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December 17, 2019

Mark L. Johnson, Executive Director and Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SE
P. O. Box 47250
Olympia, Washington 98504-7250

RE: *Washington Utils. and Transp. Comm'n v. Puget Sound Energy*
Dockets UE-190529 and UG-190530 (*consolidated*)
In the Matter of the Petition of Puget Sound Energy for an Order Authorizing Deferral
Accounting and Ratemaking Treatment for Short-life IT/Technology Investment
Dockets UE-190274 and UG-190275 (*consolidated*)

Dear Mr. Johnson:

Enclosed for filing in the above-referenced dockets are an original and five copies of the *revised* Testimony and Exhibits of Jing Liu, on behalf of Commission Staff, and Certificate of Service.

The revised exhibits primarily correct errors in Jing Liu's direct testimony and exhibits filed on November 22, 2019. Please find the revised versions of Staff's pre-filed direct testimony and exhibits listed below:

- o Testimony of Jing Liu, JL-1CTr
- o Liu Exh. JL-2r
- o Liu Exh. JL-3r
- o Liu Exh. JL-19r
- o Liu Exh. JL-20r

The revisions reflect the following changes:

1. In Staff's attrition analysis, Staff erroneously deducted the amounts for three projects (Advanced Metering Infrastructure, Get-to-Zero and gas pipeline replacement costs in Cost Recovery Mechanism) from the historical data twice. This error has been corrected. Staff also changed the time period of Electric Intangible Gross Plant for Staff's regression analysis to include all the data points available. Staff has re-calculated the attrition revenue requirements, and the associated revisions are shown in the five revised exhibits including Jing Liu's testimony.
2. Corrections have been made to pages 61, 64 and 72 of Jing Liu's testimony to accurately reflect the differences between Staff's and PSE's attrition revenue requirements.

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3. Finally, on page 24 of Jing Liu's testimony, the letter "t" was erroneously omitted from the sentence. This has been corrected in Exh. JL-1CTr.

The revisions do not affect Staff's recommended electric and gas revenue requirements.

Jing Liu's revised testimony (JL-1CTr) contains confidential information and is filed pursuant to the protective order in this docket and WAC 480-07-160(3). In addition to the original and five copies of the confidential testimony, we have provided an original and one copy of the redacted version.

The enclosures are not to be construed as testimony or evidence until such time as they are received into the record at hearing. Accordingly, we reserve the right to make revisions or additions to them as may become necessary prior to the time that this witness presents his or her testimony.

Sincerely,

/s/ Jennifer Cameron-Rulkowski, WSBA No. 33734
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JCR/emd
Enclosures
cc: Parties w/enc.