations, PSE
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
DIKG 2	Dooga III Gilbertson	Booga K. Gilbertson
BKG-3	Booga K. Gilbertson	Capital Expenditures by
		Category (1/11-9/16)
CROSS-EX	AMINATION EXHIBITS	
Thomas M.	Hunt, Director of Compensation and	d Benefits, PSE
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
IIVIII-	ZIIVIIIII IVI IIIII	Thomas M. Hunt
TMH-3C	Thomas M. Hunt	***CONFIDENTIAL***
		Historic Merit Average
		Increases
TMH-4	Thomas M. Hunt	PSE Executive Compensation
TMH-5C	Thomas M. Hunt	***CONFIDENTIAL***
IIIII-3C	A MORING THE ARMITE	
		Health Benefit Plans History

		(2012-2016) Monthly Flex Credits and Medical Plan Costs
TMH-6C	Thomas M. Hunt	***CONFIDENTIAL***  PSE Retirement Plan –  Monthly Assets and PBO from 1/2012 to 9/30/16
TMH-7C	Thomas M. Hunt	***CONFIDENTIAL***  Retirement Plan for Employees of Puget Sound Energy Ten Year Deterministic Projection (2016-2025) Baseline: 2016 Preliminary Valuation Results
<u>TMH-8</u>	Thomas M. Hunt	PSE 2016 Goals and Incentive Plan
CROSS-EXA	MINATION EXHIBITS	
	Koch, Director, Planning, P	SE
CAK-1TC	Catherine A. Koch	***CONFIDENTIAL*** Confidential Prefiled Direct Testimony of Catherine A. Koch (20 pages) (1/13/17)
CAK-2	Catherine A. Koch	Professional Qualifications of Catherine A. Koch
CAK-3C	Catherine A. Koch	***CONFIDENTIAL***  2017 and 2018 Electric Reliability Plan
CAK-4T	Catherine A. Koch	Prefiled Rebuttal Testimony of Catherine A. Koch (43 pages) (8/19/17)
CAK-5	Catherine A. Koch	Ernest Orlando Lawrence Berkeley National Laboratory Updated Value of Service Reliability Estimates for Electric Utility Customers in the United States (Jan. 2015)

CAK-6	Catherine A. Koch	• • • • • • • • • • • • • • • • • • •	esponse to Public el DR 25	
CAK-7	Catherine A. Koch	PSE Ro	esponse to ICNU DR	
CAK-8	Catherine A. Koch	Ardmo	ore Project Chronology	
CROSS-EXA	MINATION EXHIBITS			
Brandon J. L	ohse, Corporate Treasurer fo	or PSE		
BJL-1T	Brandon H. Lohse	T T	d Direct Testimony of	
			on H. Lohse (21 pages)	
BJL-2	Brandon H. Lohse		sional Qualifications of on H. Lohse	
BJL-3	Brandon H. Lohse	Utility	Capital Structure Cost	
		of Cap	ital and Rate of	
		Return	ı; Utility Capital	
		Structi	ure Calculation; Cost of	
		Short-	Term Debt;	
			itment Fees;	
			ization of Short-Term	
			ssue Costs; Cost of	
			Term Debt; Schedule of	
			l Charges on	
			uired Debt	
BJL-4	Brandon H. Lohse	· ·	Capital Structure	
		_	sed Cost of Capital and	
			f Return Requested for	
			Factor Short Torm	
			f Debt; Short Term nterest and Fees	
			; Interest Calculation	
			OM Jr. Subordinated	
			ty; Schedule of Annual	
		• • • • • • • • • • • • • • • • • • •	es on Reacquired Debt	
BJL-5	Brandon H. Lohse		Callable as of 9/30/16	
BJL-6	Brandon H. Lohse	S&P G	lobal Ratings Direct	
			ary for PSE	
BJL-7	Brandon H. Lohse		's Investors Service	
			Opinion on PSE,	
		8/5/16	-	
CROSS-EXA	CROSS-EXAMINATION EXHIBITS			

	Marcelia, Controller and Princip	
MRM-1T	Matthew R. Marcelia	Prefiled Rebuttal Testimony of Matthew R. Marcelia (39 pages) (8/9/17)
MRM-2	Matthew R. Marcelia	Professional Qualifications of Matthew R. Marcelia
MRM-3	Matthew R. Marcelia	Colstrip Units 1 and 2 Historical Depreciation Rates
CROSS-EX	AMINATION EXHIBITS	
George E. N	Marshall, Manager, Transmission	Policy and Contracts
GEM-1T	George E. Marshall	Prefiled Rebuttal Testimony of George E. Marshall (18 pages) (8/9/17)
GEM-2	George E. Marshall	Professional Qualifications of George E. Marshall
GEM-3	George E. Marshall	PSE Response to NWEC/RNW/NRDC DR 14
CROSS-EX	AMINATION EXHIBITS	
David E. M	ills, Vice President, Energy Opera	ations for PSE
DEM-1T	David E. Mills	Prefiled Direct Testimony of David E. Mills (29 pages) (1/13/17, revised 2/3/17)
DEM-2	David E. Mills	Professional Qualifications of David E. Mills
DEM-3	David E. Mills	Benefits Analysis of PSE's Participation in the ISO Energy Imbalance Market
DEM-4T	David E. Mills	Prefiled Rebuttal Testimony of David E. Mills (8 pages) (8/9/17)
CROSS-EX	AMINATION EXHIBITS	

Joel L. Mola	ander, Director, IT Business Partn	er Engagement, PSE
JLM-1T	Joel L. Molander	Prefiled Direct Testimony of Joel L. Molander (13 pages) (1/13/17)
JLM-2	Joel L. Molander	Professional Qualifications of Joel L. Molander
JLM-3	Joel L. Molander	South King Complex Strategy Assumptions, Analysis and Opinion Memorandum RE: PSE Strategic Real Estate Options, Prepared by CBRE Brokerage
JLM-4	Joel L. Molander	South King Complex Pro Forma Summary
CROSS-EX	AMINATION EXHIBITS	
Roger A. M State Unive		ce at Robinson College of Business, Georgia
RAM-1T	Roger A. Morin	Prefiled Direct Testimony of Roger A. Morin (58 pages) (1/13/17)
RAM-2	Roger A. Morin	Professional Qualifications of Roger A. Morin
RAM-3	Roger A. Morin	Investment-Grade Dividend- Paying Combination Gas and Electric Utilities Covered in Value Line's Electric Utility Industry Group
RAM-4	Roger A. Morin	Proxy Group for PSE
RAM-5	Roger A. Morin	Combination Electric and Gas Utilities DCF Analysis Value Line Growth Rates
RAM-6	Roger A. Morin	Combination of Electric and Gas Utilities DCF Analysis Analysts' Growth Forecasts
RAM-7	Roger A. Morin	Combination Electric and Gas Beta Estimates
RAM-8	Roger A. Morin	CAPM, Empirical CAPM

RAM-9	Roger A. Morin	2015 Utility Industry Historical Risk Premium
<u>RAM-10</u>	Roger A. Morin	Equity Risk Premium – Treasury Bond
<u>RAM-11</u>	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)
<u>RAM-13</u>	Roger A. Morin	PSE's Response to Public Counsel DR 333
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	<b>,</b> , , , , , , , , , , , , , , , , , ,	tiatives, Strategic Initiatives Department
MM-1THC	Michael Mulally	*** HIGHLY CONFIDENTIAL***
		Confidential Prefiled Direct Testimony of Michael Mulally
MMA	34'.1134 1.11	(38 pages) (1/13/17)
<u>MM-2</u>	Michael Mulally	Professional Qualifications of Michael Mulally
<u>MM-3</u>	Michael Mulally	RFP City of Buckley Sale of Natural Gas Utility
MM-4C	Michael Mulally	***CONFIDENTIAL***
		Buckley Natural Gas System RFP Overview
<u>MM-5</u>	Michael Mulally	June 13, 2013, Letter to City of Buckley from PSE RE: RFPs City of Buckley Sale of Natural Gas Utility
<u>MM-6</u>	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 Distribution Lines

<u>MM-7</u>	Michael Mulally	Assignment Agreement Between City of Buckley and PSE
<u>MM-8</u>	Michael Mulally	Firm Natural Gas Service Agreement Between City of Enumclaw and PSE, Docket UG-140088
<u>MM-9C</u>	Michael Mulally	***CONFIDENTIAL***  Memorandum RE: Buckley Valuation Method with Appendices (revised 1/27/17)
<u>MM-10HC</u>	Michael Mulally	*** HIGHLY CONFIDENTIAL*** Energy Storage EPC Scoring Matrix – Clean Energy Fund Proposal (October 2014)
<u>MM-11</u>	Michael Mulally	PSE IRP Electric Analysis
<u>MM-12C</u>	Michael Mulally	***CONFIDENTIAL*** New Douglas PUD (Wells Project) PPA, EMC Informational 4/16/15 Prepared by Brennan Mueller, Energy Contract Administrator
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Jon A. Piliar	is, Manager of Pricing and	Sost of Service, PSE
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
JAP-5C	Jon A. Piliaris	***CONFIDENTIAL*** Peak Credit Method for 2014

		Filing, Company Proposal
JAP-6C	Jon A. Piliaris	***CONFIDENTIAL*** Peak Credit Method with
		Updated Data, Company Proposal
<u>JAP-7</u>	Jon A. Piliaris	Electric Cost of Service Summary
JAP-8	Jon A. Piliaris	2017 Gas Cost of Service Study Proposed Test Year Without Gas
JAP-9	Jon A. Piliaris	2017 Gas Cost of Service Study Proposed Test Year With Gas
<u>JAP-10</u>	Jon A. Piliaris	2017 Gas Account Detail by Classification and Rate Class
<u>JAP-11</u>	Jon A. Piliaris	2017 Gas Cost of Service Study Account Inputs
<u>JAP-12</u>	Jon A. Piliaris	2017 Gas Cost of Service Study External Allocators
<u>JAP-13</u>	Jon A. Piliaris	Allocation of Account 376 Distribution Mains
JAP-14	Jon A. Piliaris	Summary of Gas Cost Allocation Proforma Test Year with Gas
JAP-15	Jon A. Piliaris	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 Wholesale for Resale; Area and Street Lighting Rate

		Design
JAP-16	Jon A. Piliaris	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
<u>JAP-17</u>	Jon A. Piliaris	Survey of Basic Charges of US Electric Utilities
<u>JAP-18</u>	Jon A. Piliaris	Schedule 40 Coincident Factors by Customer
<b>JAP-19</b>	Jon A. Piliaris	GRC Rate Impacts
<b>JAP-20</b>	Jon A. Piliaris	Lighting Schedules, Classification of Lighting Costs
<u>JAP-21</u>	Jon A. Piliaris	Development of Unitized Lighting Costs
<b>JAP-22</b>	Jon A. Piliaris	Summary of Allocated Costs
<b>JAP-23</b>	Jon A. Piliaris	Lighting Revenues Summary Base Rate vs. Proposed 2017 GRC
<b>JAP-24</b>	Jon A. Piliaris	Allocation of Revenue Deficiency to Rate Classes at Existing PGA Allocation
<u>JAP-25</u>	Jon A. Piliaris	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
<u>JAP-26</u>	Jon A. Piliaris	Survey of Residential Monthly Minimum Charges of Gas Utilities
JAP-27	Jon A. Piliaris	2017 Gas Cost of Service Study Procurement Charge Calculation Proforma Test Year Without Gas
<u>JAP-28</u>	Jon A. Piliaris	2017 Gas Proposed Rates, Estimated Combined Impact on Total Bills
<b>JAP-29</b>	Jon A. Piliaris	PSE Electric and Natural Gas Evaluation: Three Years of Decoupling; Independent

			Third-Party Evaluation of
			PSE's Decoupling
			Mechanisms, Prepared by H.
			Gil Peach & Associates,
			Forefront Economics, Inc.,
			and Joseph Associates, Inc.
			(12/31/16)
<b>JAP-30</b>	Jon A. Piliaris		Electric Decoupling
			Mechanism Development of
			Decoupled Delivery and
			Power Cost Revenue by
			Decoupling Group;
			Development of Allowed
			Delivery Revenue & Fixed
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			Customer; Development of
			Delivery Revenue & Fixed
			Power Cost Per Unit Rates;
			Development of Delivery
			Revenue Per Unit Rates;
			Development of Monthly
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			Per Customer; Development
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			Customer; Delivery Revenue
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JAP-31	Jon A. Piliaris		Gas Decoupling Mechanism
			Development of Decoupled
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			Group; Development of
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			Rates; Development of
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JAP-32	Jon A. Piliaris	Electric CRM Revenue Requirement Model; Calculation of Schedule 149 Electric Rider Rates
JAP-33C	Jon A. Piliaris	***CONFIDENTIAL***  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)
<u>JAP-35</u>	Jon A. Piliaris	PSE Response to Staff DR 101
<b>JAP-36</b>	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 Design
<u>JAP-40</u>	Jon A. Piliaris	Allocation of Revenue Deficiency to Rate Classes at

		Existing PGA Allocations; Current and Proposed Rate by Rate Schedule; Rental Schedules 71, 72, and 74
<u>JAP-41</u>	Jon A. Piliaris	Electric Decoupling Mechanism Calculations
<u>JAP-42</u>	Jon A. Piliaris	Gas Decoupling Mechanism Calculations
JAP-43C	Jon A. Piliaris	Electric Decoupling Mechanism Calculations
<u>JAP-44</u>	Jon A. Piliaris	GRC Rate Impacts; Monthl Billing Comparison by Schedule
<u>JAP-45</u>	Jon A. Piliaris	2017 Gas GRC Proposed Rates Estimated Combined Impact on Total Bills; Typic Residential Bill Impacts of Proposed Rate Changes
JAP-46TC	Jon A. Piliaris	***CONFIDENTIAL*** Confidential Prefiled Rebuttal Testimony of Jon A Piliaris (86 pages) (8/9/17)
<u>JAP-47</u>	Jon A. Piliaris	Alternative Decoupling Calculations for Fixed Production Cost
<u>JAP-48</u>	Jon A. Piliaris	The Energy Project Respons
<u>JAP-49</u>	Jon A. Piliaris	Joint Motion to Amend Order 03 and Settlement Agreement in Docket UE- 141368
<u>JAP-50</u>	Jon A. Piliaris	Modified Parity Ratio Calculation for Schedule 40
<u>JAP-51</u>	Jon A. Piliaris	Sample PSE Residential Electric Customer Bill
<u>JAP-52</u>	Jon A. Piliaris	PSE Residential Electric Ra Summary
<u>JAP-53</u>	Jon A. Piliaris	Staff Response to PSE DR 2
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Ronald J. Ro	oberts, Director of Thermal Re	sources, PSE
RJR-1TC	Ronald J. Roberts	***CONFIDENTIAL*** Confidential Prefiled Direct Testimony of Ronald J. Roberts (76 pages) (1/13/17)
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
RJR-8	Ronald J. Roberts	Transmission Agreement Between Montana Power Company and PSE for Colstrip Units 1 and 2

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

		General Electric Company, Northwestern Energy, and PacifiCorp Declaration of Gordon Criswell in Opposition of Plaintiff's Motion for Attorney's Fees;
<u>RJR-17</u>	Ronald J. Roberts	Forecast of Possible Cost Impacts of I-732
<u>RJR-18</u>	Ronald J. Roberts	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
RJR-19	Ronald J. Roberts	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
RJR-20	Ronald J. Roberts	Cost Estimate to Retire and Decommission Colstrip Units 1 and 2, Black & Veatch Corporation
RJR-21	Ronald J. Roberts	Colstrip Units 1 and 2 Demolition Cost Estimate, HDR Engineering, Inc.
<u>RJR-22</u>	Ronald J. Roberts	Brandenburg Quote – Demolition Budget Colstrip Units 1 and 2
<u>RJR-23</u>	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	
<u>RJR-25</u>	Ronald J. Roberts	2017 GRC vs. 2014 PCORC as filed	
RJR-26C	Ronald J. Roberts	***CONFIDENTIAL***  Amortization for Rate Years  Major Maintenance Expense	
<u>RJR-27</u>	Ronald J. Roberts	Lower Snake River Operations and Maintenance Cost Benchmark and Forecast Study	
<u>RJR-28</u>	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)	
<u>RJR-31</u>	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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John K. Ror	k, Manager, Environmenta	l Programs & Sciences Department, PSE
JKR-1T	John K. Rork	Prefiled Direct Testimony of John K. Rork (14 pages) (1/13/17)
JKR-2	John K. Rork	Professional Qualifications of John K. Rork
JKR-3	John K. Rork	Electric Sites and Former Manufactured Gas Sites Actual Costs and Insurance Recoveries through 9/16
CROSS-EXA	AMINATION EXHIBITS	
Suzanna M	Sagvilla Sunanvigan fan En	ergy Assistance Programs, PSE
SMS-1T	Suzanne M. Sasville	Prefiled Direct Testimony of
<u>SWIS-11</u>	Suzanne IVI. Sasvine	Suzanne M. Sasville (8 pages) (1/13/17)
SMS-2	Suzanne M. Sasville	Professional Qualifications of Suzanne M. Sasville
SMS-3	Suzanne M. Sasville	PSE Customers Below Poverty Levels
SMS-4T	Suzanne M. Sasville	Prefiled Rebuttal Testimony of Suzanne M. Sasville (8 pages) (8/9/17)
CROSS-EXA	AMINATION EXHIBITS	
Steven R. Se Officer	crist, Senior Vice President	, General Counsel, Chief Ethics and Compliance
SRS-1T	Steven R. Secrist	Prefiled Rebuttal Testimony of Steven R. Secrist (13 pages) (8/9/17)
SRS-2	Steven R. Secrist	Professional Qualifications of Steven R. Secrist
SRS-3	Steven R. Secrist	Letter to Steve McLellan, Washington Utilities and Transportation Commission (April 2, 1998)
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_	nos, Senior Vice President, G	nnett Fleming Valuation and Rate Consultants
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)
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Paul K. Wet	herbee, Director, Energy Su	ply Merchant for PSE
PKW-1TC	Paul K. Wetherbee	***CONFIDENTIAL***  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	***CONFIDENTIAL***  2017 GRC As Filed Power Costs Projections – AURORA + Not in Models Rate Year January 2018 through December 2018; Gas Price

		Date: 9/23/16
PKW-4C	Paul K. Wetherbee	***CONFIDENTIAL***  2017 GRC As Filed vs 2016 Power Costs Update Power Costs Comparison
<u>PKW-5</u>	Paul K. Wetherbee	Greenhouse Gas Emissions Caps Metric Tons CO2 Equivalent
PKW-6C	Paul K. Wetherbee	***CONFIDENTIAL*** Change in Power Costs & Generation Due to Emission Constraints
PKW-7	Paul K. Wetherbee	PSE White River Land Parcels in Regulatory Asset Account
PKW-8CT	Paul K. Wetherbee	***CONFIDENTIAL*** Confidential Prefiled Supplemental Testimony of Paul K. Wetherbee (8 pages) (4/3/17)
PKW-9C	Paul K. Wetherbee	***CONFIDENTIAL***  2017 GRC Supplemental Power Costs Projections – AURORA + Not in Models Rate Year January 2018 through December 2018; Gas Price Date: 2/3/17
PKW-10C	Paul K. Wetherbee	***CONFIDENTIAL***  2017 GRC Supplemental vs  2017 GRC As Filed Power  Costs Comparison
PKW-11C	Paul K. Wetherbee	***CONFIDENTIAL***  2017 GRC Supplemental vs  2016 Power Costs Update Power Costs Comparison
PKW-12C	Paul K. Wetherbee	***CONFIDENTIAL*** Change in Power Costs & Generation Due to Emission Constraints
<b>PKW-13C</b>	Paul K. Wetherbee	***CONFIDENTIAL***

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		2017 GRC Supplemental
		Contingent Calculation Power Costs Projections –
		AURORA + Not in Models
		Raye Year January 2018
		through December 2018; Gas
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DKW 14C	Paul K. Wetherbee	***CONFIDENTIAL***
<u>PKW-14C</u>	raul K. Wetherbee	
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		Power Costs Comparison
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<u>PKW-15TC</u>	Paul K. Wetherbee	***CONFIDENTIAL***
		Confidential Prefiled
		Rebuttal Testimony of Paul
		K. Wetherbee (50 pages)
DYTYY 4.6		(8/9/17)
<u>PKW-16</u>	Paul K. Wetherbee	PSE Clean Air Rule Baseline
		Emissions Limits and 2018
		Caps (2012 through 2016)
<u>PKW-17C</u>	Paul K. Wetherbee	***CONFIDENTIAL***
		Clean Air Rule Compliance
		Cost Estimate
<u>PKW-18C</u>	Paul K. Wetherbee	***CONFIDENTIAL***
		Comparisons of Actual Wind
		Generation with the
		Preconstruction, 2010 DNV,
		and 2016 Wind Forecasts
<u>PKW-19C</u>	Paul K. Wetherbee	***CONFIDENTIAL***
		Capacity factors for PSE's
		Wind Resource from Various
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PKW-20C	Paul K. Wetherbee	***CONFIDENTIAL***
		Vaisala Forecasts for All of
		PSE's Owned Wind
		Resources
PKW-21C	Paul K. Wetherbee	***CONFIDENTIAL***
		Updated Summary of Power
		Costs
PKW-22C	Paul K. Wetherbee	***CONFIDENTIAL***
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This Rebuttal Testimony with the Projected Power Costs Presented in PSE's Supplemental Testimony filed on April 3, 2017  ***CONFIDENTIAL***  Comparison of Projected Power Costs Presented in this Rebuttal Testimony with the Projected Power Costs Presented in this Rebuttal Testimony with the Projected Power Costs Update  PKW-24C  Paul K. Wetherbee  PKW-25C  Paul K. Wetherbee  ****CONFIDENTIAL***  Projected Power Costs with the Microsoft Special Contract Qualifying Load Removed  ****CONFIDENTIAL***  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 with Projected Power Costs Presented in PSE's Supplemental Testimony Filed on April 3, 2017, with the Microsoft Special Contract Qualifying Load Removed  CROSS-EXAMINATION EXHIBITS  Greg J. Zeller, Director Customer Care, PSE  GJZ-1T  Greg J. Zeller  Prefiled Direct Testimony of Greg J. Zeller (22 pages) (1/13/17)  GJZ-2  Greg J. Zeller  Professional Qualifications of			Comparison of Projected
the Projected Power Costs Presented in PSE's Supplemental Testimony filed on April 3, 2017  ***CONFIDENTIAL**** Comparison of Projected Power Costs Presented in this Rebuttal Testimony with the Projected Power Costs Presented in the 2016 Power Costs Update  ***CONFIDENTIAL*** Projected Power Costs with the Microsoft Special Contract Qualifying Load Removed  ***CONFIDENTIAL*** Comparison of Projected Power Costs With the Microsoft Special Contract Qualifying Load Removed With 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  CROSS-EXAMINATION EXHIBITS  Greg J. Zeller, Director Customer Care, PSE  GJZ-1T Greg J. Zeller Prefiled Direct Testimony of Greg J. Zeller (22 pages) (1/13/17)  GJZ-2 Greg J. Zeller Professional Qualifications of			
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PKW-23C Paul K. Wetherbee  ***CONFIDENTIAL*** Comparison of Projected Power Costs Presented in this Rebuttal Testimony with the Projected Power Costs Update  ***CONFIDENTIAL*** Projected Power Costs with the Microsoft Special Contract Qualifying Load Removed  PKW-25C Paul K. Wetherbee  ***CONFIDENTIAL*** Comparison of Projected Power Costs With the Microsoft Special Contract Qualifying Load Removed PKW-25C 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  CROSS-EXAMINATION EXHIBITS  Greg J. Zeller, Director Customer Care, PSE  GJZ-1T Greg J. Zeller Prefiled Direct Testimony of Greg J. Zeller (22 pages) (1/13/17) GJZ-2 Greg J. Zeller Professional Qualifications of			
Comparison of Projected Power Costs Presented in this Rebuttal Testimony with the Projected Power Costs Update  PKW-24C  Paul K. Wetherbee  PKW-25C  Projected Power Costs with the Microsoft Special Contract 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  CROSS-EXAMINATION EXHIBITS  Creg J. Zeller, Director Customer Care, PSE  GJZ-1T  Greg J. Zeller  Prefiled Direct Testimony of Greg J. Zeller (22 pages) (1/13/17)  GJZ-2  Greg J. Zeller  Professional Qualifications of			on April 3, 2017
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PKW-24C Paul K. Wetherbee  ***CONFIDENTIAL*** Projected Power Costs with the Microsoft Special Contract Qualifying Load Removed  ***CONFIDENTIAL*** 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  CROSS-EXAMINATION EXHIBITS  Greg J. Zeller, Director Customer Care, PSE  GJZ-1T Greg J. Zeller Greg J. Zeller Greg J. Zeller Prefiled Direct Testimony of Greg J. Zeller (22 pages) (1/13/17)  GJZ-2 Greg J. Zeller Professional Qualifications of			Presented in the 2016 Power
PKW-25C Paul K. Wetherbee  ****CONFIDENTIAL*** Comparison of Projected Power Costs Presented in this Rebuttal Testimony with the Microsoft Qualifying Load Removed 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  CROSS-EXAMINATION EXHIBITS  Greg J. Zeller, Director Customer Care, PSE  GJZ-1T Greg J. Zeller Prefiled Direct Testimony of Greg J. Zeller (22 pages) (1/13/17)  GJZ-2 Greg J. Zeller Professional Qualifications of			Costs Update
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PKW-25C Paul K. Wetherbee  ***CONFIDENTIAL*** Comparison of Projected Power Costs Presented in this Rebuttal Testimony with the Microsoft Qualifying Load Removed with 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  CROSS-EXAMINATION EXHIBITS  Greg J. Zeller, Director Customer Care, PSE  GJZ-1T Greg J. Zeller Prefiled Direct Testimony of Greg J. Zeller (22 pages) (1/13/17)  GJZ-2 Greg J. Zeller Professional Qualifications of			Projected Power Costs with
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			Greg J. Zeller
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		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
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	COMMISSI	ON REGULATORY STAFF
Jason L. B	all, Regulatory Analyst	
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
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JLB-5	Jason L. Ball	Bill Impact of Increased Basic Charge
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JLB-9	Jason L. Ball	Cross-Walk of Impacts on Cost of Service from Various Updates
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Melissa C. (	Cheesman, Regulatory Analyst	
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
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<u>MCC-7</u>	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
<u>MCC-9</u>	Melissa C. Cheesman	Comparison of PSE-Staff Gas Revenue Requirements
<u>MCC-10</u>	Melissa C. Cheesman	Comparison of PSE-Staff Working Capital (Gas)
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Betty A. Er	dahl, Regulatory Analyst	
BAE-1T	Betty A. Erdahl	Prefiled Response Testimony of Betty A. Erdahl (16 pages) (6/30/17)
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Kyle A. Fra	nkiewich, Regulatory Analyst	
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 323 (Including Attachments A-E) and PSE's Response to UTC Staff DR 410 (Including Attachment A)
KAF-4	Kyle A. Frankiewich	PSE Response to Staff DR 327 (Including Attachment A)
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			Reasonable Estimates of CAR
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David C. Gor	mez, Assistant Power Supply	Manager	
DCG-1TC	David C. Gomez		***CONFIDENTIAL***
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			Response Testimony of David
			C. Gomez (35 pages) (6/30/17)
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			Market Report, p. 41

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		Portions of Testimony of
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		1TC, and Gregory N. Duvall,
		Exh. GND-1TC, in Docket
		UE-130043
<b>DCG-14</b>	David C. Gomez	Portions of Testimony of
		David E. Mills, Exh. DEM-
		11TC, in Dockets UE-111048
DOC 150	B 110 0	and UG-111049
<u>DCG-15C</u>	David C. Gomez	***CONFIDENTIAL***
		Portions of Testimony of
		David E. Mills, Exh. DEM-
		1TC, in Dockets UE-111048
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CROSS-EAA	AMINATION EXHIBITS	
CROSS-EAA	AMINATION EXHIBITS	
	S. Hancock, Regulatory Analyst	
		***CONFIDENTIAL***
Christopher	S. Hancock, Regulatory Analyst	***CONFIDENTIAL*** Confidential Prefiled
Christopher	S. Hancock, Regulatory Analyst	Confidential Prefiled
Christopher	S. Hancock, Regulatory Analyst	
Christopher	S. Hancock, Regulatory Analyst	Confidential Prefiled Testimony of Christopher S.
Christopher	S. Hancock, Regulatory Analyst	Confidential Prefiled Testimony of Christopher S. Hancock (30 pages)
Christopher CSH-1TC	S. Hancock, Regulatory Analyst  Christopher S. Hancock	Confidential Prefiled Testimony of Christopher S. Hancock (30 pages) (6/30/17) ***CONFIDENTIAL***
Christopher CSH-1TC	S. Hancock, Regulatory Analyst  Christopher S. Hancock	Confidential Prefiled Testimony of Christopher S. Hancock (30 pages) (6/30/17)
Christopher CSH-1TC  CSH-2C	S. Hancock, Regulatory Analyst  Christopher S. Hancock	Confidential Prefiled Testimony of Christopher S. Hancock (30 pages) (6/30/17)  ***CONFIDENTIAL*** PSE Response to Staff DR
Christopher CSH-1TC	S. Hancock, Regulatory Analyst  Christopher S. Hancock  Christopher S. Hancock	Confidential Prefiled Testimony of Christopher S. Hancock (30 pages) (6/30/17)  ***CONFIDENTIAL*** PSE Response to Staff DR 185
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	egulatory Analyst	
JL-1TC	Jing Liu	***CONFIDENTIAL***
		Confidential Prefiled
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		Liu (76 pages) (6/30/17)
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		Asset

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		Committees (Excerpt)
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Elizabeth C.	O'Connell, Regulatory Analyst	
ECO-1TC	Elizabeth C. O'Connell	***CONFIDENTIAL***
200 110		Confidential Prefiled Direct
		Testimony of Elizabeth C.
		O'Connell (33 pages) (6/30/17)
ECO-2C	Elizabeth C. O'Connell	***CONFIDENTIAL***
ECO-2C	Elizabeth C. O'Connell	
		Staff's Proposed
		<b>Environmental Remediation</b>
		Adjustments
<b>ECO-3</b>	Elizabeth C. O'Connell	<b>Environmental Remediation</b>
		Commission Orders, Start
		Dates, and Costs
ECO 4	Fileshath C. O'Cannall	PSE Environmental
<b>ECO-4</b>	Elizabeth C. O'Connell	
		Remediation Quarterly
ECO 5	Fileshadi C O'Carrall	Reports, Q1 2017
<u>ECO-5</u>	Elizabeth C. O'Connell	PSE Response to Staff DR 279
ECO-6	Elizabeth C. O'Connell	
ECU-0	Enzabeth C. O Connell	PSE Response to Staff DR 284
FCO 7	Elizabeth C. O'Connell	
<u>ECO-7</u>	Enzabeth C. O Connell	PSE Response to Staff DR 282
ECO 9	Elizabeth C. O'Connell	
<b>ECO-8</b>	Enzabeth C. O Connell	PSE Response to Staff DR 280
ECO 0	Elizabeth C. O'Connell	
<u>ECO-9</u>	Enzabeth C. O'Connell	PSE Response to Staff DR
ECO 10C	Elizabeth C. O'Carrell	270 and 271  ***CONFIDENTIAL***
<b>ECO-10C</b>	Elizabeth C. O'Connell	
		PSE Response to Staff DR
		401, Attachment W
<b>ECO-11</b>	Elizabeth C. O'Connell	PSE Response to Staff DR
		278

ECO-12	Elizabeth C. O'Connell	PSE Response to Staff DR
200 12		269, Attachment A
<b>ECO-13C</b>	Elizabeth C. O'Connell	***CONFIDENTIAL***
		Tacoma Tide Flats Letter
<b>ECO-14C</b>	Elizabeth C. O'Connell	***CONFIDENTIAL***
		PSE Response to Staff DR
		401, Attachment K
<b>ECO-15</b>	Elizabeth C. O'Connell	PSE Response to Staff DR
		281
<b>ECO-16</b>	Elizabeth C. O'Connell	Washington Natural Gas and
		PSE's Environmental
		Projects Quarterly Reports
ECO 17	Fileshada C. OlCanasall	Excluding Tacoma Tide Flats
<b>ECO-17</b>	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
ECO-16	Enzabeth C. O Connen	364, Attachment A
ECO-19	Elizabeth C. O'Connell	PSE Response to Staff DR
200 2		364
<b>ECO-20</b>	Elizabeth C. O'Connell	PSE Response to Staff DR
		221
<b>ECO-21</b>	Elizabeth C. O'Connell	PSE Response to Staff DR
		312 and 408
<b>ECO-22</b>	Elizabeth C. O'Connell	Staff's Proposed Legal Costs
		Adjustments
<b>ECO-23</b>	Elizabeth C. O'Connell	<b>PSE Response to Staff DR</b>
CT 0 00 TT		218, Attachment A
CROSS-EX	AMINATION EXHIBITS	
David C. Pa	rcell, Senior Economist, Technical As	sociates, Inc.
DCP-1T	David C. Parcell	Prefiled Response Testimony
		of David C. Parcell (55 pages)
		(6/30/17)
DCP-2	David C. Parcell	<b>Background and Experience</b>
DCP-3	David C. Parcell	PSE Total Cost of Capital
DCP-4	David C. Parcell	<b>Economic Indicators</b>
DCP-5	David C. Parcell	PSE History of Credit
		Ratings

DCD 6	David C. Parcell	DCE Capital Structure Daties
<u>DCP-6</u>		PSE Capital Structure Ratios
<u>DCP-7</u>	David C. Parcell	Proxy Companies Average
D CD 0	D 11 C D 11	Common Equity Ratios
<u>DCP-8</u>	David C. Parcell	Proxy Companies Basis for
DCD 0	David C. Parcell	Selection  Provy Companies DCF Cost
DCP-9		Proxy Companies DCF Cost Rates
<b>DCP-10</b>	David C. Parcell	Standard & Poor's 500 ROE
		and 20-Year Treasury Bond
		Returns
<u>DCP-11</u>	David C. Parcell	Proxy Companies CAPM
D CD 44	7 11 6 7 11	Cost Rates
<b>DCP-12</b>	David C. Parcell	Proxy Companies ROE and
DCD 12	David C. Davarll	Market to Book Ratios
<u>DCP-13</u>	David C. Parcell	Standard & Poor's 500 ROE and Market to Book Ratios
DCD 14	David C. Parcell	Risk Indicators
DCP-14		
<u>DCP-15</u>	David C. Parcell	Risk Indicators of Electric
CDOCC EX	ZANJINA TIONI EVILIDITE	Utilities by Size
CRUSS-EA	KAMINATION EXHIBITS	
	berts, Regulatory Analyst	
AR-1T	Andrew Roberts	Prefiled Response Testimony
		of Andrew Roberts (9 pages)
AD 2	Andrew Roberts	(6/30/17)
<u>AR-2</u>	Andrew Roberts	PSE Response to Staff DR 387
<u>AR-3</u>	Andrew Roberts	PSE Response to Staff DR
		468
<u>AR-4</u>	Andrew Roberts	PSE Response to Staff DR 43
<u>AR-5</u>	Andrew Roberts	PSE Response to Staff DR 40
<u>AR-6</u>	Andrew Roberts	PSE Response to Staff DR 44
<u>AR-7</u>	Andrew Roberts	Effect of IVR Transaction
		Data on SQI No. 5
		Calculation
<u>AR-8</u>	Andrew Roberts	In the Matters of Puget Sound
		Power and Light Co. Dockets
II		1 1 1 0 1 1 5 1 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1
		UE-951270 and UE-960195,
		Fourteenth Supplemental
		· · · · · · · · · · · · · · · · · · ·

<u>AR-9</u>	Andrew Roberts	PSE Response to Staff DR
CROSS-FY	AMINATION EXHIBITS	386
CROSS-E2	AWIIIVATION EXHIBITS	T
		+ +
Thomas E	Schooley Assistant Director – Ener	gy Regulation, Regulatory Services Division
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
CROSS-EX	XAMINATION EXHIBITS	
<b>-</b>		
	yder, Regulatory Analyst	D. et a D. et a
JES-1T	Jennifer Snyder	Prefiled Response Testimony of Jennifer Snyder (8 pages)
		(6/30/17)
JES-2	Jennifer Snyder	PSE Response to Staff DR
	, and the second	253
JES-3	Jennifer Snyder	PSE Response to Staff DR
		394
JES-4C	Jennifer Snyder	***CONFIDENTIAL***
		PSE Response to Staff DR
TEC 5	T	252, Attachment A
JES-5	Jennifer Snyder	PSE Response to Staff DR 392
JES-6	Jennifer Snyder	PSE Supplemental Response
		to Staff DR 392
<u>JES-7</u>	Jennifer Snyder	Lazard, "Lazard's Levelized
		Cost of Storage Analysis 2.0 –
TEC 0	Jonnifor Chydor	Key Findings"
JES-8	Jennifer Snyder	PSE Response to Staff DR 247
JES-9	Jennifer Snyder	PSE Response to Staff DR
CD C CC TT		250
CROSS-EX	XAMINATION EXHIBITS	
E. Cooper	Wright, Regulatory Analyst	

ECW-1T	E. Cooper Wright	Prefiled Response Testimony of E. Cooper Wright (27 pages) (6/30/17)
CROSS-EX	AMINATION EXHIBITS	puges) (sie sie si
	PUBLIC COU	JNSEL
Barbara R.	Alexander, Independent Consultant	
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
<b>BRA-9</b>	Barbara R. Alexander	PSE Response to Public
		Counsel DR 28, Attachment A
<b>BRA-10</b>	Barbara R. Alexander	PSE Response to Public
		Counsel DR 358
<b>BRA-11</b>	Barbara R. Alexander	PSE Response to Public
		Counsel DR 363, Attachment
		A
<b>BRA-12</b>	Barbara R. Alexander	Customer Care Center
		Abandonment Rate Data
<b>BRA-13</b>	Barbara R. Alexander	Copy of PAC Customer
<u> </u>		Service Guarantees
<b>BRA-14</b>	Barbara R. Alexander	Code of Maryland
	1	Regulations, 20.50.12.08
<b>BRA-15</b>	Barbara R. Alexander	Pennsylvania PUC Customer
		Service Report
<b>BRA-16</b>	Barbara R. Alexander	<b>Xcel Energy Tariffs: Sections</b>
		6 and 1.9

<b>BRA-17</b>	Barbara R. Alexander	PSE Response to Staff DR 43
BRA-18	Barbara R. Alexander	PSE Response to Staff DR 468
BRA-19	Barbara R. Alexander	PSE Response to Public Counsel DR 13
BRA-20	Barbara R. Alexander	PSE Response to Public Counsel DR 361
BRA-21	Barbara R. Alexander	PSE Response to Public Counsel DR 362
BRA-22	Barbara R. Alexander	PSE Response to Public Counsel DR 25, Attachments A and B
BRA-23	Barbara R. Alexander	PSE Response to Public Counsel DR 56
BRA-24	Barbara R. Alexander	PSE Response to Public Counsel DR 6
BRA-25	Barbara R. Alexander	PSE Responses to Public Counsel DRs 9, 10, 42, and 43
CROSS-EX	AMINATION EXHIBITS	
Michael L.	Brosch, President, Utilitech, Inc.	
MLB-1T	Michael L. Brosch	Prefiled Response Testimony of Michael L. Brosch
		(/v pages) (0/30/1/)
MLB-2	Michael L. Brosch	(70 pages) (6/30/17)  Qualifications
MLB-2 MLB-3	Michael L. Brosch  Michael L. Brosch	
		Qualifications PSE Response to Public Counsel DR 62, with
MLB-3	Michael L. Brosch	Qualifications  PSE Response to Public Counsel DR 62, with Attachment A Hawaiian Electric Company
MLB-3	Michael L. Brosch  Michael L. Brosch	Qualifications  PSE Response to Public Counsel DR 62, with Attachment A  Hawaiian Electric Company RBA Tariff  PSE Responses to Public Counsel DRs 61 and 283  PSE Responses to Public
MLB-3  MLB-4  MLB-5	Michael L. Brosch  Michael L. Brosch  Michael L. Brosch	Qualifications  PSE Response to Public Counsel DR 62, with Attachment A  Hawaiian Electric Company RBA Tariff  PSE Responses to Public Counsel DRs 61 and 283  PSE Responses to Public Counsel DRs 48, 51, and 73  Puget Energy/PSE 2016 Year
MLB-4  MLB-5  MLB-6	Michael L. Brosch  Michael L. Brosch  Michael L. Brosch  Michael L. Brosch	Qualifications  PSE Response to Public Counsel DR 62, with Attachment A  Hawaiian Electric Company RBA Tariff  PSE Responses to Public Counsel DRs 61 and 283  PSE Responses to Public Counsel DRs 48, 51, and 73  Puget Energy/PSE 2016 Year End Update Presentation  PSE Responses to Public
MLB-4  MLB-5  MLB-6  MLB-7	Michael L. Brosch  Michael L. Brosch  Michael L. Brosch  Michael L. Brosch  Michael L. Brosch	Qualifications  PSE Response to Public Counsel DR 62, with Attachment A  Hawaiian Electric Company RBA Tariff  PSE Responses to Public Counsel DRs 61 and 283  PSE Responses to Public Counsel DRs 48, 51, and 73  Puget Energy/PSE 2016 Year End Update Presentation

		Counsel DR 393, with
		Attachment A
CROSS-EX	AMINATION EXHIBITS	
Roxie M. Mo	cCullar, CPA and Consultant, Willi	am Dunkel and Associates
RMM-1T	Roxie M. McCullar	Prefiled Response Testimony
		of Roxie M. McCullar
		(31 pages) (6/30/17)
RMM-2	Roxie M. McCullar	Qualifications
<u>RMM-3</u>	Roxie M. McCullar	Comparison of Current
		Approved, PSE Proposed,
		and Public Counsel Proposed
		Accrual Rate and Annual
		Accrual Amounts
<u>RMM-4</u>	Roxie M. McCullar	Public Counsel's Proposed
		Depreciation Rates for PSE's
		Electric Plant
<u>RMM-5</u>	Roxie M. McCullar	Public Counsel's Proposed
		Depreciation Rates for PSE's
D1 (1) (	D : M M C II	Natural Gas Plant
<u>RMM-6</u>	Roxie M. McCullar	Referenced Pages from
		NARUC's Public Utility
		Depreciation Practices
DMM 7	Dania M. MaCallan	(August 1996)
<u>RMM-7</u>	Roxie M. McCullar	PSE Response to ICNU DR
		27, Attachment A (PSE – 2016 – Production Net
		Salvage Calculations)
RMM-8	Roxie M. McCullar	Comparison of PSE Proposed
TATATIAT-O	Rosic Ivi. IvicCuliai	Future Net Salvage Accrual
		and Average Net Salvage
		Actually Incurred in Recent
		Years for Natural Gas Plant
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
<b>RMM-10</b>	Roxie M. McCullar	Comparison of PSE Proposed
		Future Net Salvage Accrual
		and Average Net Salvage

TI TI	T T	
		Actually Incurred in Recent
		Years for Electric Plant
<u>RMM-11</u>	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
CROSS-EXA	AMINATION EXHIBITS	
Ralph C Sm	uith CPA and Senior Regulato	ry Utility Consultant, Larkin & Associates,
PLLC	ntii, Ci A and Schiol Regulato	Ty Consultant, Laikin & Associates,
RCS-1TC	Ralph C. Smith	***CONFIDENTIAL***
ACD-IIC	Kaipii C. Siiittii	Confidential Prefiled
		Response Testimony of Ralph
		C. Smith (89 pages) (6/30/17)
RCS-2	Ralph C. Smith	Qualifications
RCS-3	Ralph C. Smith	Electric Revenue
D.C.C. 4		Requirement
RCS-4	Ralph C. Smith	Natural Gas Revenue
- CC -		Requirement
<u>RCS-5</u>	Ralph C. Smith	PSE Responses to Public
		Counsel DR 297 and ICNU
		DRs 63, 65, and 67
<u>RCS-6</u>	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	***CONFIDENTIAL***
		PSE Responses to ICNU DRs
		56 and 57 (with Attachment
		A) and Staff DR 212
RCS-9	Ralph C. Smith	PSE Responses to Staff DR
		278 (with Attachment A) and
		284
RCS-10C	Ralph C. Smith	***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
RCS-11C	Ralph C. Smith	***CONFIDENTIAL***
	•	Colstrip Strategic Planning
		Update, dated 3/2/17
RCS-12C	Ralph C. Smith	***CONFIDENTIAL***
	-	Analysis of Pension Plans
CROSS-EXA	MINATION EXHIBITS	
Glenn A. Wa	tkins, Principal and Senior E	conomist, Technical Associates, Inc.
GAW-1T	Glenn A. Watkins	Prefiled Response Testimony
		of Glenn A. Watkins
		(70 pages) (6/30/17)
GAW-2	Glenn A. Watkins	Background and Experience
		Profile
GAW-3	Glenn A. Watkins	Public Counsel DR 300
GAW-4	Glenn A. Watkins	Public Counsel DR 301
GAW-5	Glenn A. Watkins	PSE Wind/Hydro Production
		During Peak Hours
GAW-6	Glenn A. Watkins	Base-Intermediate-Peak
		Classification
GAW-7	Glenn A. Watkins	Gross Plant and Depreciation
		Reserve Hourly Assignments
GAW-8	Glenn A. Watkins	Probability of Dispatch
		Summary of Class Allocation
		Factors
GAW-9	Glenn A. Watkins	Probability of Dispatch Class
		Cost of Service Study
<b>GAW-10</b>	Glenn A. Watkins	Class Cost of Service Studies
		Parity Ratios
<b>GAW-11</b>	Glenn A. Watkins	Electric Residential Customer
		Cost Analysis
<b>GAW-12</b>	Glenn A. Watkins	Natural Gas Residential
		Customer Cost Analysis
<b>GAW-13T</b>	Glenn A. Watkins	<b>Prefiled Cross-Answering</b>
		Testimony of Glenn A.
		Watkins (10 pages) (8/9/17)
CROSS-EXA	AMINATION EXHIBITS	
<u> </u>	1	

J. Randall Woolridge, Professor of Finance, Pennsylvania State University			
JRW-1T	J. Randall Woolridge	Prefiled Respon of J. Randall W (75 pages) (6/30/	oolridge (17)
JRW-2	J. Randall Woolridge	Background & I Profile	Experience
JRW-3	J. Randall Woolridge	Recommended ( Capital	Cost of
JRW-4	J. Randall Woolridge	Ten Year Treas	ury Yield
JRW-5	J. Randall Woolridge	Public Utility Bo	ond Yields
JRW-6	J. Randall Woolridge	Summary Finan for Proxy Group	
JRW-7	J. Randall Woolridge	Capital Structur Debt Cost Rates	
JRW-8	J. Randall Woolridge	Relationship Be Expected ROE a to-Book Ratios	tween
JRW-9	J. Randall Woolridge	Public Utility Ca Indicators	apital Cost
<b>JRW-10</b>	J. Randall Woolridge	Industry Averag	ge Betas
<u>JRW-11</u>	J. Randall Woolridge	Discount Cash I	Flow Model
JRW-12	J. Randall Woolridge	Discount Cash I	Flow Study
<u>JRW-13</u>	J. Randall Woolridge	Capital Asset Pi Study	ricing Model
<u>JRW-14</u>	J. Randall Woolridge	PSE's Proposed Capital	Cost of
<b>JRW-15</b>	J. Randall Woolridge	PSE ROE Resul	ts
<u>JRW-16</u>	J. Randall Woolridge	PSE Response to Counsel DR 333	
<u>JRW-17T</u>	J. Randall Woolridge	Prefiled Cross-A Testimony of J. Woolridge (12 p	Randall
CROSS-EXA	CROSS-EXAMINATION EXHIBITS		
THE ENERGY PROJECT			
Shawn M. Co	ollins, Director, The Energy	Project	
SMC-1T	Shawn M. Collins	Prefiled Respon of Shawn M. Co (32 pages) (6/30/	llins

<u>SMC-2</u>	Shawn M. Collins		<b>Professional Qualifications</b>
SMC-3T	Shawn M. Collins		Prefiled Cross-Answering Testimony of Shawn M. Collins (9 pages) (8/9/17)
<b>CROSS-EX</b>	AMINATION EXHIBITS		
		ICNU	
Michael P. 0	Gorman, Consultant and Man	aging Principa	al, Brubaker & Associates, Inc.
MPG-1T	Michael P. Gorman		Prefiled Response Testimony of Michael P. Gorman (44 pages) (6/30/17)
MPG-2	Michael P. Gorman		<b>Professional Qualifications</b>
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
<u>MPG-6</u>	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)
CROSS-EX	AMINATION EXHIBITS		
		NWIGU	
	llins, Consultant and Principa	l, Brubaker &	· · · · · · · · · · · · · · · · · · ·
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)
CROSS-EXAMINATION EXHIBITS			
		AND NWIGU	
Bradley G. M	Iullins, Independent Consulta	ant	
BGM-1TCr	Bradley G. Mullins		*** CONFIDENTIAL***
			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		<b>Electric Services Revenue</b>
			Requirement
<u>BGM-4</u>	Bradley G. Mullins		Natural Gas Services Revenue Requirement
BGM-5C	Bradley G. Mullins		*** CONFIDENTIAL***
			PSE Responses to DRs
BGM-6	Bradley G. Mullins		Proposed Amortization
			Schedule of Early Retirement
	D 11 G 14 11		Costs
<u>BGM-7</u>	Bradley G. Mullins		PSE Response to ICNU DR 24
BGM-8	Bradley G. Mullins		Ardmore Substation 10 Year
			Planning Documents
<u>BGM-9</u>	Bradley G. Mullins		Ardmore Substation Project
			Implementation Plan
<u>BGM-10</u>	Bradley G. Mullins		PSE Response to ICNU DR 91, with Attachment B
<b>BGM-11</b>	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.
	D U G 17 '''		Mullins (16 pages) (8/9/17)
<b>BGM-13</b>	Bradley G. Mullins		Updated Electric Services  Royanua Requirement
DCM 14	Dradley C. Malling		Revenue Requirement
<u>BGM-14</u>	Bradley G. Mullins		Updated Natural Gas Services

		Revenue Requirement
BGM-15	Bradley G. Mullins	Updated Colstrip Units 1 and 2 Regulatory Asset Amortization
<b>BGM-16</b>	Bradley G. Mullins	PSE's Supplemental Response to ICNU DR 15
CROSS-EXA	AMINATION EXHIBITS	
		RNW/NRDC
Amanda M.		nalyst, Natural Resources Defense Council
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 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
<u>AML-7</u>	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
<u>AML-10</u>	Amanda M. Levin	PSE Response to NWEC/RNW/NRDC DR 47
<u>AML-11</u>	Amanda M. Levin	PSE Response to Public Counsel DR 62, Attachment A
<u>AML-12</u>	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)

<u>AML-14</u>	Amanda M. Levin	FEA Response to NWEC/RNW/NRDC DR 1	
<u>AML-15</u>	Amanda M. Levin	FEA Response to NWEC/RNW/NRDC DR 3	
<u>AML-16</u>	Amanda M. Levin	Direct Testimony of Paul Chernick, Case. No. 16-1852- EL-SSO (May 2, 2017), Public Utilities Council of Ohio (PUCO)	
<u>AML-17</u>	Amanda M. Levin	Rebuttal Testimony (Non- Confidential) of Ralph C. Cavanagh, Docket No. UE- 121697	
<u>AML-18</u>	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, 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)	
CROSS-EXA	MINATION EXHIBITS		
	Brien, Research Director,		
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	
CROSS-EXAMINATION EXHIBITS			

Thomas M. Power, Research Professor, University of Montana at Missoula			
TMP-1T	Thomas M. Power	Prefiled Response Testimony of Thomas M. Power (48 pages) (6/30/17)	
<u>TMP-2</u>	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	
<u>TMP-6</u>	Thomas M. Power	PSE Response to NWEC/RNW/NRDC DR 10	
<u>TMP-7</u>	Thomas M. Power	PSE Response to NWEC/RNW/NRDC DR 11	
<u>TMP-8</u>	Thomas M. Power	PSE Response to NWEC/RNW/NRDC DR 12	
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	
<u>TMP-11</u>	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	
CROSS-EXA	AMINATION EXHIBITS		
Comovor D	Vormovedi Corion Dalian Man	Danawahla Nauthwast	
	Yourowski, Senior Policy Man		
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 NWEC/RNW/NRDC DR 3(a)	
CBY-4	Cameron B. Yourowski	PSE Response to NWEC/RNW/NRDC DR 2, Attachment C	
CBY-5	Cameron B. Yourowski	PSE Response to NWEC/RNW/NRDC DR 14	
<u>CBY-6</u>	Cameron B. Yourowski	PSE Response to NWEC/RNW/NRDC DR 16	
CBY-7	Cameron B. Yourowski	PSE Response to NWEC/RNW/NRDC DR 17	
CBY-8	Cameron B. Yourowski	PSE Response to NWEC/RNW/NRDC DR 13	
CBY-9	Cameron B. Yourowski	PSE Response to NWEC/RNW/NRDC DR 22	
<u>CBY-10</u>	Cameron B. Yourowski	PSE Response to NWEC/RNW/NRDC DR 19	
<u>CBY-11</u>	Cameron B. Yourowski	PSE Response to NWEC/RNW/NRDC DR 2, Attachment A	
<u>CBY-12</u>	Cameron B. Yourowski	PSE Response to NWEC/RNW/NRDC DR 18	
<u>CBY-13</u>	Cameron B. Yourowski	PSE Response to NWEC/RNW/NRDC DR 15	
<u>CBY-14</u>	Cameron B. Yourowski	PSE Response to NWEC/RNW/NRDC DR 27	
<u>CBY-15</u>	Cameron B. Yourowski	PSE Response to NWEC/RNW/NRDC DR 2, Attachment B	
CROSS-EXAMINATION EXHIBITS			
SIERRA CLUB			
Ezra D. Hausman, Independent Consultant, Ezra Hausman Consulting			
EDH-1T	Ezra D. Hausman	Prefiled Response Testimony of Ezra D. Hausman	

		(41 pages) (6/30/17)
EDH-2	Ezra D. Hausman	Professional Qualifications of Ezra D. Hausman
EDH-3	Ezra D. Hausman	Docket UE-072300, Excerpt from Second Exhibit to Prefiled Direct Testimony of C. Richard Clarke
EDH-4	Ezra D. Hausman	Docket UE-072300, Testimony of William H. Weinman
EDH-5	Ezra D. Hausman	Docket UE-072300, Direct Testimony of Charles W. King
EDH-6	Ezra D. Hausman	Docket UE-072300, Prefiled Rebuttal Testimony of Michael J. Jones
<b>EDH-7</b>	Ezra D. Hausman	PSE Responses to DRs
EDH-8	Ezra D. Hausman	PSE Response to Staff DR 459, Attachment A
EDH-9	Ezra D. Hausman	PSE Response to Public Counsel DR 286, Attachment A
EDH-10	Ezra D. Hausman	Prefiled Cross-Answering Testimony of Ezra D. Hausman (7 pages) (8/9/17)
CROSS-EX	AMINATION EXHIBITS	
TZ 1 G TZ	KROC	
	iggins, Principal, Energy Strategies	
KCH-1T	Kevin C. Higgins	Prefiled Response Testimony of Kevin C. Higgins (23 pages) (6/30/17)
KCH-2	Kevin C. Higgins	Comparison of PSE's Proposed Rate Spread and Kroger's Proposed Rate Spread at PSE's Proposed Revenue Requirement
<u>KCH-3</u>	Kevin C. Higgins	Kroger Proposed Rate Schedule 25 Design at PSE

		Requested Revenue	
		Requirement and Spread	
KCH-4T	Kevin C. Higgins	Prefiled Cross-Answering Testimony of Kevin C. Higgins (10 pages) (8/9/17)	
CROSS-EX	AMINATION EXHIBITS		
	FEDERAL EXI	ECUTIVE AGENCIES	
Ali Z. Al-Ja	bir, Energy Advisor and Senio	or Consultant, Brubaker & Associates, Inc.	
AZA-1T	Ali Z. Al-Jabir	Prefiled Response Testimony of Ali Z. Al-Jabir (32 pages) (6/30/17)	
AZA-2	Ali Z. Al-Jabir	Professional Qualifications of Ali Z. Al-Jabir	
AZA-3	Ali Z. Al-Jabir	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	
AZA-4	Ali Z. Al-Jabir	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	
AZA-5	Ali Z. Al-Jabir	FEA's Proposed Electric Revenue Allocation Adjusted Test Year 12 Months Ended September 2016 at Pro Forma Revenue Requirement	
AZA-6T	Ali Z. Al-Jabir	Prefiled Cross-Answering Testimony of Ali Z. Al-Jabir (10 pages) (8/9/17)	
CROSS-EXAMINATION EXHIBITS			
JAP	PSE Witness Jon A. Piliaris	Page 18 of Docket U-100522, Report and Policy Statement on Regulatory Mechanisms, Including Decoupling, to Encourage Utilities to Meet or	

		Exceed Their Conservation
		Targets
KJB	PSE Witness Katherine	Order 03, Dockets UE-170033
	J. Barnard	and UG-170034, Prehearing
		<b>Conference Order; Notice of</b>
		Hearing
	NUCOR S	TEEL
CROSS-EX	AMINATION EXHIBITS	
	STATE OF M	ONTANA
Patrick M	Risken, Assistant Attorney General	
PMR-1T	Patrick M. Risken	Prefiled Cross-Answering
I WIK-II	i attick ivi. Riskeli	Testimony of Patrick M.
		Risken (12 pages) (8/9/17)
PMR-2	Patrick M. Risken	PSE Response to Public
		Counsel DR 415
PMR-3	Patrick M. Risken	PSE Response to
		NWEC/RNW/NRDC DR 5
<b>PMR-4</b>	Patrick M. Risken	PSE Response to
		NWEC/RNW/NRDC DR 6
<u>PMR-5</u>	Patrick M. Risken	PSE Response to
		NWEC/RNW/NRDC DR 7
<u>PMR-6</u>	Patrick M. Risken	Staff Response to
		NWEC/RNW/NRDC DRs 2-9
<u>PMR-7</u>	Patrick M. Risken	June 23, 2017, Letter to Chris
		Cavazos from Steve Gross,
		International Union of
DI CO	D. C. L. M. D. C.	Operating Engineers
<u>PMR-8</u>	Patrick M. Risken	PSE Response to Sierra Club
DI (D. A	D. C. L. M. D. C.	DR 3
<u>PMR-9</u>	Patrick M. Risken	Governor Gregoire's
		Executive Order 09-05,

		Washington's Leadership on Climate Change
PMR-10	Patrick M. Risken	Docket UE-121373, Order 03, Final Order Granting Petition Subject to Conditions
PMR-11	Patrick M. Risken	MOU Between State of Washington and Transalta Centralia Generation LLC (April 26, 2010)
<u>PMR-12</u>	Patrick M. Risken	PSE's Response to NWEC/RNW/NRDC DR 12
PMR-13	Patrick M. Risken	Commission Notice of Ex Parte Communication (August 1, 2017)
CROSS-EXAMINATION EXHIBITS		