

**EXHIBIT LIST
PSE 2017 GRC**

Dockets UE-170033 and UG-170034

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
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BENCH EXHIBITS				
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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				
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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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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 Katherine J. Barnard
KJB-3	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
KJB-6	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

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				<p>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</p>
KJB-7	Katherine J. Barnard			<p>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</p>
KJB-8	Katherine J. Barnard			<p>Power Cost Baseline Rate</p>

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KJB-9	Katherine J. Barnard			Electric CRM Revenue Requirement Model
KJB-10T	Katherine J. Barnard			Prefiled Supplemental Testimony of Katherine J. Barnard (13 pages) (4/3/17)
KJB-11	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

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				<p>Adj. 13.16: Wage Increase Adj. 13.17: Investment Plan Adj. 13.18: Employee Insurance Adj. 13.19: Environmental Remediation Adj. 13.20: Payment Processing Costs Adj. 13.21: South King Service Center Adj. 13.22: Filing Fee and Excise Tax</p>
KJB-14	Katherine J. Barnard			<p>ELECTRIC – UPDATED Adj. 14.01: Power Costs Adj. 14.02: Montana Electric Energy Tax Adj. 14.03: Wild 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</p>
KJB-15	Katherine J. Barnard			<p>Updated Power Cost Baseline Rate</p>
KJB-16	Katherine J. Barnard			<p>Revenue Deficiency Calculation; Power Cost Baseline Rate Without Microsoft</p>
KJB-17T	Katherine J. Barnard			<p>Prefiled Rebuttal Testimony of Katherine J. Barnard (105 pages) (8/9/17)</p>

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

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KJB-30	Katherine J. Barnard			PSE's Response to Staff DR 134
KJB-31	Katherine J. Barnard			Staff's Response to PSE DR 2
KJB-32	Katherine J. Barnard			Staff's Response to PSE DR 9
KJB-33	Katherine J. Barnard			Comparison of PSE's and Staff's 6 Year Average Normal Storm Proposals
KJB-34	Katherine J. Barnard			Work Paper filed by Staff Supporting Exhibit TES-2
KJB-35	Katherine J. Barnard			Impacts on Earnings Sharing for Staff's Proposal on Storm
KJB-36	Katherine J. Barnard			Staff's Response to Public Counsel DRs 2, 4, 6, and 7
KJB-37	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
KJB-38	Katherine J. Barnard			Update to Electric Cost Recovery Mechanism Revenue Requirements
KJB-39	Katherine J. Barnard			ICNU's Response to PSE's Response to PSE DR 6
KJB-40	Katherine J. Barnard			Recalculation of Exhibit BGM-6 for a Correction to the Calculation of Carrying Charges
CROSS-EXAMINATION EXHIBITS				
Chun K. Chang, 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)

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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
CROSS-EXAMINATION EXHIBITS				
Daniel A. Doyle, 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-EXAMINATION EXHIBITS				
William T. Einstein, Director of Product Development and Growth				
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
CROSS-EXAMINATION EXHIBITS				
Susan E. Free, Manager of Revenue Requirement, PSE				
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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SEF-7	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			Updated General Rate Increase; Pro Forma Cost of Capital; Conversion Factor
SEF-10	Susan E. Free			Updated Results of Operations; Statement of Operating Income and Adjustments
SEF-11	Susan E. Free			<p>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</p>

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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. 11.11: 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 Processing Costs 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 General Rate Increase
SEF-14	Susan E. Free			Summary of Natural Gas Proforma and Restating Adjustments and their Impact on the Actual Results of Operations
SEF-15	Susan E. Free			Individual Adjustments – Common Assigned to Natural Gas
SEF-16	Susan E. Free			Individual Adjustment – Natural Gas Only
SEF-17	Susan E. Free			Comparison of the Natural

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				Gas Revenue Deficiencies by Adjustment Currently Filed by PSE and Opposing Parties
SEF-18	Susan E. Free			Excerpts from Staff's Response to PSE DR 27 – Impact on Staff's Natural Gas Revenue Requirement for Various Corrections
SEF-19	Susan E. Free			Excerpts from Staff's Response to PSE DR 28 – Impact on Commission Staff's Working Capital Calculation for Various Corrections
SEF-20	Susan E. Free			Comparison of Test Year, Allowed and Total Rate Case Costs Per Proceeding
SEF-21	Susan E. Free			2014 System Entry to Transfer Kent Property from Utility to Non-utility Property at Time of Sale
SEF-22	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
SEF-26	Susan E. Free			Attachment A to PSE's First Supplemental Response to Staff DR 269
SEF-27	Susan E. Free			Transmittal Letter and Report for WNG's September 30, 1994 Environmental

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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
CROSS-EXAMINATION EXHIBITS				
Booga K. Gilbertson, Senior Vice President, Operations, 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 Booga K. Gilbertson
BKG-3	Booga K. Gilbertson			Capital Expenditures by Category (1/11-9/16)
CROSS-EXAMINATION EXHIBITS				
Thomas M. Hunt, Director of Compensation and 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 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***

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				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
TMH-8	Thomas M. Hunt			PSE 2016 Goals and Incentive Plan
CROSS-EXAMINATION EXHIBITS				
Catherine A. Koch, Director, Planning, PSE				
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

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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
CROSS-EXAMINATION EXHIBITS				
Brandon J. Lohse, Corporate Treasurer for PSE				
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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CROSS-EXAMINATION EXHIBITS				
Matthew R. Marcellia, Controller and Principal Accounting Officer				
MRM-1T	Matthew R. Marcellia			Prefiled Rebuttal Testimony of Matthew R. Marcellia (39 pages) (8/9/17)
MRM-2	Matthew R. Marcellia			Professional Qualifications of Matthew R. Marcellia
MRM-3	Matthew R. Marcellia			Colstrip Units 1 and 2 Historical Depreciation Rates
CROSS-EXAMINATION EXHIBITS				
George E. 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-EXAMINATION EXHIBITS				
David E. Mills, Vice President, Energy Operations 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-EXAMINATION EXHIBITS				

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Joel L. Molander, Director, IT Business Partner 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-EXAMINATION EXHIBITS				
Roger A. Morin, Emeritus Professor of Finance at Robinson College of Business, Georgia State University				
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

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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
CROSS-EXAMINATION EXHIBITS				
Michael Mulally, Manager, Business Initiatives, Strategic Initiatives Department				
MM-1THC	Michael Mulally			*** HIGHLY CONFIDENTIAL *** 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			***CONFIDENTIAL*** 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			***CONFIDENTIAL*** Memorandum RE: Buckley Valuation Method with Appendices (revised 1/27/17)
MM-10HC	Michael Mulally			*** HIGHLY CONFIDENTIAL *** Energy Storage EPC Scoring Matrix – Clean Energy Fund Proposal (October 2014)
MM-11	Michael Mulally			PSE IRP Electric Analysis
MM-12C	Michael Mulally			***CONFIDENTIAL*** New Douglas PUD (Wells Project) PPA, EMC Informational 4/16/15 Prepared by Brennan Mueller, Energy Contract Administrator
CROSS-EXAMINATION EXHIBITS				
Jon A. Piliaris, Manager of Pricing and Cost 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

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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
JAP-7	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
JAP-10	Jon A. Piliaris			2017 Gas Account Detail by Classification and Rate Class
JAP-11	Jon A. Piliaris			2017 Gas Cost of Service Study Account Inputs
JAP-12	Jon A. Piliaris			2017 Gas Cost of Service Study External Allocators
JAP-13	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

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				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
JAP-17	Jon A. Piliaris			Survey of Basic Charges of US Electric Utilities
JAP-18	Jon A. Piliaris			Schedule 40 Coincident Factors by Customer
JAP-19	Jon A. Piliaris			GRC Rate Impacts
JAP-20	Jon A. Piliaris			Lighting Schedules, Classification of Lighting Costs
JAP-21	Jon A. Piliaris			Development of Unitized Lighting Costs
JAP-22	Jon A. Piliaris			Summary of Allocated Costs
JAP-23	Jon A. Piliaris			Lighting Revenues Summary Base Rate vs. Proposed 2017 GRC
JAP-24	Jon A. Piliaris			Allocation of Revenue Deficiency to Rate Classes at Existing PGA Allocation
JAP-25	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
JAP-26	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
JAP-28	Jon A. Piliaris			2017 Gas Proposed Rates, Estimated Combined Impact on Total Bills

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JAP-29	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)
JAP-30	Jon A. Piliaris			Electric Decoupling Mechanism Development of Decoupled Delivery and Power Cost Revenue by Decoupling Group; Development of Allowed Delivery Revenue & Fixed Power Cost Revenue Per Customer; Development of Delivery Revenue & 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
JAP-31	Jon A. Piliaris			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

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

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JAP-53	Jon A. Piliaris			Staff Response to PSE DR 24
CROSS-EXAMINATION EXHIBITS				
Ronald J. Roberts, Director of Thermal Resources, 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

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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)
RJR-10	Ronald J. Roberts			EPA Rules and Proposed Rules
RJR-11	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
RJR-15	Ronald J. Roberts			Feasibility Capital Cost Estimate Colstrip Units 1-4 SCR Retrofit, prepared by David Bowen for Burns & McDonnell
RJR-16	Ronald J. Roberts			USDC District of Montana

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				<p>Sierra Club and Montana Environmental Information Center v. Talen Montana, LLC, Avista, PSE, Portland General Electric Company, Northwestern Energy, and PacifiCorp</p> <p>Declaration of Gordon Criswell in Opposition of Plaintiff's Motion for Attorney's Fees;</p>
RJR-17	Ronald J. Roberts			Forecast of Possible Cost Impacts of I-732
RJR-18	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.
RJR-22	Ronald J. Roberts			Brandenburg Quote – Demolition Budget Colstrip

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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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CROSS-EXAMINATION EXHIBITS				
John K. Rork, Manager, Environmental 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-EXAMINATION EXHIBITS				
Suzanne M. Sasville, Supervisor for Energy Assistance Programs, PSE				
SMS-1T	Suzanne M. Sasville			Prefiled Direct Testimony of 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-EXAMINATION EXHIBITS				
Steven R. Secrist, Senior Vice President, General Counsel, Chief Ethics and Compliance Officer				
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,

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				Washington Utilities and Transportation Commission (April 2, 1998)
CROSS-EXAMINATION EXHIBITS				
John J. Spanos, Senior Vice President, Gannett 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)
CROSS-EXAMINATION EXHIBITS				
Paul K. Wetherbee, Director, Energy Supply 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

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				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
PKW-5	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***

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				Change in Power Costs & Generation Due to Emission Constraints
PKW-13C	Paul K. Wetherbee			***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
PKW-14C	Paul K. Wetherbee			***CONFIDENTIAL*** 2017 GRC Supplemental Contingent Calculation vs 2017 GRC Supplemental Power Costs Comparison
PKW-15TC	Paul K. Wetherbee			***CONFIDENTIAL*** Confidential Prefiled Rebuttal Testimony of Paul K. Wetherbee (50 pages) (8/9/17)
PKW-16	Paul K. Wetherbee			PSE Clean Air Rule Baseline Emissions Limits and 2018 Caps (2012 through 2016)
PKW-17C	Paul K. Wetherbee			***CONFIDENTIAL*** Clean Air Rule Compliance Cost Estimate
PKW-18C	Paul K. Wetherbee			***CONFIDENTIAL*** Comparisons of Actual Wind Generation with the Preconstruction, 2010 DNV, and 2016 Wind Forecasts
PKW-19C	Paul K. Wetherbee			***CONFIDENTIAL*** Capacity factors for PSE's Wind Resource from Various Forecasts
PKW-20C	Paul K. Wetherbee			***CONFIDENTIAL*** Vaisala Forecasts for All of PSE's Owned Wind Resources

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PKW-21C	Paul K. Wetherbee			***CONFIDENTIAL*** Updated Summary of Power Costs
PKW-22C	Paul K. Wetherbee			***CONFIDENTIAL*** 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			***CONFIDENTIAL*** 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			***CONFIDENTIAL*** Projected Power Costs with the Microsoft Special Contract Qualifying Load Removed
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 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)

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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
CROSS-EXAMINATION EXHIBITS				
COMMISSION REGULATORY STAFF				
Jason L. Ball, 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
JLB-4C	Jason L. Ball			***CONFIDENTIAL*** Seasonal Rate Design Technical Appendix
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 st 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)
CROSS-EXAMINATION EXHIBITS				
<u>JLB- X</u>	<u>NWIGU</u>			<u>Prefiled Testimony of Jason L. Ball in WUTC Docket Nos. 160228 & 160229 (consolidated)</u>
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
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
CROSS-EXAMINATION EXHIBITS				
Betty A. Erdahl, Regulatory Analyst				
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
CROSS-EXAMINATION EXHIBITS				
Kyle A. Frankiewich, 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

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

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DCG-8C	David C. Gomez			***CONFIDENTIAL*** PSE Response to Staff DR 259
DCG-9C	David C. Gomez			***CONFIDENTIAL*** 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			***CONFIDENTIAL*** PSE Response to Staff DR 311, Attachments B-F
DCG-12C	David C. Gomez			***CONFIDENTIAL*** PSE Response to Staff DR 177, Attachment A
DCG-13C	David C. Gomez			***CONFIDENTIAL*** 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			***CONFIDENTIAL*** Portions of Testimony of David E. Mills, Exh. DEM-1TC, in Dockets UE-111048 and UG-111049
CROSS-EXAMINATION EXHIBITS				
Christopher S. Hancock, Regulatory Analyst				
CSH-1TC	Christopher S. Hancock			***CONFIDENTIAL*** Confidential Prefiled Testimony of Christopher S. Hancock (30 pages) (6/30/17)
CSH-2C	Christopher S. Hancock			***CONFIDENTIAL*** 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)
CROSS-EXAMINATION EXHIBITS				
Jing Liu, Regulatory Analyst				
JL-1TC	Jing Liu			***CONFIDENTIAL*** 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			***CONFIDENTIAL*** PSE Production Cost Trend Analysis
JL-8	Jing Liu			Summary of PSE's Electric Non-Residential Proposed Grouping Backcast
CROSS-EXAMINATION EXHIBITS				

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Chris R. McGuire, Energy Policy Strategist				
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)
CROSS-EXAMINATION EXHIBITS				
Elizabeth C. O'Connell, Regulatory Analyst				
ECO-1TC	Elizabeth C. O'Connell			***CONFIDENTIAL*** Confidential Prefiled Direct Testimony of Elizabeth C. O'Connell (33 pages) (6/30/17)
ECO-2C	Elizabeth C. O'Connell			***CONFIDENTIAL*** 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
CROSS-EXAMINATION EXHIBITS				
David C. Parcell, Senior Economist, Technical Associates, Inc.				

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

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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
CROSS-EXAMINATION EXHIBITS				
Thomas E. Schooley, Assistant Director – Energy 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-EXAMINATION EXHIBITS				
Jennifer Snyder, Regulatory Analyst				
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			***CONFIDENTIAL*** 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
CROSS-EXAMINATION EXHIBITS				
E. Cooper Wright, Regulatory Analyst				
ECW-1T	E. Cooper Wright			Prefiled Response Testimony of E. Cooper Wright (27 pages) (6/30/17)
CROSS-EXAMINATION EXHIBITS				
PUBLIC COUNSEL				
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
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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				Abandonment Rate Data
BRA-13	Barbara R. Alexander			Copy of PAC Customer Service Guarantees
BRA-14	Barbara R. Alexander			Code of Maryland Regulations, 20.50.12.08
BRA-15	Barbara R. Alexander			Pennsylvania PUC Customer Service Report
BRA-16	Barbara R. Alexander			Xcel Energy Tariffs: Sections 6 and 1.9
BRA-17	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-EXAMINATION EXHIBITS				
Michael L. Brosch, President, Utilitech, Inc.				
MLB-1T	Michael L. Brosch			Prefiled Response Testimony of Michael L. Brosch (70 pages) (6/30/17)
MLB-2	Michael L. Brosch			Qualifications
MLB-3	Michael L. Brosch			PSE Response to Public Counsel DR 62, with Attachment A
MLB-4	Michael L. Brosch			Hawaiian Electric Company RBA Tariff
MLB-5	Michael L. Brosch			PSE Responses to Public Counsel DRs 61 and 283

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MLB-6	Michael L. Brosch			PSE Responses to Public Counsel DRs 48, 51, and 73
MLB-7	Michael L. Brosch			Puget Energy/PSE 2016 Year End Update Presentation
MLB-8	Michael L. Brosch			PSE Responses to Public Counsel DRs 71, 72, and 75
MLB-9	Michael L. Brosch			PSE Response to Public Counsel DR 388
MLB-10	Michael L. Brosch			PSE Response to Public Counsel DR 393, with Attachment A
CROSS-EXAMINATION EXHIBITS				
Roxie M. McCullar, CPA and Consultant, William 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
RMM-3	Roxie M. McCullar			Comparison of Current Approved, PSE Proposed, and Public Counsel Proposed Accrual Rate and Annual Accrual Amounts
RMM-4	Roxie M. McCullar			Public Counsel's Proposed Depreciation Rates for PSE's Electric Plant
RMM-5	Roxie M. McCullar			Public Counsel's Proposed Depreciation Rates for PSE's Natural Gas Plant
RMM-6	Roxie M. McCullar			Referenced Pages from NARUC's Public Utility Depreciation Practices (August 1996)
RMM-7	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 Future Net Salvage Accrual and Average Net Salvage Actually Incurred in Recent

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				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
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
CROSS-EXAMINATION EXHIBITS				
Ralph C. Smith, CPA and Senior Regulatory Utility Consultant, Larkin & Associates, PLLC				
RCS-1TC	Ralph C. Smith			***CONFIDENTIAL*** 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 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			***CONFIDENTIAL*** PSE Responses to ICNU DRs

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				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-EXAMINATION EXHIBITS				
Glenn A. Watkins, Principal and Senior Economist, 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
GAW-10	Glenn A. Watkins			Class Cost of Service Studies

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

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				Testimony of J. Randall Woolridge (12 pages) (8/9/17)
CROSS-EXAMINATION EXHIBITS				
THE ENERGY PROJECT				
Shawn M. Collins, Director, The Energy Project				
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)
CROSS-EXAMINATION EXHIBITS				
ICNU				
Michael P. Gorman, Consultant and Managing Principal, 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			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)
CROSS-EXAMINATION EXHIBITS				
NWIGU				
Brian C. Collins, Consultant and Principal, Brubaker & Associates, Inc.				

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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)
BCC-6T	Brian C. Collins			Prefiled Supplemental Cross-Answering Testimony of Brian C. Collins (8/15/17) (7 pages)
Edward A. Finklea, Executive Director, Northwest Industrial Gas Users				
EAF-1T	Edward A. Finklea			Prefiled Supplemental Cross-Answering Testimony of Edward A. Finklea (8/15/17) (12 pages)
EAF-2	Edward A. Finklea			Qualifications
CROSS-EXAMINATION EXHIBITS				
ICNU AND NWIGU				
Bradley G. Mullins, Independent Consultant				
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			Electric Services Revenue Requirement
BGM-4	Bradley G. Mullins			Natural Gas Services Revenue Requirement
BGM-5C	Bradley G. Mullins			*** CONFIDENTIAL ***

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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
CROSS-EXAMINATION EXHIBITS				
NWEC/RNW/NRDC				
Amanda M. Levin, Energy and Climate Analyst, 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

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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)
CROSS-EXAMINATION EXHIBITS				
Michael H. O'Brien, Research Director, Renewable Northwest				
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)
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 NWEK/RNW/NRDC DR 10
TMP-7	Thomas M. Power			PSE Response to NWEK/RNW/NRDC DR 11
TMP-8	Thomas M. Power			PSE Response to NWEK/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
CROSS-EXAMINATION EXHIBITS				
Cameron B. Yourowski, Senior Policy Manager, Renewable Northwest				
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
CBY-6	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
CBY-10	Cameron B. Yourowski			PSE Response to NWEC/RNW/NRDC DR 19

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CBY-11	Cameron B. Yourowski			PSE Response to NWEC/RNW/NRDC DR 2, Attachment A
CBY-12	Cameron B. Yourowski			PSE Response to NWEC/RNW/NRDC DR 18
CBY-13	Cameron B. Yourowski			PSE Response to NWEC/RNW/NRDC DR 15
CBY-14	Cameron B. Yourowski			PSE Response to NWEC/RNW/NRDC DR 27
CBY-15	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
EDH-7	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

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EDH-10	Ezra D. Hausman			Prefiled Cross-Answering Testimony of Ezra D. Hausman (7 pages) (8/9/17)
CROSS-EXAMINATION EXHIBITS				
KROGER				
Kevin C. Higgins, Principal, Energy Strategies, LLC				
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
KCH-3	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-EXAMINATION EXHIBITS				
FEDERAL EXECUTIVE AGENCIES				
Ali Z. Al-Jabir, Energy Advisor and Senior 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

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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				
NUCOR STEEL				
CROSS-EXAMINATION EXHIBITS				
STATE OF MONTANA				
Patrick M. Risken, Assistant Attorney General for the State of Montana				
PMR-1T	Patrick M. Risken			Prefiled Cross-Answering 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
PMR-4	Patrick M. Risken			PSE Response to NWEC/RNW/NRDC DR 6

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PMR-5	Patrick M. Risken			PSE Response to NWEC/RNW/NRDC DR 7
PMR-6	Patrick M. Risken			Staff Response to NWEC/RNW/NRDC DRs 2-9
PMR-7	Patrick M. Risken			June 23, 2017, Letter to Chris Cavazos from Steve Gross, International Union of Operating Engineers
PMR-8	Patrick M. Risken			PSE Response to Sierra Club DR 3
PMR-9	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)
PMR-12	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				

