

**Exh. JNS-7
Docket TP-220513
Witness: Jaclynn Simmons**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND PILOTS,

Respondent.

DOCKET TP-220513

EXHIBIT TO TESTIMONY OF

JACLYNN SIMMONS

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Legal Expense Account Adjustments

February 10, 2023

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Table 1	
<i>To restate per books amount to reflect General Legal Expenses only</i>	
Per Books Attorney Expenses	\$ 462,577
General legal expenses included in test period	335,903
Double Payment to Vender PSP Adjustment R-04	4,658
Staff's restating adjustment R-11	(131,331)

Table 2	
<i>To remove general legal expenses from rate-case-specific legal expenses</i>	
Total legal expenses in and outside the test period	\$ 453,262
General legal expenses included in test period	335,903
Total rate-case-specific legal expenses	117,358

Table 3	
<i>To amortize intermediate legal expenses over 3-year period</i>	
Total rate-case-specific legal expenses (Line 17)	\$ 117,358
3-year amortization of half of the rate-case-specific legal expenses	3.0
Staff pro forma adjustment PF-3	39,119

Table 4		
The rest Order 09 RCS items amortize over 7 year	2024	\$ 56,118.00
	2025	\$ 56,118.00
	2026	\$ 56,118.00
	2027	\$ 56,118.00
to be recovered per year- R-13		\$ 56,118.00