EXH. SEF-24 DOCKETS UE-190529/UG-190530 UE-190274/UG-190275 2019 PSE GENERAL RATE CASE WITNESS: SUSAN E. FREE

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

Docket UE-190529 Docket UG-190530 (Consolidated)

PUGET SOUND ENERGY,

Respondent.

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 Docket UE-190274 Docket UG-190275 (Consolidated)

SEVENTH EXHIBIT (NONCONFIDENTIAL) TO THE PREFILED REBUTTAL TESTIMONY OF

SUSAN E. FREE

ON BEHALF OF PUGET SOUND ENERGY

JANUARY 15, 2020

COMPARISON OF PSE REBUTTAL AND STAFF RESPONSE (ELECTRIC)					1.5L NON 1.51 /0						
				PSE Rebuttal		Staf	Staff Response Filing		St	Staff > PSE / (Staff < PSE)	
Adj No [Description	Contested	ION	Rate Base	Rev Req	ION	Rate Base	Rev Req	ION (i)	Rate Base	Rev Req
(5)	(2)	(2)	(5)	(2)		/9/	(1.)	5	À	(21)	
Actual Resu	Actual Results of Operations	ROR	\$ 391,140,691	\$ 5,208,778,506	\$ 4,210,702	\$ 391,140,691 \$	5,208,778,506	\$ (12,426,754) \$	\$ -		\$ (16,637,456)
20.01 ER Revenue & Expenses	xbenses		8,327,800		(11,083,325)	8,327,800	1	(11,083,325)			1
20.02 ER Temperature	Temperature Normalization	*>	3,965,157	•	(5,277,159)	4,922,913	•	(6,551,820)	957,756		(1,274,661)
20.03 ER Federal Income Tax	ne Tax		(14,935,653)	•	19,877,603	(14,935,653)	•	19,877,603	,	•	•
20.04 ER Tax Benefit of Interest	f Interest	** ** O	33,152,988		(44,122,740)	33,118,422	•	(44,076,736)	(34,566)		46,004
20.05 ER Pass-Through Rev&Exp	1 Rev&Exp		(1,955,986)	•	2,603,188	(1,955,986)	•	2,603,188			•
20.06 ER Injuries & Damages	mages		66,597	•	(88,633)	26,597	•	(88,633)			1
20.07 ER Bad Debts			303,154	•	(403,462)	303,154	•	(403,462)			,
			184,145	•	(245,076)	184,145	•	(245,076)	,	•	•
	Filing Fee		71,835	•	(95,604)	71,835	1	(92,604)	ı	•	'
20.10 ER D&O Insurance	ce		5,301	•	(2,055)	5,301	1	(7,055)	1		•
	Interest on Customer Deposits		(803,909)	•	1,069,909	(803,909)	•	1,069,909			•
20.12 ER Rate Case Expense	oense		(496,558)	•	098'099	(496,558)	•	098'099			•
			(1,726,149)	•	2,297,302	(1,726,149)	•	2,297,302			•
	ab Insurance		319,951	•	(425,818)	319,951	•	(425,818)		•	•
20.15 ER Wage & Payroll Tax	oll Tax		(61,810)	•	82,262	(61,810)	•	82,262			•
20.16 ER Investment Plan	lan		(13,157)	•	17,510	(13,157)	•	17,510	,		•
20.17 ER Employee Insurance	urance		(23,850)	•	31,742	(23,850)	•	31,742			
20.18 ER AMA to EOP Rate Base	Rate Base	ROR	•	190,746,231	19,217,268		190,746,231	18,608,001			(609,266)
20.19 ER AMA to EOP Depreciation	Depreciation	ROR	(16,904,953)	(16,904,953)	20,795,373	(16,904,953)	(16,904,953)	20,849,370			53,996
20.20 ER Annualize Rent Exp	nt Exp		340,893	•	(453,689)	340,893	•	(453,689)			,
21.01 ER Power Costs		U	(7,589,560)	•	10,100,815	(8,047,883)	•	10,710,789	(458,323)	•	609,974
			(68,620)	•	91,325	(68,620)	•	91,325			•
	olar	ROR	167,531	(1,615,371)	(385,709)	167,531	(1,615,371)	(380,549)			5,160
			(32,912,586)	•	43,802,792	(32,912,586)	1	43,802,792	1	•	•
	çe		(11,001)	•	14,641	(11,001)	1	14,641	1	•	•
	eciation	ROR	1,668,426	(11,018,407)	(3,330,560)	1,668,426	(11,018,407)	(3,295,366)	1	•	35,194
	rt Burn	O				431,825	(5,272,401)	(1,089,050)	431,825	(5,272,401)	(1,089,050)
٠.	Remove Colstrip outage related RB	υ ¦					(326,274)	(31,829)		(326,274)	(31,829)
	Remove Green Direct rate base	ROR		(211,405)	(21,299)		(211,405)	(20,623)		0	675
_	Remove Shuffleton depr & rate base	ROR	45,030	(220,000)	(115,341)	45,030	(550,155)	(113,599)		(155)	1,742
	xpenses	*>	(25,687,973)		34,187,680	(25,679,089)		34,175,856	8,884		(11,824)
	Temperature Normalization	* 100 :	6,844,288	•	(9,108,944)	8,570,014	•	(11,405,684)	1,725,726		(2,296,740)
	f Interest	**	(390,109)	•	519,190	(659,022)	•	877,082	(268,913)		357,892
	Filing Fee		(71,835)	•	92,604	(71,835)	•	95,604	,		•
	ce		(2,301)		7,055	(5,301)		7,055			
20.14 EP Property & Liability Ins	ability Ins		(442,588)	•	589,033	(442,588)	•	589,033			•
20.15 EP Wage Increase	ė		(3,003,557)		3,997,382	(3,003,557)	•	3,997,382			
	lan		(208,177)	•	277,060	(208,177)	•	277,060			•
	urance		(691,247)	•	919,969	(691,247)	•	919,969			•
	Deferred G/L On Property Sales		2,791,832	•	(3,715,600)	2,791,832	•	(3,715,600)			•
20.21 EP Environ Remediation	ediation		(120,118)	•	159,863	(120,118)	•	159,863	,		•
		ROR	(4,864,376)	28,244,979	9,319,535	(4,864,376)	28,244,979	9,229,317			(90,218)
	nt Exp		394,549	•	(252,098)	394,549		(252,098)			,
20.24 EP GTZ Plant & Dfrl	Ofrl	O	(9,704,033)	25,877,606	15,522,042	(5,181,410)	11,359,234	8,003,985	4,522,623	(14,518,371)	(7,518,058)

COMPARISON	COMPARISON OF PSE REBUTTAL AND STAFF RESPONSE (ELECTRIC)	RESPONSE (I	ELECTRIC)		STAFF ROR 7.33%	.33%	Conversion Factor 0.751381	.751381			
					PSE ROR 7.57%			•			
				PSE Rebuttal		St	Staff Response Filing		St	Staff > PSE / (Staff < PSE)	
Adj No	Description	Contested	ION	Rate Base	Rev Reg	ION	Rate Base	Rev Reg	ION	Rate Base	Rev Req
(a)	(q)	(c)	(p)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)
				!						1	
20.25 EP Cred	Credit Card Amort		477,331	١.	(635,271)	477,331	' '	(635,271)			
20.26 EP Remo	Remove Unprotected DFIT	ROR	9,006,372	4,503,186	(11,532,739)	9,006,372	4,503,186	(11,547,123)			(14,384)
20.27 EP Publi	Public Improvement	O	(296,261)	12,855,303	1,689,433	•	•	,	296,261	(12,855,303)	(1,689,433)
20.28 EP Cont	Contract Escalations		(1,330,726)	•	1,771,040	(1,330,726)	•	1,771,040			,
20.29 EP HRT	HR Tops	U	(538,588)	5,481,050	1,269,001		•		538,588	(5,481,050)	(1,269,001)
21.01 EP Powe	Power Cost	O	(16,882,506)	•	22,468,635	11,720,466	•	(15,598,566)	28,602,972		(38,067,201)
21.02 EP Mon	Montana Tax	**	526,903	•	(701,247)	549,761	•	(731,668)	22,858		(30,421)
21.05 EP Storr	Storm Damage		(10,681,805)	•	14,216,229	(10,681,805)	•	14,216,229			,
21.06 EP Regu	Regulatory Assets & Liab	ROR	9,100,115	(23,391,892)	(14,467,869)	9,100,115	(23,391,892)	(14,393,152)	•		74,716
21.08 EP Remo	Remove EIM	ROR	4,478,734	(3,321,470)	(6,295,300)	4,478,734	(3,321,470)	(6,284,691)			10,609
21.09 EP High	High Molecular Weight Cable	U	(292,768)	11,899,760	1,588,515		•		292,768	(11,899,760)	(1,588,515)
21.10 EP Ener	Energy Mgmt System (EMS)	ROR	(2,441,145)	4,644,661	3,716,817	(2,441,145)	4,644,661	3,701,981	,	•	(14,836)
										-	-
Total Adjustments	ts		(72,917,973)	227,239,276	119,939,134	(36,279,515)	176,885,963	65,539,660	36,638,459	(50,353,313)	(54,399,474)
Revenue Change	Revenue Change Before Attrition and Riders		\$ 318,222,718 \$	5,436,017,782	\$ 124,149,836	\$ 354,861,177 \$	5,385,664,469	\$ 53,112,907	\$ 36,638,459 \$	(50,353,313)	\$ (71,036,930)
Total Changes to	Total Changes to Other Price Schedules (JAP-14)				(3,117,000)			(3,124,000)			(2,000)
Attrition Adjustment	lent				23,883,816					'	(23,883,816)
Net Revenue Cha	Net Revenue Change After Attrition			, o ,	\$ 144,916,653			\$ 49,988,907			\$ (94,927,746)
Reduction to Supported Amount	ported Amount				(5,034,894)						5,034,894
Net Revenue Ch	Net Revenue Change Requested Exh. JAP-14			ا د د ا	\$ 139,881,759			\$ 49,988,907		· II	\$ (89,892,853)
*0000000	office orition for toward true of	 	+ 5 25 20 + 500 + 100	crimon of the	+ ai 2+ cami + ao	Thought Those	racoci od Iliva stocami o	y co odt ai botaro	ماانه معمدالمد		
Lor accepted of	The accepted starts position for temperature normalization but has not yet updated the revenue requirement impacts in its court and its emissions will be incorporated in the compilator in its emissions.	ייין אווקשרווסוו מת	r nas nor yer updated	nie i eveline iedniie	ment impacts in its	reputtal lillig. Ties	e impacts will be incorp	יסו שרפת ווו חופ כסוו	ipilalice IIIIIB.		
**Adjustments a.	**Adjustments are not contested but differences exist because amounts used in calculating the adjustment are based on other contested adjustments.	exist because	amounts used in caicu	llating the adjustmen	it are based on om	er contested adjustn	ients.				

						0//0:/		•			
				PSE Rebuttal			PC Response Filing		PC	PC > PSE / (PC < PSE)	
Adj No	Description	Contested	ION	Rate Base	Rev Reg	ION	Rate Base	Rev Reg	ION	Rate Base	Rev Reg
(a)	(g)	(c)	(a)	(a)	(E)	(8)	(u)	E)	(0)	(K)	(1)
	Actual Results of Operations	ROR	\$ 391,140,691	\$ 5,208,778,506 \$	4,210,702 \$	391,140,691 \$	\$,208,778,506	(30,491,565)	\$ -		\$ (34,702,267)
20.01 ER	Revenue & Expenses		1	. '	1				(0)		
20.02 ER	Temperature Normalization		3,965,157	•	(5,277,159)	3,965,157	•	(5,277,159)	0	•	ı
20.03 ER	Federal Income Tax	O	(14,935,653)	,	19,877,603	(1,471,359)	(22,532,936)	(161,817)	13,464,294	(22,532,936)	(20,039,420)
20.04 ER	Tax Benefit of Interest	**ON	33,152,988	,	(44,122,740)	33,105,346		(44,059,333)	(47,642)		63,407
20.05 ER	Pass-Through Rev&Exp		(1,955,986)	,	2,603,188	(1,955,986)	•	2,603,188	0	•	
20.06 ER	Injuries & Damages		66,597	•	(88,633)	66,597	•	(88,633)	(0)	•	,
20.07 ER	Bad Debts		303,154		(403,462)	303,154	•	(403,462)	0	•	,
20.08 ER	Incentive Pay	O	184,145	•	(245,076)	3,965,339	•	(5,277,401)	3,781,193	•	(5,032,325)
20.09 ER	Excise Tax & Filing Fee		71,835		(95,604)	71,835		(92,604)	0		•
20.10 ER	D&O Insurance		5,301	,	(7,055)	5,301	•	(7,055)	(0)	•	1
20.11 ER	Interest on Customer Deposits		(803,909)	,	1,069,909	(803,909)	•	1,069,909	0	•	1
20.12 ER	Rate Case Expense		(496,558)	,	098'099	(496,558)	•	098'099	(0)	•	1
20.13 ER	Pension Plan		(1,726,149)	,	2,297,302	(1,726,149)	•	2,297,302	0	•	1
20.14 ER	Property & Liab Insurance		319,951		(425,818)	319,951	•	(425,818)	(0)		1
20.15 ER	Wage & Payroll Tax		(61,810)	,	82,262	(61,810)	•	82,262	0	•	1
20.16 ER	Investment Plan		(13,157)	,	17,510	(13,157)	•	17,510	(0)	•	1
20.17 ER	Employee Insurance		(23,850)	,	31,742	(23,850)	•	31,742	0	•	1
20.18 ER	AMA to EOP Rate Base	O		190,746,231	19,217,268		121,358,637	11,418,095		(69,387,594)	(7,799,173)
20.19 ER	AMA to EOP Depreciation	O	(16,904,953)	(16,904,953)	20,795,373	(14,714,547)	(14,714,547)	18,198,910	2,190,407	2,190,407	(2,596,463)
20.20 ER	Annualize Rent Exp		340,893		(453,689)	340,893	•	(453,689)	0		•
	Power Costs		(7,589,560)		10,100,815	(2,589,560)		10,100,815	0		1
21.02 ER	Montana Tax		(68,620)		91,325	(68,620)		91,325	0		
21.03 ER	Wild Horse Solar	ROR	167,531	(1,615,371)	(385,709)	167,531	(1,615,371)	(374,947)	0	0	10,762
21.04 ER	ASC 815		(32,912,586)	•	43,802,792	(32,912,586)	•	43,802,792	(0)	•	1
	Storm Damage		(11,001)	•	14,641	(11,001)	•	14,641	(0)	•	1
21.07 ER	Colstrip Depreciation	ROR	1,668,426	(11,018,407)	(3,330,560)	1,668,426	(11,018,407)	(3,257,152)	(0)	(0)	73,408
20 30 FR	Remove Green Direct rate hase	ر	,	(211 405)	(21 299)				,	211 405	21 299
	Remove Shuffleton depr & rate base) (45.030	(550.000)	(115.341)			,	(45.030)	550.000	115.341
	Revenue & Expenses)	(25,687,973)	(22,000)	34 187 680	(25,687,973)		34 187 680	(000/01)	,,,	1
	Temperature Normalization		6.844.288	,	(9.108.944)	6.844.288	•	(9.108.944)	0	,	,
	Tax Benefit of Interest	***	(390,109)		519.190	(2.072.456)		2,758,196	(1.682.347)	,	2.239.006
	Excise Tax & Filing Fee))	(71,835)	,	95,604	(20: (2:0(2)	•	- (1)	71,835	•	(95,604)
	D&O Insurance	U	(5,301)		7,055			,	5,301		(7,055)
	Property & Liability Ins		(442,588)		589,033	(442,588)		589,033	0		,
20.15 EP	Wage Increase	O	(3,003,557)		3,997,382	(2,151,713)	•	2,863,678	851,844		(1,133,704)
20.16 EP	Investment Plan	U	(208,177)	,	277,060	•	•	•	208,177	•	(277,060)
20.17 EP	Employee Insurance	U	(691,247)	,	919,969	•	•	•	691,247	•	(919,969)
20.20 EP	Deferred G/L On Property Sales	O	2,791,832	•	(3,715,600)	•	•	•	(2,791,832)	•	3,715,600
20.21 EP	Environ Remediation	O	(120,118)	•	159,863	•	•	•	120,118	•	(159,863)
20.22 EP	AMI	O	(4,864,376)	28,244,979	9,319,535	6,845,084	(56,165,620)	(14,394,377)	11,709,460	(84,410,599)	(23,713,912)

COMPARI	COMPARISON OF PSE REBUTTAL AND PUBLIC COUNSEL RESPONSE (ELECTRIC)	C COUNSEL RE	SPONSE (ELECTRI	()	PC ROR 7.07% PSE ROR 7.57%		Conversion Factor 0.751381	51381			
				PSE Rebuttal			PC Response Filing		PC;	PC > PSE / (PC < PSE)	
Adj No	Description	Contested	ION	Rate Base	Rev Req	ION	Rate Base	Rev Req	ION	Rate Base	Rev Req
(a)	(q)	(c)	(p)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(=)
20.24 EP	GTZ Plant & Dfrl	U	(9,704,033)	25,877,606	15,522,042	1		1	9,704,033	(25,877,606)	(15,522,042)
20.25 EP	Credit Card Amort	U	477,331		(635,271)	•			(477,331)		635,271
20.26 EP	Remove Unprotected DFIT	U	9,006,372	4,503,186	(11,532,739)	18,012,744	9,006,372	(23,125,480)	9,006,372	4,503,186	(11,592,741)
20.27 EP	Public Improvement	U	(296,261)	12,855,303	1,689,433	•			296,261	(12,855,303)	(1,689,433)
20.28 EP	Contract Escalations	U	(1,330,726)		1,771,040	•			1,330,726		(1,771,040)
20.29 EP	HR Tops	U	(538,588)	5,481,050	1,269,001	•			538,588	(5,481,050)	(1,269,001)
21.01 EP	Power Cost	U	(16,882,506)		22,468,635	17,690,536		(23,544,029)	34,573,041		(46,012,664)
21.02 EP	Montana Tax	* * OC	526,903		(701,247)	518,011		(689,412)	(8,892)		11,835
21.05 EP	Storm Damage		(10,681,805)		14,216,229	(10,681,805)		14,216,229	(0)		
21.06 EP	Regulatory Assets & Liab	U	9,100,115	(23,391,892)	(14,467,869)	•			(9,100,115)	23,391,892	14,467,869
21.08 EP	Remove EIM	ROR	4,478,734	(3,321,470)	(6,295,300)	4,478,734	(3,321,470)	(6,273,172)	0	(0)	22,128
21.09 EP	High Molecular Weight Cable	U	(292,768)	11,899,760	1,588,515	•			292,768	(11,899,760)	(1,588,515)
21.10 EP	Energy Mgmt System (EMS)	U	(2,441,145)	4,644,661	3,716,817	•		1	2,441,145	(4,644,661)	(3,716,817)
		-1							1		
Total Adjustments	stments		(72,917,973)	227,239,276	119,939,135	3,811,099	20,996,658	(3,096,642)	76,729,072	(206,242,617)	(123,035,777)
Revenue C	Revenue Change Before Attrition and Riders		\$ 318,222,718 \$	5,436,017,782	\$ 124,149,837 \$	394,951,790 \$	5,229,775,164 \$	(33,588,207)	\$ 76,729,072 \$	(206,242,617)	\$ (157,738,044)
Total Chan	Total Changes to Other Price Schedules (JAP-14)				(3,117,000)			(3,117,000)			
Attrition Adjustment	djustment			•	23,883,816						(23,883,816)
Net Reven	Net Revenue Change After Attrition			-	\$ 144,916,653		\$	(36,705,207)		ا∿	\$ (181,621,860)
Reduction	Reduction to Supported Amount			ı	(5,034,894)					ļ	5,034,894
Net Reven	Net Revenue Change Requested Exh. JAP-14			11	\$ 139,881,759		·γ.	(36,705,207)		% <u> </u>	\$ (176,586,966)
Adiustm	*Adiustments are not contested but differences exist because amounts used in calculating the adiustment are based on other contested adiustments	 exist because a	mounts used in calc	ulating the adjustn	nent are based on c	other contested adjus	stments				
	200.00000000000000000000000000000000000	The second second				مادا ومادد معامد	Calledon				

					LSE NON /	0/10:					
				PSE Rebuttal			AWEC Response Filing		AWEC	AWEC > PSE / (AWEC < PSE)	E)
Adj No (a)	Description (b)	Contested (c)	ION	Rate Base (e)	Rev Req (f)	ION (g)	Rate Base (h)	Rev Req (i)	NOI (j)	Rate Base (k)	Rev Req (I)
	on of the season of Oscillation	G		201 055 005 1	1 240 200	140.004	201 011 000 1	_			700 200 0
92 10 00	Actual Results of Operations	Š	\$ 391,140,691	905'8//807'5 \$	\$ 4,210,702 \$	\$ 1,140,691 \$	¢ 905,877,802,5	/,6/6,839 ;	^ '		3,466,13/
20.02 ER	neveriue & Expenses Temperature Normalization		3,965,157		(5.277,159)	3,965,157		(5.277,159)			
20.03 ER	Federal Income Tax	U	(14,935,653)	•	19,877,603	(8,177,003)	32,585,070	14,187,191	6,758,650	32,585,070	(5,690,413)
20.04 ER	Tax Benefit of Interest	**3N	33,152,988	,	(44,122,740)	32,336,675	. '	(43,036,322)	(816,313)	. '	1,086,417
20.05 ER	Pass-Through Rev&Exp		(1,955,986)	•	2,603,188	(1,955,986)		2,603,188			1
20.06 ER	Injuries & Damages		66,597	,	(88,633)	66,597		(88,633)	1		1
20.07 ER	Bad Debts		303,154	•	(403,462)	303,154	•	(403,462)	•	,	1
20.08 ER	Incentive Pay		184,145	•	(245,076)	184,145	•	(245,076)	1		1
20.09 ER			71,835	•	(92,604)	71,835	•	(95,604)	1		1
20.10 ER	D&O Insurance		5,301	•	(7,055)	5,301	•	(2,055)	•	,	1
20.11 ER	Interest on Customer Deposits		(803,909)	•	1,069,909	(803,909)	•	1,069,909	•	,	1
20.12 ER	Rate Case Expense		(496,558)	•	098'099	(496,558)	•	098'099	•	,	1
20.13 ER	Pension Plan		(1,726,149)	•	2,297,302	(1,726,149)		2,297,302			1
20.14 ER	Property & Liab Insurance		319,951	•	(425,818)	319,951		(425,818)			1
20.15 ER	Wage & Payroll Tax		(61,810)	•	82,262	(61,810)		82,262			1
20.16 ER	Investment Plan		(13,157)	•	17,510	(13,157)		17,510			
20.17 ER	Employee Insurance		(23,850)		31,742	(23,850)		31,742			,
20.18 ER	AMA to EOP Rate Base	** **		190,746,231	19,217,268		182,606,838	18,518,756		(8,139,393)	(698,512)
20.19 ER	AMA to EOP Depreciation	ROR	(16,904,953)	(16,904,953)	20,795,373	(16,904,953)	(16,904,953)	20,784,124			(11,249)
20.20 ER	Annualize Rent Exp		340,893	,	(453,689)	340,893		(453,689)	1		1
21.01 ER	Power Costs		(7,589,560)	•	10,100,815	(7,589,560)		10,100,815			1
21.02 ER	Montana Tax		(68,620)	•	91,325	(68,620)		91,325			1
21.03 ER	Wild Horse Solar	ROR	167,531	(1,615,371)	(385,709)	167,531	(1,615,371)	(386,784)			(1,075)
21.04 ER	ASC 815		(32,912,586)	•	43,802,792	(32,912,586)	•	43,802,792	1		1
21.05 ER	Storm Damage		(11,001)	•	14,641	(11,001)		14,641			1
21.07 ER	Colstrip Depreciation	U	1,668,426	(11,018,407)	(3,330,560)	13,895,612	(167,893,397)	(35,520,048)	12,227,186	(156,874,990)	(32,189,487)
20.30 FR	Remove Green Direct rate base	***	,	(211,405)	(21,299)					211.405	21,299
21.11 EP	Remove Shuffleton depr & rate base	***	45,030	(550,000)	(115,341)				(45,030)	550,000	115,341
20.01 EP	Revenue & Expenses		(25,687,973)		34,187,680	(25,687,973)	•	34,187,680		. •	. '
20.02 EP	Temperature Normalization		6,844,288		(9,108,944)	6,844,288		(9,108,944)			,
20.04 EP	Tax Benefit of Interest	**>n	(390,109)		519,190	(685,293)		912,045	(295,184)		392,855
20.09 EP	Excise Tax & Filing Fee		(71,835)	•	95,604	(71,835)		95,604	,		,
20.10 EP	D&O Insurance		(5,301)		7,055	(5,301)		7,055			,
20.14 EP	Property & Liability Ins		(442,588)		589,033	(442,588)		589,033			
20.15 EP	Wage Increase		(3,003,557)	•	3,997,382	(3,003,557)		3,997,382			1
20.16 EP	Investment Plan		(208,177)	,	277,060	(208,177)		277,060	1		1
20.17 EP	Employee Insurance		(691,247)	•	919,969	(691,247)		919,969			1
20.20 EP	Deferred G/L On Property Sales		2,791,832	•	(3,715,600)	2,791,832	•	(3,715,600)	1		1
20.21 EP	Environ Remediation		(120,118)	•	159,863	(120,118)		159,863	,		•
20.22 EP	AMI	ROR	(4,864,376)	28,244,979	9,319,535	(4,864,376)	28,244,979	9,338,330			18,795
20.23 EP	Annualize Rent Exp		394,549		(252,098)	394,549		(252,098)	,		

HOLIC Chiested NOI RAVEC Response Filling AVMEC Response Filling AVMEC PSE / (AVMEC < PSE / (AVMEC) PSE / (AVMEC < PSE / (AVMEC) PSE / (AV	COMPARISON OF PSE REBUTTAL AND AWEC RESPONSE (ELECTRIC)	RESPONSE (E	LECTRIC)		AWEC ROR 7.62% PSE ROR 7.57%		Conversion Factor 0.751381	751381			
Contested NOI Rate Base Rev Req NOI Rate Base NOI Rate Base Rev Req NOI Rate Base Rev Red NOI Rate Base NOI Rate Base Rev Red NOI Rate Base NOI Rate Base Rev Red				PSE Rebuttal		A A	VEC Response Filing		AWEC	> PSE / (AWEC < P	SE)
C C C C C C C C C C		Contested	ION	Rate Base	Rev Req	ION	Rate Base	Rev Req	ION	Rate Base	Rev Req
FOR G9704,033 Z5,877,606 15,532,042 G9704,033 Z5,877,606 15,539,262 G35,271 G35,271 G35,272 G35,272 G35,272 G35,272 G35,273 G3		(c)	(b)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(1)
PROBATION PROPERTY		ROR	(9,704,033)	25,877,606	15,522,042	(9,704,033)	25,877,606	15,539,262	•		17,220
Pobe			477,331		(635,271)	477,331		(635,271)	,		,
ROR (296,261) 12,855,303 1,689,433 (296,261) 12,855,303 1,697,387 1,697,387 1,710,400 1,771,04		ROR	9,006,372	4,503,186	(11,532,739)	9,006,372	4,503,186	(11,529,743)			2,997
FOR		ROR	(296,261)	12,855,303	1,689,433	(296,261)	12,855,303	1,697,987			8,554
FOR (538,588) 5,481,050 1,269,001 (538,588) 5,481,050 1,272,649			(1,330,726)		1,771,040	(1,330,726)		1,771,040			
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		ROR	(538,588)	5,481,050	1,269,001	(538,588)	5,481,050	1,272,649	,		3,647
UC+++ 526,903		O	(16,882,506)		22,468,635	2,739,528		(3,645,990)	19,622,033		(26,114,625)
Liab ROR (10,681,805) - 14,216,229 (10,681,805) - 14,216,229 -<		** OC	526,903		(701,247)	518,011		(689,411)	(8,893)		11,835
Hob Hor			(10,681,805)		14,216,229	(10,681,805)		14,216,229	,		,
FOR 4,478,734 (3,321,470) (6,295,300) 4,478,734 (3,321,470) (6,297,511)		ROR	9,100,115	(23,391,892)	(14,467,869)	9,100,115	(23,391,892)	(14,483,435)			(15,566)
Sht Cable ROR (292,768) 11,899,760 1,588,515 (292,768) 11,899,760 1,596,433 (263,118) n (EMS) UC*** (2,441,145) 4,644,661 3,716,817 (2,441,145) 4,381,543 3,693,244 (52,488,670) n and Riders C (72,917,973) 227,239,276 119,939,134 (35,475,524) 42,819,580 5,1556,236 37,442,449 (184,419,696) 5 edules (JAP-14) A A 335,665,167 5,251,598,086 5,233,075 37,442,449 5,184,419,696) 5 edules (JAP-14) A		ROR	4,478,734	(3,321,470)	(6,295,300)	4,478,734	(3,321,470)	(6,297,511)	,	1	(2,210)
n (EMS) UC*** (2,441,145) 4,644,661 3,716,817 (2,441,145) 4,381,543 3,693,224 (52,488,670) (5323,047) (52,488,670) (52,488,670) (5323,047) (52,488,670) (52,488,670) (5323,047) (52,488,670) <td></td> <td>ROR</td> <td>(292,768)</td> <td>11,899,760</td> <td>1,588,515</td> <td>(292,768)</td> <td>11,899,760</td> <td>1,596,433</td> <td>,</td> <td></td> <td>7,919</td>		ROR	(292,768)	11,899,760	1,588,515	(292,768)	11,899,760	1,596,433	,		7,919
C (52,488,670) (52,488,670) (53,23,047) (52,488,670)		* ** OC	(2,441,145)	4,644,661	3,716,817	(2,441,145)	4,381,543	3,693,224	,	(263,118)	(23,593)
n and Riders (12,917,973) 227,239,276 119,939,134 (35,475,524) 42,819,580 51,556,236 37,442,449 (184,419,696) \$ edules (JAP-14) (AP-14)		U				1	(52,488,670)	(5,323,047)	•	(52,488,670)	(5,323,047)
n and Riders \$ 318,222,718 \$ 5,436,017,782 \$ 124,149,836 \$ \$ 355,665,167 \$ 5,251,598,086 \$ \$ 59,233,075 \$ \$ 37,442,449 \$ (184,419,696) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	al Adjustments		(72,917,973)	227,239,276	119,939,134	(35,475,524)	42,819,580	51,556,236	37,442,449	(184,419,696)	(68,382,898)
edules (JAP-14) (3,117,000) (3	venue Change Before Attrition and Riders			5,436,017,782	\$ 124,149,836 \$	355,665,167 \$		⊢		\$ (184,419,696)	(64,916,761)
tion \$\frac{23,883,816}{\$\\$144,916,653}\$ \$\frac{24,44,916,653}{\$\\$144,916,653}\$ \$\frac{5}{\$\\$144,916,675}\$ \$\frac{5}{\$\\$144,916,675}\$ \$\frac{5}{\$\\$144,916,675}\$ \$\frac{5}{\$\\$144,916,075}\$ \$\frac{5}{\$\\$139,881,759}\$ \$\frac{5}{\$\\$139,881,7	tal Changes to Other Price Schedules (JAP-14)				(3,117,000)			(3,117,000)			1
tion \$ 144,916,653 \$ \$ 56,116,075 (5,034,894)	trition Adjustment				23,883,816						(23,883,816)
(5,034,894)	t Revenue Change After Attrition			~	144,916,653		\$	56,116,075		۱۳۲۱	(88,800,578)
\$ 139,881,759	duction to Supported Amount			ľ	(5,034,894)		ŀ			I	5,034,894
	t Revenue Change Requested Exh. JAP-14			~^	139,881,759		∽ ∥	56,116,075		ع ^د اا	(83,765,684)

**Adjustments are not contested but differences exist because amounts used in calculating the adjustment are based on other contested adjustments