EXH. SEF-25 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.

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-190529 Docket UG-190530 (Consolidated)

Docket UE-190274 Docket UG-190275 (*Consolidated*)

EIGHTH EXHIBIT (NONCONFIDENTIAL) TO THE PREFILED REBUTTAL TESTIMONY OF

SUSAN E. FREE

ON BEHALF OF PUGET SOUND ENERGY

JANUARY 15, 2020

	כמונו אווזיסוו ער וידר אוויס מושי וידרי מומר (משל)		6		PSE ROR 7.57%	7.57%					
				PSE Rebuttal			Staff Response Filing			Staff > PSE / (Staff < PSE)	
Adj No (a)	Description (b)	Contested (c)	ION	Rate Base (e)	Rev Req (f)	NOI (g)	Rate Base (h)	Rev Req (i)	ION (j)	Rate Base (k)	Rev Req (I)
	Actual Results of Operations	ROR	\$ 103.864.304	\$ 1.951.252.143 \$	58.143.028	\$ 103.864.304	\$ 1.951.252.143 \$	\$ 51.932.945 \$	ŝ.	ŝ.	(6.210.083)
20.01 GR	Revenue & Expenses	nc*		-	(1,913,375)	954,667		(1,265,974)	(488,203)		
20.02 GR	Temperature Normalization	UC*	31,955		(42,375)	54,148		(71,805)	22,193		(29,430)
20.03 GR	Federal Income Tax		1,216,419		(1, 613, 080)	1,216,419		(1, 613, 080)	,		ı
20.04 GR	Tax Benefit of Interest		12,921,874		(17,135,559)	12,921,874		(17,135,559)	0		(0)
20.05 GR	Pass-Through Rev&Exp		(1,412,119)	,	1,872,595	(1,412,119)		1,872,595		·	ı
20.06 GR	Injuries & Damages		(1,256,319)		1,665,991	(1,256,319)		1,665,991			ı
20.07 GR	Bad Debts		(125,429)		166,330	(125,429)		166,330			ı
20.08 GR	Incentive Pay		(187,098)		248,109	(187,098)		248,109			
20.09 GR	Excise Tax & Filing Fee		69,886		(92,675)	69,886		(92,675)			1
20.10 GR	D&O Insurance		3,831		(5,080)	3,831		(5,080)	ı	'	ı
20.11 GR	Interest on Customer Deposits		(204,504)		271,190	(204,504)		271,190	,		ı
20.12 GR	Rate Case Expense		(438,078)		580,931	(438,078)		580,931	,		ı
20.13 GR	Pension Plan		(770,451)		1,021,687	(770,451)		1,021,687			,
6.14 GR	Property & Liab Insurance		(52,646)		69,813	(52,646)		69,813	,	'	ı
6.15 GR	Wage & Payroll Tax		(359,399)		476,596	(359,399)		476,596			
6.16 GR	Investment Plan		(4,190)		5,557	(4,190)	·	5,557			ı
6.17 GR	Employee Insurance		(10,645)		14,117	(10,645)		14,117	·		
6.18 GR	AMA to EOP Rate Base	ROR	'	151,541,663	15,212,504	'	151,541,663	14,730,206			(482,299)
6.19 GR	AMA to EOP Depreciation	ROR	(9,738,308)	(9,738,308)	11,936,286	(9,738,308)	(9,738,308)	11,967,280			30,993
6.23 GR	Annualize Rent Exp		520,589		(690,348)	520,589		(690,348)	·		
20.30 GR		ROR		(105,392)	(10,580)		(105,392)	(10,244)		(0)	335
Staff-12.05		U				627,299	(26,191,470)	(3,377,727)	627,299	(26,191,470)	(3,377,727)
20.01 GP	Kevenue & Expenses	+ ((/,393,164)		9,803,996	(7,393,164)		9,803,996			- 0
20.02 GP	Text Benefit of Interestion	** = ۲۰	13,3/3/3033 /10/151	•	(1/,/33,8b3) 744 704	12,748,713	•	(16,905,933) E 07 700	(024,34U) (7EE 767)		821,93U
20.04 GF	For the section of th	2	(101,401) (AG 886)		97.675	(619,024) (69,886)		97 675			
20.10 GP	D&O Insurance		(3.831)	,	5.080	(3.831)	,	5,080	,	,	ı
6.14 GP	Property & Liability Ins		(24,480)		32,463	(24,480)		32,463	,		,
6.15 GP	Wage Increase		(1,909,978)		2,532,802	(1,909,978)		2,532,802	,		ı
6.16 GP	Investment Plan		(92,854)		123,132	(92,854)		123,132			
6.17 GP	Employee Insurance		(308,532)		409,141	(308,532)		409,141			'
6.20 GP	Deferred G/L On Property Sales		72,647		(96,336)	72,647		(96,336)	,		ı
6.21 GP	Environ Remediation		(676,944)		897,688	(676,944)	•	897,688			'
6.22 GP	AMI	ROR	(2,112,898)	13,882,663	4,195,503	(2,112,898)	13,882,663	4,151,319			(44,183)
6.23 GP	Annualize Rent Exp		134,162		(177,910)	134,162		(177,910)			'
6.24 GP	GTZ Plant & Dfrl	U	(4,956,842)	13,218,339	7,900,137	(2,646,676)	5,802,322	4,073,728	2,310,166	(7,416,017)	(3,826,409)
6.25 GP	Credit Card Amort		344,098		(456,305)	344,098		(456,305)			
6.26 GP	Remove Unprotected DFII	KUK	/22,630	361,315	(922,002)	/22,630	361,315	(923,152)			(1,150)
6.27 GP	Public Improvement	U	(123,556)	5,946,648	760,801				123,556	(5,946,648)	(760, 801)
6.28 GP	Contract Escalations	_	(303,817)		402,889	(303,817)		402,889			'

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COMPARISON OF PSE REBUTTAL AND STAFF RESPONSE (GAS)) STAFF RESPONSE ((SAS)		STAFF ROR 7.33% PSE ROR 7.57%		Conversion Factor 0.754097	754097			
			PSE Rebuttal		Sta	Staff Response Filing		Staff > I	Staff > PSE / (Staff < PSE)	
Adj No Description	Contested	ION	Rate Base	Rev Req	ION	Rate Base	Rev Req	ION	Rate Base	Rev Req
(a) (b)	(c)	(p)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)
				-			-			
6.29 GP HR Tops	U	(275,112)	2,799,732	645,874				275,112	(2,799,732)	(645,874)
8.01 GP Remove 2018 CRM	ROR	31,240	(9,327,511)	(977,768)	31,240	(9,327,511)	(948,082)			29,686
8.02 GP SCH. 149	ROR	(5,263,989)	(6,388,044)	6,339,256	(5,263,989)	(6,388,044)	6,359,587			20,331
Total Adjustments		(7,373,966)	162,191,105	26,060,087	(5,383,451)	119,837,238	18,787,398	1,990,516	(42,353,867)	(7,272,689)
Revenue Change Before Attrition and Riders	ders	\$ 96,490,338 \$	\$ 2,113,443,249 \$	\$ 84,203,115 \$	98,480,853 \$	2,071,089,382 \$	70,720,343 \$	1,990,516 \$	(42,353,867) \$ (13,482,772	(13,482,772)
Total Changes to Other Price Schedules (JAP-15)	AP-15)			(32,408,666)			(32,357,069)			51,597
Attrition Adjustment			ļ	28,166,538		ļ				(28,166,538)
Net Revenue Change After Attrition			\$	\$ 79,960,987		\$	38,363,274		Ş	\$ (41,597,713)
Reduction to Supported Amount				(14,488,177)						14,488,177
Net Revenue Change Requested Exh. JAP-15	P-15		v	65,472,810		Ş	38,363,274		Ş	\$ (27,109,536)
*PSE accepts Staff's position regarding temperature normalization but has not updated the rebuttal revenue requirement - PSE will make the updates in its compliance filling.	mperature normalizati	on but has not update	ed the rebuttal reve	nue requirement -	· PSE will make the u	ipdates in its compliar	nce filing.			
**Adjustments are not contested but differences exist because amounts used in calculating the adjustment are based on other contested adjustments.	ferences exist because	amounts used in calcı	ulating the adjustme	ant are based on o	ther contested adju-	stments.				

COMPARI	COMPARISON OF PSE REBUTTAL AND PUBLIC COUNSEL RESPONSE (GAS)	IC COUNSEL RES	PONSE (GAS)		PSE ROR 7.57%						
				PSE Rebuttal			PC Response Filing			PC > PSE / (PC < PSE)	
Adj No (a)	Description (b)	Contested (c)	ION	Rate Base (e)	Rev Req (f)	ION (g)	Rate Base (h)	Rev Req (i)	ION (j)	Rate Base (k)	Rev Req (I)
	Actual Results of Onerations	ROR	¢ 103 864 304 ¢	¢ 1 951 252 143 ¢	58 143 028	\$ 103 864 304 \$	1 951 252 143	¢ 45 190 088 ¢	~	\$ (0)	¢ (12 952 940)
20.01 GR		NC**			(1,913,375)	954,667			_		647,402
20.02 GR	Temperature Normalization		31,955		(42,375)	31,955	·	(42,375)	(0)	,	0
20.03 GR	Federal Income Tax	C	1,216,419		(1, 613, 080)	3,522,854	(5,820,422)	(5,217,265)	2,306,436	(5,820,422)	(3,604,185)
20.04 GR	Tax Benefit of Interest	UC**	12,921,874		(17,135,559)	12,917,116		(17,129,250)	(4,758)	,	6,309
20.05 GR	Pass-Through Rev&Exp		(1,412,119)		1,872,595	(1,412,119)		1,872,596	(0)	,	0
20.06 GR	Injuries & Damages		(1,256,319)		1,665,991	(1,256,319)		1,665,991	0		(0)
20.07 GR	Bad Debts		(125,429)		166,330	(125,429)		166,330	(0)		0
20.08 GR	Incentive Pay	U	(187,098)		248,109	1,359,529		(1,802,857)	1,546,628	ı	(2,050,966)
20.09 GR	Excise Tax & Filing Fee		69,886		(92,675)	69,886		(92,675)	0)	'	0 0
20.10 GR			3,831		(080,2)	3,831	•	(080,2)	(n) (0)	I	0 0
20.11 GR	Interest on Customer Deposits		(204,504)		271,190	(204,504)		271,191	(0) Ū		0 0
20.12 GR	Kate Case Expense		(438,078)	,	580,931	(438,078)	1	580,931	0 0	ı	00
20.13 GR	Pension Plan		(770,451)		1,021,687	(770,451)		1,021,687	(0)	ı	0 (0
6.14 GR	Property & Liab Insurance		(52,646)		69,813 175 505	(52,646)	•	69,813 175 FOF	0 0	I	(0)
6.15 GR	Wage & Payroll Tax		(359,399)		4/6,596	(359,399)		4/6,545	0 0	I	(T)
6.16 GR	Investment Plan		(4,190)		5,557	(4,190)		5,556	0 0		(1)
6.17 GR	Employee Insurance		(10,645)		14,11/	(10,645)		14,116	D		(n)
6.18 GR	AMA to EOP Rate Base	0 0	- 001 07	151,541,663	15,212,504		117,616,070	11,026,118		(33,925,593)	(4,186,387)
6.19 GR	AMA to EOP Depreciation	U	(9,738,308)	(9,738,308)	11,936,286	(8,612,762)	(8,612,762)	10,613,874	1,125,546	1,125,546	(1,322,413)
6.23 GR			520,589		(690,348)	520,589		(690,348)	(0)		0
20.30 GR	Remove Green Direct rate base	U		(105,392)	(10,580)					105,392	10,580
20.01.GD	Ravania & Evnancas		(7 303 164)		0 803 006	(7 303 164)		0 8/13 006	- '		-
10 TO OC	Townscritting Normalization		12 272 AE2		000,000,0			1000,000,0			(0)
20.04 GP	Tax Benefit of Interest	**011	(184.151)		(509'55'/T) 744.201	(945,125)		1.253.320	(760.973)		1.009.118
20.09 GP	Excise Tax & Filing Fee	U	(69.886)		92.675	-			69.886		(92.675)
20.10 GP	D&O Insurance	C	(3,831)		5,080		ı	1	3,831	,	(5,080)
6.14 GP	Property & Liability Ins		(24,480)		32,463	(24,480)		32,463	0		(O)
6.15 GP	Wage Increase	U	(1,909,978)		2,532,802	(649,308)	,	861,040	1,260,671	ı	(1,671,762)
6.16 GP	Investment Plan	C	(92,854)	,	123,132	ı	ı	ı	92,854	I	(123,132)
6.17 GP	Employee Insurance	C	(308,532)		409,141			,	308,532	ı	(409,141)
6.20 GP	Deferred G/L On Property Sales	C	72,647		(96,336)			,	(72,647)	I	96,336
6.21 GP	Environ Remediation	C	(676,944)		897,688				676,944		(897,688)
6.22 GP	AMI	U	(2,112,898)	13,882,663	4,195,503	3,274,243	(21,878,679)	(6,392,992)	5,387,141	(35,761,342)	(10,588,495)
6.23 GP	Annualize Rent Exp	C	134,162		(177,910)			,	(134,162)		177,910
6.24 GP	GTZ Plant & Dfrl	U	(4,956,842)	13,218,339	7,900,137			ı	4,956,842	(13,218,339)	(7,900,137)
6.25 GP	Credit Card Amort	U	344,098	I	(456,305)	I	I	1	(344,098)	I	456,305
6.26 GP	Remove Unprotected DFIT	U	722,630	361,315	(922,002)	1,445,260	722,630	(1, 848, 800)	722,630	361,315	(926,798)
6.27 GP	Public Improvement	U	(123, 556)	5,946,648	760,801	1		1	123,556	(5,946,648)	(760,801)
6.28 GP	Contract Escalations	U	(303,817)	ı	402,889			·	303,817	I	(402,889)
6.29 GP	HR Tops	U	(275,112)	2,799,732	645,874			·	275,112	(2,799,732)	(645,874)
8.01 GP	Remove 2018 CRM	ROR	31,240	(9,327,511)	(977,768)	31,240	(9,327,511)	(915,850)	0	0	61,918

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COMPARISON OF PSE REBUTTAL AND PUBLIC COUNSEL RESPONSE (GAS)	TAL AND PUBLI	C COUNSEL RE	SPONSE (GAS)		PCROR 7.07%		Conversion Factor 0.754097	154097			
				PSE Rebuttal			PC Response Filing		PC > F	PC > PSE / (PC < PSE)	
Adj No Description	tion	Contested	ION	Rate Base	Rev Req	ION	Rate Base	Rev Req	ION	Rate Base	Rev Req
(a) (b)		(c)	(p)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
8.02 GP SCH. 149		ROR	(5,263,989)	(6,388,044)	6,339,256	(5,263,989)	(6,388,044)	6,381,662	0	(0)	42,405
		_									
		_									
Total Adjustments		-	(7,373,966)	162,191,105	26,060,087	9,981,616	66,311,282	(7,020,052)	17,355,583	(95,879,823)	(33,080,138)
Revenue Change Before Attrition and Riders	n and Riders		\$ 96,490,338	\$ 96,490,338 \$ 2,113,443,249 \$ 84,203,115 \$ 113,845,920 \$	84,203,115	\$ 113,845,920 \$	2,017,563,425 \$	38,170,037 \$	17,355,583 \$	(95,879,824) \$ (46,033,078)	\$ (46,033,078)
Total Changes to Other Price Schedules (JAP-15)	edules (JAP-15)				(32,408,666)			(32,408,666)			(0)
Attrition Adjustment		-			28,166,538					ļ	(28,166,538)
Net Revenue Change After Attrition	tion			\$	3 79,960,987		\$	5,761,371			\$ (74,199,616)
Reduction to Supported Amount		_			(14,488,177)						14,488,177
Net Revenue Change Requested Exh. JAP-15	Exh. JAP-15	_		\$	65,472,810		\$	5,761,371			\$ (59,711,439)
** Adjustments are not contested but differences exist because amounts used in calculating the adjustment are based on other contested adjustments.	d but differences	sexist because ar	mounts used in calc	ulating the adjustme	int are based on c	other contested adju:	stments.			I	

	כסואור אווזטטוי טר רשר ארטטי ואר אווע אייירט הנשרטיטר (קאש				PSE ROR 7	7.57%					
				PSE Rebuttal			AWEC Response Filing		AWEC > P	AWEC > PSE / (AWEC < PSE)	E)
Adj No (a)	Description (b)	Contested (c)	(d)	Rate Base (e)	Rev Req (f)	ION (g)	Rate Base (h)	Rev Req (i)	NOI (j)	Rate Base (k)	Rev Req (I)
	Actual Results of Operations	ROR	\$ 103,864,304 \$ 1,951,252,143	\$ 1,951,252,143 \$.,	\$103,864,304 \$	1,951,252,143	\$ 59,436,796 \$		s '	сî,
20.01 GR	Revenue & Expenses	UC**	1,442,871		(1,913,375)	954,667		(1,265,974)	(488,203)		647,401
20.02 GR	Temperature Normalization	ţ	31,955	'	(42,375)	31,955 7 662 6F6		(42,375)	-		-
20.03 GR	Federal Income Tax	: د	1,216,419	'	(1,613,080)	2,983,856	8,402,901	(3,1U/,/b3)	1,/b/,43/	8,402,901	(1,494,683)
20.04 GR	Tax Benefit of Interest	UC**	12,921,874		(17,135,559)	12,968,345		(17,197,184)	46,471		(61,625)
20.05 GR	Pass-Through Rev&Exp		(1,412,119)		1,872,595	(1,412,119)		1,872,595			
20.06 GR	Injuries & Damages		(1,256,319)		1,665,991	(1,256,319)		1,665,991			ı
20.07 GR	Bad Debts		(125,429)		166,330	(125,429)		166,330			·
20.08 GR	Incentive Pay		(187,098)		248,109	(187,098)		248,109		ı	I
20.09 GR	Excise Tax & Filing Fee		69,886	,	(92,675)	69,886		(92,675)		,	ı
20.10 GR	D&O Insurance		3,831	,	(5,080)	3,831	,	(5,080)	,	'	ı
20.11 GR	Interest on Customer Deposits		(204,504)		271,190	(204,504)		271,190			
20.12 GR	Rate Case Expense		(438,078)		580,931	(438,078)		580,931			
20.13 GR	Pension Plan		(770,451)	·	1,021,687	(770,451)	,	1,021,687	,	'	ı
6.14 GR	Property & Liab Insurance		(52,646)	ı	69,813	(52,646)	ı	69,813	·	ı	ı
6.15 GR	Wage & Payroll Tax		(359,399)		476,596	(359,399)		476,596		,	,
6.16 GR	Investment Plan		(4,190)		5,557	(4,190)		5,557			
6.17 GR	Employee Insurance		(10,645)	,	14,117	(10,645)	,	14,117		,	ı
6.18 GR	AMA to EOP Rate Base	UC***/ROR		151,541,663	15,212,504		150,560,297	15,213,818		(981,365)	1,314
6.19 GR	AMA to EOP Depreciation	ROR	(9,738,308)	(9,738,308)	11,936,286	(9,738,308)	(9,738,308)	11,929,829			(6,457)
6.23 GR	Annualize Rent Exp		520,589	,	(690,348)	520,589	,	(690,348)		,	ı
20.30 GR	Remove Green Direct rate base	UC***		(105,392)	(10,580)					105,392	10,580
								,		,	ı
20.01 GP	Revenue & Expenses		(7, 393, 164)	,	9,803,996	(7, 393, 164)		9,803,996			ı
20.02 GP	Temperature Normalization		13,373,053	ı	(17,733,863)	13,373,053	,	(17,733,863)	(0)	ı	0
20.04 GP	Tax Benefit of Interest	UC**	(184, 151)		244,201	(340,317)		451,291	(156,165)	·	207,089
20.09 GP	Excise Tax & Filing Fee		(69,886)		92,675	(69,886)		92,675			
20.10 GP	D&O Insurance		(3,831)	,	5,080	(3,831)	,	5,080	,	'	ı
6.14 GP	Property & Liability Ins		(24,480)		32,463	(24,480)		32,463			
6.15 GP	Wage Increase		(1,909,978)		2,532,802	(1,909,978)		2,532,802			
6.16 GP	Investment Plan		(92,854)		123,132	(92,854)		123,132			
6.17 GP	Employee Insurance		(308,532)		409,141	(308,532)		409,141			
6.20 GP	Deferred G/L On Property Sales		72,647		(96,336)	72,647		(96,336)			
6.21 GP	Environ Remediation		(676,944)		897,688	(676,944)		897,688			
6.22 GP	AMI	ROR	(2,112,898)	13,882,663	4,195,503	(2,112,898)	13,882,663	4,204,707	,		9,205
6.23 GP	Annualize Rent Exp		134,162		(177,910)	134,162		(177,910)			
6.24 GP	GTZ Plant & Dfrl	ROR	(4,956,842)	13,218,339	7,900,137	(4,956,842)	13,218,339	7,908,902	·	'	8,764
6.25 GP	Credit Card Amort		344,098		(456,305)	344,098		(456,305)			1
6.26 GP	Remove Unprotected DFIT	υ	722,630	361,315	(922,002)	2,890,522	1,445,261	(3,687,049)	2,167,891	1,083,946	(2,765,047)
J 6.27 GP	Public Improvement	ROR	(123,556)	5,946,648	760,801	(123,556)	5,946,648	764,743			3,943
- 6.28 GP	Contract Escalations		(303,817)	,	402,889	(303,817)		402,889		,	ı
	HR Tops	ROR	(275,112)	2,799,732	645,874	(275,112)	2,799,732	647,730			1,856
8.01 GP	Remove 2018 CRM	ROR	31,240	(9,327,511)	(977,768)	31,240	(9,327,511)	(983,953)		I	(6,185)

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COMPARISON OF PSE REBUTTAL AND AWEC RESPONSE (GAS)	VEC RESPONSE (G	AS)		ROR 7.62% PSE ROR 7.57%		Conversion Factor 0.754097	754097			
			PSE Rebuttal		AM	AWEC Response Filing		AWEC >	AWEC > PSE / (AWEC < PSE)	E)
Adj No Description	Contested	ION	Rate Base	Rev Req	ION	Rate Base	Rev Req	ION	Rate Base	Rev Req
(a) (b)	(c)	(p)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)
8 07 GP SCH 149	ROR	(5 263 989)	16 388 044)	6 339 756	(5 263 980)	(6 388 044)	6 335 0 <i>7</i> 1			(4 236)
AWEC-1 Bothell Data Center	U	(000,000,0)				(26,811,330)	(2,709,231)	ı	(26,811,330)	(2,709,231)
								ı	ı	,
								ı	ı	
Total Adjustments		(7,373,966)	162,191,105	26,060,087	(4,036,535)	143,990,648	19,902,775	3,337,431	(18,200,457)	(6,157,312)
Revenue Change Before Attrition and Riders		\$ 96,490,338 \$	\$ 96,490,338 \$ 2,113,443,249 \$ 84,203,115 \$	84,203,115	\$ 99,827,769 \$	2,095,242,791 \$	79,339,571 \$	3,337,431 \$	(18,200,457) \$ (4,863,544)	(4,863,544)
Total Changes to Other Price Schedules (JAP-15)	.5)			(32,408,666)			(32,408,666)			r,
Attrition Adjustment				28,166,538						(28,166,538)
Net Revenue Change After Attrition			Ŷ	79,960,987		\$	46,930,905			\$ (33,030,082)
Reduction to Supported Amount				(14,488,177)						14,488,177
Net Revenue Change Requested Exh. JAP-15			\$	65,472,810		\$	46,930,905			(18,541,905)
** Adjustments are not contested but differences exist because amounts used in calculating the adjustment are based on other contested adjustments.	ices exist because a	mounts used in calc	ulating the adjustme	ent are based on o	other contested adju	ustments.			1	
***Adjustment is not contested. Difference is due to an update made by PSE after response testimonies filed.	s due to an update	nade by PSE after re	sponse testimonies	filed.						