

DOCKETS UE-190529/UG-190530 and UE-190274/UG-190275 (consol.)
ISSUES LIST
January 28, 2020

Disclaimer: This issues list is for general informational and reference purposes only and is non-binding. A party's failure to provide a statement on an issue does not constitute agreement by that party to the position of any other party. Parties reserve the right to modify positions or take positions on new issues as the case develops. Party positions are determined on the basis of the evidentiary record, pleadings and briefs on file in the record.

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**DOCKETS UE-190529/UG-190530 and UE-190274/UG-190275 (consol.)
ISSUES LIST
January 28, 2020**

Line	CAPITAL STRUCTURE	COMMISSION			PUBLIC COUNSEL			THE ENERGY PROJECT			KROGER
		PSE	STAFF	COUNSEL	AWEC	PROJECT	FEA	NWEC			
1	Short-Term Debt	2.3%	2.3%	2.3%	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	
2	Long-Term Debt Component	49.2%	49.2%	49.2%	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	
3	Equity Component	48.5%	48.5%	48.5%	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	

Line	COST OF CAPITAL	COMMISSION			PUBLIC COUNSEL			THE ENERGY PROJECT			KROGER
		PSE	STAFF	COUNSEL	AWEC	PROJECT	FEA	NWEC			
4	Short-Term Debt Cost	4.18%*	5.65%	2.38%	5.65%	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	
5	Long-Term Debt Cost	5.51%	5.57%	5.51%	5.57%	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	
6	Return on Equity	9.50%	9.20%	8.75%	9.40%	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	
7	Rate of Return	7.48%	7.33%	7.07%	7.43%	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
8		Actual Results of Operations	PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.	\$ 391,140,691	\$ 5,208,778,506
9	6.01ER/ 20.01ER	Revenues and Expenses	<p>PSE's Adjustment 6.01ER/20.01ER (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes credits passed back to customers and the related amortization associated with Schedule 95A Federal Incentive Tracker; (iii) removes the expense associated with creating the regulatory liability associated with production tax credits recorded during the test year; (iv) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (v) reclassifies electric transportation revenues in Other Operating Revenues to Sales to Customers to support the electric cost of service process; (vi) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (vii) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; and (viii) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/20.01ER.</p>	\$ 8,327,800	\$ -

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
8		Actual Results of Operations	PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.	\$ 391,140,691	\$ 5,208,778,506
9	6.01ER/ 20.01ER	Revenues and Expenses	<p>PSE's Adjustment 6.01ER/20.01ER (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes credits passed back to customers and the related amortization associated with Schedule 95A Federal Incentive Tracker; (iii) removes the expense associated with creating the regulatory liability associated with production tax credits recorded during the test year; (iv) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (v) reclassifies electric transportation revenues in Other Operating Revenues to Sales to Customers to support the electric cost of service process; (vi) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (vii) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; and (viii) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/20.01ER.</p>	\$ 8,327,800	\$ -

ELECTRIC RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
8		Actual Results of Operations	PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.	\$ 391,140,691	\$ 5,208,778,506
9	6.01ER/ 20.01ER	Revenues and Expenses	<p>PSE's Adjustment 6.01ER/20.01ER (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes credits passed back to customers and the related amortization associated with Schedule 95A Federal Incentive Tracker; (iii) removes the expense associated with creating the regulatory liability associated with production tax credits recorded during the test year; (iv) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (v) reclassifies electric transportation revenues in Other Operating Revenues to Sales to Customers to support the electric cost of service process; (vi) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (vii) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; and (viii) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/20.01ER.</p>	\$ 8,327,800	\$ -

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
8		Actual Results of Operations	PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.	\$ 391,140,691	\$ 5,208,778,506
9	6.01ER/ 20.01ER	Revenues and Expenses	<p>PSE's Adjustment 6.01ER/20.01ER (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes credits passed back to customers and the related amortization associated with Schedule 95A Federal Incentive Tracker; (iii) removes the expense associated with creating the regulatory liability associated with production tax credits recorded during the test year; (iv) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (v) reclassifies electric transportation revenues in Other Operating Revenues to Sales to Customers to support the electric cost of service process; (vi) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (vii) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; and (viii) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/20.01ER.</p>	\$ 8,327,800	\$ -

ELECTRIC RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
8		Actual Results of Operations	PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.	N/A as of 1/28/2020	N/A as of 1/28/2020
9	6.01ER/ 20.01ER	Revenues and Expenses	<p>PSE's Adjustment 6.01ER/20.01ER (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes credits passed back to customers and the related amortization associated with Schedule 95A Federal Incentive Tracker; (iii) removes the expense associated with creating the regulatory liability associated with production tax credits recorded during the test year; (iv) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (v) reclassifies electric transportation revenues in Other Operating Revenues to Sales to Customers to support the electric cost of service process; (vi) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (vii) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; and (viii) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/20.01ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
8		Actual Results of Operations	<p>PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
9	6.01ER/ 20.01ER	Revenues and Expenses	<p>PSE's Adjustment 6.01ER/20.01ER (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes credits passed back to customers and the related amortization associated with Schedule 95A Federal Incentive Tracker; (iii) removes the expense associated with creating the regulatory liability associated with production tax credits recorded during the test year; (iv) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (v) reclassifies electric transportation revenues in Other Operating Revenues to Sales to Customers to support the electric cost of service process; (vi) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (vii) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; and (viii) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/20.01ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
8		Actual Results of Operations	<p>PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
9	6.01ER/ 20.01ER	Revenues and Expenses	<p>PSE's Adjustment 6.01ER/20.01ER (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes credits passed back to customers and the related amortization associated with Schedule 95A Federal Incentive Tracker; (iii) removes the expense associated with creating the regulatory liability associated with production tax credits recorded during the test year; (iv) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (v) reclassifies electric transportation revenues in Other Operating Revenues to Sales to Customers to support the electric cost of service process; (vi) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (vii) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; and (viii) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/20.01ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
8		Actual Results of Operations	<p>PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
9	6.01ER/ 20.01ER	Revenues and Expenses	<p>PSE's Adjustment 6.01ER/20.01ER (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes credits passed back to customers and the related amortization associated with Schedule 95A Federal Incentive Tracker; (iii) removes the expense associated with creating the regulatory liability associated with production tax credits recorded during the test year; (iv) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (v) reclassifies electric transportation revenues in Other Operating Revenues to Sales to Customers to support the electric cost of service process; (vi) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (vii) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; and (viii) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/20.01ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	NOI	Rate Base
10	6.02ER/ 20.02ER	Temperature Normalization	<p>PSE's Adjustment 6.02ER/20.02ER restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWECC with regard to PSE's Adjustment 6.02ER/20.02ER.</p> <p>The difference between Commission Staff's 6.02ER and PSE's Adjustment 6.02ER/20.02ER results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 3,965,157	\$ -

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
10	6.02ER/ 20.02ER	Temperature Normalization	<p>PSE's Adjustment 6.02ER/20.02ER restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWECC with regard to PSE's Adjustment 6.02ER/20.02ER.</p> <p>The difference between Commission Staff's 6.02ER and PSE's Adjustment 6.02ER/20.02ER results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 4,922,913	\$ -

ELECTRIC RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
10	6.02ER/ 20.02ER	Temperature Normalization	<p>PSE's Adjustment 6.02ER/20.02ER restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWECC with regard to PSE's Adjustment 6.02ER/20.02ER.</p> <p>The difference between Commission Staff's 6.02ER and PSE's Adjustment 6.02ER/20.02ER results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 3,965,157	\$ -

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
10	6.02ER/ 20.02ER	Temperature Normalization	<p>PSE's Adjustment 6.02ER/20.02ER restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02ER/20.02ER.</p> <p>The difference between Commission Staff's 6.02ER and PSE's Adjustment 6.02ER/20.02ER results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 3,965,157	\$ -

ELECTRIC RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
10	6.02ER/ 20.02ER	Temperature Normalization	<p>PSE's Adjustment 6.02ER/20.02ER restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWECC with regard to PSE's Adjustment 6.02ER/20.02ER.</p> <p>The difference between Commission Staff's 6.02ER and PSE's Adjustment 6.02ER/20.02ER results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
10	6.02ER/ 20.02ER	Temperature Normalization	<p>PSE's Adjustment 6.02ER/20.02ER restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWECC with regard to PSE's Adjustment 6.02ER/20.02ER.</p> <p>The difference between Commission Staff's 6.02ER and PSE's Adjustment 6.02ER/20.02ER results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	NWEAC	
				NOI	Rate Base
10	6.02ER/ 20.02ER	Temperature Normalization	<p>PSE's Adjustment 6.02ER/20.02ER restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEAC with regard to PSE's Adjustment 6.02ER/20.02ER.</p> <p>The difference between Commission Staff's 6.02ER and PSE's Adjustment 6.02ER/20.02ER results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
10	6.02ER/ 20.02ER	Temperature Normalization	<p>PSE's Adjustment 6.02ER/20.02ER restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWECC with regard to PSE's Adjustment 6.02ER/20.02ER.</p> <p>The difference between Commission Staff's 6.02ER and PSE's Adjustment 6.02ER/20.02ER results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
11	6.03ER/ 20.03ER	Federal Income Tax	<p>PSE's Adjustment 6.03ER/20.03ER restates the test year for electric operations by the appropriate level of federal income tax (FIT) expense for this case before the deduction for interest and includes the removal of the income tax credit associated with the PTC liability and the tax impacts associated with Schedule 95A that were removed in PSE's Adjustment 6.01ER/20.01ER.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03ER/20.03ER.</p> <p>The difference between Public Counsel's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AVEC's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER/20.03ER results from AVEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p>	\$ (14,935,653)	\$ -
12	6.04ER/ 20.04ER	Tax Benefit of Interest	<p>Adjustment 6.04ER/20.04ER recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ 33,152,988	\$ -

ELECTRIC RESTATING ADJUSTMENTS

COMMISSION STAFF

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
11	6.03ER/ 20.03ER	Federal Income Tax	<p>PSE's Adjustment 6.03ER/20.03ER restates the test year for electric operations by the appropriate level of federal income tax (FIT) expense for this case before the deduction for interest and includes the removal of the income tax credit associated with the PTC liability and the tax impacts associated with Schedule 95A that were removed in PSE's Adjustment 6.01ER/20.01ER.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03ER/20.03ER.</p> <p>The difference between Public Counsel's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AVEC's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER/20.03ER results from AVEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p>	\$ (14,935,653)	\$ -
12	6.04ER/ 20.04ER	Tax Benefit of Interest	<p>Adjustment 6.04ER/20.04ER recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ 33,118,422	\$ -

ELECTRIC RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
11	6.03ER/ 20.03ER	Federal Income Tax	<p>PSE's Adjustment 6.03ER/20.03ER restates the test year for electric operations by the appropriate level of federal income tax (FIT) expense for this case before the deduction for interest and includes the removal of the income tax credit associated with the PTC liability and the tax impacts associated with Schedule 95A that were removed in PSE's Adjustment 6.01ER/20.01ER.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03ER/20.03ER.</p> <p>The difference between Public Counsel's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AVEC's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER/20.03ER results from AVEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p>	\$ (1,471,359)	\$ (22,532,936)
12	6.04ER/ 20.04ER	Tax Benefit of Interest	<p>Adjustment 6.04ER/20.04ER recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ 33,105,346	\$ -

ELECTRIC RESTATING ADJUSTMENTS

AWEC

Line	Adj.	Issue	Description	NOI	Rate Base
11	6.03ER/ 20.03ER	Federal Income Tax	<p>PSE's Adjustment 6.03ER/20.03ER restates the test year for electric operations by the appropriate level of federal income tax (FIT) expense for this case before the deduction for interest and includes the removal of the income tax credit associated with the PTC liability and the tax impacts associated with Schedule 95A that were removed in PSE's Adjustment 6.01ER/20.01ER.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03ER/20.03ER.</p> <p>The difference between Public Counsel's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AWEC's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER/20.03ER results from AWEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p>	\$ (8,177,003)	\$ 32,585,070
12	6.04ER/ 20.04ER	Tax Benefit of Interest	<p>Adjustment 6.04ER/20.04ER recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ 32,607,563	\$ -

ELECTRIC RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
11	6.03ER/ 20.03ER	Federal Income Tax	<p>PSE's Adjustment 6.03ER/20.03ER restates the test year for electric operations by the appropriate level of federal income tax (FIT) expense for this case before the deduction for interest and includes the removal of the income tax credit associated with the PTC liability and the tax impacts associated with Schedule 95A that were removed in PSE's Adjustment 6.01ER/20.01ER.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03ER/20.03ER.</p> <p>The difference between Public Counsel's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AVEC's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER/20.03ER results from AVEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
12	6.04ER/ 20.04ER	Tax Benefit of Interest	<p>Adjustment 6.04ER/20.04ER recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
11	6.03ER/ 20.03ER	Federal Income Tax	<p>PSE's Adjustment 6.03ER/20.03ER restates the test year for electric operations by the appropriate level of federal income tax (FIT) expense for this case before the deduction for interest and includes the removal of the income tax credit associated with the PTC liability and the tax impacts associated with Schedule 95A that were removed in PSE's Adjustment 6.01ER/20.01ER.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03ER/20.03ER.</p> <p>The difference between Public Counsel's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AVEC's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER/20.03ER results from AVEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
12	6.04ER/ 20.04ER	Tax Benefit of Interest	<p>Adjustment 6.04ER/20.04ER recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
11	6.03ER/ 20.03ER	Federal Income Tax	<p>PSE's Adjustment 6.03ER/20.03ER restates the test year for electric operations by the appropriate level of federal income tax (FIT) expense for this case before the deduction for interest and includes the removal of the income tax credit associated with the PTC liability and the tax impacts associated with Schedule 95A that were removed in PSE's Adjustment 6.01ER/20.01ER.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03ER/20.03ER.</p> <p>The difference between Public Counsel's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AVEC's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER/20.03ER results from AVEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
12	6.04ER/ 20.04ER	Tax Benefit of Interest	<p>Adjustment 6.04ER/20.04ER recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
11	6.03ER/ 20.03ER	Federal Income Tax	<p>PSE's Adjustment 6.03ER/20.03ER restates the test year for electric operations by the appropriate level of federal income tax (FIT) expense for this case before the deduction for interest and includes the removal of the income tax credit associated with the PTC liability and the tax impacts associated with Schedule 95A that were removed in PSE's Adjustment 6.01ER/20.01ER.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03ER/20.03ER.</p> <p>The difference between Public Counsel's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AVEC's Adjustment 6.03ER/20.03ER and PSE's Adjustment 6.03ER/20.03ER results from AVEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
12	6.04ER/ 20.04ER	Tax Benefit of Interest	<p>Adjustment 6.04ER/20.04ER recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
13	6.05ER/ 20.05ER	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05ER/20.05ER removes from electric operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05ER/20.05ER.</p>	\$ (1,955,986)	\$ -
14	6.06ER/ 20.06ER	Injuries & Damages	<p>PSE's Adjustment 6.06ER/20.06ER restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06ER/20.06ER.</p>	\$ 66,597	\$ -
15	6.07ER/ 20.07ER	Bad Debts	<p>PSE's Adjustment 6.07ER/20.07ER calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07ER/20.07ER.</p>	\$ 303,154	\$ -
16	6.08ER/ 20.08ER	Incentive Pay	<p>PSE's Adjustment 6.08ER/20.08ER uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08ER/20.08ER.</p> <p>The difference between Public Counsel's 6.08ER and PSE's Adjustment 6.08ER/20.08ER results from Public Counsel's proposal for a 50 percent/50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	\$ 184,145	\$ -

ELECTRIC RESTATING ADJUSTMENTS

COMMISSION STAFF

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
13	6.05ER/ 20.05ER	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05ER/20.05ER removes from electric operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05ER/20.05ER.</p>	\$ (1,955,986)	\$ -
14	6.06ER/ 20.06ER	Injuries & Damages	<p>PSE's Adjustment 6.06ER/20.06ER restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06ER/20.06ER.</p>	\$ 66,597	\$ -
15	6.07ER/ 20.07ER	Bad Debts	<p>PSE's Adjustment 6.07ER/20.07ER calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07ER/20.07ER.</p>	\$ 303,154	\$ -
16	6.08ER/ 20.08ER	Incentive Pay	<p>PSE's Adjustment 6.08ER/20.08ER uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08ER/20.08ER.</p> <p>The difference between Public Counsel's 6.08ER and PSE's Adjustment 6.08ER/20.08ER results from Public Counsel's proposal for a 50 percent/50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	\$ 184,145	\$ -

ELECTRIC RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
13	6.05ER/ 20.05ER	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05ER/20.05ER removes from electric operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05ER/20.05ER.</p>	\$ (1,955,986)	\$ -
14	6.06ER/ 20.06ER	Injuries & Damages	<p>PSE's Adjustment 6.06ER/20.06ER restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06ER/20.06ER.</p>	\$ 66,597	\$ -
15	6.07ER/ 20.07ER	Bad Debts	<p>PSE's Adjustment 6.07ER/20.07ER calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07ER/20.07ER.</p>	\$ 303,154	\$ -
16	6.08ER/ 20.08ER	Incentive Pay	<p>PSE's Adjustment 6.08ER/20.08ER uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08ER/20.08ER.</p> <p>The difference between Public Counsel's 6.08ER and PSE's Adjustment 6.08ER/20.08ER results from Public Counsel's proposal for a 50 percent/50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	\$ 3,965,339	\$ -

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
13	6.05ER/ 20.05ER	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05ER/20.05ER removes from electric operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05ER/20.05ER.</p>	\$ (1,955,986)	\$ -
14	6.06ER/ 20.06ER	Injuries & Damages	<p>PSE's Adjustment 6.06ER/20.06ER restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06ER/20.06ER.</p>	\$ 66,597	\$ -
15	6.07ER/ 20.07ER	Bad Debts	<p>PSE's Adjustment 6.07ER/20.07ER calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07ER/20.07ER.</p>	\$ 303,154	\$ -
16	6.08ER/ 20.08ER	Incentive Pay	<p>PSE's Adjustment 6.08ER/20.08ER uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08ER/20.08ER.</p> <p>The difference between Public Counsel's 6.08ER and PSE's Adjustment 6.08ER/20.08ER results from Public Counsel's proposal for a 50 percent/50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	\$ 184,145	\$ -

ELECTRIC RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
13	6.05ER/ 20.05ER	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05ER/20.05ER removes from electric operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05ER/20.05ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
14	6.06ER/ 20.06ER	Injuries & Damages	<p>PSE's Adjustment 6.06ER/20.06ER restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06ER/20.06ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
15	6.07ER/ 20.07ER	Bad Debts	<p>PSE's Adjustment 6.07ER/20.07ER calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07ER/20.07ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
16	6.08ER/ 20.08ER	Incentive Pay	<p>PSE's Adjustment 6.08ER/20.08ER uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08ER/20.08ER.</p> <p>The difference between Public Counsel's 6.08ER and PSE's Adjustment 6.08ER/20.08ER results from Public Counsel's proposal for a 50 percent/50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
13	6.05ER/ 20.05ER	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05ER/20.05ER removes from electric operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05ER/20.05ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
14	6.06ER/ 20.06ER	Injuries & Damages	<p>PSE's Adjustment 6.06ER/20.06ER restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06ER/20.06ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
15	6.07ER/ 20.07ER	Bad Debts	<p>PSE's Adjustment 6.07ER/20.07ER calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07ER/20.07ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
16	6.08ER/ 20.08ER	Incentive Pay	<p>PSE's Adjustment 6.08ER/20.08ER uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08ER/20.08ER.</p> <p>The difference between Public Counsel's 6.08ER and PSE's Adjustment 6.08ER/20.08ER results from Public Counsel's proposal for a 50 percent/50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
13	6.05ER/ 20.05ER	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05ER/20.05ER removes from electric operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05ER/20.05ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
14	6.06ER/ 20.06ER	Injuries & Damages	<p>PSE's Adjustment 6.06ER/20.06ER restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06ER/20.06ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
15	6.07ER/ 20.07ER	Bad Debts	<p>PSE's Adjustment 6.07ER/20.07ER calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07ER/20.07ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
16	6.08ER/ 20.08ER	Incentive Pay	<p>PSE's Adjustment 6.08ER/20.08ER uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08ER/20.08ER.</p> <p>The difference between Public Counsel's 6.08ER and PSE's Adjustment 6.08ER/20.08ER results from Public Counsel's proposal for a 50 percent/50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
13	6.05ER/ 20.05ER	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05ER/20.05ER removes from electric operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05ER/20.05ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
14	6.06ER/ 20.06ER	Injuries & Damages	<p>PSE's Adjustment 6.06ER/20.06ER restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06ER/20.06ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
15	6.07ER/ 20.07ER	Bad Debts	<p>PSE's Adjustment 6.07ER/20.07ER calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07ER/20.07ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
16	6.08ER/ 20.08ER	Incentive Pay	<p>PSE's Adjustment 6.08ER/20.08ER uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08ER/20.08ER.</p> <p>The difference between Public Counsel's 6.08ER and PSE's Adjustment 6.08ER/20.08ER results from Public Counsel's proposal for a 50 percent/50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
17	6.09ER/ 20.09ER	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09ER/20.09ER adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for electric operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09ER/20.09ER.</p>	\$ 71,835	\$ -
18	6.10ER/ 20.10ER	D&O Insurance	<p>PSE's Adjustment 6.10ER/20.10ER (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10ER/20.10ER.</p>	\$ 5,301	\$ -
19	6.11ER/ 20.11ER	Interest on Customer Deposits	<p>PSE's Adjustment 6.11ER/20.11ER annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11ER/20.11ER.</p>	\$ (803,909)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
17	6.09ER/ 20.09ER	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09ER/20.09ER adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for electric operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09ER/20.09ER.</p>	\$ 71,835	\$ -
18	6.10ER/ 20.10ER	D&O Insurance	<p>PSE's Adjustment 6.10ER/20.10ER (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10ER/20.10ER.</p>	\$ 5,301	\$ -
19	6.11ER/ 20.11ER	Interest on Customer Deposits	<p>PSE's Adjustment 6.11ER/20.11ER annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11ER/20.11ER.</p>	\$ (803,909)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
17	6.09ER/ 20.09ER	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09ER/20.09ER adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for electric operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09ER/20.09ER.</p>	\$ 71,835	\$ -
18	6.10ER/ 20.10ER	D&O Insurance	<p>PSE's Adjustment 6.10ER/20.10ER (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10ER/20.10ER.</p>	\$ 5,301	\$ -
19	6.11ER/ 20.11ER	Interest on Customer Deposits	<p>PSE's Adjustment 6.11ER/20.11ER annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11ER/20.11ER.</p>	\$ (803,909)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
17	6.09ER/ 20.09ER	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09ER/20.09ER adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for electric operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09ER/20.09ER.</p>	\$ 71,835	\$ -
18	6.10ER/ 20.10ER	D&O Insurance	<p>PSE's Adjustment 6.10ER/20.10ER (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10ER/20.10ER.</p>	\$ 5,301	\$ -
19	6.11ER/ 20.11ER	Interest on Customer Deposits	<p>PSE's Adjustment 6.11ER/20.11ER annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11ER/20.11ER.</p>	\$ (803,909)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
17	6.09ER/ 20.09ER	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09ER/20.09ER adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for electric operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09ER/20.09ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
18	6.10ER/ 20.10ER	D&O Insurance	<p>PSE's Adjustment 6.10ER/20.10ER (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10ER/20.10ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
19	6.11ER/ 20.11ER	Interest on Customer Deposits	<p>PSE's Adjustment 6.11ER/20.11ER annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11ER/20.11ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
17	6.09ER/ 20.09ER	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09ER/20.09ER adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for electric operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09ER/20.09ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
18	6.10ER/ 20.10ER	D&O Insurance	<p>PSE's Adjustment 6.10ER/20.10ER (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10ER/20.10ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
19	6.11ER/ 20.11ER	Interest on Customer Deposits	<p>PSE's Adjustment 6.11ER/20.11ER annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11ER/20.11ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
17	6.09ER/ 20.09ER	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09ER/20.09ER adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for electric operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09ER/20.09ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
18	6.10ER/ 20.10ER	D&O Insurance	<p>PSE's Adjustment 6.10ER/20.10ER (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10ER/20.10ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
19	6.11ER/ 20.11ER	Interest on Customer Deposits	<p>PSE's Adjustment 6.11ER/20.11ER annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11ER/20.11ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
17	6.09ER/ 20.09ER	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09ER/20.09ER adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for electric operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09ER/20.09ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
18	6.10ER/ 20.10ER	D&O Insurance	<p>PSE's Adjustment 6.10ER/20.10ER (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10ER/20.10ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
19	6.11ER/ 20.11ER	Interest on Customer Deposits	<p>PSE's Adjustment 6.11ER/20.11ER annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11ER/20.11ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
20	6.12ER/ 20.12ER	Rate Case Expense	<p>PSE's Adjustment 6.12ER/20.12ER (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12ER/20.12ER.</p>	\$ (496,558)	\$ -
21	6.13ER/ 20.13ER	Pension Plan	<p>PSE's Adjustment 6.13ER/20.13ER calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund.. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13ER/20.13ER.</p>	\$ (1,726,149)	\$ -
22	6.14ER/ 20.14ER	Property and Liability Insurance	<p>PSE's Adjustment 6.14ER/20.14ER annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14ER/20.14ER.</p>	\$ 319,951	\$ -

ELECTRIC RESTATING ADJUSTMENTS

COMMISSION STAFF

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
20	6.12ER/ 20.12ER	Rate Case Expense	<p>PSE's Adjustment 6.12ER/20.12ER (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12ER/20.12ER.</p>	\$ (496,558)	\$ -
21	6.13ER/ 20.13ER	Pension Plan	<p>PSE's Adjustment 6.13ER/20.13ER calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund.. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13ER/20.13ER.</p>	\$ (1,726,149)	\$ -
22	6.14ER/ 20.14ER	Property and Liability Insurance	<p>PSE's Adjustment 6.14ER/20.14ER annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14ER/20.14ER.</p>	\$ 319,951	\$ -

ELECTRIC RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
20	6.12ER/ 20.12ER	Rate Case Expense	<p>PSE's Adjustment 6.12ER/20.12ER (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12ER/20.12ER.</p>	\$ (496,558)	\$ -
21	6.13ER/ 20.13ER	Pension Plan	<p>PSE's Adjustment 6.13ER/20.13ER calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund.. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13ER/20.13ER.</p>	\$ (1,726,149)	\$ -
22	6.14ER/ 20.14ER	Property and Liability Insurance	<p>PSE's Adjustment 6.14ER/20.14ER annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14ER/20.14ER.</p>	\$ 319,951	\$ -

ELECTRIC RESTATING ADJUSTMENTS

AWEC

Line	Adj.	Issue	Description	NOI	Rate Base
20	6.12ER/ 20.12ER	Rate Case Expense	<p>PSE's Adjustment 6.12ER/20.12ER (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12ER/20.12ER.</p>	\$ (496,558)	\$ -
21	6.13ER/ 20.13ER	Pension Plan	<p>PSE's Adjustment 6.13ER/20.13ER calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund.. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13ER/20.13ER.</p>	\$ (1,726,149)	\$ -
22	6.14ER/ 20.14ER	Property and Liability Insurance	<p>PSE's Adjustment 6.14ER/20.14ER annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14ER/20.14ER.</p>	\$ 319,951	\$ -

ELECTRIC RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
20	6.12ER/ 20.12ER	Rate Case Expense	<p>PSE's Adjustment 6.12ER/20.12ER (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12ER/20.12ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
21	6.13ER/ 20.13ER	Pension Plan	<p>PSE's Adjustment 6.13ER/20.13ER calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund.. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13ER/20.13ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
22	6.14ER/ 20.14ER	Property and Liability Insurance	<p>PSE's Adjustment 6.14ER/20.14ER annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14ER/20.14ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
20	6.12ER/ 20.12ER	Rate Case Expense	<p>PSE's Adjustment 6.12ER/20.12ER (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12ER/20.12ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
21	6.13ER/ 20.13ER	Pension Plan	<p>PSE's Adjustment 6.13ER/20.13ER calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund.. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13ER/20.13ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
22	6.14ER/ 20.14ER	Property and Liability Insurance	<p>PSE's Adjustment 6.14ER/20.14ER annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14ER/20.14ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
20	6.12ER/ 20.12ER	Rate Case Expense	<p>PSE's Adjustment 6.12ER/20.12ER (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12ER/20.12ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
21	6.13ER/ 20.13ER	Pension Plan	<p>PSE's Adjustment 6.13ER/20.13ER calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund.. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13ER/20.13ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
22	6.14ER/ 20.14ER	Property and Liability Insurance	<p>PSE's Adjustment 6.14ER/20.14ER annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14ER/20.14ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
20	6.12ER/ 20.12ER	Rate Case Expense	<p>PSE's Adjustment 6.12ER/20.12ER (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12ER/20.12ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
21	6.13ER/ 20.13ER	Pension Plan	<p>PSE's Adjustment 6.13ER/20.13ER calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund.. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13ER/20.13ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
22	6.14ER/ 20.14ER	Property and Liability Insurance	<p>PSE's Adjustment 6.14ER/20.14ER annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14ER/20.14ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
23	6.15ER/ 20.15ER	Wage & Payroll Tax	<p>PSE's Adjustment 6.15ER/20.15ER annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is six percent through December 31, 2018, which is fully included in the test year. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15ER/20.15ER.</p>	\$ (61,810)	\$ -
24	6.16ER/ 20.16ER	Investment Plan	<p>PSE's Adjustment 6.16ER/20.16ER adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16ER/20.16ER.</p>	\$ (13,157)	\$ -
25	6.17ER/ 20.17ER	Employee Insurance	<p>PSE's Adjustment 6.17ER/20.17ER annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17ER/20.17ER.</p>	\$ (23,850)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
23	6.15ER/ 20.15ER	Wage & Payroll Tax	<p>PSE's Adjustment 6.15ER/20.15ER annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is six percent through December 31, 2018, which is fully included in the test year. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15ER/20.15ER.</p>	\$ (61,810)	\$ -
24	6.16ER/ 20.16ER	Investment Plan	<p>PSE's Adjustment 6.16ER/20.16ER adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16ER/20.16ER.</p>	\$ (13,157)	\$ -
25	6.17ER/ 20.17ER	Employee Insurance	<p>PSE's Adjustment 6.17ER/20.17ER annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17ER/20.17ER.</p>	\$ (23,850)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
23	6.15ER/ 20.15ER	Wage & Payroll Tax	<p>PSE's Adjustment 6.15ER/20.15ER annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is six percent through December 31, 2018, which is fully included in the test year. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15ER/20.15ER.</p>	\$ (61,810)	\$ -
24	6.16ER/ 20.16ER	Investment Plan	<p>PSE's Adjustment 6.16ER/20.16ER adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16ER/20.16ER.</p>	\$ (13,157)	\$ -
25	6.17ER/ 20.17ER	Employee Insurance	<p>PSE's Adjustment 6.17ER/20.17ER annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17ER/20.17ER.</p>	\$ (23,850)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
23	6.15ER/ 20.15ER	Wage & Payroll Tax	<p>PSE's Adjustment 6.15ER/20.15ER annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is six percent through December 31, 2018, which is fully included in the test year. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15ER/20.15ER.</p>	\$ (61,810)	\$ -
24	6.16ER/ 20.16ER	Investment Plan	<p>PSE's Adjustment 6.16ER/20.16ER adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16ER/20.16ER.</p>	\$ (13,157)	\$ -
25	6.17ER/ 20.17ER	Employee Insurance	<p>PSE's Adjustment 6.17ER/20.17ER annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17ER/20.17ER.</p>	\$ (23,850)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
23	6.15ER/ 20.15ER	Wage & Payroll Tax	<p>PSE's Adjustment 6.15ER/20.15ER annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is six percent through December 31, 2018, which is fully included in the test year. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15ER/20.15ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
24	6.16ER/ 20.16ER	Investment Plan	<p>PSE's Adjustment 6.16ER/20.16ER adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16ER/20.16ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
25	6.17ER/ 20.17ER	Employee Insurance	<p>PSE's Adjustment 6.17ER/20.17ER annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17ER/20.17ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
23	6.15ER/ 20.15ER	Wage & Payroll Tax	<p>PSE's Adjustment 6.15ER/20.15ER annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is six percent through December 31, 2018, which is fully included in the test year. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15ER/20.15ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
24	6.16ER/ 20.16ER	Investment Plan	<p>PSE's Adjustment 6.16ER/20.16ER adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16ER/20.16ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
25	6.17ER/ 20.17ER	Employee Insurance	<p>PSE's Adjustment 6.17ER/20.17ER annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17ER/20.17ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
23	6.15ER/ 20.15ER	Wage & Payroll Tax	<p>PSE's Adjustment 6.15ER/20.15ER annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is six percent through December 31, 2018, which is fully included in the test year. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15ER/20.15ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
24	6.16ER/ 20.16ER	Investment Plan	<p>PSE's Adjustment 6.16ER/20.16ER adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16ER/20.16ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
25	6.17ER/ 20.17ER	Employee Insurance	<p>PSE's Adjustment 6.17ER/20.17ER annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17ER/20.17ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
23	6.15ER/ 20.15ER	Wage & Payroll Tax	<p>PSE's Adjustment 6.15ER/20.15ER annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is six percent through December 31, 2018, which is fully included in the test year. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15ER/20.15ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
24	6.16ER/ 20.16ER	Investment Plan	<p>PSE's Adjustment 6.16ER/20.16ER adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16ER/20.16ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
25	6.17ER/ 20.17ER	Employee Insurance	<p>PSE's Adjustment 6.17ER/20.17ER annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17ER/20.17ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
26	6.18ER/ 20.18ER	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18ER/20.18ER adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AVEC's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from AVEC's and PSE's restated electric rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AVEC did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AVEC for this adjustment.</p>	-	\$ 190,746,231

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
26	6.18ER/ 20.18ER	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18ER/20.18ER adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AWEK's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from AWEK's and PSE's restated electric rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AWEK did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AWEK for this adjustment.</p>	-	\$ 190,746,231

ELECTRIC RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
26	6.18ER/ 20.18ER	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18ER/20.18ER adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AVEC's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from AVEC's and PSE's restated electric rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AVEC did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AVEC for this adjustment.</p>	\$ -	\$ 121,358,637

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
26	6.18ER/ 20.18ER	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18ER/20.18ER adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AWEC's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from AWEC's and PSE's restated electric rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AWEC did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AWEC for this adjustment.</p>	-	\$ 182,606,838

ELECTRIC RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
26	6.18ER/ 20.18ER	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18ER/20.18ER adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AWEK's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from AWEK's and PSE's restated electric rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AWEK did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AWEK for this adjustment.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
26	6.18ER/ 20.18ER	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18ER/20.18ER adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AVEC's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from AVEC's and PSE's restated electric rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AVEC did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AVEC for this adjustment.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	NWEAC	
				NOI	Rate Base
26	6.18ER/ 20.18ER	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18ER/20.18ER adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AWEAC's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from AWEAC's and PSE's restated electric rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AWEAC did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AWEAC for this adjustment.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
26	6.18ER/ 20.18ER	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18ER/20.18ER adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AVEC's Adjustment 6.18ER and PSE's Adjustment 6.18ER/20.18ER results from AVEC's and PSE's restated electric rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AVEC did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AVEC for this adjustment.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
27	6.19ER/ 20.19ER	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19ER/20.19ER restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019. PSE's Adjustment 6.17EP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19ER/20.19ER.</p> <p>The difference between Public Counsel's Adjustment 6.19ER and PSE's Adjustment 6.19ER/20.19ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	\$ (16,904,953)	\$ (16,904,953)
28	6.23ER/ 20.23ER	Annualize Rent Expense	<p>PSE's Adjustment 6.23ER/20.23ER annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23ER/20.23ER.</p>	\$ 340,893	\$ -

ELECTRIC RESTATING ADJUSTMENTS

COMMISSION STAFF

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
27	6.19ER/ 20.19ER	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19ER/20.19ER restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019. PSE's Adjustment 6.17EP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19ER/20.19ER.</p> <p>The difference between Public Counsel's Adjustment 6.19ER and PSE's Adjustment 6.19ER/20.19ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	\$ (16,904,953)	\$ (16,904,953)
28	6.23ER/ 20.23ER	Annualize Rent Expense	<p>PSE's Adjustment 6.23ER/20.23ER annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23ER/20.23ER.</p>	\$ 340,893	\$ -

ELECTRIC RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
27	6.19ER/ 20.19ER	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19ER/20.19ER restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019. PSE's Adjustment 6.17EP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19ER/20.19ER.</p> <p>The difference between Public Counsel's Adjustment 6.19ER and PSE's Adjustment 6.19ER/20.19ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	\$ (14,714,547)	\$ (14,714,547)
28	6.23ER/ 20.23ER	Annualize Rent Expense	<p>PSE's Adjustment 6.23ER/20.23ER annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23ER/20.23ER.</p>	\$ 340,893	\$ -

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
27	6.19ER/ 20.19ER	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19ER/20.19ER restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019. PSE's Adjustment 6.17EP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19ER/20.19ER.</p> <p>The difference between Public Counsel's Adjustment 6.19ER and PSE's Adjustment 6.19ER/20.19ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	\$ (16,904,953)	\$ (16,904,953)
28	6.23ER/ 20.23ER	Annualize Rent Expense	<p>PSE's Adjustment 6.23ER/20.23ER annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23ER/20.23ER.</p>	\$ 340,893	\$ -

ELECTRIC RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
27	6.19ER/ 20.19ER	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19ER/20.19ER restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019. PSE's Adjustment 6.17EP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19ER/20.19ER.</p> <p>The difference between Public Counsel's Adjustment 6.19ER and PSE's Adjustment 6.19ER/20.19ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
28	6.23ER/ 20.23ER	Annualize Rent Expense	<p>PSE's Adjustment 6.23ER/20.23ER annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23ER/20.23ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
27	6.19ER/ 20.19ER	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19ER/20.19ER restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019. PSE's Adjustment 6.17EP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19ER/20.19ER.</p> <p>The difference between Public Counsel's Adjustment 6.19ER and PSE's Adjustment 6.19ER/20.19ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
28	6.23ER/ 20.23ER	Annualize Rent Expense	<p>PSE's Adjustment 6.23ER/20.23ER annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23ER/20.23ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	NWEC	
				NOI	Rate Base
27	6.19ER/ 20.19ER	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19ER/20.19ER restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019. PSE's Adjustment 6.17EP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19ER/20.19ER.</p> <p>The difference between Public Counsel's Adjustment 6.19ER and PSE's Adjustment 6.19ER/20.19ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
28	6.23ER/ 20.23ER	Annualize Rent Expense	<p>PSE's Adjustment 6.23ER/20.23ER annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23ER/20.23ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
27	6.19ER/ 20.19ER	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19ER/20.19ER restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019. PSE's Adjustment 6.17EP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19ER/20.19ER.</p> <p>The difference between Public Counsel's Adjustment 6.19ER and PSE's Adjustment 6.19ER/20.19ER results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
28	6.23ER/ 20.23ER	Annualize Rent Expense	<p>PSE's Adjustment 6.23ER/20.23ER annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23ER/20.23ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
29	7.01ER/ 21.01ER	Power Costs	<p>PSE's Adjustment 7.01ER/21.01ER is applied in the same manner as in a Commission Basis Report and is intended to depict power costs under normal temperature and power supply conditions. Test year power costs are adjusted to recognize the changes in load and generation from test year levels. The following changes in load and generation are priced at the mid-C flat dollar per MWh embedded in rates that were in effect for the month being repriced: (i) the change in load used in the weather normalization adjustment (Adjustment No. 6.02ER) and (ii) the adjustment to reflect hydro and wind volumes at normal levels based on levels assumed in the most recent general rate case as they are also impacted by weather. Additionally, the following non-weather adjustments to power costs were made consistent with Commission Basis Report reporting: (i) a GAAP only non-settled fuel valuation for gas for power storage is removed as the true amount recorded as power costs for fuel is valued at the time the inventory is used and is not valued at the financial statement date and (ii) true-ups made in 2018, which were related to the one-time fixed production cost deferral in place during 2017, were removed; and (iii) an adjustment for the equity component of the TransAlta Centralia Coal Transition Power Purchase Agreement approved by the Commission in Docket UE-121373, to make actual booked expenses, which do not include regulatory adjustments, match the recovery built into rates.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 7.01ER/21.01ER.</p>	\$ (7,589,560)	\$ -
30	7.02ER/ 21.02ER	Montana Tax	<p>Adjustment 7.02ER/21.02ER adjusts the test year amount of Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is related to the Colstrip generation included in the restating power cost adjustment (PSE's Adjustment 7.01ER/21.01ER). The fuel and operating and maintenance costs associated with this generation are reflected in the power cost adjustment.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	\$ (68,620)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

COMMISSION STAFF

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
29	7.01ER/ 21.01ER	Power Costs	<p>PSE's Adjustment 7.01ER/21.01ER is applied in the same manner as in a Commission Basis Report and is intended to depict power costs under normal temperature and power supply conditions. Test year power costs are adjusted to recognize the changes in load and generation from test year levels. The following changes in load and generation are priced at the mid-C flat dollar per MWh embedded in rates that were in effect for the month being repriced: (i) the change in load used in the weather normalization adjustment (Adjustment No. 6.02ER) and (ii) the adjustment to reflect hydro and wind volumes at normal levels based on levels assumed in the most recent general rate case as they are also impacted by weather. Additionally, the following non-weather adjustments to power costs were made consistent with Commission Basis Report reporting: (i) a GAAP only non-settled fuel valuation for gas for power storage is removed as the true amount recorded as power costs for fuel is valued at the time the inventory is used and is not valued at the financial statement date and (ii) true-ups made in 2018, which were related to the one-time fixed production cost deferral in place during 2017, were removed; and (iii) an adjustment for the equity component of the TransAlta Centralia Coal Transition Power Purchase Agreement approved by the Commission in Docket UE-121373, to make actual booked expenses, which do not include regulatory adjustments, match the recovery built into rates.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 7.01ER/21.01ER.</p>	\$ (8,047,883)	\$ -
30	7.02ER/ 21.02ER	Montana Tax	<p>Adjustment 7.02ER/21.02ER adjusts the test year amount of Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is related to the Colstrip generation included in the restating power cost adjustment (PSE's Adjustment 7.01ER/21.01ER). The fuel and operating and maintenance costs associated with this generation are reflected in the power cost adjustment.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	\$ (68,620)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
29	7.01ER/ 21.01ER	Power Costs	<p>PSE's Adjustment 7.01ER/21.01ER is applied in the same manner as in a Commission Basis Report and is intended to depict power costs under normal temperature and power supply conditions. Test year power costs are adjusted to recognize the changes in load and generation from test year levels. The following changes in load and generation are priced at the mid-C flat dollar per MWh embedded in rates that were in effect for the month being repriced: (i) the change in load used in the weather normalization adjustment (Adjustment No. 6.02ER) and (ii) the adjustment to reflect hydro and wind volumes at normal levels based on levels assumed in the most recent general rate case as they are also impacted by weather. Additionally, the following non-weather adjustments to power costs were made consistent with Commission Basis Report reporting: (i) a GAAP only non-settled fuel valuation for gas for power storage is removed as the true amount recorded as power costs for fuel is valued at the time the inventory is used and is not valued at the financial statement date and (ii) true-ups made in 2018, which were related to the one-time fixed production cost deferral in place during 2017, were removed; and (iii) an adjustment for the equity component of the TransAlta Centralia Coal Transition Power Purchase Agreement approved by the Commission in Docket UE-121373, to make actual booked expenses, which do not include regulatory adjustments, match the recovery built into rates.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 7.01ER/21.01ER.</p>	\$ (7,589,560)	\$ -
30	7.02ER/ 21.02ER	Montana Tax	<p>Adjustment 7.02ER/21.02ER adjusts the test year amount of Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is related to the Colstrip generation included in the restating power cost adjustment (PSE's Adjustment 7.01ER/21.01ER). The fuel and operating and maintenance costs associated with this generation are reflected in the power cost adjustment.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	\$ (68,620)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
29	7.01ER/ 21.01ER	Power Costs	<p>PSE's Adjustment 7.01ER/21.01ER is applied in the same manner as in a Commission Basis Report and is intended to depict power costs under normal temperature and power supply conditions. Test year power costs are adjusted to recognize the changes in load and generation from test year levels. The following changes in load and generation are priced at the mid-C flat dollar per MWh embedded in rates that were in effect for the month being repriced: (i) the change in load used in the weather normalization adjustment (Adjustment No. 6.02ER) and (ii) the adjustment to reflect hydro and wind volumes at normal levels based on levels assumed in the most recent general rate case as they are also impacted by weather. Additionally, the following non-weather adjustments to power costs were made consistent with Commission Basis Report reporting: (i) a GAAP only non-settled fuel valuation for gas for power storage is removed as the true amount recorded as power costs for fuel is valued at the time the inventory is used and is not valued at the financial statement date and (ii) true-ups made in 2018, which were related to the one-time fixed production cost deferral in place during 2017, were removed; and (iii) an adjustment for the equity component of the TransAlta Centralia Coal Transition Power Purchase Agreement approved by the Commission in Docket UE-121373, to make actual booked expenses, which do not include regulatory adjustments, match the recovery built into rates.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 7.01ER/21.01ER.</p>	\$ (7,589,560)	\$ -
30	7.02ER/ 21.02ER	Montana Tax	<p>Adjustment 7.02ER/21.02ER adjusts the test year amount of Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is related to the Colstrip generation included in the restating power cost adjustment (PSE's Adjustment 7.01ER/21.01ER). The fuel and operating and maintenance costs associated with this generation are reflected in the power cost adjustment.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	\$ (68,620)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
29	7.01ER/ 21.01ER	Power Costs	<p>PSE's Adjustment 7.01ER/21.01ER is applied in the same manner as in a Commission Basis Report and is intended to depict power costs under normal temperature and power supply conditions. Test year power costs are adjusted to recognize the changes in load and generation from test year levels. The following changes in load and generation are priced at the mid-C flat dollar per MWh embedded in rates that were in effect for the month being repriced: (i) the change in load used in the weather normalization adjustment (Adjustment No. 6.02ER) and (ii) the adjustment to reflect hydro and wind volumes at normal levels based on levels assumed in the most recent general rate case as they are also impacted by weather. Additionally, the following non-weather adjustments to power costs were made consistent with Commission Basis Report reporting: (i) a GAAP only non-settled fuel valuation for gas for power storage is removed as the true amount recorded as power costs for fuel is valued at the time the inventory is used and is not valued at the financial statement date and (ii) true-ups made in 2018, which were related to the one-time fixed production cost deferral in place during 2017, were removed; and (iii) an adjustment for the equity component of the TransAlta Centralia Coal Transition Power Purchase Agreement approved by the Commission in Docket UE-121373, to make actual booked expenses, which do not include regulatory adjustments, match the recovery built into rates.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 7.01ER/21.01ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
30	7.02ER/ 21.02ER	Montana Tax	<p>Adjustment 7.02ER/21.02ER adjusts the test year amount of Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is related to the Colstrip generation included in the restating power cost adjustment (PSE's Adjustment 7.01ER/21.01ER). The fuel and operating and maintenance costs associated with this generation are reflected in the power cost adjustment.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
29	7.01ER/ 21.01ER	Power Costs	<p>PSE's Adjustment 7.01ER/21.01ER is applied in the same manner as in a Commission Basis Report and is intended to depict power costs under normal temperature and power supply conditions. Test year power costs are adjusted to recognize the changes in load and generation from test year levels. The following changes in load and generation are priced at the mid-C flat dollar per MWh embedded in rates that were in effect for the month being repriced: (i) the change in load used in the weather normalization adjustment (Adjustment No. 6.02ER) and (ii) the adjustment to reflect hydro and wind volumes at normal levels based on levels assumed in the most recent general rate case as they are also impacted by weather. Additionally, the following non-weather adjustments to power costs were made consistent with Commission Basis Report reporting: (i) a GAAP only non-settled fuel valuation for gas for power storage is removed as the true amount recorded as power costs for fuel is valued at the time the inventory is used and is not valued at the financial statement date and (ii) true-ups made in 2018, which were related to the one-time fixed production cost deferral in place during 2017, were removed; and (iii) an adjustment for the equity component of the TransAlta Centralia Coal Transition Power Purchase Agreement approved by the Commission in Docket UE-121373, to make actual booked expenses, which do not include regulatory adjustments, match the recovery built into rates.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 7.01ER/21.01ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
30	7.02ER/ 21.02ER	Montana Tax	<p>Adjustment 7.02ER/21.02ER adjusts the test year amount of Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is related to the Colstrip generation included in the restating power cost adjustment (PSE's Adjustment 7.01ER/21.01ER). The fuel and operating and maintenance costs associated with this generation are reflected in the power cost adjustment.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
29	7.01ER/ 21.01ER	Power Costs	<p>PSE's Adjustment 7.01ER/21.01ER is applied in the same manner as in a Commission Basis Report and is intended to depict power costs under normal temperature and power supply conditions. Test year power costs are adjusted to recognize the changes in load and generation from test year levels. The following changes in load and generation are priced at the mid-C flat dollar per MWh embedded in rates that were in effect for the month being repriced: (i) the change in load used in the weather normalization adjustment (Adjustment No. 6.02ER) and (ii) the adjustment to reflect hydro and wind volumes at normal levels based on levels assumed in the most recent general rate case as they are also impacted by weather. Additionally, the following non-weather adjustments to power costs were made consistent with Commission Basis Report reporting: (i) a GAAP only non-settled fuel valuation for gas for power storage is removed as the true amount recorded as power costs for fuel is valued at the time the inventory is used and is not valued at the financial statement date and (ii) true-ups made in 2018, which were related to the one-time fixed production cost deferral in place during 2017, were removed; and (iii) an adjustment for the equity component of the TransAlta Centralia Coal Transition Power Purchase Agreement approved by the Commission in Docket UE-121373, to make actual booked expenses, which do not include regulatory adjustments, match the recovery built into rates.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 7.01ER/21.01ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
30	7.02ER/ 21.02ER	Montana Tax	<p>Adjustment 7.02ER/21.02ER adjusts the test year amount of Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is related to the Colstrip generation included in the restating power cost adjustment (PSE's Adjustment 7.01ER/21.01ER). The fuel and operating and maintenance costs associated with this generation are reflected in the power cost adjustment.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
29	7.01ER/ 21.01ER	Power Costs	<p>PSE's Adjustment 7.01ER/21.01ER is applied in the same manner as in a Commission Basis Report and is intended to depict power costs under normal temperature and power supply conditions. Test year power costs are adjusted to recognize the changes in load and generation from test year levels. The following changes in load and generation are priced at the mid-C flat dollar per MWh embedded in rates that were in effect for the month being repriced: (i) the change in load used in the weather normalization adjustment (Adjustment No. 6.02ER) and (ii) the adjustment to reflect hydro and wind volumes at normal levels based on levels assumed in the most recent general rate case as they are also impacted by weather. Additionally, the following non-weather adjustments to power costs were made consistent with Commission Basis Report reporting: (i) a GAAP only non-settled fuel valuation for gas for power storage is removed as the true amount recorded as power costs for fuel is valued at the time the inventory is used and is not valued at the financial statement date and (ii) true-ups made in 2018, which were related to the one-time fixed production cost deferral in place during 2017, were removed; and (iii) an adjustment for the equity component of the TransAlta Centralia Coal Transition Power Purchase Agreement approved by the Commission in Docket UE-121373, to make actual booked expenses, which do not include regulatory adjustments, match the recovery built into rates.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 7.01ER/21.01ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
30	7.02ER/ 21.02ER	Montana Tax	<p>Adjustment 7.02ER/21.02ER adjusts the test year amount of Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is related to the Colstrip generation included in the restating power cost adjustment (PSE's Adjustment 7.01ER/21.01ER). The fuel and operating and maintenance costs associated with this generation are reflected in the power cost adjustment.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
31	7.03ER/ 21.03ER	Wild Horse Solar	PSE's Adjustment 7.03ER/21.03ER removes the effects of the solar project at PSE's Wild Horse wind facility, a demonstration project for which PSE does not request cost recovery in this proceeding. There are no disagreements among the parties with regard to PSE's Adjustment 7.03ER/21.03ER.	\$ 167,531	\$ (1,615,371)
32	7.04ER/ 21.04ER	ASC 815	PSE's Adjustment 7.04ER/21.04ER removes the effect of Accounting Standards Codification 815, which represents mark-to-market gains or losses recognized for derivative transactions and is not considered for rate-making purposes. There are no disagreements among the parties with regard to PSE's Adjustment 7.04ER/21.04ER.	\$ (32,912,586)	\$ -
33	7.05ER/ 21.05ER	Storm Damage	PSE's Adjustment 7.05ER/21.05ER adjusts the test year expense level of storm damage expense of \$10.3 million to the normalized level of storm damage expense, based on the average of the most recent six years. There are no disagreements among the parties with regard to PSE's Adjustment 7.05ER/21.05ER.	\$ (11,001)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

COMMISSION STAFF

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
31	7.03ER/ 21.03ER	Wild Horse Solar	<p>PSE's Adjustment 7.03ER/21.03ER removes the effects of the solar project at PSE's Wild Horse wind facility, a demonstration project for which PSE does not request cost recovery in this proceeding.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.03ER/21.03ER.</p>	\$ 167,531	\$ (1,615,371)
32	7.04ER/ 21.04ER	ASC 815	<p>PSE's Adjustment 7.04ER/21.04ER removes the effect of Accounting Standards Codification 815, which represents mark-to-market gains or losses recognized for derivative transactions and is not considered for rate-making purposes.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.04ER/21.04ER.</p>	\$ (32,912,586)	\$ -
33	7.05ER/ 21.05ER	Storm Damage	<p>PSE's Adjustment 7.05ER/21.05ER adjusts the test year expense level of storm damage expense of \$10.3 million to the normalized level of storm damage expense, based on the average of the most recent six years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.05ER/21.05ER.</p>	\$ (11,001)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
31	7.03ER/ 21.03ER	Wild Horse Solar	<p>PSE's Adjustment 7.03ER/21.03ER removes the effects of the solar project at PSE's Wild Horse wind facility, a demonstration project for which PSE does not request cost recovery in this proceeding.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.03ER/21.03ER.</p>	\$ 167,531	\$ (1,615,371)
32	7.04ER/ 21.04ER	ASC 815	<p>PSE's Adjustment 7.04ER/21.04ER removes the effect of Accounting Standards Codification 815, which represents mark-to-market gains or losses recognized for derivative transactions and is not considered for rate-making purposes.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.04ER/21.04ER.</p>	\$ (32,912,586)	\$ -
33	7.05ER/ 21.05ER	Storm Damage	<p>PSE's Adjustment 7.05ER/21.05ER adjusts the test year expense level of storm damage expense of \$10.3 million to the normalized level of storm damage expense, based on the average of the most recent six years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.05ER/21.05ER.</p>	\$ (11,001)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
31	7.03ER/ 21.03ER	Wild Horse Solar	PSE's Adjustment 7.03ER/21.03ER removes the effects of the solar project at PSE's Wild Horse wind facility, a demonstration project for which PSE does not request cost recovery in this proceeding. There are no disagreements among the parties with regard to PSE's Adjustment 7.03ER/21.03ER.	\$ 167,531	\$ (1,615,371)
32	7.04ER/ 21.04ER	ASC 815	PSE's Adjustment 7.04ER/21.04ER removes the effect of Accounting Standards Codification 815, which represents mark-to-market gains or losses recognized for derivative transactions and is not considered for rate-making purposes. There are no disagreements among the parties with regard to PSE's Adjustment 7.04ER/21.04ER.	\$ (32,912,586)	\$ -
33	7.05ER/ 21.05ER	Storm Damage	PSE's Adjustment 7.05ER/21.05ER adjusts the test year expense level of storm damage expense of \$10.3 million to the normalized level of storm damage expense, based on the average of the most recent six years. There are no disagreements among the parties with regard to PSE's Adjustment 7.05ER/21.05ER.	\$ (11,001)	\$ -

ELECTRIC RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
31	7.03ER/ 21.03ER	Wild Horse Solar	<p>PSE's Adjustment 7.03ER/21.03ER removes the effects of the solar project at PSE's Wild Horse wind facility, a demonstration project for which PSE does not request cost recovery in this proceeding.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.03ER/21.03ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
32	7.04ER/ 21.04ER	ASC 815	<p>PSE's Adjustment 7.04ER/21.04ER removes the effect of Accounting Standards Codification 815, which represents mark-to-market gains or losses recognized for derivative transactions and is not considered for rate-making purposes.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.04ER/21.04ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
33	7.05ER/ 21.05ER	Storm Damage	<p>PSE's Adjustment 7.05ER/21.05ER adjusts the test year expense level of storm damage expense of \$10.3 million to the normalized level of storm damage expense, based on the average of the most recent six years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.05ER/21.05ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	FEA	
				NOI	Rate Base
31	7.03ER/ 21.03ER	Wild Horse Solar	<p>PSE's Adjustment 7.03ER/21.03ER removes the effects of the solar project at PSE's Wild Horse wind facility, a demonstration project for which PSE does not request cost recovery in this proceeding.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.03ER/21.03ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
32	7.04ER/ 21.04ER	ASC 815	<p>PSE's Adjustment 7.04ER/21.04ER removes the effect of Accounting Standards Codification 815, which represents mark-to-market gains or losses recognized for derivative transactions and is not considered for rate-making purposes.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.04ER/21.04ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
33	7.05ER/ 21.05ER	Storm Damage	<p>PSE's Adjustment 7.05ER/21.05ER adjusts the test year expense level of storm damage expense of \$10.3 million to the normalized level of storm damage expense, based on the average of the most recent six years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.05ER/21.05ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NWEC	
				NOI	Rate Base
31	7.03ER/ 21.03ER	Wild Horse Solar	PSE's Adjustment 7.03ER/21.03ER removes the effects of the solar project at PSE's Wild Horse wind facility, a demonstration project for which PSE does not request cost recovery in this proceeding. There are no disagreements among the parties with regard to PSE's Adjustment 7.03ER/21.03ER.	N/A as of 1/28/2020	N/A as of 1/28/2020
32	7.04ER/ 21.04ER	ASC 815	PSE's Adjustment 7.04ER/21.04ER removes the effect of Accounting Standards Codification 815, which represents mark-to-market gains or losses recognized for derivative transactions and is not considered for rate-making purposes. There are no disagreements among the parties with regard to PSE's Adjustment 7.04ER/21.04ER.	N/A as of 1/28/2020	N/A as of 1/28/2020
33	7.05ER/ 21.05ER	Storm Damage	PSE's Adjustment 7.05ER/21.05ER adjusts the test year expense level of storm damage expense of \$10.3 million to the normalized level of storm damage expense, based on the average of the most recent six years. There are no disagreements among the parties with regard to PSE's Adjustment 7.05ER/21.05ER.	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
31	7.03ER/ 21.03ER	Wild Horse Solar	<p>PSE's Adjustment 7.03ER/21.03ER removes the effects of the solar project at PSE's Wild Horse wind facility, a demonstration project for which PSE does not request cost recovery in this proceeding.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.03ER/21.03ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
32	7.04ER/ 21.04ER	ASC 815	<p>PSE's Adjustment 7.04ER/21.04ER removes the effect of Accounting Standards Codification 815, which represents mark-to-market gains or losses recognized for derivative transactions and is not considered for rate-making purposes.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.04ER/21.04ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
33	7.05ER/ 21.05ER	Storm Damage	<p>PSE's Adjustment 7.05ER/21.05ER adjusts the test year expense level of storm damage expense of \$10.3 million to the normalized level of storm damage expense, based on the average of the most recent six years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.05ER/21.05ER.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	NOI	Rate Base
34	7.07ER/ 21.07ER	Colstrip Depreciation	<p>PSE's Adjustment 7.07ER/21.07ER calculates the impact of implementing the limited depreciation study update to ensure that the Colstrip Units 3 and 4 assets will be fully depreciated by December 31, 2025, as required by the Washington Clean Energy Transformation Act. Additionally, PSE's Adjustment 7.07ER removes the restated level of depreciation expense for Colstrip Units 1 and 2. To adjust the test year depreciation expense to the new depreciation rates, PSE's Adjustment 7.06ER/21.06ER used the relationship of the new depreciation rate for each specific asset account to the old depreciation rate for that account multiplied by the restated depreciation expense for that particular account. The results of this calculation for all asset accounts for Colstrip Units 3 and 4 were then totaled and compared to the total restated depreciation expense for the test period for those units that is included in PSE's Adjustment 6.19ER with the difference between the two being the adjustment. The full impact of the depreciation adjustment was used to adjust rate base in recognition that accumulated depreciation is on an end of period basis. Finally, the treatment of the excess deferred income tax (EDIT) reversals must be consistent with the treatment of depreciation expense and rate base. Because depreciation expense for Colstrip Units 1 and 2 is being removed, the average rate assumption method (ARAM) for Colstrip Units 1 and 2 in the amount of \$2.2 million is also removed. For Colstrip Units 3 and 4, the specific tax rate including ARAM that is specific to Colstrip Units 3 and 4 was used to tax effect the adjustments to depreciation expense and accumulated deferred income taxes (ADIT).</p> <p>There are no disagreements among PSE, Commission Staff, and Public Counsel with regard to PSE's Adjustment 7.07ER/21.07ER. See Commission Staff proposal for Colstrip decommissioning and remediation at line 197 of tab "Other Electric Issues."</p>	\$ 1,668,426	\$ (11,018,407)
35	12.01ER	Smart Burn	<p>Commission Staff's Adjustment 12.01ER removes rate base and expense associated with the installation of SmartBurn technology on Colstrip Units 3 and 4, which Commission Staff recommends that the Commission disallow.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE opposes Commission Staff's proposal.</p>	\$ -	\$ -

ELECTRIC RESTATING ADJUSTMENTS

COMMISSION STAFF

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
34	7.07ER/ 21.07ER	Colstrip Depreciation	<p>PSE's Adjustment 7.07ER/21.07ER calculates the impact of implementing the limited depreciation study update to ensure that the Colstrip Units 3 and 4 assets will be fully depreciated by December 31, 2025, as required by the Washington Clean Energy Transformation Act. Additionally, PSE's Adjustment 7.07ER removes the restated level of depreciation expense for Colstrip Units 1 and 2. To adjust the test year depreciation expense to the new depreciation rates, PSE's Adjustment 7.06ER/21.06ER used the relationship of the new depreciation rate for each specific asset account to the old depreciation rate for that account multiplied by the restated depreciation expense for that particular account. The results of this calculation for all asset accounts for Colstrip Units 3 and 4 were then totaled and compared to the total restated depreciation expense for the test period for those units that is included in PSE's Adjustment 6.19ER with the difference between the two being the adjustment. The full impact of the depreciation adjustment was used to adjust rate base in recognition that accumulated depreciation is on an end of period basis. Finally, the treatment of the excess deferred income tax (EDIT) reversals must be consistent with the treatment of depreciation expense and rate base. Because depreciation expense for Colstrip Units 1 and 2 is being removed, the average rate assumption method (ARAM) for Colstrip Units 1 and 2 in the amount of \$2.2 million is also removed. For Colstrip Units 3 and 4, the specific tax rate including ARAM that is specific to Colstrip Units 3 and 4 was used to tax effect the adjustments to depreciation expense and accumulated deferred income taxes (ADIT).</p> <p>There are no disagreements among PSE, Commission Staff, and Public Counsel with regard to PSE's Adjustment 7.07ER/21.07ER. See Commission Staff proposal for Colstrip decommissioning and remediation at line 197 of tab "Other Electric Issues."</p>	\$ 1,668,426	\$ (11,018,407)
35	12.01ER	Smart Burn	<p>Commission Staff's Adjustment 12.01ER removes rate base and expense associated with the installation of SmartBurn technology on Colstrip Units 3 and 4, which Commission Staff recommends that the Commission disallow.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE opposes Commission Staff's proposal.</p>	\$ 431,825	\$ (5,272,401)

ELECTRIC RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
34	7.07ER/ 21.07ER	Colstrip Depreciation	<p>PSE's Adjustment 7.07ER/21.07ER calculates the impact of implementing the limited depreciation study update to ensure that the Colstrip Units 3 and 4 assets will be fully depreciated by December 31, 2025, as required by the Washington Clean Energy Transformation Act. Additionally, PSE's Adjustment 7.07ER removes the restated level of depreciation expense for Colstrip Units 1 and 2. To adjust the test year depreciation expense to the new depreciation rates, PSE's Adjustment 7.06ER/21.06ER used the relationship of the new depreciation rate for each specific asset account to the old depreciation rate for that account multiplied by the restated depreciation expense for that particular account. The results of this calculation for all asset accounts for Colstrip Units 3 and 4 were then totaled and compared to the total restated depreciation expense for the test period for those units that is included in PSE's Adjustment 6.19ER with the difference between the two being the adjustment. The full impact of the depreciation adjustment was used to adjust rate base in recognition that accumulated depreciation is on an end of period basis. Finally, the treatment of the excess deferred income tax (EDIT) reversals must be consistent with the treatment of depreciation expense and rate base. Because depreciation expense for Colstrip Units 1 and 2 is being removed, the average rate assumption method (ARAM) for Colstrip Units 1 and 2 in the amount of \$2.2 million is also removed. For Colstrip Units 3 and 4, the specific tax rate including ARAM that is specific to Colstrip Units 3 and 4 was used to tax effect the adjustments to depreciation expense and accumulated deferred income taxes (ADIT).</p> <p>There are no disagreements among PSE, Commission Staff, and Public Counsel with regard to PSE's Adjustment 7.07ER/21.07ER. See Commission Staff proposal for Colstrip decommissioning and remediation at line 197 of tab "Other Electric Issues."</p>	<p align="right">\$ 1,668,426</p>	<p align="right">\$ (11,018,407)</p>
35	12.01ER	Smart Burn	<p>Commission Staff's Adjustment 12.01ER removes rate base and expense associated with the installation of SmartBurn technology on Colstrip Units 3 and 4, which Commission Staff recommends that the Commission disallow.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE opposes Commission Staff's proposal.</p>	<p align="center">N/A as of 12/6/2019</p>	<p align="center">N/A as of 12/6/2019</p>

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
34	7.07ER/ 21.07ER	Colstrip Depreciation	<p>PSE's Adjustment 7.07ER/21.07ER calculates the impact of implementing the limited depreciation study update to ensure that the Colstrip Units 3 and 4 assets will be fully depreciated by December 31, 2025, as required by the Washington Clean Energy Transformation Act. Additionally, PSE's Adjustment 7.07ER removes the restated level of depreciation expense for Colstrip Units 1 and 2. To adjust the test year depreciation expense to the new depreciation rates, PSE's Adjustment 7.06ER/21.06ER used the relationship of the new depreciation rate for each specific asset account to the old depreciation rate for that account multiplied by the restated depreciation expense for that particular account. The results of this calculation for all asset accounts for Colstrip Units 3 and 4 were then totaled and compared to the total restated depreciation expense for the test period for those units that is included in PSE's Adjustment 6.19ER with the difference between the two being the adjustment. The full impact of the depreciation adjustment was used to adjust rate base in recognition that accumulated depreciation is on an end of period basis. Finally, the treatment of the excess deferred income tax (EDIT) reversals must be consistent with the treatment of depreciation expense and rate base. Because depreciation expense for Colstrip Units 1 and 2 is being removed, the average rate assumption method (ARAM) for Colstrip Units 1 and 2 in the amount of \$2.2 million is also removed. For Colstrip Units 3 and 4, the specific tax rate including ARAM that is specific to Colstrip Units 3 and 4 was used to tax effect the adjustments to depreciation expense and accumulated deferred income taxes (ADIT).</p> <p>There are no disagreements among PSE, Commission Staff, and Public Counsel with regard to PSE's Adjustment 7.07ER/21.07ER. See Commission Staff proposal for Colstrip decommissioning and remediation at line 197 of tab "Other Electric Issues."</p>	\$ 19,584,196	\$ (118,419,109)
35	12.01ER	Smart Burn	<p>Commission Staff's Adjustment 12.01ER removes rate base and expense associated with the installation of SmartBurn technology on Colstrip Units 3 and 4, which Commission Staff recommends that the Commission disallow.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE opposes Commission Staff's proposal.</p>	\$ 431,825	\$ (5,272,401)

ELECTRIC RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
34	7.07ER/ 21.07ER	Colstrip Depreciation	<p>PSE's Adjustment 7.07ER/21.07ER calculates the impact of implementing the limited depreciation study update to ensure that the Colstrip Units 3 and 4 assets will be fully depreciated by December 31, 2025, as required by the Washington Clean Energy Transformation Act. Additionally, PSE's Adjustment 7.07ER removes the restated level of depreciation expense for Colstrip Units 1 and 2. To adjust the test year depreciation expense to the new depreciation rates, PSE's Adjustment 7.06ER/21.06ER used the relationship of the new depreciation rate for each specific asset account to the old depreciation rate for that account multiplied by the restated depreciation expense for that particular account. The results of this calculation for all asset accounts for Colstrip Units 3 and 4 were then totaled and compared to the total restated depreciation expense for the test period for those units that is included in PSE's Adjustment 6.19ER with the difference between the two being the adjustment. The full impact of the depreciation adjustment was used to adjust rate base in recognition that accumulated depreciation is on an end of period basis. Finally, the treatment of the excess deferred income tax (EDIT) reversals must be consistent with the treatment of depreciation expense and rate base. Because depreciation expense for Colstrip Units 1 and 2 is being removed, the average rate assumption method (ARAM) for Colstrip Units 1 and 2 in the amount of \$2.2 million is also removed. For Colstrip Units 3 and 4, the specific tax rate including ARAM that is specific to Colstrip Units 3 and 4 was used to tax effect the adjustments to depreciation expense and accumulated deferred income taxes (ADIT).</p> <p>There are no disagreements among PSE, Commission Staff, and Public Counsel with regard to PSE's Adjustment 7.07ER/21.07ER. See Commission Staff proposal for Colstrip decommissioning and remediation at line 197 of tab "Other Electric Issues."</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
35	12.01ER	Smart Burn	<p>Commission Staff's Adjustment 12.01ER removes rate base and expense associated with the installation of SmartBurn technology on Colstrip Units 3 and 4, which Commission Staff recommends that the Commission disallow.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE opposes Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
34	7.07ER/ 21.07ER	Colstrip Depreciation	<p>PSE's Adjustment 7.07ER/21.07ER calculates the impact of implementing the limited depreciation study update to ensure that the Colstrip Units 3 and 4 assets will be fully depreciated by December 31, 2025, as required by the Washington Clean Energy Transformation Act. Additionally, PSE's Adjustment 7.07ER removes the restated level of depreciation expense for Colstrip Units 1 and 2. To adjust the test year depreciation expense to the new depreciation rates, PSE's Adjustment 7.06ER/21.06ER used the relationship of the new depreciation rate for each specific asset account to the old depreciation rate for that account multiplied by the restated depreciation expense for that particular account. The results of this calculation for all asset accounts for Colstrip Units 3 and 4 were then totaled and compared to the total restated depreciation expense for the test period for those units that is included in PSE's Adjustment 6.19ER with the difference between the two being the adjustment. The full impact of the depreciation adjustment was used to adjust rate base in recognition that accumulated depreciation is on an end of period basis. Finally, the treatment of the excess deferred income tax (EDIT) reversals must be consistent with the treatment of depreciation expense and rate base. Because depreciation expense for Colstrip Units 1 and 2 is being removed, the average rate assumption method (ARAM) for Colstrip Units 1 and 2 in the amount of \$2.2 million is also removed. For Colstrip Units 3 and 4, the specific tax rate including ARAM that is specific to Colstrip Units 3 and 4 was used to tax effect the adjustments to depreciation expense and accumulated deferred income taxes (ADIT).</p> <p>There are no disagreements among PSE, Commission Staff, and Public Counsel with regard to PSE's Adjustment 7.07ER/21.07ER. See Commission Staff proposal for Colstrip decommissioning and remediation at line 197 of tab "Other Electric Issues."</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
35	12.01ER	Smart Burn	<p>Commission Staff's Adjustment 12.01ER removes rate base and expense associated with the installation of SmartBurn technology on Colstrip Units 3 and 4, which Commission Staff recommends that the Commission disallow.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE opposes Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

ELECTRIC RESTATING ADJUSTMENTS		NWEAC			
Line	Adj.	Issue	Description	NOI	Rate Base
34	7.07ER/ 21.07ER	Colstrip Depreciation	<p>PSE's Adjustment 7.07ER/21.07ER calculates the impact of implementing the limited depreciation study update to ensure that the Colstrip Units 3 and 4 assets will be fully depreciated by December 31, 2025, as required by the Washington Clean Energy Transformation Act. Additionally, PSE's Adjustment 7.07ER removes the restated level of depreciation expense for Colstrip Units 1 and 2. To adjust the test year depreciation expense to the new depreciation rates, PSE's Adjustment 7.06ER/21.06ER used the relationship of the new depreciation rate for each specific asset account to the old depreciation rate for that account multiplied by the restated depreciation expense for that particular account. The results of this calculation for all asset accounts for Colstrip Units 3 and 4 were then totaled and compared to the total restated depreciation expense for the test period for those units that is included in PSE's Adjustment 6.19ER with the difference between the two being the adjustment. The full impact of the depreciation adjustment was used to adjust rate base in recognition that accumulated depreciation is on an end of period basis. Finally, the treatment of the excess deferred income tax (EDIT) reversals must be consistent with the treatment of depreciation expense and rate base. Because depreciation expense for Colstrip Units 1 and 2 is being removed, the average rate assumption method (ARAM) for Colstrip Units 1 and 2 in the amount of \$2.2 million is also removed. For Colstrip Units 3 and 4, the specific tax rate including ARAM that is specific to Colstrip Units 3 and 4 was used to tax effect the adjustments to depreciation expense and accumulated deferred income taxes (ADIT).</p> <p>There are no disagreements among PSE, Commission Staff, and Public Counsel with regard to PSE's Adjustment 7.07ER/21.07ER. See Commission Staff proposal for Colstrip decommissioning and remediation at line 197 of tab "Other Electric Issues."</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
35	12.01ER	Smart Burn	<p>Commission Staff's Adjustment 12.01ER removes rate base and expense associated with the installation of SmartBurn technology on Colstrip Units 3 and 4, which Commission Staff recommends that the Commission disallow.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE opposes Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
34	7.07ER/ 21.07ER	Colstrip Depreciation	<p>PSE's Adjustment 7.07ER/21.07ER calculates the impact of implementing the limited depreciation study update to ensure that the Colstrip Units 3 and 4 assets will be fully depreciated by December 31, 2025, as required by the Washington Clean Energy Transformation Act. Additionally, PSE's Adjustment 7.07ER removes the restated level of depreciation expense for Colstrip Units 1 and 2. To adjust the test year depreciation expense to the new depreciation rates, PSE's Adjustment 7.06ER/21.06ER used the relationship of the new depreciation rate for each specific asset account to the old depreciation rate for that account multiplied by the restated depreciation expense for that particular account. The results of this calculation for all asset accounts for Colstrip Units 3 and 4 were then totaled and compared to the total restated depreciation expense for the test period for those units that is included in PSE's Adjustment 6.19ER with the difference between the two being the adjustment. The full impact of the depreciation adjustment was used to adjust rate base in recognition that accumulated depreciation is on an end of period basis. Finally, the treatment of the excess deferred income tax (EDIT) reversals must be consistent with the treatment of depreciation expense and rate base. Because depreciation expense for Colstrip Units 1 and 2 is being removed, the average rate assumption method (ARAM) for Colstrip Units 1 and 2 in the amount of \$2.2 million is also removed. For Colstrip Units 3 and 4, the specific tax rate including ARAM that is specific to Colstrip Units 3 and 4 was used to tax effect the adjustments to depreciation expense and accumulated deferred income taxes (ADIT).</p> <p>There are no disagreements among PSE, Commission Staff, and Public Counsel with regard to PSE's Adjustment 7.07ER/21.07ER. See Commission Staff proposal for Colstrip decommissioning and remediation at line 197 of tab "Other Electric Issues."</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
35	12.01ER	Smart Burn	<p>Commission Staff's Adjustment 12.01ER removes rate base and expense associated with the installation of SmartBurn technology on Colstrip Units 3 and 4, which Commission Staff recommends that the Commission disallow.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE opposes Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
36	12.02ER	Remove Colstrip Outage	Commission Staff's Adjustment 12.02ER removes rate base and expense directly attributable to the 2018 Colstrip outage.	\$ -	\$ -
37	12.03ER/ 20.30ER	Remove Green Direct	PSE opposes Commission Staff's adjustment. Commission Staff's Adjustment 12.03ER removes non-energy costs for Green Direct that are fixed in nature, such as plant costs. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE's Adjustment 20.30ER.	\$ -	\$ (211,405)
38	N/A	Total Restating Adjustments		\$ (28,930,014)	\$ 160,996,094
39	N/A	Restated Results of Operations		\$ 362,210,677	\$ 5,369,774,600

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
36	12.02ER	Remove Colstrip Outage	Commission Staff's Adjustment 12.02ER removes rate base and expense directly attributable to the 2018 Colstrip outage.	\$ -	\$ (326,274)
37	12.03ER/ 20.30ER	Remove Green Direct	PSE opposes Commission Staff's adjustment. Commission Staff's Adjustment 12.03ER removes non-energy costs for Green Direct that are fixed in nature, such as plant costs. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE's Adjustment 20.30ER.	\$ -	\$ (211,405)
38	N/A	Total Restating Adjustments		\$ (28,033,323)	\$ 155,397,419
39	N/A	Restated Results of Operations		\$ 363,107,368	\$ 5,364,175,926

ELECTRIC RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
36	12.02ER	Remove Colstrip Outage	Commission Staff's Adjustment 12.02ER removes rate base and expense directly attributable to the 2018 Colstrip outage.	N/A as of 12/6/2019	N/A as of 12/6/2019
37	12.03ER/ 20.30ER	Remove Green Direct	PSE opposes Commission Staff's adjustment. Commission Staff's Adjustment 12.03ER removes non-energy costs for Green Direct that are fixed in nature, such as plant costs. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE's Adjustment 20.30ER.	N/A as of 12/6/2019	N/A as of 12/6/2019
38	N/A	Total Restating Adjustments		\$ (9,541,762)	\$ 71,477,376
39	N/A	Restated Results of Operations		\$ 381,598,929	\$ 5,280,255,882

ELECTRIC RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
36	12.02ER	Remove Colstrip Outage	Commission Staff's Adjustment 12.02ER removes rate base and expense directly attributable to the 2018 Colstrip outage.	\$ -	\$ (326,274)
37	12.03ER/ 20.30ER	Remove Green Direct	PSE opposes Commission Staff's adjustment. Commission Staff's Adjustment 12.03ER removes non-energy costs for Green Direct that are fixed in nature, such as plant costs. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE's Adjustment 20.30ER.	N/A as of 12/6/2019	N/A as of 12/6/2019
38	N/A	Total Restating Adjustments		\$ (4,369,195)	\$ 72,653,799
39	N/A	Restated Results of Operations		\$ 386,771,496	\$ 5,281,432,305

ELECTRIC RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
36	12.02ER	Remove Colstrip Outage	Commission Staff's Adjustment 12.02ER removes rate base and expense directly attributable to the 2018 Colstrip outage. PSE opposes Commission Staff's adjustment.	N/A as of 1/28/2020	N/A as of 1/28/2020
37	12.03ER/ 20.30ER	Remove Green Direct	Commission Staff's Adjustment 12.03ER removes non-energy costs for Green Direct that are fixed in nature, such as plant costs. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE's Adjustment 20.30ER.	N/A as of 1/28/2020	N/A as of 1/28/2020
38	N/A	Total Restating Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
39	N/A	Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
36	12.02ER	Remove Colstrip Outage	Commission Staff's Adjustment 12.02ER removes rate base and expense directly attributable to the 2018 Colstrip outage.	N/A as of 1/28/2020	N/A as of 1/28/2020
37	12.03ER/ 20.30ER	Remove Green Direct	PSE opposes Commission Staff's adjustment. Commission Staff's Adjustment 12.03ER removes non-energy costs for Green Direct that are fixed in nature, such as plant costs. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE's Adjustment 20.30ER.	N/A as of 1/28/2020	N/A as of 1/28/2020
38	N/A	Total Restating Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
39	N/A	Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
36	12.02ER	Remove Colstrip Outage	Commission Staff's Adjustment 12.02ER removes rate base and expense directly attributable to the 2018 Colstrip outage.	N/A as of 1/28/2020	N/A as of 1/28/2020
37	12.03ER/ 20.30ER	Remove Green Direct	PSE opposes Commission Staff's adjustment. Commission Staff's Adjustment 12.03ER removes non-energy costs for Green Direct that are fixed in nature, such as plant costs. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE's Adjustment 20.30ER.	N/A as of 1/28/2020	N/A as of 1/28/2020
38	N/A	Total Restating Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
39	N/A	Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
36	12.02ER	Remove Colstrip Outage	Commission Staff's Adjustment 12.02ER removes rate base and expense directly attributable to the 2018 Colstrip outage.	N/A as of 1/28/2020	N/A as of 1/28/2020
37	12.03ER/ 20.30ER	Remove Green Direct	PSE opposes Commission Staff's adjustment. Commission Staff's Adjustment 12.03ER removes non-energy costs for Green Direct that are fixed in nature, such as plant costs. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE's Adjustment 20.30ER.	N/A as of 1/28/2020	N/A as of 1/28/2020
38	N/A	Total Restating Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
39	N/A	Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
40		Actual Results of Operations	PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.	\$ 103,864,304	\$ 1,951,252,143
41	6.01GR/ 20.01GR	Revenues and Expenses	<p>PSE's Adjustment 6.01GR/20.01GR (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (iii) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (iv) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; (v) annualizes Schedule 101 revenues for the rate changes associated with the Purchased Gas Adjustment (PGA) mechanism under Docket UG-180794; and (vi) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There were no disagreements among the parties with regard to PSE's Adjustment 6.01GR/20.01GR prior to PSE's rebuttal testimony, in which PSE revised its Adjustment 6.01GR/20.01GR.</p>	\$ 1,442,871	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
40		Actual Results of Operations	PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.	\$ 103,864,304	\$ 1,951,252,143
41	6.01GR/ 20.01GR	Revenues and Expenses	<p>PSE's Adjustment 6.01GR/20.01GR (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (iii) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (iv) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; (v) annualizes Schedule 101 revenues for the rate changes associated with the Purchased Gas Adjustment (PGA) mechanism under Docket UG-180794; and (vi) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There were no disagreements among the parties with regard to PSE's Adjustment 6.01GR/20.01GR prior to PSE's rebuttal testimony, in which PSE revised its Adjustment 6.01GR/20.01GR.</p>	\$ 954,667	\$ -

GAS RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
40		Actual Results of Operations	PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.	\$ 103,864,304	\$ 1,951,252,143
41	6.01GR/ 20.01GR	Revenues and Expenses	<p>PSE's Adjustment 6.01GR/20.01GR (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (iii) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (iv) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; (v) annualizes Schedule 101 revenues for the rate changes associated with the Purchased Gas Adjustment (PGA) mechanism under Docket UG-180794; and (vi) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There were no disagreements among the parties with regard to PSE's Adjustment 6.01GR/20.01GR prior to PSE's rebuttal testimony, in which PSE revised its Adjustment 6.01GR/20.01GR.</p>	\$ 954,667	\$ -

GAS RESTATING ADJUSTMENTS

AWEC

Line	Adj.	Issue	Description	NOI	Rate Base
40		Actual Results of Operations	PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.	\$ 103,864,304	\$ 1,951,252,143
41	6.01GR/ 20.01GR	Revenues and Expenses	<p>PSE's Adjustment 6.01GR/20.01GR (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (iii) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (iv) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; (v) annualizes Schedule 101 revenues for the rate changes associated with the Purchased Gas Adjustment (PGA) mechanism under Docket UG-180794; and (vi) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There were no disagreements among the parties with regard to PSE's Adjustment 6.01GR/20.01GR prior to PSE's rebuttal testimony, in which PSE revised its Adjustment 6.01GR/20.01GR.</p>	\$ 954,667	\$ -

GAS RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
40		Actual Results of Operations	PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.	N/A as of 1/28/2020	N/A as of 1/28/2020
41	6.01GR/ 20.01GR	Revenues and Expenses	<p>PSE's Adjustment 6.01GR/20.01GR (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (iii) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (iv) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; (v) annualizes Schedule 101 revenues for the rate changes associated with the Purchased Gas Adjustment (PGA) mechanism under Docket UG-180794; and (vi) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There were no disagreements among the parties with regard to PSE's Adjustment 6.01GR/20.01GR prior to PSE's rebuttal testimony, in which PSE revised its Adjustment 6.01GR/20.01GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
40		Actual Results of Operations	PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.	N/A as of 1/28/2020	N/A as of 1/28/2020
41	6.01GR/ 20.01GR	Revenues and Expenses	<p>PSE's Adjustment 6.01GR/20.01GR (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (iii) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (iv) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; (v) annualizes Schedule 101 revenues for the rate changes associated with the Purchased Gas Adjustment (PGA) mechanism under Docket UG-180794; and (vi) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There were no disagreements among the parties with regard to PSE's Adjustment 6.01GR/20.01GR prior to PSE's rebuttal testimony, in which PSE revised its Adjustment 6.01GR/20.01GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
40		Actual Results of Operations	PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.	N/A as of 1/28/2020	N/A as of 1/28/2020
41	6.01GR/ 20.01GR	Revenues and Expenses	<p>PSE's Adjustment 6.01GR/20.01GR (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (iii) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (iv) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; (v) annualizes Schedule 101 revenues for the rate changes associated with the Purchased Gas Adjustment (PGA) mechanism under Docket UG-180794; and (vi) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There were no disagreements among the parties with regard to PSE's Adjustment 6.01GR/20.01GR prior to PSE's rebuttal testimony, in which PSE revised its Adjustment 6.01GR/20.01GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	THE KROGER CO.	
				NOI	Rate Base
40		Actual Results of Operations	PSE's actual operating results and total net rate base for the twelve-month period ending December 31, 2018, on an average-of-monthly-average (AMA) basis.	N/A as of 1/28/2020	N/A as of 1/28/2020
41	6.01GR/ 20.01GR	Revenues and Expenses	<p>PSE's Adjustment 6.01GR/20.01GR (i) removes credits passed back to customers associated with Schedule 132 Merger Rate Credit; (ii) removes the accruals and true-ups recognized in the test year for the 2017 and 2018 earnings sharing; (iii) annualizes the impacts of the May 1, 2018 rate changes related to the Tax Cuts and Jobs Act; (iv) annualizes the deferrals related to the Tax Cuts and Jobs Act and recorded in the period prior to May 1, 2018 to remove them from the test year; (v) annualizes Schedule 101 revenues for the rate changes associated with the Purchased Gas Adjustment (PGA) mechanism under Docket UG-180794; and (vi) makes certain other adjustments that are not specifically identified result from the process conducted by cost of service of reconciling the test year and pro forma results that are determined based on applying the most current base rates to the normalized pro forma billing determinants.</p> <p>There were no disagreements among the parties with regard to PSE's Adjustment 6.01GR/20.01GR prior to PSE's rebuttal testimony, in which PSE revised its Adjustment 6.01GR/20.01GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
42	6.02GR/ 20.02GR	Temperature Normalization	<p>PSE's Adjustment 6.02GR/20.02GR restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year therms and the temperature normalized therms. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GR/20.02GR.</p> <p>The difference between Commission Staff's 6.02GR and PSE's Adjustment 6.02GR/20.01GR results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 31,955	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
42	6.02GR/ 20.02GR	Temperature Normalization	<p>PSE's Adjustment 6.02GR/20.02GR restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year therms and the temperature normalized therms. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GR/20.02GR.</p> <p>The difference between Commission Staff's 6.02GR and PSE's Adjustment 6.02GR/20.01GR results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 54,148	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
42	6.02GR/ 20.02GR	Temperature Normalization	<p>PSE's Adjustment 6.02GR/20.02GR restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year therms and the temperature normalized therms. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GR/20.02GR.</p> <p>The difference between Commission Staff's 6.02GR and PSE's Adjustment 6.02GR/20.01GR results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 31,955	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
42	6.02GR/ 20.02GR	Temperature Normalization	<p>PSE's Adjustment 6.02GR/20.02GR restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year therms and the temperature normalized therms. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GR/20.02GR.</p> <p>The difference between Commission Staff's 6.02GR and PSE's Adjustment 6.02GR/20.01GR results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 31,955	\$ -

GAS RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
42	6.02GR/ 20.02GR	Temperature Normalization	<p>PSE's Adjustment 6.02GR/20.02GR restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year therms and the temperature normalized therms. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GR/20.02GR.</p> <p>The difference between Commission Staff's 6.02GR and PSE's Adjustment 6.02GR/20.01GR results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
42	6.02GR/ 20.02GR	Temperature Normalization	<p>PSE's Adjustment 6.02GR/20.02GR restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year therms and the temperature normalized therms. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GR/20.02GR.</p> <p>The difference between Commission Staff's 6.02GR and PSE's Adjustment 6.02GR/20.01GR results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
42	6.02GR/ 20.02GR	Temperature Normalization	<p>PSE's Adjustment 6.02GR/20.02GR restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year therms and the temperature normalized therms. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWECC with regard to PSE's Adjustment 6.02GR/20.02GR.</p> <p>The difference between Commission Staff's 6.02GR and PSE's Adjustment 6.02GR/20.01GR results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
42	6.02GR/ 20.02GR	Temperature Normalization	<p>PSE's Adjustment 6.02GR/20.02GR restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year therms and the temperature normalized therms. The restating adjustment normalizes all non-decoupled revenues in the test year and is equal to the adjustments made in PSE's Commission Basis Reports.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GR/20.02GR.</p> <p>The difference between Commission Staff's 6.02GR and PSE's Adjustment 6.02GR/20.01GR results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
43	6.03GR/ 20.03GR	Federal Income Tax	<p>PSE's Adjustment 6.03GR/20.03GR restates the test year for natural gas operations by the appropriate level of federal income tax (FIT) expense for this case.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03GR/20.03GR.</p> <p>The difference between Public Counsel's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AWEC's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR/20.03GR results from AWEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ 1,216,419	\$ -
44	6.04GR/ 20.04GR	Tax Benefit of Pro Forma Interest	<p>PSE's Adjustment 6.04GR/20.04GR recognizes the tax deduction related to the level of interest associated with the restated gas rate base and is calculated using the restated gas rate base and the weighted average cost of debt of 2.94 percent that was realized during the test year.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ 12,921,874	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
43	6.03GR/ 20.03GR	Federal Income Tax	<p>PSE's Adjustment 6.03GR/20.03GR restates the test year for natural gas operations by the appropriate level of federal income tax (FIT) expense for this case.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03GR/20.03GR.</p> <p>The difference between Public Counsel's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AWEC's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR/20.03GR results from AWEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ 1,216,419	\$ -
44	6.04GR/ 20.04GR	Tax Benefit of Pro Forma Interest	<p>PSE's Adjustment 6.04GR/20.04GR recognizes the tax deduction related to the level of interest associated with the restated gas rate base and is calculated using the restated gas rate base and the weighted average cost of debt of 2.94 percent that was realized during the test year.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ 12,921,874	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
43	6.03GR/ 20.03GR	Federal Income Tax	<p>PSE's Adjustment 6.03GR/20.03GR restates the test year for natural gas operations by the appropriate level of federal income tax (FIT) expense for this case.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03GR/20.03GR.</p> <p>The difference between Public Counsel's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AWEC's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR/20.03GR results from AWEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ 3,522,854	\$ (5,820,422)
44	6.04GR/ 20.04GR	Tax Benefit of Pro Forma Interest	<p>PSE's Adjustment 6.04GR/20.04GR recognizes the tax deduction related to the level of interest associated with the restated gas rate base and is calculated using the restated gas rate base and the weighted average cost of debt of 2.94 percent that was realized during the test year.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ 12,917,116	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
43	6.03GR/ 20.03GR	Federal Income Tax	<p>PSE's Adjustment 6.03GR/20.03GR restates the test year for natural gas operations by the appropriate level of federal income tax (FIT) expense for this case.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03GR/20.03GR.</p> <p>The difference between Public Counsel's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AWEC's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR/20.03GR results from AWEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ 2,983,856	\$ 8,402,901
44	6.04GR/ 20.04GR	Tax Benefit of Pro Forma Interest	<p>PSE's Adjustment 6.04GR/20.04GR recognizes the tax deduction related to the level of interest associated with the restated gas rate base and is calculated using the restated gas rate base and the weighted average cost of debt of 2.94 percent that was realized during the test year.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ 12,968,345	\$ -

GAS RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
43	6.03GR/ 20.03GR	Federal Income Tax	<p>PSE's Adjustment 6.03GR/20.03GR restates the test year for natural gas operations by the appropriate level of federal income tax (FIT) expense for this case.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03GR/20.03GR.</p> <p>The difference between Public Counsel's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AWEC's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR/20.03GR results from AWEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
44	6.04GR/ 20.04GR	Tax Benefit of Pro Forma Interest	<p>PSE's Adjustment 6.04GR/20.04GR recognizes the tax deduction related to the level of interest associated with the restated gas rate base and is calculated using the restated gas rate base and the weighted average cost of debt of 2.94 percent that was realized during the test year.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
43	6.03GR/ 20.03GR	Federal Income Tax	<p>PSE's Adjustment 6.03GR/20.03GR restates the test year for natural gas operations by the appropriate level of federal income tax (FIT) expense for this case.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03GR/20.03GR.</p> <p>The difference between Public Counsel's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AWEC's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR/20.03GR results from AWEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
44	6.04GR/ 20.04GR	Tax Benefit of Pro Forma Interest	<p>PSE's Adjustment 6.04GR/20.04GR recognizes the tax deduction related to the level of interest associated with the restated gas rate base and is calculated using the restated gas rate base and the weighted average cost of debt of 2.94 percent that was realized during the test year.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

			NWEC		
Line	Adj.	Issue	Description	NOI	Rate Base
43	6.03GR/ 20.03GR	Federal Income Tax	<p>PSE's Adjustment 6.03GR/20.03GR restates the test year for natural gas operations by the appropriate level of federal income tax (FIT) expense for this case.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03GR/20.03GR.</p> <p>The difference between Public Counsel's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AWEC's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR/20.03GR results from AWEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
44	6.04GR/ 20.04GR	Tax Benefit of Pro Forma Interest	<p>PSE's Adjustment 6.04GR/20.04GR recognizes the tax deduction related to the level of interest associated with the restated gas rate base and is calculated using the restated gas rate base and the weighted average cost of debt of 2.94 percent that was realized during the test year.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
43	6.03GR/ 20.03GR	Federal Income Tax	<p>PSE's Adjustment 6.03GR/20.03GR restates the test year for natural gas operations by the appropriate level of federal income tax (FIT) expense for this case.</p> <p>There are no disagreements between PSE and Commission Staff with regard to PSE's Adjustment 6.03GR/20.03GR.</p> <p>The difference between Public Counsel's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR results from Public Counsel's proposal to return the amortization of protected excess deferred income taxes that resulted from the Tax Cuts and Jobs Act from January 2018 through February 2019 to customers.</p> <p>The difference between AWEC's Adjustment 6.03GR/20.03GR and PSE's Adjustment 6.03GR/20.03GR results from AWEC's proposal to amortize the January 1, 2018 through February 28, 2019 protected-plus excess deferred income tax reversals for electric services and gas services over a four-year period through Schedule 141X.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
44	6.04GR/ 20.04GR	Tax Benefit of Pro Forma Interest	<p>PSE's Adjustment 6.04GR/20.04GR recognizes the tax deduction related to the level of interest associated with the restated gas rate base and is calculated using the restated gas rate base and the weighted average cost of debt of 2.94 percent that was realized during the test year.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
45	6.05GR/ 20.05GR	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05GR/20.05GR removes from gas operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05GR/20.05GR.</p>	\$ (1,412,119)	\$ -
46	6.06GR/ 20.06GR	Injuries & Damages	<p>PSE's Adjustment 6.06GR/20.06GR restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06GR/20.06GR.</p>	\$ (1,256,319)	\$ -
47	6.07GR/ 20.07GR	Bad Debts	<p>PSE's Adjustment 6.07GR/20.07GR calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07GR/20.07GR.</p>	\$ (125,429)	\$ -
48	6.08GR/ 20.08GR	Incentive Pay	<p>PSE's Adjustment 6.08GR/20.08GR uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08GR/20.08GR.</p> <p>The difference between Public Counsel's 6.08GR and PSE's Adjustment 6.08GR/20.08GR results from Public Counsel's proposal for a 50 percent – 50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	\$ (187,098)	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
45	6.05GR/ 20.05GR	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05GR/20.05GR removes from gas operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05GR/20.05GR.</p>	\$ (1,412,119)	\$ -
46	6.06GR/ 20.06GR	Injuries & Damages	<p>PSE's Adjustment 6.06GR/20.06GR restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06GR/20.06GR.</p>	\$ (1,256,319)	\$ -
47	6.07GR/ 20.07GR	Bad Debts	<p>PSE's Adjustment 6.07GR/20.07GR calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07GR/20.07GR.</p>	\$ (125,429)	\$ -
48	6.08GR/ 20.08GR	Incentive Pay	<p>PSE's Adjustment 6.08GR/20.08GR uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08GR/20.08GR.</p> <p>The difference between Public Counsel's 6.08GR and PSE's Adjustment 6.08GR/20.08GR results from Public Counsel's proposal for a 50 percent – 50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	\$ (187,098)	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
45	6.05GR/ 20.05GR	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05GR/20.05GR removes from gas operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05GR/20.05GR.</p>	\$ (1,412,119)	\$ -
46	6.06GR/ 20.06GR	Injuries & Damages	<p>PSE's Adjustment 6.06GR/20.06GR restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06GR/20.06GR.</p>	\$ (1,256,319)	\$ -
47	6.07GR/ 20.07GR	Bad Debts	<p>PSE's Adjustment 6.07GR/20.07GR calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07GR/20.07GR.</p>	\$ (125,429)	\$ -
48	6.08GR/ 20.08GR	Incentive Pay	<p>PSE's Adjustment 6.08GR/20.08GR uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08GR/20.08GR.</p> <p>The difference between Public Counsel's 6.08GR and PSE's Adjustment 6.08GR/20.08GR results from Public Counsel's proposal for a 50 percent – 50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	\$ 1,359,529	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
45	6.05GR/ 20.05GR	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05GR/20.05GR removes from gas operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05GR/20.05GR.</p>	\$ (1,412,119)	\$ -
46	6.06GR/ 20.06GR	Injuries & Damages	<p>PSE's Adjustment 6.06GR/20.06GR restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06GR/20.06GR.</p>	\$ (1,256,319)	\$ -
47	6.07GR/ 20.07GR	Bad Debts	<p>PSE's Adjustment 6.07GR/20.07GR calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07GR/20.07GR.</p>	\$ (125,429)	\$ -
48	6.08GR/ 20.08GR	Incentive Pay	<p>PSE's Adjustment 6.08GR/20.08GR uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08GR/20.08GR.</p> <p>The difference between Public Counsel's 6.08GR and PSE's Adjustment 6.08GR/20.08GR results from Public Counsel's proposal for a 50 percent – 50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	\$ (187,098)	\$ -

GAS RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
45	6.05GR/ 20.05GR	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05GR/20.05GR removes from gas operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05GR/20.05GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
46	6.06GR/ 20.06GR	Injuries & Damages	<p>PSE's Adjustment 6.06GR/20.06GR restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06GR/20.06GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
47	6.07GR/ 20.07GR	Bad Debts	<p>PSE's Adjustment 6.07GR/20.07GR calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07GR/20.07GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
48	6.08GR/ 20.08GR	Incentive Pay	<p>PSE's Adjustment 6.08GR/20.08GR uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08GR/20.08GR.</p> <p>The difference between Public Counsel's 6.08GR and PSE's Adjustment 6.08GR/20.08GR results from Public Counsel's proposal for a 50 percent – 50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	FEA	
				NOI	Rate Base
45	6.05GR/ 20.05GR	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05GR/20.05GR removes from gas operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05GR/20.05GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
46	6.06GR/ 20.06GR	Injuries & Damages	<p>PSE's Adjustment 6.06GR/20.06GR restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06GR/20.06GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
47	6.07GR/ 20.07GR	Bad Debts	<p>PSE's Adjustment 6.07GR/20.07GR calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07GR/20.07GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
48	6.08GR/ 20.08GR	Incentive Pay	<p>PSE's Adjustment 6.08GR/20.08GR uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08GR/20.08GR.</p> <p>The difference between Public Counsel's 6.08GR and PSE's Adjustment 6.08GR/20.08GR results from Public Counsel's proposal for a 50 percent – 50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NWEC	
				NOI	Rate Base
45	6.05GR/ 20.05GR	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05GR/20.05GR removes from gas operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05GR/20.05GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
46	6.06GR/ 20.06GR	Injuries & Damages	<p>PSE's Adjustment 6.06GR/20.06GR restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06GR/20.06GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
47	6.07GR/ 20.07GR	Bad Debts	<p>PSE's Adjustment 6.07GR/20.07GR calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07GR/20.07GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
48	6.08GR/ 20.08GR	Incentive Pay	<p>PSE's Adjustment 6.08GR/20.08GR uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08GR/20.08GR.</p> <p>The difference between Public Counsel's 6.08GR and PSE's Adjustment 6.08GR/20.08GR results from Public Counsel's proposal for a 50 percent – 50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
45	6.05GR/ 20.05GR	Pass-Through Revenue & Expense	<p>PSE's Adjustment 6.05GR/20.05GR removes from gas operating revenues (i) all rate schedules that are a direct pass through of specifically identified costs or credits to customers and (ii) the associated expense that is recorded in the test year for these direct pass through tariffs.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.05GR/20.05GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
46	6.06GR/ 20.06GR	Injuries & Damages	<p>PSE's Adjustment 6.06GR/20.06GR restates injuries and damages to the three-year average of accruals and payments.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.06GR/20.06GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
47	6.07GR/ 20.07GR	Bad Debts	<p>PSE's Adjustment 6.07GR/20.07GR calculates the appropriate bad debt rate by using the average bad debt percentage for three of the last five years after removing the high and low years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.07GR/20.07GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
48	6.08GR/ 20.08GR	Incentive Pay	<p>PSE's Adjustment 6.08GR/20.08GR uses a four-year average of incentive compensation paid to employees, which is allocated to electric and natural gas operations. PSE used the payouts that occurred in March for years 2016 through 2019, which related to calendar years 2015 through 2018. The incentive payment is allocated to O&M based on the distribution of wages. The four-year average of the payouts is allocated between electric and natural gas O&M using the direct labor allocator.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.08GR/20.08GR.</p> <p>The difference between Public Counsel's 6.08GR and PSE's Adjustment 6.08GR/20.08GR results from Public Counsel's proposal for a 50 percent – 50 percent sharing approach, which allocates the annual incentive plan costs evenly between shareholders and customers.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
49	6.09GR/ 20.09GR	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GR/20.09GR adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09GR/20.09GR.</p>	\$ 69,886	\$ -
50	6.10GR/ 20.10GR	D&O Insurance	<p>PSE's Adjustment 6.10GR/20.10GR (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10GR/20.10GR.</p>	\$ 3,831	\$ -
51	6.11GR/ 20.11GR	Interest on Customer Deposits	<p>PSE's Adjustment 6.11GR/20.11GR annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11GR/20.11GR.</p>	\$ (204,504)	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
49	6.09GR/ 20.09GR	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GR/20.09GR adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09GR/20.09GR.</p>	\$ 69,886	\$ -
50	6.10GR/ 20.10GR	D&O Insurance	<p>PSE's Adjustment 6.10GR/20.10GR (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10GR/20.10GR.</p>	\$ 3,831	\$ -
51	6.11GR/ 20.11GR	Interest on Customer Deposits	<p>PSE's Adjustment 6.11GR/20.11GR annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11GR/20.11GR.</p>	\$ (204,504)	\$ -

GAS RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
49	6.09GR/ 20.09GR	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GR/20.09GR adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09GR/20.09GR.</p>	\$ 69,886	\$ -
50	6.10GR/ 20.10GR	D&O Insurance	<p>PSE's Adjustment 6.10GR/20.10GR (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10GR/20.10GR.</p>	\$ 3,831	\$ -
51	6.11GR/ 20.11GR	Interest on Customer Deposits	<p>PSE's Adjustment 6.11GR/20.11GR annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11GR/20.11GR.</p>	\$ (204,504)	\$ -

GAS RESTATING ADJUSTMENTS

AWEC

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
49	6.09GR/ 20.09GR	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GR/20.09GR adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09GR/20.09GR.</p>	\$ 69,886	\$ -
50	6.10GR/ 20.10GR	D&O Insurance	<p>PSE's Adjustment 6.10GR/20.10GR (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10GR/20.10GR.</p>	\$ 3,831	\$ -
51	6.11GR/ 20.11GR	Interest on Customer Deposits	<p>PSE's Adjustment 6.11GR/20.11GR annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11GR/20.11GR.</p>	\$ (204,504)	\$ -

GAS RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
49	6.09GR/ 20.09GR	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GR/20.09GR adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09GR/20.09GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
50	6.10GR/ 20.10GR	D&O Insurance	<p>PSE's Adjustment 6.10GR/20.10GR (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10GR/20.10GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
51	6.11GR/ 20.11GR	Interest on Customer Deposits	<p>PSE's Adjustment 6.11GR/20.11GR annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11GR/20.11GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	FEA	
				NOI	Rate Base
49	6.09GR/ 20.09GR	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GR/20.09GR adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09GR/20.09GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
50	6.10GR/ 20.10GR	D&O Insurance	<p>PSE's Adjustment 6.10GR/20.10GR (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10GR/20.10GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
51	6.11GR/ 20.11GR	Interest on Customer Deposits	<p>PSE's Adjustment 6.11GR/20.11GR annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11GR/20.11GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
49	6.09GR/ 20.09GR	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GR/20.09GR adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09GR/20.09GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
50	6.10GR/ 20.10GR	D&O Insurance	<p>PSE's Adjustment 6.10GR/20.10GR (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10GR/20.10GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
51	6.11GR/ 20.11GR	Interest on Customer Deposits	<p>PSE's Adjustment 6.11GR/20.11GR annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11GR/20.11GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
49	6.09GR/ 20.09GR	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GR/20.09GR adjusts the test year to actual expense for the Washington State excise tax and Commission filing fee for gas operations.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.09GR/20.09GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
50	6.10GR/ 20.10GR	D&O Insurance	<p>PSE's Adjustment 6.10GR/20.10GR (i) removes the portion of D&O insurance that should be allocated to non-utility activity; annualizes the most current premiums, which became effective during the test year for D&O insurance; and allocates the restated insurance expense between utility and non-utility activity using an allocation methodology evenly weighted between the (1) allocation of directors' fees and (2) allocation of covered employees' salaries. The total amount is then allocated to O&M expense in the same manner as the test year D&O insurance, which is based on where direct labor is charged. The restated D&O insurance applicable to O&M is then allocated between electric and natural gas.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.10GR/20.10GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
51	6.11GR/ 20.11GR	Interest on Customer Deposits	<p>PSE's Adjustment 6.11GR/20.11GR annualizes and allows recovery for the interest associated with using customer deposits as a reduction to rate base. Since this interest is originally recorded below the line in the test period, this restated adjustment adds to operating expense the cost of interest for this item based on the most currently implemented annual interest rate. Pursuant to WAC 480-90-113(9) and WAC 480-100-113(9), the interest rate paid on customer deposits is determined annually based on the interest rate for a one-year Treasury Constant Maturity as of the fifteenth day of January of that year, which is 2.57 percent for 2019.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.11GR/20.11GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
52	6.12GR/ 20.12GR	Rate Case Expense	<p>PSE's Adjustment 6.12GR/20.12GR (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12GR/20.12GR.</p>	\$ (438,078)	\$ -
53	6.13GR/ 20.13GR	Pension Plan	<p>PSE's Adjustment 6.13GR/20.13GR calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13GR/20.13GR.</p>	\$ (770,451)	\$ -
54	6.14GR/ 20.14GR	Property and Liability Insurance	<p>PSE's Adjustment 6.14GR/20.14GR annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GR/20.14GR.</p>	\$ (52,646)	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
52	6.12GR/ 20.12GR	Rate Case Expense	<p>PSE's Adjustment 6.12GR/20.12GR (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12GR/20.12GR.</p>	\$ (438,078)	\$ -
53	6.13GR/ 20.13GR	Pension Plan	<p>PSE's Adjustment 6.13GR/20.13GR calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13GR/20.13GR.</p>	\$ (770,451)	\$ -
54	6.14GR/ 20.14GR	Property and Liability Insurance	<p>PSE's Adjustment 6.14GR/20.14GR annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GR/20.14GR.</p>	\$ (52,646)	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
52	6.12GR/ 20.12GR	Rate Case Expense	<p>PSE's Adjustment 6.12GR/20.12GR (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12GR/20.12GR.</p>	\$ (438,078)	\$ -
53	6.13GR/ 20.13GR	Pension Plan	<p>PSE's Adjustment 6.13GR/20.13GR calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13GR/20.13GR.</p>	\$ (770,451)	\$ -
54	6.14GR/ 20.14GR	Property and Liability Insurance	<p>PSE's Adjustment 6.14GR/20.14GR annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GR/20.14GR.</p>	\$ (52,646)	\$ -

GAS RESTATING ADJUSTMENTS

AWEC

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
52	6.12GR/ 20.12GR	Rate Case Expense	<p>PSE's Adjustment 6.12GR/20.12GR (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12GR/20.12GR.</p>	\$ (438,078)	\$ -
53	6.13GR/ 20.13GR	Pension Plan	<p>PSE's Adjustment 6.13GR/20.13GR calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13GR/20.13GR.</p>	\$ (770,451)	\$ -
54	6.14GR/ 20.14GR	Property and Liability Insurance	<p>PSE's Adjustment 6.14GR/20.14GR annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GR/20.14GR.</p>	\$ (52,646)	\$ -

GAS RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
52	6.12GR/ 20.12GR	Rate Case Expense	<p>PSE's Adjustment 6.12GR/20.12GR (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12GR/20.12GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
53	6.13GR/ 20.13GR	Pension Plan	<p>PSE's Adjustment 6.13GR/20.13GR calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13GR/20.13GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
54	6.14GR/ 20.14GR	Property and Liability Insurance	<p>PSE's Adjustment 6.14GR/20.14GR annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GR/20.14GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
52	6.12GR/ 20.12GR	Rate Case Expense	<p>PSE's Adjustment 6.12GR/20.12GR (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12GR/20.12GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
53	6.13GR/ 20.13GR	Pension Plan	<p>PSE's Adjustment 6.13GR/20.13GR calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13GR/20.13GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
54	6.14GR/ 20.14GR	Property and Liability Insurance	<p>PSE's Adjustment 6.14GR/20.14GR annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GR/20.14GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
52	6.12GR/ 20.12GR	Rate Case Expense	<p>PSE's Adjustment 6.12GR/20.12GR (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12GR/20.12GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
53	6.13GR/ 20.13GR	Pension Plan	<p>PSE's Adjustment 6.13GR/20.13GR calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13GR/20.13GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
54	6.14GR/ 20.14GR	Property and Liability Insurance	<p>PSE's Adjustment 6.14GR/20.14GR annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GR/20.14GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
52	6.12GR/ 20.12GR	Rate Case Expense	<p>PSE's Adjustment 6.12GR/20.12GR (i) uses the average of the last two power cost only rate cases (PCORC) and the last two general rate cases to determine a normalized level of rate case expense. The average cost for a general rate; (ii) allocated 50 percent to electric and 50 percent to natural gas; and (iii) normalizes the average costs for a general rate case are normalized for recovery over two years and the average costs of a power cost only rate case are normalized over four years.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.12GR/20.12GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
53	6.13GR/ 20.13GR	Pension Plan	<p>PSE's Adjustment 6.13GR/20.13GR calculates pension expense based on the actual four-year average, ending with the historical test year, of cash contributions to PSE's qualified retirement fund. The four-year average is allocated to O&M based on the distribution of wages and then allocated between electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.13GR/20.13GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
54	6.14GR/ 20.14GR	Property and Liability Insurance	<p>PSE's Adjustment 6.14GR/20.14GR annualizes the most current property and liability insurance premiums, which became effective during the test year. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GR/20.14GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
55	6.15GR/ 20.15GR	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GR/20.15GR annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for United Association of Plumbers and Pipefitters employees is three percent effective October 1, 2018. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15GR/20.15GR.</p>	\$ (359,399)	\$ -
56	6.16GR/ 20.16GR	Investment Plan	<p>PSE's Adjustment 6.16GR/20.16GR adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16GR/20.16GR.</p>	\$ (4,190)	\$ -
57	6.17GR/ 20.17GR	Employee Insurance	<p>PSE's Adjustment 6.17GR/20.17GR annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17GR/20.17GR.</p>	\$ (10,645)	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
55	6.15GR/ 20.15GR	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GR/20.15GR annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for United Association of Plumbers and Pipefitters employees is three percent effective October 1, 2018. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15GR/20.15GR.</p>	\$ (359,399)	\$ -
56	6.16GR/ 20.16GR	Investment Plan	<p>PSE's Adjustment 6.16GR/20.16GR adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16GR/20.16GR.</p>	\$ (4,190)	\$ -
57	6.17GR/ 20.17GR	Employee Insurance	<p>PSE's Adjustment 6.17GR/20.17GR annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17GR/20.17GR.</p>	\$ (10,645)	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
55	6.15GR/ 20.15GR	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GR/20.15GR annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for United Association of Plumbers and Pipefitters employees is three percent effective October 1, 2018. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15GR/20.15GR.</p>	\$ (359,399)	\$ -
56	6.16GR/ 20.16GR	Investment Plan	<p>PSE's Adjustment 6.16GR/20.16GR adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16GR/20.16GR.</p>	\$ (4,190)	\$ -
57	6.17GR/ 20.17GR	Employee Insurance	<p>PSE's Adjustment 6.17GR/20.17GR annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17GR/20.17GR.</p>	\$ (10,645)	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
55	6.15GR/ 20.15GR	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GR/20.15GR annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for United Association of Plumbers and Pipefitters employees is three percent effective October 1, 2018. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15GR/20.15GR.</p>	\$ (359,399)	\$ -
56	6.16GR/ 20.16GR	Investment Plan	<p>PSE's Adjustment 6.16GR/20.16GR adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16GR/20.16GR.</p>	\$ (4,190)	\$ -
57	6.17GR/ 20.17GR	Employee Insurance	<p>PSE's Adjustment 6.17GR/20.17GR annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17GR/20.17GR.</p>	\$ (10,645)	\$ -

GAS RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
55	6.15GR/ 20.15GR	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GR/20.15GR annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for United Association of Plumbers and Pipefitters employees is three percent effective October 1, 2018. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15GR/20.15GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
56	6.16GR/ 20.16GR	Investment Plan	<p>PSE's Adjustment 6.16GR/20.16GR adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16GR/20.16GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
57	6.17GR/ 20.17GR	Employee Insurance	<p>PSE's Adjustment 6.17GR/20.17GR annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17GR/20.17GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
55	6.15GR/ 20.15GR	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GR/20.15GR annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for United Association of Plumbers and Pipefitters employees is three percent effective October 1, 2018. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15GR/20.15GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
56	6.16GR/ 20.16GR	Investment Plan	<p>PSE's Adjustment 6.16GR/20.16GR adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16GR/20.16GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
57	6.17GR/ 20.17GR	Employee Insurance	<p>PSE's Adjustment 6.17GR/20.17GR annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17GR/20.17GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
55	6.15GR/ 20.15GR	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GR/20.15GR annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for United Association of Plumbers and Pipefitters employees is three percent effective October 1, 2018. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15GR/20.15GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
56	6.16GR/ 20.16GR	Investment Plan	<p>PSE's Adjustment 6.16GR/20.16GR adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16GR/20.16GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
57	6.17GR/ 20.17GR	Employee Insurance	<p>PSE's Adjustment 6.17GR/20.17GR annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17GR/20.17GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
55	6.15GR/ 20.15GR	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GR/20.15GR annualizes the effect of the wage increases and payroll tax changes during the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for United Association of Plumbers and Pipefitters employees is three percent effective October 1, 2018. The average wage increase used in the restating adjustment for non-union employees includes the known wage increase of three percent that was paid effective March 1, 2018. This increase has been weighted by prior year actual salary increases to account for "slippage" that occurs when new non-union employees are hired at lower salary rates than the more senior employees they are replacing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.15GR/20.15GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
56	6.16GR/ 20.16GR	Investment Plan	<p>PSE's Adjustment 6.16GR/20.16GR adjusts the PSE portion of investment plan expense to reflect the annualized expense associated with the wage increases during the test year and is based on the current employee contribution rates.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.16GR/20.16GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
57	6.17GR/ 20.17GR	Employee Insurance	<p>PSE's Adjustment 6.17GR/20.17GR annualizes the effect of the benefit cost increases during the test year. PSE's benefit costs included in this adjustment are Long Term Disability, Basic Life Insurance and Wellness Credits. These costs are allocated to O&M based on the distribution of wages during the test year and then to electric and natural gas based on the direct labor allocator.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.17GR/20.17GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
58	6.18GR/ 20.18GR	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18GR/20.18GR adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AWECC's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from AWECC's and PSE's restated gas rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AWECC did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AWECC for this adjustment.</p>	-	\$ 151,541,663

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
58	6.18GR/ 20.18GR	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18GR/20.18GR adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AWEC's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from AWEC's and PSE's restated gas rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AWEC did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AWEC for this adjustment.</p>	-	\$ 151,541,663

GAS RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
58	6.18GR/ 20.18GR	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18GR/20.18GR adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AWEC's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from AWEC's and PSE's restated gas rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AWEC did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AWEC for this adjustment.</p>	\$ -	\$ 117,616,070

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
58	6.18GR/ 20.18GR	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18GR/20.18GR adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AWEC's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from AWEC's and PSE's restated gas rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AWEC did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AWEC for this adjustment.</p>	-	\$ 150,560,297

GAS RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
58	6.18GR/ 20.18GR	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18GR/20.18GR adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AWECC's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from AWECC's and PSE's restated gas rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AWECC did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AWECC for this adjustment.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
58	6.18GR/ 20.18GR	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18GR/20.18GR adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AWEAC's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from AWEAC's and PSE's restated gas rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AWEAC did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AWEAC for this adjustment.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	NWEAC	
				NOI	Rate Base
58	6.18GR/ 20.18GR	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18GR/20.18GR adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AWEAC's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from AWEAC's and PSE's restated gas rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AWEAC did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AWEAC for this adjustment.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
58	6.18GR/ 20.18GR	AMA to EOP Rate Base	<p>PSE's Adjustment 6.18GR/20.18GR adjusts the average of monthly averages net plant in service balances during the test year to actual end-of-period balances as of December 31, 2018.</p> <p>The difference between Commission Staff's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Commission Staff's proposal to use the average of monthly average amount of investor-supplied working capital instead of the end of period amount of investor-supplied working capital.</p> <p>The difference between Public Counsel's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p> <p>The difference between AWEK's Adjustment 6.18GR and PSE's Adjustment 6.18GR/20.18GR results from AWEK's and PSE's restated gas rate bases.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect Investor Supplied Working Capital on an AMA basis. This adjustment remains contested between PSE and Public Counsel. Public Counsel is recommending PSE's rate base be valued on an AMA basis at June 30, 2019. AWEK did not contest PSE's AMA to EOP rate base adjustment; however, this update now creates a difference between PSE and AWEK for this adjustment.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
59	6.19GR/ 20.19GR	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19GR/20.19GR restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.19GP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19GR/20.19GR.</p> <p>The difference between Public Counsel's Adjustment 6.19GR and PSE's Adjustment 6.19GR/20.19GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	\$ (9,738,308)	\$ (9,738,308)
60	6.23GR/ 20.23GR	Annualize Rent Expense	<p>PSE's Adjustment 6.23GR/20.23GR annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23GR/20.23GR.</p>	\$ 520,589	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
59	6.19GR/ 20.19GR	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19GR/20.19GR restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.19GP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19GR/20.19GR.</p> <p>The difference between Public Counsel's Adjustment 6.19GR and PSE's Adjustment 6.19GR/20.19GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	\$ (9,738,308)	\$ (9,738,308)
60	6.23GR/ 20.23GR	Annualize Rent Expense	<p>PSE's Adjustment 6.23GR/20.23GR annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23GR/20.23GR.</p>	\$ 520,589	\$ -

GAS RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
59	6.19GR/ 20.19GR	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19GR/20.19GR restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.19GP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19GR/20.19GR.</p> <p>The difference between Public Counsel's Adjustment 6.19GR and PSE's Adjustment 6.19GR/20.19GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	\$ (8,612,762)	\$ (8,612,762)
60	6.23GR/ 20.23GR	Annualize Rent Expense	<p>PSE's Adjustment 6.23GR/20.23GR annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23GR/20.23GR.</p>	\$ 520,589	\$ -

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
59	6.19GR/ 20.19GR	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19GR/20.19GR restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.19GP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19GR/20.19GR.</p> <p>The difference between Public Counsel's Adjustment 6.19GR and PSE's Adjustment 6.19GR/20.19GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	\$ (9,738,308)	\$ (9,738,308)
60	6.23GR/ 20.23GR	Annualize Rent Expense	<p>PSE's Adjustment 6.23GR/20.23GR annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23GR/20.23GR.</p>	\$ 520,589	\$ -

GAS RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
59	6.19GR/ 20.19GR	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19GR/20.19GR restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.19GP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19GR/20.19GR.</p> <p>The difference between Public Counsel's Adjustment 6.19GR and PSE's Adjustment 6.19GR/20.19GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
60	6.23GR/ 20.23GR	Annualize Rent Expense	<p>PSE's Adjustment 6.23GR/20.23GR annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23GR/20.23GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
59	6.19GR/ 20.19GR	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19GR/20.19GR restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.19GP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19GR/20.19GR.</p> <p>The difference between Public Counsel's Adjustment 6.19GR and PSE's Adjustment 6.19GR/20.19GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
60	6.23GR/ 20.23GR	Annualize Rent Expense	<p>PSE's Adjustment 6.23GR/20.23GR annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23GR/20.23GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	NWEC	
				NOI	Rate Base
59	6.19GR/ 20.19GR	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19GR/20.19GR restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.19GP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19GR/20.19GR.</p> <p>The difference between Public Counsel's Adjustment 6.19GR and PSE's Adjustment 6.19GR/20.19GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
60	6.23GR/ 20.23GR	Annualize Rent Expense	<p>PSE's Adjustment 6.23GR/20.23GR annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23GR/20.23GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
59	6.19GR/ 20.19GR	AMA to EOP Depreciation	<p>PSE's Adjustment 6.19GR/20.19GR restates depreciation expense as if the end of period balances were in effect for the entire test period. There are five categories of depreciable assets that are included in this adjustment based on the depreciation methodology from the depreciation study in PSE's 2017 general rate case and the limited depreciation study in this case. The five categories are: (i) Standard, (ii) Not Studied, (iii) End of Life, (iv) Underlying Asset and (v) Retired End of Life. PSE's Adjustment 6.19GP also increases the balance of accumulated depreciation by the respective increases in depreciation expense to recognize the full impact of the increases in depreciation expense on the end-of-period accumulated depreciation. Finally, the change to book depreciation expense necessitates a change to deferred taxes, which are decreased by 21 percent of the change to accumulated depreciation.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.19GR/20.19GR.</p> <p>The difference between Public Counsel's Adjustment 6.19GR and PSE's Adjustment 6.19GR/20.19GR results from Public Counsel's proposal to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than and end of period basis.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
60	6.23GR/ 20.23GR	Annualize Rent Expense	<p>PSE's Adjustment 6.23GR/20.23GR annualizes rents and operating expenses, tenant improvement amortizations, and sub-leasing revenues associated with the vacated PSE building. PSE owns land and buildings at the Vernell location, and the restating adjustment removes Vernell leasing revenues because the tenant vacated the property during the test year.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.23GR/20.23GR.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
61	12.03GR/ 20.30GR	Green Direct	Commission Staff's Adjustment 12.03GR removes software costs related to the Green Direct program that PSE inadvertently recorded common future use capital order in December 2018. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE Adjustment 20.30GR.	\$ -	\$ (105,392)
62	N/A	Total Restating Adjustments		\$ 1,648,239	\$ 141,697,964
63	N/A	Restated Results of Operations		\$ 105,512,543	\$ 2,092,950,107

GAS RESTATING ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
61	12.03GR/ 20.30GR	Green Direct	Commission Staff's Adjustment 12.03GR removes software costs related to the Green Direct program that PSE inadvertently recorded common future use capital order in December 2018. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE Adjustment 20.30GR.	\$ -	\$ (105,392)
62	N/A	Total Restating Adjustments		\$ 1,182,228	\$ 141,697,963
63	N/A	Restated Results of Operations		\$ 105,046,532	\$ 2,092,950,107

GAS RESTATING ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
61	12.03GR/ 20.30GR	Green Direct	Commission Staff's Adjustment 12.03GR removes software costs related to the Green Direct program that PSE inadvertently recorded common future use capital order in December 2018. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE Adjustment 20.30GR.	N/A as of 1/28/2020	N/A as of 1/28/2020
62	N/A	Total Restating Adjustments		\$ 6,133,886	\$ 103,182,886
63	N/A	Restated Results of Operations		\$ 109,998,190	\$ 2,054,435,029

GAS RESTATING ADJUSTMENTS

AWEC

Line	Adj.	Issue	Description	NOI	Rate Base
61	12.03GR/ 20.30GR	Green Direct	Commission Staff's Adjustment 12.03GR removes software costs related to the Green Direct program that PSE inadvertently recorded common future use capital order in December 2018. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE Adjustment 20.30GR.	N/A as of 1/28/2020	N/A as of 1/28/2020
62	N/A	Total Restating Adjustments		\$ 2,973,944	\$ 149,224,891
63	N/A	Restated Results of Operations		\$ 106,838,247	\$ 2,100,477,034

GAS RESTATING ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
61	12.03GR/ 20.30GR	Green Direct	Commission Staff's Adjustment 12.03GR removes software costs related to the Green Direct program that PSE inadvertently recorded common future use capital order in December 2018. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE Adjustment 20.30GR.	N/A as of 1/28/2020	N/A as of 1/28/2020
62	N/A	Total Restating Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
63	N/A	Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
61	12.03GR/ 20.30GR	Green Direct	Commission Staff's Adjustment 12.03GR removes software costs related to the Green Direct program that PSE inadvertently recorded common future use capital order in December 2018. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE Adjustment 20.30GR.	N/A as of 1/28/2020	N/A as of 1/28/2020
62	N/A	Total Restating Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
63	N/A	Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
61	12.03GR/ 20.30GR	Green Direct	Commission Staff's Adjustment 12.03GR removes software costs related to the Green Direct program that PSE inadvertently recorded common future use capital order in December 2018. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE Adjustment 20.30GR.	N/A as of 1/28/2020	N/A as of 1/28/2020
62	N/A	Total Restating Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
63	N/A	Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RESTATING ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
61	12.03GR/ 20.30GR	Green Direct	Commission Staff's Adjustment 12.03GR removes software costs related to the Green Direct program that PSE inadvertently recorded common future use capital order in December 2018. In its rebuttal filing, PSE adopted Commission Staff's adjustment to remove non-energy costs for Green Direct that are fixed in nature. See PSE Adjustment 20.30GR.	N/A as of 1/28/2020	N/A as of 1/28/2020
62	N/A	Total Restating Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
63	N/A	Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
64		Restated Results of Operations		\$ 362,210,677	\$ 5,369,774,600
65	6.01EP/ 20.01EP	Revenues and Expenses	<p>PSE's Adjustment 6.01EP/ 20.01EP (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; (iii) reflects the migration of Schedule 40 customers to other schedules or the Microsoft Special Contract; and (iv) projects revenues to be received in the rate year from Powerex for the transmission of electricity for Microsoft.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/ 20.01EP.</p>	\$ (25,687,973)	\$ -
66	6.02EP/ 20.02EP	Temperature Normalization	<p>PSE's Adjustment 6.02EP/20.02EP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02EP.</p> <p>The difference between Commission Staff's 6.02EP/20.02EP and PSE's Adjustment 6.02EP results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 6,844,288	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
64		Restated Results of Operations		\$ 363,107,368	\$ 5,364,175,926
65	6.01EP/ 20.01EP	Revenues and Expenses	<p>PSE's Adjustment 6.01EP/ 20.01EP (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; (iii) reflects the migration of Schedule 40 customers to other schedules or the Microsoft Special Contract; and (iv) projects revenues to be received in the rate year from Powerex for the transmission of electricity for Microsoft.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/ 20.01EP.</p>	\$ (25,679,089)	\$ -
66	6.02EP/ 20.02EP	Temperature Normalization	<p>PSE's Adjustment 6.02EP/20.02EP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02EP.</p> <p>The difference between Commission Staff's 6.02EP/20.02EP and PSE's Adjustment 6.02EP results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 8,570,014	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
64		Restated Results of Operations		\$ 381,598,929	\$ 5,280,255,882
65	6.01EP/ 20.01EP	Revenues and Expenses	<p>PSE's Adjustment 6.01EP/ 20.01EP (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; (iii) reflects the migration of Schedule 40 customers to other schedules or the Microsoft Special Contract; and (iv) projects revenues to be received in the rate year from Powerex for the transmission of electricity for Microsoft.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/ 20.01EP.</p>	\$ (25,687,973)	\$ -
66	6.02EP/ 20.02EP	Temperature Normalization	<p>PSE's Adjustment 6.02EP/20.02EP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02EP.</p> <p>The difference between Commission Staff's 6.02EP/20.02EP and PSE's Adjustment 6.02EP results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 6,844,288	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

AWEC

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
64		Restated Results of Operations		\$ 386,771,496	\$ 5,281,432,305
65	6.01EP/ 20.01EP	Revenues and Expenses	<p>PSE's Adjustment 6.01EP/ 20.01EP (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; (iii) reflects the migration of Schedule 40 customers to other schedules or the Microsoft Special Contract; and (iv) projects revenues to be received in the rate year from Powerex for the transmission of electricity for Microsoft.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/ 20.01EP.</p>	\$ (25,679,089)	\$ -
66	6.02EP/ 20.02EP	Temperature Normalization	<p>PSE's Adjustment 6.02EP/20.02EP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02EP.</p> <p>The difference between Commission Staff's 6.02EP/20.02EP and PSE's Adjustment 6.02EP results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 6,844,288	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
64		Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020
65	6.01EP/ 20.01EP	Revenues and Expenses	<p>PSE's Adjustment 6.01EP/ 20.01EP (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; (iii) reflects the migration of Schedule 40 customers to other schedules or the Microsoft Special Contract; and (iv) projects revenues to be received in the rate year from Powerex for the transmission of electricity for Microsoft.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/ 20.01EP.</p> <p>PSE's Adjustment 6.02EP/20.02EP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02EP.</p> <p>The difference between Commission Staff's 6.02EP/20.02EP and PSE's Adjustment 6.02EP results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
66	6.02EP/ 20.02EP	Temperature Normalization		N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
64		Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020
65	6.01EP/20.01EP	Revenues and Expenses	<p>PSE's Adjustment 6.01EP/ 20.01EP (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; (iii) reflects the migration of Schedule 40 customers to other schedules or the Microsoft Special Contract; and (iv) projects revenues to be received in the rate year from Powerex for the transmission of electricity for Microsoft.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/ 20.01EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
66	6.02EP/20.02EP	Temperature Normalization	<p>PSE's Adjustment 6.02EP/20.02EP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02EP.</p> <p>The difference between Commission Staff's 6.02EP/20.02EP and PSE's Adjustment 6.02EP results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
64		Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020
65	6.01EP/ 20.01EP	Revenues and Expenses	<p>PSE's Adjustment 6.01EP/ 20.01EP (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; (iii) reflects the migration of Schedule 40 customers to other schedules or the Microsoft Special Contract; and (iv) projects revenues to be received in the rate year from Powerex for the transmission of electricity for Microsoft.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/ 20.01EP.</p> <p>PSE's Adjustment 6.02EP/20.02EP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02EP.</p> <p>The difference between Commission Staff's 6.02EP/20.02EP and PSE's Adjustment 6.02EP results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
66	6.02EP/ 20.02EP	Temperature Normalization		N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
64		Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020
65	6.01EP/ 20.01EP	Revenues and Expenses	<p>PSE's Adjustment 6.01EP/ 20.01EP (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; (iii) reflects the migration of Schedule 40 customers to other schedules or the Microsoft Special Contract; and (iv) projects revenues to be received in the rate year from Powerex for the transmission of electricity for Microsoft.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01EP/ 20.01EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
66	6.02EP/ 20.02EP	Temperature Normalization	<p>PSE's Adjustment 6.02EP/20.02EP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For electric operations, this adjustment is based on the difference between the actual test year Generated, Purchased and Interchange (GPI) load for electric and the temperature normalized GPI megawatt hours (MWh) adjusted for system losses. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02EP.</p> <p>The difference between Commission Staff's 6.02EP/20.02EP and PSE's Adjustment 6.02EP results from Commission Staff's proposal to (i) use results from a schedule-level analysis instead of a system-level analysis, and (ii) excluding Schedule 29 from the sales adjustment.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
67	6.04EP/ 20.04EP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04EP/20.04EP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ (390,109)	\$ -
68	6.09EP/ 20.09EP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09EP/20.09EP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09EP.</p>	\$ (71,835)	\$ -
69	6.10EP/ 20.10EP	D&O Insurance	<p>PSE's Adjustment 6.10EP/20.10EP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to Adjustment 6.10EP/20.10EP.</p>	\$ (5,301)	\$ -
70	6.14EP/ 20.10EP	Property and Liability Insurance	<p>Public Counsel opposes PSE's Adjustment 6.10EP/20.10EP.</p> <p>PSE's Adjustment 6.14EP/20.14EP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding.</p> <p>Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14EP/20.14EP.</p>	\$ (442,589)	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
67	6.04EP/ 20.04EP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04EP/20.04EP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ (659,022)	\$ -
68	6.09EP/ 20.09EP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09EP/20.09EP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09EP.</p>	\$ (71,835)	\$ -
69	6.10EP/ 20.10EP	D&O Insurance	<p>PSE's Adjustment 6.10EP/20.10EP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to Adjustment 6.10EP/20.10EP.</p>	\$ (5,301)	\$ -
70	6.14EP/ 20.10EP	Property and Liability Insurance	<p>Public Counsel opposes PSE's Adjustment 6.10EP/20.10EP.</p> <p>PSE's Adjustment 6.14EP/20.14EP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding.</p> <p>Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14EP/20.14EP.</p>	\$ (442,588)	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
67	6.04EP/ 20.04EP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04EP/20.04EP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ (2,072,456)	\$ -
68	6.09EP/ 20.09EP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09EP/20.09EP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09EP.</p>	\$ -	\$ -
69	6.10EP/ 20.10EP	D&O Insurance	<p>PSE's Adjustment 6.10EP/20.10EP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to Adjustment 6.10EP/20.10EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.10EP/20.10EP.</p>	\$ -	\$ -
70	6.14EP/ 20.10EP	Property and Liability Insurance	<p>PSE's Adjustment 6.14EP/20.14EP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding.</p> <p>Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14EP/20.14EP.</p>	\$ (442,588)	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
67	6.04EP/ 20.04EP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04EP/20.04EP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ (963,208)	\$ -
68	6.09EP/ 20.09EP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09EP/20.09EP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09EP.</p>	\$ (71,835)	\$ -
69	6.10EP/ 20.10EP	D&O Insurance	<p>PSE's Adjustment 6.10EP/20.10EP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to Adjustment 6.10EP/20.10EP.</p>	\$ (5,301)	\$ -
70	6.14EP/ 20.10EP	Property and Liability Insurance	<p>Public Counsel opposes PSE's Adjustment 6.10EP/20.10EP.</p> <p>PSE's Adjustment 6.14EP/20.14EP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding.</p> <p>Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14EP/20.14EP.</p>	\$ (442,588)	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
67	6.04EP/ 20.04EP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04EP/20.04EP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
68	6.09EP/ 20.09EP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09EP/20.09EP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
69	6.10EP/ 20.10EP	D&O Insurance	<p>PSE's Adjustment 6.10EP/20.10EP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to Adjustment 6.10EP/20.10EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.10EP/20.10EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
70	6.14EP/ 20.10EP	Property and Liability Insurance	<p>PSE's Adjustment 6.14EP/20.14EP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding.</p> <p>Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14EP/20.14EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
67	6.04EP/ 20.04EP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04EP/20.04EP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
68	6.09EP/ 20.09EP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09EP/20.09EP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
69	6.10EP/ 20.10EP	D&O Insurance	<p>PSE's Adjustment 6.10EP/20.10EP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to Adjustment 6.10EP/20.10EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.10EP/20.10EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
70	6.14EP/ 20.10EP	Property and Liability Insurance	<p>PSE's Adjustment 6.14EP/20.14EP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding.</p> <p>Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14EP/20.14EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
67	6.04EP/ 20.04EP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04EP/20.04EP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
68	6.09EP/ 20.09EP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09EP/20.09EP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
69	6.10EP/ 20.10EP	D&O Insurance	<p>PSE's Adjustment 6.10EP/20.10EP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to Adjustment 6.10EP/20.10EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.10EP/20.10EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
70	6.14EP/ 20.10EP	Property and Liability Insurance	<p>PSE's Adjustment 6.14EP/20.14EP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding.</p> <p>Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14EP/20.14EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
67	6.04EP/ 20.04EP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04EP/20.04EP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma electric rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
68	6.09EP/ 20.09EP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09EP/20.09EP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
69	6.10EP/ 20.10EP	D&O Insurance	<p>PSE's Adjustment 6.10EP/20.10EP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for electric operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to Adjustment 6.10EP/20.10EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
70	6.14EP/ 20.10EP	Property and Liability Insurance	<p>Public Counsel opposes PSE's Adjustment 6.10EP/20.10EP.</p> <p>PSE's Adjustment 6.14EP/20.14EP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding.</p> <p>Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14EP/20.14EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
71	6.15EP/ 20.15EP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15EP/20.15EP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15EP/20.15EP.</p> <p>The difference between Public Counsel's 6.15EP and PSE's Adjustment 6.15EP/20.15EP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	<p align="right">\$ (3,003,557)</p>	<p align="right">\$ -</p>
72	6.16EP/ 20.16EP	Investment Plan	<p>PSE's Adjustment 6.16EP/20.16EP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.16EP/20.16EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.16EP/20.16EP.</p>	<p align="right">\$ (208,177)</p>	<p align="right">\$ -</p>

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
71	6.15EP/ 20.15EP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15EP/20.15EP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15EP/20.15EP.</p> <p>The difference between Public Counsel's 6.15EP and PSE's Adjustment 6.15EP/20.15EP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	\$ (3,003,557)	\$ -
72	6.16EP/ 20.16EP	Investment Plan	<p>PSE's Adjustment 6.16EP/20.16EP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.16EP/20.16EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.16EP/20.16EP.</p>	\$ (208,177)	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
71	6.15EP/ 20.15EP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15EP/20.15EP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15EP/20.15EP.</p> <p>The difference between Public Counsel's 6.15EP and PSE's Adjustment 6.15EP/20.15EP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	\$ (2,151,713)	\$ -
72	6.16EP/ 20.16EP	Investment Plan	<p>PSE's Adjustment 6.16EP/20.16EP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.16EP/20.16EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.16EP/20.16EP.</p>	\$ -	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
71	6.15EP/ 20.15EP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15EP/20.15EP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15EP/20.15EP.</p> <p>The difference between Public Counsel's 6.15EP and PSE's Adjustment 6.15EP/20.15EP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	\$ (3,003,557)	\$ -
72	6.16EP/ 20.16EP	Investment Plan	<p>PSE's Adjustment 6.16EP/20.16EP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.16EP/20.16EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.16EP/20.16EP.</p>	\$ (208,177)	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
71	6.15EP/ 20.15EP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15EP/20.15EP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15EP/20.15EP.</p> <p>The difference between Public Counsel's 6.15EP and PSE's Adjustment 6.15EP/20.15EP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
72	6.16EP/ 20.16EP	Investment Plan	<p>PSE's Adjustment 6.16EP/20.16EP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.16EP/20.16EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.16EP/20.16EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
71	6.15EP/ 20.15EP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15EP/20.15EP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15EP/20.15EP.</p> <p>The difference between Public Counsel's 6.15EP and PSE's Adjustment 6.15EP/20.15EP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
72	6.16EP/ 20.16EP	Investment Plan	<p>PSE's Adjustment 6.16EP/20.16EP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.16EP/20.16EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.16EP/20.16EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
71	6.15EP/ 20.15EP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15EP/20.15EP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15EP/20.15EP.</p> <p>The difference between Public Counsel's 6.15EP and PSE's Adjustment 6.15EP/20.15EP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
72	6.16EP/ 20.16EP	Investment Plan	<p>PSE's Adjustment 6.16EP/20.16EP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.16EP/20.16EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.16EP/20.16EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
71	6.15EP/ 20.15EP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15EP/20.15EP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15EP/20.15EP.</p> <p>The difference between Public Counsel's 6.15EP and PSE's Adjustment 6.15EP/20.15EP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
72	6.16EP/ 20.16EP	Investment Plan	<p>PSE's Adjustment 6.16EP/20.16EP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.16EP/20.16EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.16EP/20.16EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
73	6.17EP/20.17EP	Employee Insurance	<p>PSE's Adjustment 6.17EP/20.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17EP/20.17EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17EP/20.17EP.</p>	\$ (691,247)	\$ -
74	6.20EP/20.20EP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20EP/20.20EP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20EP/20.20EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20EP/20.20EP.</p>	\$ 2,791,832	\$ -
75	6.21EP/20.21EP	Environmental Remediation	<p>PSE's Adjustment 6.21EP/20.21EP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21EP/20.21EP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21EP/20.21EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21EP/20.21EP.</p>	\$ (120,118)	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
73	6.17EP/20.17EP	Employee Insurance	<p>PSE's Adjustment 6.17EP/20.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17EP/20.17EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17EP/20.17EP.</p>	\$ (691,247)	\$ -
74	6.20EP/20.20EP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20EP/20.20EP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20EP/20.20EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20EP/20.20EP.</p>	\$ 2,791,832	\$ -
75	6.21EP/20.21EP	Environmental Remediation	<p>PSE's Adjustment 6.21EP/20.21EP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21EP/20.21EP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21EP/20.21EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21EP/20.21EP.</p>	\$ (120,118)	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
73	6.17EP/20.17EP	Employee Insurance	<p>PSE's Adjustment 6.17EP/20.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17EP/20.17EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17EP/20.17EP.</p>	\$ -	\$ -
74	6.20EP/20.20EP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20EP/20.20EP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20EP/20.20EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20EP/20.20EP.</p>	\$ -	\$ -
75	6.21EP/20.21EP	Environmental Remediation	<p>PSE's Adjustment 6.21EP/20.21EP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21EP/20.21EP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21EP/20.21EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21EP/20.21EP.</p>	\$ -	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
73	6.17EP/20.17EP	Employee Insurance	<p>PSE's Adjustment 6.17EP/20.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17EP/20.17EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17EP/20.17EP.</p>	\$ (691,247)	\$ -
74	6.20EP/20.20EP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20EP/20.20EP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20EP/20.20EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20EP/20.20EP.</p>	\$ 2,791,832	\$ -
75	6.21EP/20.21EP	Environmental Remediation	<p>PSE's Adjustment 6.21EP/20.21EP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21EP/20.21EP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21EP/20.21EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21EP/20.21EP.</p>	\$ (120,118)	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
73	6.17EP/20.17EP	Employee Insurance	<p>PSE's Adjustment 6.17EP/20.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17EP/20.17EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17EP/20.17EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
74	6.20EP/20.20EP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20EP/20.20EP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20EP/20.20EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20EP/20.20EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
75	6.21EP/20.21EP	Environmental Remediation	<p>PSE's Adjustment 6.21EP/20.21EP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21EP/20.21EP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21EP/20.21EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21EP/20.21EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
73	6.17EP/20.17EP	Employee Insurance	<p>PSE's Adjustment 6.17EP/20.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17EP/20.17EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17EP/20.17EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
74	6.20EP/20.20EP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20EP/20.20EP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20EP/20.20EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20EP/20.20EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
75	6.21EP/20.21EP	Environmental Remediation	<p>PSE's Adjustment 6.21EP/20.21EP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21EP/20.21EP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21EP/20.21EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21EP/20.21EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
73	6.17EP/20.17EP	Employee Insurance	<p>PSE's Adjustment 6.17EP/20.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17EP/20.17EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17EP/20.17EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
74	6.20EP/20.20EP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20EP/20.20EP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20EP/20.20EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20EP/20.20EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
75	6.21EP/20.21EP	Environmental Remediation	<p>PSE's Adjustment 6.21EP/20.21EP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21EP/20.21EP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21EP/20.21EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21EP/20.21EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
73	6.17EP/20.17EP	Employee Insurance	<p>PSE's Adjustment 6.17EP/20.17EP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17EP/20.17EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17EP/20.17EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
74	6.20EP/20.20EP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20EP/20.20EP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20EP/20.20EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20EP/20.20EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
75	6.21EP/20.21EP	Environmental Remediation	<p>PSE's Adjustment 6.21EP/20.21EP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21EP/20.21EP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21EP/20.21EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21EP/20.21EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
76	6.22EP/20.22EP	AMI	<p>PSE's Adjustment 6.22EP/20.22EP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22EP/20.22EP.</p> <p>The difference between Public Counsel's Adjustment 6.22EP and PSE's Adjustment 6.22EP/20.22EP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	\$ (4,864,376)	\$ 28,244,979
77	6.23EP/20.23EP	Annualize Rent Expense	<p>PSE's Adjustment 6.23EP/20.23EP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23EP/20.23EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23EP/20.23EP.</p>	\$ 394,549	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
76	6.22EP/20.22EP	AMI	<p>PSE's Adjustment 6.22EP/20.22EP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22EP/20.22EP.</p> <p>The difference between Public Counsel's Adjustment 6.22EP and PSE's Adjustment 6.22EP/20.22EP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	\$ (4,864,376)	\$ 28,244,979
77	6.23EP/20.23EP	Annualize Rent Expense	<p>PSE's Adjustment 6.23EP/20.23EP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23EP/20.23EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23EP/20.23EP.</p>	\$ 394,549	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
76	6.22EP/20.22EP	AMI	<p>PSE's Adjustment 6.22EP/20.22EP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22EP/20.22EP.</p> <p>The difference between Public Counsel's Adjustment 6.22EP and PSE's Adjustment 6.22EP/20.22EP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	\$ 6,845,084	\$ (56,165,620)
77	6.23EP/20.23EP	Annualize Rent Expense	<p>PSE's Adjustment 6.23EP/20.23EP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23EP/20.23EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23EP/20.23EP.</p>	\$ -	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
76	6.22EP/20.22EP	AMI	<p>PSE's Adjustment 6.22EP/20.22EP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22EP/20.22EP.</p> <p>The difference between Public Counsel's Adjustment 6.22EP and PSE's Adjustment 6.22EP/20.22EP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	\$ (4,864,376)	\$ 28,244,979
77	6.23EP/20.23EP	Annualize Rent Expense	<p>PSE's Adjustment 6.23EP/20.23EP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23EP/20.23EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23EP/20.23EP.</p>	\$ 394,549	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
76	6.22EP/20.22EP	AMI	<p>PSE's Adjustment 6.22EP/20.22EP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22EP/20.22EP.</p> <p>The difference between Public Counsel's Adjustment 6.22EP and PSE's Adjustment 6.22EP/20.22EP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
77	6.23EP/20.23EP	Annualize Rent Expense	<p>PSE's Adjustment 6.23EP/20.23EP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23EP/20.23EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23EP/20.23EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
76	6.22EP/20.22EP	AMI	<p>PSE's Adjustment 6.22EP/20.22EP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22EP/20.22EP.</p> <p>The difference between Public Counsel's Adjustment 6.22EP and PSE's Adjustment 6.22EP/20.22EP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
77	6.23EP/20.23EP	Annualize Rent Expense	<p>PSE's Adjustment 6.23EP/20.23EP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23EP/20.23EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23EP/20.23EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
76	6.22EP/20.22EP	AMI	<p>PSE's Adjustment 6.22EP/20.22EP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22EP/20.22EP.</p> <p>The difference between Public Counsel's Adjustment 6.22EP and PSE's Adjustment 6.22EP/20.22EP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
77	6.23EP/20.23EP	Annualize Rent Expense	<p>PSE's Adjustment 6.23EP/20.23EP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23EP/20.23EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23EP/20.23EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
76	6.22EP/20.22EP	AMI	<p>PSE's Adjustment 6.22EP/20.22EP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22EP/20.22EP.</p> <p>The difference between Public Counsel's Adjustment 6.22EP and PSE's Adjustment 6.22EP/20.22EP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
77	6.23EP/20.23EP	Annualize Rent Expense	<p>PSE's Adjustment 6.23EP/20.23EP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23EP/20.23EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23EP/20.23EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
78	6.24EP/ 20.24EP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24EP/20.24EP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24EP/20.24EP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24EP/20.24EP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommend that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p>	\$ (9,704,033)	\$ 25,877,606
79	6.25EP/ 20.25EP	Credit Card Amortization	<p>AWEC adopts Commission Staff's proposal.</p> <p>PSE's Adjustment 6.25EP/20.25EP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.25EP/20.25EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25EP/20.25EP.</p>	\$ 477,331	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
78	6.24EP/ 20.24EP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24EP/20.24EP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24EP/20.24EP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24EP/20.24EP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommend that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p>	\$ (5,181,410)	\$ 11,359,234
79	6.25EP/ 20.25EP	Credit Card Amortization	<p>AWEC adopts Commission Staff's proposal.</p> <p>PSE's Adjustment 6.25EP/20.25EP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.25EP/20.25EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25EP/20.25EP.</p>	\$ 477,331	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
78	6.24EP/ 20.24EP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24EP/20.24EP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24EP/20.24EP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24EP/20.24EP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommend that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p>	\$ -	\$ -
79	6.25EP/ 20.25EP	Credit Card Amortization	<p>AWEC adopts Commission Staff's proposal.</p> <p>PSE's Adjustment 6.25EP/20.25EP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.25EP/20.25EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25EP/20.25EP.</p>	\$ -	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
78	6.24EP/ 20.24EP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24EP/20.24EP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24EP/20.24EP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24EP/20.24EP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommend that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p>	\$ (5,181,410)	\$ 11,359,234
79	6.25EP/ 20.25EP	Credit Card Amortization	<p>AWEC adopts Commission Staff's proposal.</p> <p>PSE's Adjustment 6.25EP/20.25EP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.25EP/20.25EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25EP/20.25EP.</p>	\$ 477,331	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
78	6.24EP/ 20.24EP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24EP/20.24EP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24EP/20.24EP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24EP/20.24EP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommend that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE's Adjustment 6.25EP/20.25EP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.25EP/20.25EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25EP/20.25EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
79	6.25EP/ 20.25EP	Credit Card Amortization		N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
78	6.24EP/ 20.24EP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24EP/20.24EP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24EP/20.24EP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24EP/20.24EP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommend that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
79	6.25EP/ 20.25EP	Credit Card Amortization	<p>AWEC adopts Commission Staff's proposal.</p> <p>PSE's Adjustment 6.25EP/20.25EP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.25EP/20.25EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25EP/20.25EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
78	6.24EP/ 20.24EP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24EP/20.24EP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24EP/20.24EP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24EP/20.24EP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommend that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
79	6.25EP/ 20.25EP	Credit Card Amortization	<p>AWEC adopts Commission Staff's proposal.</p> <p>PSE's Adjustment 6.25EP/20.25EP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.25EP/20.25EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25EP/20.25EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
78	6.24EP/ 20.24EP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24EP/20.24EP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24EP/20.24EP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24EP/20.24EP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24EP and PSE's Adjustment 6.24EP/20.24EP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommend that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
79	6.25EP/ 20.25EP	Credit Card Amortization	<p>AWEC adopts Commission Staff's proposal.</p> <p>PSE's Adjustment 6.25EP/20.25EP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.25EP/20.25EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25EP/20.25EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
80	6.26EP/ 20.26EP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26EP/20.26EP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23EP/20.23EP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.26EP/20.26EP.</p> <p>The difference between Public Counsel's Adjustment 6.26EP and PSE's Adjustment 6.26EP/20.26EP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p>	\$ 9,006,372	\$ 4,503,186

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
80	6.26EP/ 20.26EP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26EP/20.26EP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23EP/20.23EP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.26EP/20.26EP.</p> <p>The difference between Public Counsel's Adjustment 6.26EP and PSE's Adjustment 6.26EP/20.26EP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p>	\$ 9,006,372	\$ 4,503,186

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
80	6.26EP/ 20.26EP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26EP/20.26EP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23EP/20.23EP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.26EP/20.26EP.</p> <p>The difference between Public Counsel's Adjustment 6.26EP and PSE's Adjustment 6.26EP/20.26EP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p>	\$ 18,012,744	\$ 9,006,372

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
80	6.26EP/ 20.26EP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26EP/20.26EP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23EP/20.23EP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.26EP/20.26EP.</p> <p>The difference between Public Counsel's Adjustment 6.26EP and PSE's Adjustment 6.26EP/20.26EP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p>	\$ 9,006,372	\$ 4,503,186

ELECTRIC PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
80	6.26EP/ 20.26EP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26EP/20.26EP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23EP/20.23EP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.26EP/20.26EP.</p> <p>The difference between Public Counsel's Adjustment 6.26EP and PSE's Adjustment 6.26EP/20.26EP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	FEA	
				NOI	Rate Base
80	6.26EP/ 20.26EP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26EP/20.26EP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23EP/20.23EP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.26EP/20.26EP.</p> <p>The difference between Public Counsel's Adjustment 6.26EP and PSE's Adjustment 6.26EP/20.26EP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
80	6.26EP/ 20.26EP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26EP/20.26EP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23EP/20.23EP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWECC with regard to PSE's Adjustment 6.26EP/20.26EP.</p> <p>The difference between Public Counsel's Adjustment 6.26EP and PSE's Adjustment 6.26EP/20.26EP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
80	6.26EP/ 20.26EP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26EP/20.26EP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23EP/20.23EP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.26EP/20.26EP.</p> <p>The difference between Public Counsel's Adjustment 6.26EP and PSE's Adjustment 6.26EP/20.26EP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
81	6.27EP/ 20.27EP	Public Improvement	<p>PSE's Adjustment 6.27EP/20.27EP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27EP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27EP/20.27EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ (296,261)	\$ 12,855,303
82	6.28EP/ 20.28EP	Contract Escalations	<p>PSE's Adjustment 6.28EP/20.28EP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28EP/20.28EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28EP/20.28EP.</p>	\$ (1,330,726)	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
81	6.27EP/ 20.27EP	Public Improvement	<p>PSE's Adjustment 6.27EP/20.27EP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27EP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27EP/20.27EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ -	\$ -
82	6.28EP/ 20.28EP	Contract Escalations	<p>PSE's Adjustment 6.28EP/20.28EP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28EP/20.28EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28EP/20.28EP.</p>	\$ (1,330,726)	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
81	6.27EP/ 20.27EP	Public Improvement	<p>PSE's Adjustment 6.27EP/20.27EP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27EP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27EP/20.27EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ -	\$ -
82	6.28EP/ 20.28EP	Contract Escalations	<p>PSE's Adjustment 6.28EP/20.28EP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28EP/20.28EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28EP/20.28EP.</p>	\$ -	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
81	6.27EP/ 20.27EP	Public Improvement	<p>PSE's Adjustment 6.27EP/20.27EP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27EP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27EP/20.27EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ -	\$ -
82	6.28EP/ 20.28EP	Contract Escalations	<p>PSE's Adjustment 6.28EP/20.28EP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28EP/20.28EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28EP/20.28EP.</p>	\$ (1,330,726)	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
81	6.27EP/ 20.27EP	Public Improvement	<p>PSE's Adjustment 6.27EP/20.27EP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27EP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27EP/20.27EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
82	6.28EP/ 20.28EP	Contract Escalations	<p>PSE's Adjustment 6.28EP/20.28EP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28EP/20.28EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28EP/20.28EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
81	6.27EP/ 20.27EP	Public Improvement	<p>PSE's Adjustment 6.27EP/20.27EP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27EP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27EP/20.27EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
82	6.28EP/ 20.28EP	Contract Escalations	<p>PSE's Adjustment 6.28EP/20.28EP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28EP/20.28EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28EP/20.28EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
81	6.27EP/ 20.27EP	Public Improvement	<p>PSE's Adjustment 6.27EP/20.27EP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27EP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27EP/20.27EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
82	6.28EP/ 20.28EP	Contract Escalations	<p>PSE's Adjustment 6.28EP/20.28EP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28EP/20.28EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28EP/20.28EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
81	6.27EP/ 20.27EP	Public Improvement	<p>PSE's Adjustment 6.27EP/20.27EP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27EP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27EP/20.27EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
82	6.28EP/ 20.28EP	Contract Escalations	<p>PSE's Adjustment 6.28EP/20.28EP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28EP/20.28EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28EP/20.28EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
83	6.29EP/ 20.29EP	HR Tops	<p>PSE's Adjustment 6.29EP/20.29EP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29EP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in Commission Staff Adjustment 6.29EP/20.29EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.29EP/20.29EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ (538,588)	\$ 5,481,050

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
83	6.29EP/ 20.29EP	HR Tops	<p>PSE's Adjustment 6.29EP/20.29EP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29EP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in Commission Staff Adjustment 6.29EP/20.29EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.29EP/20.29EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ -	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
83	6.29EP/ 20.29EP	HR Tops	<p>PSE's Adjustment 6.29EP/20.29EP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29EP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in Commission Staff Adjustment 6.29EP/20.29EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.29EP/20.29EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ -	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC
				NOI
				Rate Base
83	6.29EP/ 20.29EP	HR Tops	<p>PSE's Adjustment 6.29EP/20.29EP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29EP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in Commission Staff Adjustment 6.29EP/20.29EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.29EP/20.29EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	<p>\$ -</p> <p>\$ -</p>

ELECTRIC PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
83	6.29EP/ 20.29EP	HR Tops	<p>PSE's Adjustment 6.29EP/20.29EP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29EP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in Commission Staff Adjustment 6.29EP/20.29EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.29EP/20.29EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
83	6.29EP/ 20.29EP	HR Tops	<p>PSE's Adjustment 6.29EP/20.29EP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29EP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in Commission Staff Adjustment 6.29EP/20.29EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.29EP/20.29EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
83	6.29EP/ 20.29EP	HR Tops	<p>PSE's Adjustment 6.29EP/20.29EP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29EP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in Commission Staff Adjustment 6.29EP/20.29EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.29EP/20.29EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
83	6.29EP/ 20.29EP	HR Tops	<p>PSE's Adjustment 6.29EP/20.29EP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29EP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in Commission Staff Adjustment 6.29EP/20.29EP.</p> <p>Public Counsel opposes PSE's Adjustment 6.29EP/20.29EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
84	7.01EP/ 21.01EP	Power Costs	<p>PSE's Adjustment 7.01EP/21.01EP represents power costs projected to be incurred by PSE during the rate year. Adjustment 7.01EP is comprised of: (i) production operations and maintenance costs; (ii) transmission expenses that are related to the Third AC, Northern Intertie and Colstrip transmission lines; (iii) revenues associated with variable transmission earned under PSE's Open Access Transmission Tariff by re-pricing the most recent three-year average of transmission volumes across the respective lines at the most current OATT tariff rate; and (iv) an application of a production factor to the amount of the Coal Transition PPA between PSE and TransAlta Centralia Generation LLC.</p> <p>The difference between Commission Staff's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Commission Staff's proposals to (i) remove expenses related to the Colstrip forced outage in 2018; (ii) remove Colstrip major maintenance expense budgeted in 2020; (iii) remove the proposed increase to Colstrip Units 3 & 4 operating and maintenance (O&M) expense in the rate year; (iv) Reduce the equity adder for the Centralia Power Purchase Agreement (PPA); (v) update the major maintenance cost for Fredonia major inspection cost; (vi) Revise wind facilities' maintenance contract expense and royalties; and (vii) revise variable power cost model result.</p> <p>The difference between Public Counsel's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Public Counsel's proposal to remove the power purchase agreements associated with the Skookumchuck Wind Project and the Lund Hill Solar Project and all other costs associated with the Green Direct Program, although Public Counsel does state that, if Skookumchuck Wind Project achieves commercial operations by February 2020, then it would agree with the inclusion of the Skookumchuck Wind PPA in the power cost adjustment.</p>	\$ (16,882,506)	\$ -
85	7.02EP/ 21.02EP	Montana Tax	<p>PSE's Adjustment 7.02EP/21.03EP adjusts the restated Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is projected to be incurred during the rate year based on the power generated at Colstrip at the current tax structure.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	\$ 526,903	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
84	7.01EP/ 21.01EP	Power Costs	<p>PSE's Adjustment 7.01EP/21.01EP represents power costs projected to be incurred by PSE during the rate year. Adjustment 7.01EP is comprised of: (i) production operations and maintenance costs; (ii) transmission expenses that are related to the Third AC, Northern Intertie and Colstrip transmission lines; (iii) revenues associated with variable transmission earned under PSE's Open Access Transmission Tariff by re-ricing the most recent three-year average of transmission volumes across the respective lines at the most current OATT tariff rate; and (iv) an application of a production factor to the amount of the Coal Transition PPA between PSE and TransAlta Centralia Generation LLC.</p> <p>The difference between Commission Staff's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Commission Staff's proposals to (i) remove expenses related to the Colstrip forced outage in 2018; (ii) remove Colstrip major maintenance expense budgeted in 2020; (iii) remove the proposed increase to Colstrip Units 3 & 4 operating and maintenance (O&M) expense in the rate year; (iv) Reduce the equity adder for the Centralia Power Purchase Agreement (PPA); (v) update the major maintenance cost for Fredonia major inspection cost; (vi) Revise wind facilities' maintenance contract expense and royalties; and (vii) revise variable power cost model result.</p> <p>The difference between Public Counsel's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Public Counsel's proposal to remove the power purchase agreements associated with the Skookumchuck Wind Project and the Lund Hill Solar Project and all other costs associated with the Green Direct Program, although Public Counsel does state that, if Skookumchuck Wind Project achieves commercial operations by February 2020, then it would agree with the inclusion of the Skookumchuck Wind PPA in the power cost adjustment.</p>	\$ 11,720,466	\$ -
85	7.02EP/ 21.02EP	Montana Tax	<p>PSE's Adjustment 7.02EP/21.03EP adjusts the restated Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is projected to be incurred during the rate year based on the power generated at Colstrip at the current tax structure.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	\$ 549,761	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
84	7.01EP/ 21.01EP	Power Costs	<p>PSE's Adjustment 7.01EP/21.01EP represents power costs projected to be incurred by PSE during the rate year. Adjustment 7.01EP is comprised of: (i) production operations and maintenance costs; (ii) transmission expenses that are related to the Third AC, Northern Intertie and Colstrip transmission lines; (iii) revenues associated with variable transmission earned under PSE's Open Access Transmission Tariff by re-pricing the most recent three-year average of transmission volumes across the respective lines at the most current OATT tariff rate; and (iv) an application of a production factor to the amount of the Coal Transition PPA between PSE and TransAlta Centralia Generation LLC.</p> <p>The difference between Commission Staff's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Commission Staff's proposals to (i) remove expenses related to the Colstrip forced outage in 2018; (ii) remove Colstrip major maintenance expense budgeted in 2020; (iii) remove the proposed increase to Colstrip Units 3 & 4 operating and maintenance (O&M) expense in the rate year; (iv) Reduce the equity adder for the Centralia Power Purchase Agreement (PPA); (v) update the major maintenance cost for Fredonia major inspection cost; (vi) Revise wind facilities' maintenance contract expense and royalties; and (vii) revise variable power cost model result.</p> <p>The difference between Public Counsel's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Public Counsel's proposal to remove the power purchase agreements associated with the Skookumchuck Wind Project and the Lund Hill Solar Project and all other costs associated with the Green Direct Program, although Public Counsel does state that, if Skookumchuck Wind Project achieves commercial operations by February 2020, then it would agree with the inclusion of the Skookumchuck Wind PPA in the power cost adjustment.</p>	\$ 17,690,536	\$ -
85	7.02EP/ 21.02EP	Montana Tax	<p>PSE's Adjustment 7.02EP/21.03EP adjusts the restated Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is projected to be incurred during the rate year based on the power generated at Colstrip at the current tax structure.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	\$ 518,011	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

AWEC

Line	Adj.	Issue	Description	NOI	Rate Base
84	7.01EP/ 21.01EP	Power Costs	<p>PSE's Adjustment 7.01EP/21.01EP represents power costs projected to be incurred by PSE during the rate year. Adjustment 7.01EP is comprised of: (i) production operations and maintenance costs; (ii) transmission expenses that are related to the Third AC, Northern Intertie and Colstrip transmission lines; (iii) revenues associated with variable transmission earned under PSE's Open Access Transmission Tariff by re-ricing the most recent three-year average of transmission volumes across the respective lines at the most current OATT tariff rate; and (iv) an application of a production factor to the amount of the Coal Transition PPA between PSE and TransAlta Centralia Generation LLC.</p> <p>The difference between Commission Staff's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Commission Staff's proposals to (i) remove expenses related to the Colstrip forced outage in 2018; (ii) remove Colstrip major maintenance expense budgeted in 2020; (iii) remove the proposed increase to Colstrip Units 3 & 4 operating and maintenance (O&M) expense in the rate year; (iv) Reduce the equity adder for the Centralia Power Purchase Agreement (PPA); (v) update the major maintenance cost for Fredonia major inspection cost; (vi) Revise wind facilities' maintenance contract expense and royalties; and (vii) revise variable power cost model result.</p> <p>The difference between Public Counsel's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Public Counsel's proposal to remove the power purchase agreements associated with the Skookumchuck Wind Project and the Lund Hill Solar Project and all other costs associated with the Green Direct Program, although Public Counsel does state that, if Skookumchuck Wind Project achieves commercial operations by February 2020, then it would agree with the inclusion of the Skookumchuck Wind PPA in the power cost adjustment.</p>	\$ 2,739,528	\$ -
85	7.02EP/ 21.02EP	Montana Tax	<p>PSE's Adjustment 7.02EP/21.03EP adjusts the restated Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is projected to be incurred during the rate year based on the power generated at Colstrip at the current tax structure.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	\$ 549,761	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
84	7.01EP/ 21.01EP	Power Costs	<p>PSE's Adjustment 7.01EP/21.01EP represents power costs projected to be incurred by PSE during the rate year. Adjustment 7.01EP is comprised of: (i) production operations and maintenance costs; (ii) transmission expenses that are related to the Third AC, Northern Intertie and Colstrip transmission lines; (iii) revenues associated with variable transmission earned under PSE's Open Access Transmission Tariff by re-ricing the most recent three-year average of transmission volumes across the respective lines at the most current OATT tariff rate; and (iv) an application of a production factor to the amount of the Coal Transition PPA between PSE and TransAlta Centralia Generation LLC.</p> <p>The difference between Commission Staff's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Commission Staff's proposals to (i) remove expenses related to the Colstrip forced outage in 2018; (ii) remove Colstrip major maintenance expense budgeted in 2020; (iii) remove the proposed increase to Colstrip Units 3 & 4 operating and maintenance (O&M) expense in the rate year; (iv) Reduce the equity adder for the Centralia Power Purchase Agreement (PPA); (v) update the major maintenance cost for Fredonia major inspection cost; (vi) Revise wind facilities' maintenance contract expense and royalties; and (vii) revise variable power cost model result.</p> <p>The difference between Public Counsel's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Public Counsel's proposal to remove the power purchase agreements associated with the Skookumchuck Wind Project and the Lund Hill Solar Project and all other costs associated with the Green Direct Program, although Public Counsel does state that, if Skookumchuck Wind Project achieves commercial operations by February 2020, then it would agree with the inclusion of the Skookumchuck Wind PPA in the power cost adjustment.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
85	7.02EP/ 21.02EP	Montana Tax	<p>PSE's Adjustment 7.02EP/21.03EP adjusts the restated Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is projected to be incurred during the rate year based on the power generated at Colstrip at the current tax structure.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
84	7.01EP/ 21.01EP	Power Costs	<p>PSE's Adjustment 7.01EP/21.01EP represents power costs projected to be incurred by PSE during the rate year. Adjustment 7.01EP is comprised of: (i) production operations and maintenance costs; (ii) transmission expenses that are related to the Third AC, Northern Intertie and Colstrip transmission lines; (iii) revenues associated with variable transmission earned under PSE's Open Access Transmission Tariff by re-pricing the most recent three-year average of transmission volumes across the respective lines at the most current OATT tariff rate; and (iv) an application of a production factor to the amount of the Coal Transition PPA between PSE and TransAlta Centralia Generation LLC.</p> <p>The difference between Commission Staff's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Commission Staff's proposals to (i) remove expenses related to the Colstrip forced outage in 2018; (ii) remove Colstrip major maintenance expense budgeted in 2020; (iii) remove the proposed increase to Colstrip Units 3 & 4 operating and maintenance (O&M) expense in the rate year; (iv) Reduce the equity adder for the Centralia Power Purchase Agreement (PPA); (v) update the major maintenance cost for Fredonia major inspection cost; (vi) Revise wind facilities' maintenance contract expense and royalties; and (vii) revise variable power cost model result.</p> <p>The difference between Public Counsel's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Public Counsel's proposal to remove the power purchase agreements associated with the Skookumchuck Wind Project and the Lund Hill Solar Project and all other costs associated with the Green Direct Program, although Public Counsel does state that, if Skookumchuck Wind Project achieves commercial operations by February 2020, then it would agree with the inclusion of the Skookumchuck Wind PPA in the power cost adjustment.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
85	7.02EP/ 21.02EP	Montana Tax	<p>PSE's Adjustment 7.02EP/21.03EP adjusts the restated Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is projected to be incurred during the rate year based on the power generated at Colstrip at the current tax structure.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
84	7.01EP/ 21.01EP	Power Costs	<p>PSE's Adjustment 7.01EP/21.01EP represents power costs projected to be incurred by PSE during the rate year. Adjustment 7.01EP is comprised of: (i) production operations and maintenance costs; (ii) transmission expenses that are related to the Third AC, Northern Intertie and Colstrip transmission lines; (iii) revenues associated with variable transmission earned under PSE's Open Access Transmission Tariff by re-ricing the most recent three-year average of transmission volumes across the respective lines at the most current OATT tariff rate; and (iv) an application of a production factor to the amount of the Coal Transition PPA between PSE and TransAlta Centralia Generation LLC.</p> <p>The difference between Commission Staff's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Commission Staff's proposals to (i) remove expenses related to the Colstrip forced outage in 2018; (ii) remove Colstrip major maintenance expense budgeted in 2020; (iii) remove the proposed increase to Colstrip Units 3 & 4 operating and maintenance (O&M) expense in the rate year; (iv) Reduce the equity adder for the Centralia Power Purchase Agreement (PPA); (v) update the major maintenance cost for Fredonia major inspection cost; (vi) Revise wind facilities' maintenance contract expense and royalties; and (vii) revise variable power cost model result.</p> <p>The difference between Public Counsel's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Public Counsel's proposal to remove the power purchase agreements associated with the Skookumchuck Wind Project and the Lund Hill Solar Project and all other costs associated with the Green Direct Program, although Public Counsel does state that, if Skookumchuck Wind Project achieves commercial operations by February 2020, then it would agree with the inclusion of the Skookumchuck Wind PPA in the power cost adjustment.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
85	7.02EP/ 21.02EP	Montana Tax	<p>PSE's Adjustment 7.02EP/21.03EP adjusts the restated Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is projected to be incurred during the rate year based on the power generated at Colstrip at the current tax structure.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
84	7.01EP/ 21.01EP	Power Costs	<p>PSE's Adjustment 7.01EP/21.01EP represents power costs projected to be incurred by PSE during the rate year. Adjustment 7.01EP is comprised of: (i) production operations and maintenance costs; (ii) transmission expenses that are related to the Third AC, Northern Intertie and Colstrip transmission lines; (iii) revenues associated with variable transmission earned under PSE's Open Access Transmission Tariff by re-ricing the most recent three-year average of transmission volumes across the respective lines at the most current OATT tariff rate; and (iv) an application of a production factor to the amount of the Coal Transition PPA between PSE and TransAlta Centralia Generation LLC.</p> <p>The difference between Commission Staff's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Commission Staff's proposals to (i) remove expenses related to the Colstrip forced outage in 2018; (ii) remove Colstrip major maintenance expense budgeted in 2020; (iii) remove the proposed increase to Colstrip Units 3 & 4 operating and maintenance (O&M) expense in the rate year; (iv) Reduce the equity adder for the Centralia Power Purchase Agreement (PPA); (v) update the major maintenance cost for Fredonia major inspection cost; (vi) Revise wind facilities' maintenance contract expense and royalties; and (vii) revise variable power cost model result.</p> <p>The difference between Public Counsel's Adjustment 7.01EP and PSE's Adjustment 7.01EP/21.01EP results from Public Counsel's proposal to remove the power purchase agreements associated with the Skookumchuck Wind Project and the Lund Hill Solar Project and all other costs associated with the Green Direct Program, although Public Counsel does state that, if Skookumchuck Wind Project achieves commercial operations by February 2020, then it would agree with the inclusion of the Skookumchuck Wind PPA in the power cost adjustment.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
85	7.02EP/ 21.02EP	Montana Tax	<p>PSE's Adjustment 7.02EP/21.03EP adjusts the restated Wholesale Energy Transaction Tax and Electricity and Electrical Energy License Tax to the amount that is projected to be incurred during the rate year based on the power generated at Colstrip at the current tax structure.</p> <p>The methodology for calculating this adjustment is not contested. However, this adjustment differs among the parties because of differences in the assumed generation for Colstrip Units 3 and 4.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
86	7.05EP/ 21.05EP	Storm Damage	<p>PSE's Adjustment 7.05EP/21.05EP calculates the impact on amortization of new storm deferral balances that have not been previously approved. PSE had storm deferral balances for nine storm events that have not previously been approved totaling \$54.1 million.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.05EP/21.05EP.</p>	\$ (10,681,805)	\$ -
87	7.06EP/ 21.06EP	Regulatory Assets & Liabilities	<p>PSE's Adjustment 7.06EP/21.06EP adjusts all production related regulatory assets and liabilities previously recovered through the PCA mechanism to their rate year amounts. The amortization of power costs related to regulatory assets and liabilities are considered variable costs and have been adjusted in PSE's Adjustment 7.01EP/21.01EP. The remaining amortization for regulatory assets and liabilities not related to power costs are considered fixed costs and are included in PSE's electric decoupling mechanism. As a result, although the rate base section of this adjustment reflects the average of monthly averages of the rate year for both power cost and non-power cost regulatory assets and liabilities, only the non-power cost regulatory asset and liability amortization for the rate year is reflected in PSE's Adjustment 7.06EP/21.06EP. The regulatory assets and liabilities for which amortization expires part way through the rate year only include amortization for the applicable months during the rate year. Additionally, regulatory assets and liabilities that have deferred taxes will also have excess deferred income taxes, the handling of which is included in PSE's Adjustment 6.26EP/20.26EP Amortization of Unprotected Deferred Taxes.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 7.06EP/21.06EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.06EP/21.06EP.</p>	\$ 9,100,115	\$ (23,391,892)

ELECTRIC PRO FORMA ADJUSTMENTS

COMMISSION STAFF

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
86	7.05EP/ 21.05EP	Storm Damage	<p>PSE's Adjustment 7.05EP/21.05EP calculates the impact on amortization of new storm deferral balances that have not been previously approved. PSE had storm deferral balances for nine storm events that have not previously been approved totaling \$54.1 million.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.05EP/21.05EP.</p>	\$ (10,681,805)	\$ -
87	7.06EP/ 21.06EP	Regulatory Assets & Liabilities	<p>PSE's Adjustment 7.06EP/21.06EP adjusts all production related regulatory assets and liabilities previously recovered through the PCA mechanism to their rate year amounts. The amortization of power costs related to regulatory assets and liabilities are considered variable costs and have been adjusted in PSE's Adjustment 7.01EP/21.01EP. The remaining amortization for regulatory assets and liabilities not related to power costs are considered fixed costs and are included in PSE's electric decoupling mechanism. As a result, although the rate base section of this adjustment reflects the average of monthly averages of the rate year for both power cost and non-power cost regulatory assets and liabilities, only the non-power cost regulatory asset and liability amortization for the rate year is reflected in PSE's Adjustment 7.06EP/21.06EP. The regulatory assets and liabilities for which amortization expires part way through the rate year only include amortization for the applicable months during the rate year. Additionally, regulatory assets and liabilities that have deferred taxes will also have excess deferred income taxes, the handling of which is included in PSE's Adjustment 6.26EP/20.26EP Amortization of Unprotected Deferred Taxes.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 7.06EP/21.06EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.06EP/21.06EP.</p>	\$ 9,100,115	\$ (23,391,892)

ELECTRIC PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
86	7.05EP/ 21.05EP	Storm Damage	<p>PSE's Adjustment 7.05EP/21.05EP calculates the impact on amortization of new storm deferral balances that have not been previously approved. PSE had storm deferral balances for nine storm events that have not previously been approved totaling \$54.1 million.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.05EP/21.05EP.</p>	\$ (10,681,805)	\$ -
87	7.06EP/ 21.06EP	Regulatory Assets & Liabilities	<p>PSE's Adjustment 7.06EP/21.06EP adjusts all production related regulatory assets and liabilities previously recovered through the PCA mechanism to their rate year amounts. The amortization of power costs related to regulatory assets and liabilities are considered variable costs and have been adjusted in PSE's Adjustment 7.01EP/21.01EP. The remaining amortization for regulatory assets and liabilities not related to power costs are considered fixed costs and are included in PSE's electric decoupling mechanism. As a result, although the rate base section of this adjustment reflects the average of monthly averages of the rate year for both power cost and non-power cost regulatory assets and liabilities, only the non-power cost regulatory asset and liability amortization for the rate year is reflected in PSE's Adjustment 7.06EP/21.06EP. The regulatory assets and liabilities for which amortization expires part way through the rate year only include amortization for the applicable months during the rate year. Additionally, regulatory assets and liabilities that have deferred taxes will also have excess deferred income taxes, the handling of which is included in PSE's Adjustment 6.26EP/20.26EP Amortization of Unprotected Deferred Taxes.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 7.06EP/21.06EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.06EP/21.06EP.</p>	\$ -	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
86	7.05EP/ 21.05EP	Storm Damage	<p>PSE's Adjustment 7.05EP/21.05EP calculates the impact on amortization of new storm deferral balances that have not been previously approved. PSE had storm deferral balances for nine storm events that have not previously been approved totaling \$54.1 million.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.05EP/21.05EP.</p>	\$ (10,681,805)	\$ -
87	7.06EP/ 21.06EP	Regulatory Assets & Liabilities	<p>PSE's Adjustment 7.06EP/21.06EP adjusts all production related regulatory assets and liabilities previously recovered through the PCA mechanism to their rate year amounts. The amortization of power costs related to regulatory assets and liabilities are considered variable costs and have been adjusted in PSE's Adjustment 7.01EP/21.01EP. The remaining amortization for regulatory assets and liabilities not related to power costs are considered fixed costs and are included in PSE's electric decoupling mechanism. As a result, although the rate base section of this adjustment reflects the average of monthly averages of the rate year for both power cost and non-power cost regulatory assets and liabilities, only the non-power cost regulatory asset and liability amortization for the rate year is reflected in PSE's Adjustment 7.06EP/21.06EP. The regulatory assets and liabilities for which amortization expires part way through the rate year only include amortization for the applicable months during the rate year. Additionally, regulatory assets and liabilities that have deferred taxes will also have excess deferred income taxes, the handling of which is included in PSE's Adjustment 6.26EP/20.26EP Amortization of Unprotected Deferred Taxes.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 7.06EP/21.06EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.06EP/21.06EP.</p>	\$ 9,100,115	\$ (23,391,892)

ELECTRIC PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
86	7.05EP/ 21.05EP	Storm Damage	<p>PSE's Adjustment 7.05EP/21.05EP calculates the impact on amortization of new storm deferral balances that have not been previously approved. PSE had storm deferral balances for nine storm events that have not previously been approved totaling \$54.1 million.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.05EP/21.05EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
87	7.06EP/ 21.06EP	Regulatory Assets & Liabilities	<p>PSE's Adjustment 7.06EP/21.06EP adjusts all production related regulatory assets and liabilities previously recovered through the PCA mechanism to their rate year amounts. The amortization of power costs related to regulatory assets and liabilities are considered variable costs and have been adjusted in PSE's Adjustment 7.01EP/21.01EP. The remaining amortization for regulatory assets and liabilities not related to power costs are considered fixed costs and are included in PSE's electric decoupling mechanism. As a result, although the rate base section of this adjustment reflects the average of monthly averages of the rate year for both power cost and non-power cost regulatory assets and liabilities, only the non-power cost regulatory asset and liability amortization for the rate year is reflected in PSE's Adjustment 7.06EP/21.06EP. The regulatory assets and liabilities for which amortization expires part way through the rate year only include amortization for the applicable months during the rate year. Additionally, regulatory assets and liabilities that have deferred taxes will also have excess deferred income taxes, the handling of which is included in PSE's Adjustment 6.26EP/20.26EP Amortization of Unprotected Deferred Taxes.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 7.06EP/21.06EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.06EP/21.06EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
86	7.05EP/ 21.05EP	Storm Damage	<p>PSE's Adjustment 7.05EP/21.05EP calculates the impact on amortization of new storm deferral balances that have not been previously approved. PSE had storm deferral balances for nine storm events that have not previously been approved totaling \$54.1 million.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.05EP/21.05EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
87	7.06EP/ 21.06EP	Regulatory Assets & Liabilities	<p>PSE's Adjustment 7.06EP/21.06EP adjusts all production related regulatory assets and liabilities previously recovered through the PCA mechanism to their rate year amounts. The amortization of power costs related to regulatory assets and liabilities are considered variable costs and have been adjusted in PSE's Adjustment 7.01EP/21.01EP. The remaining amortization for regulatory assets and liabilities not related to power costs are considered fixed costs and are included in PSE's electric decoupling mechanism. As a result, although the rate base section of this adjustment reflects the average of monthly averages of the rate year for both power cost and non-power cost regulatory assets and liabilities, only the non-power cost regulatory asset and liability amortization for the rate year is reflected in PSE's Adjustment 7.06EP/21.06EP. The regulatory assets and liabilities for which amortization expires part way through the rate year only include amortization for the applicable months during the rate year. Additionally, regulatory assets and liabilities that have deferred taxes will also have excess deferred income taxes, the handling of which is included in PSE's Adjustment 6.26EP/20.26EP Amortization of Unprotected Deferred Taxes.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 7.06EP/21.06EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.06EP/21.06EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
86	7.05EP/ 21.05EP	Storm Damage	<p>PSE's Adjustment 7.05EP/21.05EP calculates the impact on amortization of new storm deferral balances that have not been previously approved. PSE had storm deferral balances for nine storm events that have not previously been approved totaling \$54.1 million.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.05EP/21.05EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
87	7.06EP/ 21.06EP	Regulatory Assets & Liabilities	<p>PSE's Adjustment 7.06EP/21.06EP adjusts all production related regulatory assets and liabilities previously recovered through the PCA mechanism to their rate year amounts. The amortization of power costs related to regulatory assets and liabilities are considered variable costs and have been adjusted in PSE's Adjustment 7.01EP/21.01EP. The remaining amortization for regulatory assets and liabilities not related to power costs are considered fixed costs and are included in PSE's electric decoupling mechanism. As a result, although the rate base section of this adjustment reflects the average of monthly averages of the rate year for both power cost and non-power cost regulatory assets and liabilities, only the non-power cost regulatory asset and liability amortization for the rate year is reflected in PSE's Adjustment 7.06EP/21.06EP. The regulatory assets and liabilities for which amortization expires part way through the rate year only include amortization for the applicable months during the rate year. Additionally, regulatory assets and liabilities that have deferred taxes will also have excess deferred income taxes, the handling of which is included in PSE's Adjustment 6.26EP/20.26EP Amortization of Unprotected Deferred Taxes.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 7.06EP/21.06EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.06EP/21.06EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
86	7.05EP/ 21.05EP	Storm Damage	<p>PSE's Adjustment 7.05EP/21.05EP calculates the impact on amortization of new storm deferral balances that have not been previously approved. PSE had storm deferral balances for nine storm events that have not previously been approved totaling \$54.1 million.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.05EP/21.05EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
87	7.06EP/ 21.06EP	Regulatory Assets & Liabilities	<p>PSE's Adjustment 7.06EP/21.06EP adjusts all production related regulatory assets and liabilities previously recovered through the PCA mechanism to their rate year amounts. The amortization of power costs related to regulatory assets and liabilities are considered variable costs and have been adjusted in PSE's Adjustment 7.01EP/21.01EP. The remaining amortization for regulatory assets and liabilities not related to power costs are considered fixed costs and are included in PSE's electric decoupling mechanism. As a result, although the rate base section of this adjustment reflects the average of monthly averages of the rate year for both power cost and non-power cost regulatory assets and liabilities, only the non-power cost regulatory asset and liability amortization for the rate year is reflected in PSE's Adjustment 7.06EP/21.06EP. The regulatory assets and liabilities for which amortization expires part way through the rate year only include amortization for the applicable months during the rate year. Additionally, regulatory assets and liabilities that have deferred taxes will also have excess deferred income taxes, the handling of which is included in PSE's Adjustment 6.26EP/20.26EP Amortization of Unprotected Deferred Taxes.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 7.06EP/21.06EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.06EP/21.06EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
88	7.08EP/ 21.08EP	Remove EIM	<p>PSE's Adjustment 7.08EP/21.08EP removes the rate base, operating costs and amortization associated with PSE's participation in the Energy Imbalance Market. PSE will continue to include the fixed costs associated with the Energy Imbalance Market in the PCA imbalance calculation to be matched with the actual Energy Imbalance Market benefits as they occur.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.08EP/21.08EP.</p>	\$ 4,478,734	\$ (3,321,470)
89	7.09EP/ 21.09EP	High Molecular Weight Cable	<p>PSE's Adjustment 7.09EP/21.09EP adjusts rate base and operating costs for the High Molecular Weight Cable Replacement program and increases electric rate base for post-test year additions to plant placed in service January through March of 2019, and for additions forecasted to be in service April through June 2019, net of the associated retirements during the same period. PSE's Adjustment 7.09EP/21.09EP calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 7.09EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.09EP/21.09EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ (292,768)	\$ 11,899,760

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
88	7.08EP/ 21.08EP	Remove EIM	<p>PSE's Adjustment 7.08EP/21.08EP removes the rate base, operating costs and amortization associated with PSE's participation in the Energy Imbalance Market. PSE will continue to include the fixed costs associated with the Energy Imbalance Market in the PCA imbalance calculation to be matched with the actual Energy Imbalance Market benefits as they occur.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.08EP/21.08EP.</p>	\$ 4,478,734	\$ (3,321,470)
89	7.09EP/ 21.09EP	High Molecular Weight Cable	<p>PSE's Adjustment 7.09EP/21.09EP adjusts rate base and operating costs for the High Molecular Weight Cable Replacement program and increases electric rate base for post-test year additions to plant placed in service January through March of 2019, and for additions forecasted to be in service April through June 2019, net of the associated retirements during the same period. PSE's Adjustment 7.09EP/21.09EP calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 7.09EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.09EP/21.09EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ -	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
88	7.08EP/ 21.08EP	Remove EIM	<p>PSE's Adjustment 7.08EP/21.08EP removes the rate base, operating costs and amortization associated with PSE's participation in the Energy Imbalance Market. PSE will continue to include the fixed costs associated with the Energy Imbalance Market in the PCA imbalance calculation to be matched with the actual Energy Imbalance Market benefits as they occur.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.08EP/21.08EP.</p>	\$ 4,478,734	\$ (3,321,470)
89	7.09EP/ 21.09EP	High Molecular Weight Cable	<p>PSE's Adjustment 7.09EP/21.09EP adjusts rate base and operating costs for the High Molecular Weight Cable Replacement program and increases electric rate base for post-test year additions to plant placed in service January through March of 2019, and for additions forecasted to be in service April through June 2019, net of the associated retirements during the same period. PSE's Adjustment 7.09EP/21.09EP calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 7.09EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.09EP/21.09EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ -	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

AWEC

Line	Adj.	Issue	Description	NOI	Rate Base
88	7.08EP/ 21.08EP	Remove EIM	<p>PSE's Adjustment 7.08EP/21.08EP removes the rate base, operating costs and amortization associated with PSE's participation in the Energy Imbalance Market. PSE will continue to include the fixed costs associated with the Energy Imbalance Market in the PCA imbalance calculation to be matched with the actual Energy Imbalance Market benefits as they occur.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.08EP/21.08EP.</p>	\$ 4,478,734	\$ (3,321,470)
89	7.09EP/ 21.09EP	High Molecular Weight Cable	<p>PSE's Adjustment 7.09EP/21.09EP adjusts rate base and operating costs for the High Molecular Weight Cable Replacement program and increases electric rate base for post-test year additions to plant placed in service January through March of 2019, and for additions forecasted to be in service April through June 2019, net of the associated retirements during the same period. PSE's Adjustment 7.09EP/21.09EP calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 7.09EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.09EP/21.09EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ -	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
88	7.08EP/ 21.08EP	Remove EIM	<p>PSE's Adjustment 7.08EP/21.08EP removes the rate base, operating costs and amortization associated with PSE's participation in the Energy Imbalance Market. PSE will continue to include the fixed costs associated with the Energy Imbalance Market in the PCA imbalance calculation to be matched with the actual Energy Imbalance Market benefits as they occur.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.08EP/21.08EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
89	7.09EP/ 21.09EP	High Molecular Weight Cable	<p>PSE's Adjustment 7.09EP/21.09EP adjusts rate base and operating costs for the High Molecular Weight Cable Replacement program and increases electric rate base for post-test year additions to plant placed in service January through March of 2019, and for additions forecasted to be in service April through June 2019, net of the associated retirements during the same period. PSE's Adjustment 7.09EP/21.09EP calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 7.09EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.09EP/21.09EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
88	7.08EP/ 21.08EP	Remove EIM	<p>PSE's Adjustment 7.08EP/21.08EP removes the rate base, operating costs and amortization associated with PSE's participation in the Energy Imbalance Market. PSE will continue to include the fixed costs associated with the Energy Imbalance Market in the PCA imbalance calculation to be matched with the actual Energy Imbalance Market benefits as they occur.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.08EP/21.08EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
89	7.09EP/ 21.09EP	High Molecular Weight Cable	<p>PSE's Adjustment 7.09EP/21.09EP adjusts rate base and operating costs for the High Molecular Weight Cable Replacement program and increases electric rate base for post-test year additions to plant placed in service January through March of 2019, and for additions forecasted to be in service April through June 2019, net of the associated retirements during the same period. PSE's Adjustment 7.09EP/21.09EP calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 7.09EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.09EP/21.09EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
88	7.08EP/ 21.08EP	Remove EIM	<p>PSE's Adjustment 7.08EP/21.08EP removes the rate base, operating costs and amortization associated with PSE's participation in the Energy Imbalance Market. PSE will continue to include the fixed costs associated with the Energy Imbalance Market in the PCA imbalance calculation to be matched with the actual Energy Imbalance Market benefits as they occur.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.08EP/21.08EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
89	7.09EP/ 21.09EP	High Molecular Weight Cable	<p>PSE's Adjustment 7.09EP/21.09EP adjusts rate base and operating costs for the High Molecular Weight Cable Replacement program and increases electric rate base for post-test year additions to plant placed in service January through March of 2019, and for additions forecasted to be in service April through June 2019, net of the associated retirements during the same period. PSE's Adjustment 7.09EP/21.09EP calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 7.09EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.09EP/21.09EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
88	7.08EP/ 21.08EP	Remove EIM	<p>PSE's Adjustment 7.08EP/21.08EP removes the rate base, operating costs and amortization associated with PSE's participation in the Energy Imbalance Market. PSE will continue to include the fixed costs associated with the Energy Imbalance Market in the PCA imbalance calculation to be matched with the actual Energy Imbalance Market benefits as they occur.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 7.08EP/21.08EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
89	7.09EP/ 21.09EP	High Molecular Weight Cable	<p>PSE's Adjustment 7.09EP/21.09EP adjusts rate base and operating costs for the High Molecular Weight Cable Replacement program and increases electric rate base for post-test year additions to plant placed in service January through March of 2019, and for additions forecasted to be in service April through June 2019, net of the associated retirements during the same period. PSE's Adjustment 7.09EP/21.09EP calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 7.09EP.</p> <p>Public Counsel opposes PSE's Adjustment 7.09EP/21.09EP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
90	7.10EP/ 21.10EP	Energy Management System (EMS)	<p>Adjustment 7.10EP/21.10EP pro forms rate base to rate year average of monthly averages for the Energy Management System (EMS) upgrade, a project placed into service in January 2019. The depreciation expense was calculated monthly, and the resulting monthly-accumulated depreciation was then averaged in the same manner as the project cost. Deferred taxes associated with the tax depreciation of the projects were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>There are no disagreements between PSE and AWEK with regard to Adjustment 7.10EP/21.10EP.</p> <p>The minor difference between Commission Staff's Adjustment 7.10EP and PSE's Adjustment 7.10EP/21.10EP results from Commission Staff's proposal to include accumulated deferred income tax in the rate base.</p> <p>Public Counsel opposes Adjustment 7.10EP/21.10EP.</p> <p>In its rebuttal testimony, PSE adopted a correction made by Commission Staff to the accumulated deferred income taxes for the EMS project.</p>	\$ (2,441,145)	\$ 4,644,661
91	12.04EP/ 21.11EP	Remove Shuffleton	<p>Commission Staff Adjustment 12.04EP proposes to (i) allow the inclusion of proceeds from the sale of the Shuffleton facility in rates and (ii) remove the Shuffleton asset from rate base, and (iii) remove Shuffleton depreciation from depreciation expense.</p> <p>AWEK adopted Commission Staff's proposal in its cross-answering testimony.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect the removal of the Shuffleton net book value from rate base and the depreciation expense from net operating income. See PSE's Adjustment 21.11EP.</p> <p>AWEK's Adjustment AWEK-01EP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEK Adjustment AWEK-01EP.</p>	\$ 45,030	\$ (550,000)
92	AWEK-01EP	Bothell Data Center		\$ -	\$ -

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
90	7.10EP/ 21.10EP	Energy Management System (EMS)	<p>Adjustment 7.10EP/21.10EP pro forms rate base to rate year average of monthly averages for the Energy Management System (EMS) upgrade, a project placed into service in January 2019. The depreciation expense was calculated monthly, and the resulting monthly-accumulated depreciation was then averaged in the same manner as the project cost. Deferred taxes associated with the tax depreciation of the projects were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>There are no disagreements between PSE and AWEC with regard to Adjustment 7.10EP/21.10EP.</p> <p>The minor difference between Commission Staff's Adjustment 7.10EP and PSE's Adjustment 7.10EP/21.10EP results from Commission Staff's proposal to include accumulated deferred income tax in the rate base.</p> <p>Public Counsel opposes Adjustment 7.10EP/21.10EP.</p> <p>In its rebuttal testimony, PSE adopted a correction made by Commission Staff to the accumulated deferred income taxes for the EMS project.</p>	\$ (2,441,145)	\$ 4,644,661
91	12.04EP/ 21.11EP	Remove Shuffleton	<p>Commission Staff Adjustment 12.04EP proposes to (i) allow the inclusion of proceeds from the sale of the Shuffleton facility in rates and (ii) remove the Shuffleton asset from rate base, and (iii) remove Shuffleton depreciation from depreciation expense.</p> <p>AWEC adopted Commission Staff's proposal in its cross-answering testimony.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect the removal of the Shuffleton net book value from rate base and the depreciation expense from net operating income. See PSE's Adjustment 21.11EP.</p> <p>AWEC's Adjustment AWEC-01EP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-01EP.</p>	\$ 45,030	\$ (550,155)
92	AWEC-01EP	Bothell Data Center		N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
90	7.10EP/ 21.10EP	Energy Management System (EMS)	<p>Adjustment 7.10EP/21.10EP pro forms rate base to rate year average of monthly averages for the Energy Management System (EMS) upgrade, a project placed into service in January 2019. The depreciation expense was calculated monthly, and the resulting monthly-accumulated depreciation was then averaged in the same manner as the project cost. Deferred taxes associated with the tax depreciation of the projects were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>There are no disagreements between PSE and AWEC with regard to Adjustment 7.10EP/21.10EP.</p> <p>The minor difference between Commission Staff's Adjustment 7.10EP and PSE's Adjustment 7.10EP/21.10EP results from Commission Staff's proposal to include accumulated deferred income tax in the rate base.</p> <p>Public Counsel opposes Adjustment 7.10EP/21.10EP.</p> <p>In its rebuttal testimony, PSE adopted a correction made by Commission Staff to the accumulated deferred income taxes for the EMS project.</p>	\$ -	\$ -
91	12.04EP/ 21.11EP	Remove Shuffleton	<p>Commission Staff Adjustment 12.04EP proposes to (i) allow the inclusion of proceeds from the sale of the Shuffleton facility in rates and (ii) remove the Shuffleton asset from rate base, and (iii) remove Shuffleton depreciation from depreciation expense.</p> <p>AWEC adopted Commission Staff's proposal in its cross-answering testimony.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect the removal of the Shuffleton net book value from rate base and the depreciation expense from net operating income. See PSE's Adjustment 21.11EP.</p> <p>AWEC's Adjustment AWEC-01EP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-01EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
92	AWEC- 01EP	Bothell Data Center	<p>PSE opposes AWEC Adjustment AWEC-01EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
90	7.10EP/ 21.10EP	Energy Management System (EMS)	<p>Adjustment 7.10EP/21.10EP pro forms rate base to rate year average of monthly averages for the Energy Management System (EMS) upgrade, a project placed into service in January 2019. The depreciation expense was calculated monthly, and the resulting monthly-accumulated depreciation was then averaged in the same manner as the project cost. Deferred taxes associated with the tax depreciation of the projects were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>There are no disagreements between PSE and AWEC with regard to Adjustment 7.10EP/21.10EP.</p> <p>The minor difference between Commission Staff's Adjustment 7.10EP and PSE's Adjustment 7.10EP/21.10EP results from Commission Staff's proposal to include accumulated deferred income tax in the rate base.</p> <p>Public Counsel opposes Adjustment 7.10EP/21.10EP.</p> <p>In its rebuttal testimony, PSE adopted a correction made by Commission Staff to the accumulated deferred income taxes for the EMS project.</p>	\$ (2,441,145)	\$ 4,644,661
91	12.04EP/ 21.11EP	Remove Shuffleton	<p>Commission Staff Adjustment 12.04EP proposes to (i) allow the inclusion of proceeds from the sale of the Shuffleton facility in rates and (ii) remove the Shuffleton asset from rate base, and (iii) remove Shuffleton depreciation from depreciation expense.</p> <p>AWEC adopted Commission Staff's proposal in its cross-answering testimony.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect the removal of the Shuffleton net book value from rate base and the depreciation expense from net operating income. See PSE's Adjustment 21.11EP.</p> <p>AWEC's Adjustment AWEC-01EP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-01EP.</p>	\$ 45,030	\$ (550,155)
92	AWEC-01EP	Bothell Data Center		\$ -	\$ (52,488,670)

ELECTRIC PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
90	7.10EP/ 21.10EP	Energy Management System (EMS)	<p>Adjustment 7.10EP/21.10EP pro forms rate base to rate year average of monthly averages for the Energy Management System (EMS) upgrade, a project placed into service in January 2019. The depreciation expense was calculated monthly, and the resulting monthly-accumulated depreciation was then averaged in the same manner as the project cost. Deferred taxes associated with the tax depreciation of the projects were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>There are no disagreements between PSE and AWEC with regard to Adjustment 7.10EP/21.10EP.</p> <p>The minor difference between Commission Staff's Adjustment 7.10EP and PSE's Adjustment 7.10EP/21.10EP results from Commission Staff's proposal to include accumulated deferred income tax in the rate base.</p> <p>Public Counsel opposes Adjustment 7.10EP/21.10EP.</p> <p>In its rebuttal testimony, PSE adopted a correction made by Commission Staff to the accumulated deferred income taxes for the EMS project.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
91	12.04EP/ 21.11EP	Remove Shuffleton	<p>Commission Staff Adjustment 12.04EP proposes to (i) allow the inclusion of proceeds from the sale of the Shuffleton facility in rates and (ii) remove the Shuffleton asset from rate base, and (iii) remove Shuffleton depreciation from depreciation expense.</p> <p>AWEC adopted Commission Staff's proposal in its cross-answering testimony.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect the removal of the Shuffleton net book value from rate base and the depreciation expense from net operating income. See PSE's Adjustment 21.11EP.</p> <p>AWEC's Adjustment AWEC-01EP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-01EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
92	AWEC- 01EP	Bothell Data Center		N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
90	7.10EP/ 21.10EP	Energy Management System (EMS)	<p>Adjustment 7.10EP/21.10EP pro forms rate base to rate year average of monthly averages for the Energy Management System (EMS) upgrade, a project placed into service in January 2019. The depreciation expense was calculated monthly, and the resulting monthly-accumulated depreciation was then averaged in the same manner as the project cost. Deferred taxes associated with the tax depreciation of the projects were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>There are no disagreements between PSE and AWEC with regard to Adjustment 7.10EP/21.10EP.</p> <p>The minor difference between Commission Staff's Adjustment 7.10EP and PSE's Adjustment 7.10EP/21.10EP results from Commission Staff's proposal to include accumulated deferred income tax in the rate base.</p> <p>Public Counsel opposes Adjustment 7.10EP/21.10EP.</p> <p>In its rebuttal testimony, PSE adopted a correction made by Commission Staff to the accumulated deferred income taxes for the EMS project.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
91	12.04EP/ 21.11EP	Remove Shuffleton	<p>Commission Staff Adjustment 12.04EP proposes to (i) allow the inclusion of proceeds from the sale of the Shuffleton facility in rates and (ii) remove the Shuffleton asset from rate base, and (iii) remove Shuffleton depreciation from depreciation expense.</p> <p>AWEC adopted Commission Staff's proposal in its cross-answering testimony.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect the removal of the Shuffleton net book value from rate base and the depreciation expense from net operating income. See PSE's Adjustment 21.11EP.</p> <p>AWEC's Adjustment AWEC-01EP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-01EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
92	AWEC- 01EP	Bothell Data Center	<p>AWEC's Adjustment AWEC-01EP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-01EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
90	7.10EP/ 21.10EP	Energy Management System (EMS)	<p>Adjustment 7.10EP/21.10EP pro forms rate base to rate year average of monthly averages for the Energy Management System (EMS) upgrade, a project placed into service in January 2019. The depreciation expense was calculated monthly, and the resulting monthly-accumulated depreciation was then averaged in the same manner as the project cost. Deferred taxes associated with the tax depreciation of the projects were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>There are no disagreements between PSE and AWEK with regard to Adjustment 7.10EP/21.10EP.</p> <p>The minor difference between Commission Staff's Adjustment 7.10EP and PSE's Adjustment 7.10EP/21.10EP results from Commission Staff's proposal to include accumulated deferred income tax in the rate base.</p> <p>Public Counsel opposes Adjustment 7.10EP/21.10EP.</p> <p>In its rebuttal testimony, PSE adopted a correction made by Commission Staff to the accumulated deferred income taxes for the EMS project.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
91	12.04EP/ 21.11EP	Remove Shuffleton	<p>Commission Staff Adjustment 12.04EP proposes to (i) allow the inclusion of proceeds from the sale of the Shuffleton facility in rates and (ii) remove the Shuffleton asset from rate base, and (iii) remove Shuffleton depreciation from depreciation expense.</p> <p>AWEK adopted Commission Staff's proposal in its cross-answering testimony.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect the removal of the Shuffleton net book value from rate base and the depreciation expense from net operating income. See PSE's Adjustment 21.11EP.</p> <p>AWEK's Adjustment AWEK-01EP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEK Adjustment AWEK-01EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
92	AWEK- 01EP	Bothell Data Center		N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
90	7.10EP/ 21.10EP	Energy Management System (EMS)	<p>Adjustment 7.10EP/21.10EP pro forms rate base to rate year average of monthly averages for the Energy Management System (EMS) upgrade, a project placed into service in January 2019. The depreciation expense was calculated monthly, and the resulting monthly-accumulated depreciation was then averaged in the same manner as the project cost. Deferred taxes associated with the tax depreciation of the projects were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>There are no disagreements between PSE and AWEC with regard to Adjustment 7.10EP/21.10EP.</p> <p>The minor difference between Commission Staff's Adjustment 7.10EP and PSE's Adjustment 7.10EP/21.10EP results from Commission Staff's proposal to include accumulated deferred income tax in the rate base.</p> <p>Public Counsel opposes Adjustment 7.10EP/21.10EP.</p> <p>In its rebuttal testimony, PSE adopted a correction made by Commission Staff to the accumulated deferred income taxes for the EMS project.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
91	12.04EP/ 21.11EP	Remove Shuffleton	<p>Commission Staff Adjustment 12.04EP proposes to (i) allow the inclusion of proceeds from the sale of the Shuffleton facility in rates and (ii) remove the Shuffleton asset from rate base, and (iii) remove Shuffleton depreciation from depreciation expense.</p> <p>AWEC adopted Commission Staff's proposal in its cross-answering testimony.</p> <p>In its rebuttal, PSE adopted Commission Staff's recommended change to reflect the removal of the Shuffleton net book value from rate base and the depreciation expense from net operating income. See PSE's Adjustment 21.11EP.</p> <p>AWEC's Adjustment AWEC-01EP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-01EP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
92	AWEC- 01EP	Bothell Data Center		N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
93	N/A	Total Pro Forma Adjustments	\$ (43,987,960)	\$ 66,243,182	
94	N/A	Pro Forma Results of Operations	\$ 318,222,716	\$ 5,436,017,782	

ELECTRIC PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
93	N/A	Total Pro Forma Adjustments		\$ (8,246,192)	\$ 21,488,543
94	N/A	Pro Forma Results of Operations		\$ 354,861,177	\$ 5,385,664,468

ELECTRIC PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
93	N/A	Total Pro Forma Adjustments		\$ 13,352,862	\$ (50,480,718)
94	N/A	Pro Forma Results of Operations		\$ 394,951,791	\$ 5,229,775,164

ELECTRIC PRO FORMA ADJUSTMENTS

AWEC

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
93	N/A	Total Pro Forma Adjustments		\$ (19,257,043)	\$ (31,000,127)
94	N/A	Pro Forma Results of Operations		\$ 367,514,454	\$ 5,250,432,178

ELECTRIC PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
93	N/A	Total Pro Forma Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
94	N/A	Pro Forma Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
93	N/A	Total Pro Forma Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
94	N/A	Pro Forma Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
93	N/A	Total Pro Forma Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
94	N/A	Pro Forma Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

ELECTRIC PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
93	N/A	Total Pro Forma Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
94	N/A	Pro Forma Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
95		Restated Results of Operations		\$ 105,512,543	\$ 2,092,950,107
96	6.01GP/ 20.01GP	Revenues and Expenses	<p>PSE's Adjustment 6.01GP/20.01GP modifies the test year revenues to the revenues that would have been collected during the test year if only the base rates from the 2017 general rate case as modified for tax reform in Docket UG-180283 had been in effect for the entire test year. The adjustment (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; and (iii) PSE removes natural gas revenues associated with curtailment and entitlement constraint periods that occurred during the test year and related to conditions imposed by Northwest Pipeline Corp in response to the Enbridge pipeline outage.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01GP/20.01GP.</p>	\$ (7,393,164)	\$ -
97	6.02GP/ 20.02GP	Temperature Normalization	<p>PSE's Adjustment 6.02GP/20.02GP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year terms and the temperature normalized terms. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GP/20.02GP.</p> <p>The difference between Commission Staff's 6.02GP and PSE's Adjustment 6.02GP/20.02GP results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 13,373,053	\$ -

GAS PRO FORMA ADJUSTMENTS

COMMISSION STAFF

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
95		Restated Results of Operations		\$ 105,046,532	\$ 2,092,950,107
96	6.01GP/ 20.01GP	Revenues and Expenses	<p>PSE's Adjustment 6.01GP/20.01GP modifies the test year revenues to the revenues that would have been collected during the test year if only the base rates from the 2017 general rate case as modified for tax reform in Docket UG-180283 had been in effect for the entire test year. The adjustment (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; and (iii) PSE removes natural gas revenues associated with curtailment and entitlement constraint periods that occurred during the test year and related to conditions imposed by Northwest Pipeline Corp in response to the Enbridge pipeline outage.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01GP/20.01GP.</p>	\$ (7,393,164)	\$ -
97	6.02GP/ 20.02GP	Temperature Normalization	<p>PSE's Adjustment 6.02GP/20.02GP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year terms and the temperature normalized terms. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GP/20.02GP.</p> <p>The difference between Commission Staff's 6.02GP and PSE's Adjustment 6.02GP/20.02GP results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 12,748,713	\$ -

GAS PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
95		Restated Results of Operations		\$ 109,998,190	\$ 2,054,435,029
96	6.01GP/ 20.01GP	Revenues and Expenses	<p>PSE's Adjustment 6.01GP/20.01GP modifies the test year revenues to the revenues that would have been collected during the test year if only the base rates from the 2017 general rate case as modified for tax reform in Docket UG-180283 had been in effect for the entire test year. The adjustment (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; and (iii) PSE removes natural gas revenues associated with curtailment and entitlement constraint periods that occurred during the test year and related to conditions imposed by Northwest Pipeline Corp in response to the Enbridge pipeline outage.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01GP/20.01GP.</p>	\$ (7,393,164)	\$ -
97	6.02GP/ 20.02GP	Temperature Normalization	<p>PSE's Adjustment 6.02GP/20.02GP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year terms and the temperature normalized terms. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GP/20.02GP.</p> <p>The difference between Commission Staff's 6.02GP and PSE's Adjustment 6.02GP/20.02GP results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 13,373,053	\$ -

GAS PRO FORMA ADJUSTMENTS

AWEC

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
95		Restated Results of Operations		\$ 106,838,247	\$ 2,100,477,034
96	6.01GP/ 20.01GP	Revenues and Expenses	<p>PSE's Adjustment 6.01GP/20.01GP modifies the test year revenues to the revenues that would have been collected during the test year if only the base rates from the 2017 general rate case as modified for tax reform in Docket UG-180283 had been in effect for the entire test year. The adjustment (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; and (iii) PSE removes natural gas revenues associated with curtailment and entitlement constraint periods that occurred during the test year and related to conditions imposed by Northwest Pipeline Corp in response to the Enbridge pipeline outage.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01GP/20.01GP.</p>	\$ (7,393,164)	\$ -
97	6.02GP/ 20.02GP	Temperature Normalization	<p>PSE's Adjustment 6.02GP/20.02GP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year terms and the temperature normalized terms. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GP/20.02GP.</p> <p>The difference between Commission Staff's 6.02GP and PSE's Adjustment 6.02GP/20.02GP results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	\$ 13,373,053	\$ -

GAS PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
95		Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020
96	6.01GP/20.01GP	Revenues and Expenses	<p>PSE's Adjustment 6.01GP/20.01GP modifies the test year revenues to the revenues that would have been collected during the test year if only the base rates from the 2017 general rate case as modified for tax reform in Docket UG-180283 had been in effect for the entire test year. The adjustment (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; and (iii) PSE removes natural gas revenues associated with curtailment and entitlement constraint periods that occurred during the test year and related to conditions imposed by Northwest Pipeline Corp in response to the Enbridge pipeline outage.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01GP/20.01GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
97	6.02GP/20.02GP	Temperature Normalization	<p>PSE's Adjustment 6.02GP/20.02GP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year terms and the temperature normalized terms. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GP/20.02GP.</p> <p>The difference between Commission Staff's 6.02GP and PSE's Adjustment 6.02GP/20.02GP results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	FEA	
				NOI	Rate Base
95		Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020
96	6.01GP/20.01GP	Revenues and Expenses	<p>PSE's Adjustment 6.01GP/20.01GP modifies the test year revenues to the revenues that would have been collected during the test year if only the base rates from the 2017 general rate case as modified for tax reform in Docket UG-180283 had been in effect for the entire test year. The adjustment (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; and (iii) PSE removes natural gas revenues associated with curtailment and entitlement constraint periods that occurred during the test year and related to conditions imposed by Northwest Pipeline Corp in response to the Enbridge pipeline outage.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01GP/20.01GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
97	6.02GP/20.02GP	Temperature Normalization	<p>PSE's Adjustment 6.02GP/20.02GP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year terms and the temperature normalized terms. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GP/20.02GP.</p> <p>The difference between Commission Staff's 6.02GP and PSE's Adjustment 6.02GP/20.02GP results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
95		Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020
96	6.01GP/ 20.01GP	Revenues and Expenses	<p>PSE's Adjustment 6.01GP/20.01GP modifies the test year revenues to the revenues that would have been collected during the test year if only the base rates from the 2017 general rate case as modified for tax reform in Docket UG-180283 had been in effect for the entire test year. The adjustment (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; and (iii) PSE removes natural gas revenues associated with curtailment and entitlement constraint periods that occurred during the test year and related to conditions imposed by Northwest Pipeline Corp in response to the Enbridge pipeline outage.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01GP/20.01GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
97	6.02GP/ 20.02GP	Temperature Normalization	<p>PSE's Adjustment 6.02GP/20.02GP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year terms and the temperature normalized terms. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GP/20.02GP.</p> <p>The difference between Commission Staff's 6.02GP and PSE's Adjustment 6.02GP/20.02GP results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
95		Restated Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020
96	6.01GP/ 20.01GP	Revenues and Expenses	<p>PSE's Adjustment 6.01GP/20.01GP modifies the test year revenues to the revenues that would have been collected during the test year if only the base rates from the 2017 general rate case as modified for tax reform in Docket UG-180283 had been in effect for the entire test year. The adjustment (i) removes the decoupling deferrals and amortization, including the associated twenty-four month GAAP reserve, to reflect the test year revenue on a volumetric basis; (ii) removes the non-tracker/rider non-base rates revenue from the test year; and (iii) PSE removes natural gas revenues associated with curtailment and entitlement constraint periods that occurred during the test year and related to conditions imposed by Northwest Pipeline Corp in response to the Enbridge pipeline outage.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.01GP/20.01GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
97	6.02GP/ 20.02GP	Temperature Normalization	<p>PSE's Adjustment 6.02GP/20.02GP restates delivered load and revenue to a level which would have been expected to occur had the temperatures during the test year been "normal". For gas operations, this adjustment is based on the difference between the actual test year terms and the temperature normalized terms. The pro forma adjustment normalizes the remaining revenues that were reflected on a volumetric basis as a result of the adjustment to remove the current decoupling deferrals.</p> <p>There are no disagreements among PSE, Public Counsel, and AWEC with regard to PSE's Adjustment 6.02GP/20.02GP.</p> <p>The difference between Commission Staff's 6.02GP and PSE's Adjustment 6.02GP/20.02GP results from Commission Staff's proposal to use results from a schedule-level analysis instead of a system-level analysis.</p> <p>In its rebuttal testimony, PSE has accepted the recommendations of Commission Staff regarding temperature normalization. PSE did not incorporate the update into the revenue requirement in its rebuttal filing but will incorporate these changes during the compliance filing in this proceeding.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
98	6.04GP/ 20.04GP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04GP/20.04GP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma natural gas rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ (184,151)	\$ -
99	6.09GP/ 20.09GP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GP/20.09GP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes Adjustment 6.09GP/20.09GP.</p>	\$ (69,886)	\$ -
100	6.10GP/ 20.10GP	D&O Insurance	<p>PSE's Adjustment 6.10GP/20.10GP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.10GP/20.10GP.</p> <p>Public Counsel opposes Adjustment 6.10GP/20.10GP.</p>	\$ (3,831)	\$ -

GAS PRO FORMA ADJUSTMENTS

COMMISSION STAFF

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
98	6.04GP/ 20.04GP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04GP/20.04GP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma natural gas rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ (439,418)	\$ -
99	6.09GP/ 20.09GP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GP/20.09GP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes Adjustment 6.09GP/20.09GP.</p>	\$ (69,886)	\$ -
100	6.10GP/ 20.10GP	D&O Insurance	<p>PSE's Adjustment 6.10GP/20.10GP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.10GP/20.10GP.</p> <p>Public Counsel opposes Adjustment 6.10GP/20.10GP.</p>	\$ (3,831)	\$ -

GAS PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
98	6.04GP/ 20.04GP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04GP/20.04GP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma natural gas rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ (945,125)	\$ -
99	6.09GP/ 20.09GP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GP/20.09GP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes Adjustment 6.09GP/20.09GP.</p>	\$ -	\$ -
100	6.10GP/ 20.10GP	D&O Insurance	<p>PSE's Adjustment 6.10GP/20.10GP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.10GP/20.10GP.</p> <p>Public Counsel opposes Adjustment 6.10GP/20.10GP.</p>	\$ -	\$ -

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
98	6.04GP/ 20.04GP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04GP/20.04GP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma natural gas rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	\$ (595,584)	\$ -
99	6.09GP/ 20.09GP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GP/20.09GP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes Adjustment 6.09GP/20.09GP.</p>	\$ (69,886)	\$ -
100	6.10GP/ 20.10GP	D&O Insurance	<p>PSE's Adjustment 6.10GP/20.10GP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.10GP/20.10GP.</p> <p>Public Counsel opposes Adjustment 6.10GP/20.10GP.</p>	\$ (3,831)	\$ -

GAS PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
98	6.04GP/ 20.04GP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04GP/20.04GP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma natural gas rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
99	6.09GP/ 20.09GP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GP/20.09GP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes Adjustment 6.09GP/20.09GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
100	6.10GP/ 20.10GP	D&O Insurance	<p>PSE's Adjustment 6.10GP/20.10GP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.10GP/20.10GP.</p> <p>Public Counsel opposes Adjustment 6.10GP/20.10GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
98	6.04GP/ 20.04GP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04GP/20.04GP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma natural gas rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
99	6.09GP/ 20.09GP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GP/20.09GP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes Adjustment 6.09GP/20.09GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
100	6.10GP/ 20.10GP	D&O Insurance	<p>PSE's Adjustment 6.10GP/20.10GP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.10GP/20.10GP.</p> <p>Public Counsel opposes Adjustment 6.10GP/20.10GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
98	6.04GP/ 20.04GP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04GP/20.04GP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma natural gas rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
99	6.09GP/ 20.09GP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GP/20.09GP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes Adjustment 6.09GP/20.09GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
100	6.10GP/ 20.10GP	D&O Insurance	<p>PSE's Adjustment 6.10GP/20.10GP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.10GP/20.10GP.</p> <p>Public Counsel opposes Adjustment 6.10GP/20.10GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
98	6.04GP/ 20.04GP	Tax Benefit of Pro Forma Interest	<p>Adjustment 6.04GP/20.04GP recognizes the tax deduction related to the level of interest associated with the pro forma electric rate base and is calculated using the pro forma natural gas rate base and the weighted average cost of debt of 2.87 percent.</p> <p>Parties do not contest the manner in which the tax benefit of interest is calculated. Because rate base is a factor in determining the tax benefit of interest, the total amount of this adjustment will differ among the parties where there are differences associated with rate base items.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
99	6.09GP/ 20.09GP	Excise Tax & Filing Fee	<p>PSE's Adjustment 6.09GP/20.09GP reflects the proposal to discontinue the excise tax & filing fee adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes Adjustment 6.09GP/20.09GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
100	6.10GP/ 20.10GP	D&O Insurance	<p>PSE's Adjustment 6.10GP/20.10GP reflects the proposal to discontinue the D&O insurance adjustment in future proceedings by making an equal and offsetting pro forma adjustment that decreases net operating income for gas operations.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.10GP/20.10GP.</p> <p>Public Counsel opposes Adjustment 6.10GP/20.10GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
101	6.14GP/ 20.14GP	Property and Liability Insurance	<p>PSE's Adjustment 6.14GP/20.14GP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GP/20.14GP.</p>	\$ (24,480)	\$ -
102	6.15GP/ 20.15GP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GP/20.15GP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15GP/20.15GP.</p> <p>The difference between Public Counsel's 6.15GP and PSE's Adjustment 6.15GP/20.15GP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	\$ (1,909,978)	\$ -

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
101	6.14GP/ 20.14GP	Property and Liability Insurance	<p>PSE's Adjustment 6.14GP/20.14GP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GP/20.14GP.</p>	\$ (24,480)	\$ -
102	6.15GP/ 20.15GP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GP/20.15GP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15GP/20.15GP.</p> <p>The difference between Public Counsel's 6.15GP and PSE's Adjustment 6.15GP/20.15GP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	\$ (1,909,978)	\$ -

GAS PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
101	6.14GP/ 20.14GP	Property and Liability Insurance	<p>PSE's Adjustment 6.14GP/20.14GP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GP/20.14GP.</p>	\$ (24,480)	\$ -
102	6.15GP/ 20.15GP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GP/20.15GP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15GP/20.15GP.</p> <p>The difference between Public Counsel's 6.15GP and PSE's Adjustment 6.15GP/20.15GP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	\$ (649,308)	\$ -

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
101	6.14GP/ 20.14GP	Property and Liability Insurance	<p>PSE's Adjustment 6.14GP/20.14GP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GP/20.14GP.</p>	\$ (24,480)	\$ -
102	6.15GP/ 20.15GP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GP/20.15GP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15GP/20.15GP.</p> <p>The difference between Public Counsel's 6.15GP and PSE's Adjustment 6.15GP/20.15GP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	\$ (1,909,978)	\$ -

GAS PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
101	6.14GP/ 20.14GP	Property and Liability Insurance	<p>PSE's Adjustment 6.14GP/20.14GP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GP/20.14GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
102	6.15GP/ 20.15GP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GP/20.15GP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15GP/20.15GP.</p> <p>The difference between Public Counsel's 6.15GP and PSE's Adjustment 6.15GP/20.15GP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
101	6.14GP/ 20.14GP	Property and Liability Insurance	<p>PSE's Adjustment 6.14GP/20.14GP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GP/20.14GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
102	6.15GP/ 20.15GP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GP/20.15GP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15GP/20.15GP.</p> <p>The difference between Public Counsel's 6.15GP and PSE's Adjustment 6.15GP/20.15GP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
101	6.14GP/ 20.14GP	Property and Liability Insurance	<p>PSE's Adjustment 6.14GP/20.14GP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GP/20.14GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
102	6.15GP/ 20.15GP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GP/20.15GP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15GP/20.15GP.</p> <p>The difference between Public Counsel's 6.15GP and PSE's Adjustment 6.15GP/20.15GP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
101	6.14GP/ 20.14GP	Property and Liability Insurance	<p>PSE's Adjustment 6.14GP/20.14GP reflects the known and measurable premium increases for property and liability insurance expense based on premium renewals in April 2019. Further updates will be made to policies that will have new premiums during the course of the proceeding. Common property and liability insurance is allocated to electric and natural gas operations based on the non-production plant or number of customers' allocation factor.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 6.14GP/20.14GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
102	6.15GP/ 20.15GP	Wage & Payroll Tax	<p>PSE's Adjustment 6.15GP/20.15GP pro forms the impact of wage increases and payroll tax changes that occur after the test year. For represented (union) employees, the adjustment reflects the known annual wage increases that were granted in the approved contracts for the International Brotherhood of Electrical Workers and United Association of Plumbers and Pipefitters union employees. The contracted wage increase percentage for International Brotherhood of Electrical Workers union employees is three percent effective January 1, 2019. The contracted wage increases for United Association of Plumbers and Pipefitters union employees is three percent effective October 1, 2019 and 2.75 percent effective October 1, 2020. This results in a compounded wage increase over the test year level of 5.83 percent. The average wage increase used in the wage adjustment for non-union employees includes the known, declared wage increase of 3.5 percent effective March 1, 2019, plus an estimated 2.874 percent increase effective March 1, 2020. This results in a compounded wage increase over the test year levels of 3.83 percent for non-union employees after the application of slippage.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.15GP/20.15GP.</p> <p>The difference between Public Counsel's 6.15GP and PSE's Adjustment 6.15GP/20.15GP results from Public Counsel's proposal to remove wage increases scheduled to be implemented after June 30, 2019.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	PSE	
				NOI	Rate Base
103	6.16GP/ 20.16GP	Investment Plan	<p>PSE's Adjustment 6.16GP/20.16GP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes PSE's Adjustment 20.16GP.</p>	\$ (92,854)	\$ -
104	6.17GP/ 20.17GP	Employee Insurance	<p>PSE's Adjustment 6.17GP/20.17GP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17GP/20.17GP.</p>	\$ (308,532)	\$ -
105	6.20GP/ 20.20GP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20GP/20.20GP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20GP/20.20GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20GP/20.20GP.</p>	\$ 72,647	\$ -

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
103	6.16GP/ 20.16GP	Investment Plan	<p>PSE's Adjustment 6.16GP/20.16GP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes PSE's Adjustment 20.16GP.</p>	\$ (92,854)	\$ -
104	6.17GP/ 20.17GP	Employee Insurance	<p>PSE's Adjustment 6.17GP/20.17GP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17GP/20.17GP.</p>	\$ (308,532)	\$ -
105	6.20GP/ 20.20GP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20GP/20.20GP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20GP/20.20GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20GP/20.20GP.</p>	\$ 72,647	\$ -

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
103	6.16GP/ 20.16GP	Investment Plan	<p>PSE's Adjustment 6.16GP/20.16GP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes PSE's Adjustment 20.16GP.</p>	\$ -	\$ -
104	6.17GP/ 20.17GP	Employee Insurance	<p>PSE's Adjustment 6.17GP/20.17GP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17GP/20.17GP.</p>	\$ -	\$ -
105	6.20GP/ 20.20GP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20GP/20.20GP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20GP/20.20GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20GP/20.20GP.</p>	\$ -	\$ -

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
103	6.16GP/ 20.16GP	Investment Plan	<p>PSE's Adjustment 6.16GP/20.16GP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes PSE's Adjustment 20.16GP.</p>	\$ (92,854)	\$ -
104	6.17GP/ 20.17GP	Employee Insurance	<p>PSE's Adjustment 6.17GP/20.17GP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17GP/20.17GP.</p>	\$ (308,532)	\$ -
105	6.20GP/ 20.20GP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20GP/20.20GP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20GP/20.20GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20GP/20.20GP.</p>	\$ 72,647	\$ -

GAS PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	THE ENERGY PROJECT	
				NOI	Rate Base
103	6.16GP/ 20.16GP	Investment Plan	<p>PSE's Adjustment 6.16GP/20.16GP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes PSE's Adjustment 20.16GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
104	6.17GP/ 20.17GP	Employee Insurance	<p>PSE's Adjustment 6.17GP/20.17GP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17GP/20.17GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
105	6.20GP/ 20.20GP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20GP/20.20GP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20GP/20.20GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20GP/20.20GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
103	6.16GP/ 20.16GP	Investment Plan	<p>PSE's Adjustment 6.16GP/20.16GP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes PSE's Adjustment 20.16GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
104	6.17GP/ 20.17GP	Employee Insurance	<p>PSE's Adjustment 6.17GP/20.17GP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17GP/20.17GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
105	6.20GP/ 20.20GP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20GP/20.20GP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20GP/20.20GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20GP/20.20GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	NWEC	
				NOI	Rate Base
103	6.16GP/ 20.16GP	Investment Plan	<p>PSE's Adjustment 6.16GP/20.16GP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes PSE's Adjustment 20.16GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
104	6.17GP/ 20.17GP	Employee Insurance	<p>PSE's Adjustment 6.17GP/20.17GP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17GP/20.17GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
105	6.20GP/ 20.20GP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20GP/20.20GP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20GP/20.20GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20GP/20.20GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
103	6.16GP/ 20.16GP	Investment Plan	<p>PSE's Adjustment 6.16GP/20.16GP adjusts the PSE portion of investment plan expense to reflect the additional expense associated with the pro forma wage increases and is based on the current employee contribution rates.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.09GP.</p> <p>Public Counsel opposes PSE's Adjustment 20.16GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
104	6.17GP/ 20.17GP	Employee Insurance	<p>PSE's Adjustment 6.17GP/20.17GP adjusts the test year employee benefits expense to the most current average cost per participant based on the product of (i) the 2018 participant count, multiplied by the average cost as of February 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.17GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.17GP/20.17GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
105	6.20GP/ 20.20GP	Deferred Gains/Losses on Property Sales	<p>PSE's Adjustment 6.20GP/20.20GP provides customers the gains and losses from sales of utility real property completed since the last general rate case. The gains and losses are allocated between electric and natural gas based on the use of the property and amortized over three years.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.20GP/20.20GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.20GP/20.20GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
106	6.21GP/ 20.21GP	Environmental Remediation	<p>PSE's Adjustment 6.21GP/20.21GP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21GP/20.21GP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21GP/20.21GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21GP/20.21GP.</p>	\$ (676,944)	\$ -
107	6.22GP/ 20.22GP	AMI	<p>PSE's Adjustment 6.22GP/20.22GP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22GP/20.22GP.</p> <p>The difference between Public Counsel's Adjustment 6.22GP and PSE's Adjustment 6.22GP/20.22GP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	\$ (2,112,898)	\$ 13,882,663

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
106	6.21GP/ 20.21GP	Environmental Remediation	<p>PSE's Adjustment 6.21GP/20.21GP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21GP/20.21GP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21GP/20.21GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21GP/20.21GP.</p>	\$ (676,944)	\$ -
107	6.22GP/ 20.22GP	AMI	<p>PSE's Adjustment 6.22GP/20.22GP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22GP/20.22GP.</p> <p>The difference between Public Counsel's Adjustment 6.22GP and PSE's Adjustment 6.22GP/20.22GP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	\$ (2,112,898)	\$ 13,882,663

GAS PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
106	6.21GP/ 20.21GP	Environmental Remediation	<p>PSE's Adjustment 6.21GP/20.21GP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21GP/20.21GP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21GP/20.21GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21GP/20.21GP.</p>	\$ -	\$ -
107	6.22GP/ 20.22GP	AMI	<p>PSE's Adjustment 6.22GP/20.22GP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22GP/20.22GP.</p> <p>The difference between Public Counsel's Adjustment 6.22GP and PSE's Adjustment 6.22GP/20.22GP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	\$ 3,274,243	\$ (21,878,679)

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
106	6.21GP/ 20.21GP	Environmental Remediation	<p>PSE's Adjustment 6.21GP/20.21GP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21GP/20.21GP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21GP/20.21GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21GP/20.21GP.</p>	\$ (676,944)	\$ -
107	6.22GP/ 20.22GP	AMI	<p>PSE's Adjustment 6.22GP/20.22GP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22GP/20.22GP.</p> <p>The difference between Public Counsel's Adjustment 6.22GP and PSE's Adjustment 6.22GP/20.22GP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	\$ (2,112,898)	\$ 13,882,663

GAS PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
106	6.21GP/ 20.21GP	Environmental Remediation	<p>PSE's Adjustment 6.21GP/20.21GP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21GP/20.21GP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21GP/20.21GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21GP/20.21GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
107	6.22GP/ 20.22GP	AMI	<p>PSE's Adjustment 6.22GP/20.22GP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22GP/20.22GP.</p> <p>The difference between Public Counsel's Adjustment 6.22GP and PSE's Adjustment 6.22GP/20.22GP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
106	6.21GP/ 20.21GP	Environmental Remediation	<p>PSE's Adjustment 6.21GP/20.21GP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21GP/20.21GP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21GP/20.21GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21GP/20.21GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
107	6.22GP/ 20.22GP	AMI	<p>PSE's Adjustment 6.22GP/20.22GP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22GP/20.22GP.</p> <p>The difference between Public Counsel's Adjustment 6.22GP and PSE's Adjustment 6.22GP/20.22GP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	NWEAC	
				NOI	Rate Base
106	6.21GP/ 20.21GP	Environmental Remediation	<p>PSE's Adjustment 6.21GP/20.21GP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21GP/20.21GP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21GP/20.21GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21GP/20.21GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
107	6.22GP/ 20.22GP	AMI	<p>PSE's Adjustment 6.22GP/20.22GP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22GP/20.22GP.</p> <p>The difference between Public Counsel's Adjustment 6.22GP and PSE's Adjustment 6.22GP/20.22GP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
106	6.21GP/ 20.21GP	Environmental Remediation	<p>PSE's Adjustment 6.21GP/20.21GP amortizes the following over five years: (i) the outstanding environmental remediation costs that have been deferred the end of the test year in PSE's prior general rate case and (ii) a corresponding amount of the third party and insurance proceeds, either directly assigned or pro-rated, that are deferred as of December 31, 2018. PSE's Adjustment 6.21GP/20.21GP follows the draft allocation methodology that has been developed in collaboration with Commission Staff.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.21GP/20.21GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.21GP/20.21GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
107	6.22GP/ 20.22GP	AMI	<p>PSE's Adjustment 6.22GP/20.22GP is comprised of the following three components: (i) the rate year amortization of the deferral of the return on AMI plant in service between October 2016 through June 2018 that was allowed as part of the settlement agreement in PSE's 2018 ERF, Dockets UE-180899 and UG-180900; (ii) the rate year amortization of the deferral of the depreciation of current AMI plant that was allowed as part of the settlement agreement in PSE's 2018 ERF; and (iii) the rate year depreciation expense and AMA rate base for AMI pro forma plant additions occurring after the end of the test year through June 30, 2019.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.22GP/20.22GP.</p> <p>The difference between Public Counsel's Adjustment 6.22GP and PSE's Adjustment 6.22GP/20.22GP results from Public Counsel's proposal to remove the test year cost of the AMI investments, adjusted for the increase in plant related investment to June 30, 2019, on an average of monthly averages basis, based on Public Counsel's proposal to disallow cost recovery of and on capital PSE spent to implement the AMI system.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
108	6.23GP/ 20.23GP	Annualize Rent Expense	<p>PSE's Adjustment 6.23GP/20.23GP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23GP/20.23GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23GP/20.23GP.</p>	\$ 134,162	\$ -

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
108	6.23GP/ 20.23GP	Annualize Rent Expense	<p>PSE's Adjustment 6.23GP/20.23GP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23GP/20.23GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23GP/20.23GP.</p>	\$ 134,162	\$ -

GAS PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
108	6.23GP/ 20.23GP	Annualize Rent Expense	<p>PSE's Adjustment 6.23GP/20.23GP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23GP/20.23GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23GP/20.23GP.</p>	\$ -	\$ -

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
108	6.23GP/ 20.23GP	Annualize Rent Expense	<p>PSE's Adjustment 6.23GP/20.23GP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23GP/20.23GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23GP/20.23GP.</p>	\$ 134,162	\$ -

GAS PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
108	6.23GP/ 20.23GP	Annualize Rent Expense	<p>PSE's Adjustment 6.23GP/20.23GP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23GP/20.23GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23GP/20.23GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
108	6.23GP/ 20.23GP	Annualize Rent Expense	<p>PSE's Adjustment 6.23GP/20.23GP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23GP/20.23GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23GP/20.23GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
108	6.23GP/ 20.23GP	Annualize Rent Expense	<p>PSE's Adjustment 6.23GP/20.23GP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEAC with regard to PSE's Adjustment 6.23GP/20.23GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23GP/20.23GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
108	6.23GP/ 20.23GP	Annualize Rent Expense	<p>PSE's Adjustment 6.23GP/20.23GP annualizes base rents, operating expenses, and tenant improvement amortizations in the Bellevue EST Building and the Bothell campus expansions. PSE will be closing service offices in 2019 for the Oak Harbor, Bellingham, Ellensburg, and South Whidbey (Freeland) offices. Rent and operating expenses are removed from the test year as part of the pro forming adjustment.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.23GP/20.23GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.23GP/20.23GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
109	6.24GP/ 20.24GP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24GP/20.20GP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24GP/20.20GP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24GP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommends that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p> <p>AWECC adopts Commission Staff's proposal.</p>	\$ (4,956,842)	\$ 13,218,339
110	6.25GP/ 20.25GP	Credit Card Amortization	<p>PSE's Adjustment 6.25GP/20.25GP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWECC with regard to PSE's Adjustment 6.25GP/20.25GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25GP/20.25GP.</p>	\$ 344,098	\$ -

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
109	6.24GP/ 20.24GP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24GP/20.20GP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24GP/20.20GP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24GP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommends that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ (2,646,676)	\$ 5,802,322
110	6.25GP/ 20.25GP	Credit Card Amortization	<p>PSE's Adjustment 6.25GP/20.25GP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.25GP/20.25GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25GP/20.25GP.</p>	\$ 344,098	\$ -

GAS PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
109	6.24GP/ 20.24GP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24GP/20.20GP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24GP/20.20GP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24GP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommends that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p> <p>AWECC adopts Commission Staff's proposal.</p>	\$ -	\$ -
110	6.25GP/ 20.25GP	Credit Card Amortization	<p>PSE's Adjustment 6.25GP/20.25GP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWECC with regard to PSE's Adjustment 6.25GP/20.25GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25GP/20.25GP.</p>	\$ -	\$ -

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	NOI	AWEC Rate Base
109	6.24GP/ 20.24GP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24GP/20.20GP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24GP/20.20GP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24GP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommends that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ (2,646,676)	\$ 5,802,322
110	6.25GP/ 20.25GP	Credit Card Amortization	<p>PSE's Adjustment 6.25GP/20.25GP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.25GP/20.25GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25GP/20.25GP.</p>	\$ 344,098	\$ -

GAS PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
109	6.24GP/ 20.24GP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24GP/20.20GP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24GP/20.20GP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24GP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommends that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
110	6.25GP/ 20.25GP	Credit Card Amortization	<p>PSE's Adjustment 6.25GP/20.25GP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.25GP/20.25GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25GP/20.25GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
109	6.24GP/ 20.24GP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24GP/20.20GP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24GP/20.20GP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24GP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommends that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
110	6.25GP/ 20.25GP	Credit Card Amortization	<p>PSE's Adjustment 6.25GP/20.25GP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.25GP/20.25GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25GP/20.25GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	NOI	Rate Base
109	6.24GP/ 20.24GP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24GP/20.20GP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24GP/20.20GP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24GP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommends that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
110	6.25GP/ 20.25GP	Credit Card Amortization	<p>PSE's Adjustment 6.25GP/20.25GP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.25GP/20.25GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25GP/20.25GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
109	6.24GP/ 20.24GP	GTZ Plant & Deferral	<p>PSE's Adjustment 6.24GP/20.20GP includes the post-test year investment for the "Get to Zero" projects, based on actual costs through March 2019 and estimated costs for the projects through June 2019. Adjustment 6.24GP/20.20GP includes the rate year amortization expense and rate base amount for deferred costs for the "Get to Zero" assets placed in service between July 2018 and June 2019. PSE will continue to defer depreciation for GTZ assets placed in service from July 2019 forward for consideration in a future rate proceeding. PSE's Adjustment 6.24GP includes a three-year amortization period from the date rates will become effective for this proceeding, May 1, 2020.</p> <p>The difference between Commission Staff's 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Commission Staff's proposal to (i) allow deferred accounting treatment only for those projects that meet the materiality threshold, (ii) remove carrying charges on the GTZ deferral balance, and (iii) deny the request for open-ended deferred accounting treatment for unidentified future projects placed in service after the rate case.</p> <p>The difference between Public Counsel's Adjustment 6.24GP and PSE's Adjustment 6.24GP/20.24GP results from Public Counsel's proposal to defer consideration of costs associated with the "Get to Zero" projects until PSE's next rate proceeding. Public Counsel also recommends that the Commission consider disallowing half of the test year costs associated with the "Get to Zero" projects that PSE seeks to recover.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
110	6.25GP/ 20.25GP	Credit Card Amortization	<p>PSE's Adjustment 6.25GP/20.25GP recalculates the three-year amortization of credit card payment processing fee deferrals, based on the final deferral amount of \$3.8 million (versus the estimated deferral balance of \$4.3 million utilized in the 2017 general rate case).</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.25GP/20.25GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.25GP/20.25GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
111	6.26GP/ 20.26GP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26GP/20.26GP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23GP/20.23GP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWECC with regard to PSE's Adjustment 6.26GP/20.26GP.</p> <p>The difference between Public Counsel's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p> <p>The difference between AWECC's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from AWECC's proposal to amortize unprotected excess deferred taxes over a one-year period.</p>	722,630	\$ 361,315

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
111	6.26GP/ 20.26GP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26GP/20.26GP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23GP/20.23GP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWECC with regard to PSE's Adjustment 6.26GP/20.26GP.</p> <p>The difference between Public Counsel's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p> <p>The difference between AWECC's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from AWECC's proposal to amortize unprotected excess deferred taxes over a one-year period.</p>	\$ 722,630	\$ 361,315

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	PUBLIC COUNSEL	
				NOI	Rate Base
111	6.26GP/ 20.26GP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26GP/20.26GP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23GP/20.23GP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWECC with regard to PSE's Adjustment 6.26GP/20.26GP.</p> <p>The difference between Public Counsel's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p> <p>The difference between AWECC's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from AWECC's proposal to amortize unprotected excess deferred taxes over a one-year period.</p>	\$ 1,445,260	\$ 722,630

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
111	6.26GP/ 20.26GP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26GP/20.26GP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23GP/20.23GP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.26GP/20.26GP.</p> <p>The difference between Public Counsel's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p> <p>The difference between AWEC's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from AWEC's proposal to amortize unprotected excess deferred taxes over a one-year period.</p>	\$ 2,890,522	\$ 1,445,261

GAS PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
111	6.26GP/ 20.26GP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26GP/20.26GP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23GP/20.23GP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEAC with regard to PSE's Adjustment 6.26GP/20.26GP.</p> <p>The difference between Public Counsel's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p> <p>The difference between AWEAC's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from AWEAC's proposal to amortize unprotected excess deferred taxes over a one-year period.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
111	6.26GP/ 20.26GP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26GP/20.26GP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23GP/20.23GP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWECC with regard to PSE's Adjustment 6.26GP/20.26GP.</p> <p>The difference between Public Counsel's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p> <p>The difference between AWECC's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from AWECC's proposal to amortize unprotected excess deferred taxes over a one-year period.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	NWEAC	
				NOI	Rate Base
111	6.26GP/ 20.26GP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26GP/20.26GP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23GP/20.23GP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEAC with regard to PSE's Adjustment 6.26GP/20.26GP.</p> <p>The difference between Public Counsel's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p> <p>The difference between AWEAC's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from AWEAC's proposal to amortize unprotected excess deferred taxes over a one-year period.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
111	6.26GP/ 20.26GP	Remove Unprotected DFIT	<p>PSE's Adjustment 6.26GP/20.26GP reflects the amortization over a four-year period and the decrease in deferred federal income tax balances associated with passing back unprotected deferred federal income tax balances. PSE's Adjustment 6.23GP/20.23GP proposes a four-year period to act as an offset to the additional storm amortizations that are recovered over a four-year period. There is no tax effect on the amortization in order to gross it up for revenue requirement purposes. The rate base impact is determined by beginning amortization at the start of the rate year and pro forming the rate base amounts to their rate year average of monthly averages balances.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEK with regard to PSE's Adjustment 6.26GP/20.26GP.</p> <p>The difference between Public Counsel's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from Public Counsel's proposal to amortize unprotected excess deferred taxes over a two-year period.</p> <p>The difference between AWEK's Adjustment 6.26GP and PSE's Adjustment 6.26GP/20.26GP results from AWEK's proposal to amortize unprotected excess deferred taxes over a one-year period.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
112	6.27GP/ 20.27GP	Public Improvement	<p>PSE's Adjustment 6.27GP/20.27GP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27GP/20.27GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27GP/20.27GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ (123,556)	\$ 5,946,648
113	6.28GP/ 20.28GP	Contract Escalations	<p>PSE's Adjustment 6.28GP/20.28GP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28GP/20.28GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28GP/20.28GP.</p>	\$ (303,817)	\$ -

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
112	6.27GP/ 20.27GP	Public Improvement	<p>PSE's Adjustment 6.27GP/20.27GP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27GP/20.27GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27GP/20.27GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ -	\$ -
113	6.28GP/ 20.28GP	Contract Escalations	<p>PSE's Adjustment 6.28GP/20.28GP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28GP/20.28GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28GP/20.28GP.</p>	\$ (303,817)	\$ -

GAS PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
112	6.27GP/ 20.27GP	Public Improvement	<p>PSE's Adjustment 6.27GP/20.27GP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27GP/20.27GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27GP/20.27GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ -	\$ -
113	6.28GP/ 20.28GP	Contract Escalations	<p>PSE's Adjustment 6.28GP/20.28GP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28GP/20.28GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28GP/20.28GP.</p>	\$ -	\$ -

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
112	6.27GP/ 20.27GP	Public Improvement	<p>PSE's Adjustment 6.27GP/20.27GP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27GP/20.27GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27GP/20.27GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ -	\$ -
113	6.28GP/ 20.28GP	Contract Escalations	<p>PSE's Adjustment 6.28GP/20.28GP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28GP/20.28GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28GP/20.28GP.</p>	\$ (303,817)	\$ -

GAS PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
112	6.27GP/ 20.27GP	Public Improvement	<p>PSE's Adjustment 6.27GP/20.27GP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27GP/20.27GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27GP/20.27GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
113	6.28GP/ 20.28GP	Contract Escalations	<p>PSE's Adjustment 6.28GP/20.28GP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28GP/20.28GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28GP/20.28GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
112	6.27GP/ 20.27GP	Public Improvement	<p>PSE's Adjustment 6.27GP/20.27GP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27GP/20.27GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27GP/20.27GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
113	6.28GP/ 20.28GP	Contract Escalations	<p>PSE's Adjustment 6.28GP/20.28GP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28GP/20.28GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28GP/20.28GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	NWEAC	
				NOI	Rate Base
112	6.27GP/ 20.27GP	Public Improvement	<p>PSE's Adjustment 6.27GP/20.27GP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27GP/20.27GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27GP/20.27GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
113	6.28GP/ 20.28GP	Contract Escalations	<p>PSE's Adjustment 6.28GP/20.28GP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28GP/20.28GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28GP/20.28GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
112	6.27GP/ 20.27GP	Public Improvement	<p>PSE's Adjustment 6.27GP/20.27GP adjusts rate base and operating costs for the Public Improvement program. The adjustment increases both electric and natural gas rate base for post-test year additions to plant placed in service during January – March of 2019, and for additions forecasted to be in service during April – June 2019. The increases in rate base are net of the associated retirements during the same period. The adjustment calculates depreciation expense, accumulated depreciation, and deferred federal income tax based on the composite depreciation rates approved in the 2017 general rate case. Plant balances as of June 2019 are then pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.27GP/20.27GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.27GP/20.27GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
113	6.28GP/ 20.28GP	Contract Escalations	<p>PSE's Adjustment 6.28GP/20.28GP reflects the most recent negotiated contract escalation rates for outside services related to the following expense classifications; transmission, distribution, customer accounts, and administration and general. The calendar year 2019 escalation rates were applied on a pro forma basis to actual 2018 expense amounts for the contracted services.</p> <p>There are no disagreements among PSE, Commission Staff, and AWEC with regard to PSE's Adjustment 6.28GP/20.28GP.</p> <p>Public Counsel opposes PSE's Adjustment 6.28GP/20.28GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
114	6.29GP/ 20.29GP	HR Tops	<p>PSE's Adjustment 6.29GP/20.29GP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29GP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.29GP/20.29GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.29GP/20.29GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ (275,112)	\$ 2,799,732
115	8.01GP/ 21.01GP	Remove 2018 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. The test year in this proceeding contains two months (November and December 2018) included in PSE's 2018/2019 CRM investment that will not be transferred to base rates and will continue to be recovered in Schedule 149 after the rates from this proceeding go into effect. PSE's Adjustment 8.01GP/21.01GP removes these amounts to prevent double recovery of these assets.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.01GP/21.01GP.</p>	\$ 31,240	\$ (9,327,511)
116	8.02GP/ 21.02GP	Sch. 149 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. PSE's Adjustment 8.02GP/21.02GP pro forms the 2016/2017 and 2017/2018 CRM investment included in the test year is being pro formed to the rate year levels to align with their expected balances at the time rates are changed in this filing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.02GP/21.02GP.</p>	\$ (5,263,989)	\$ (6,388,044)

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
114	6.29GP/ 20.29GP	HR Tops	<p>PSE's Adjustment 6.29GP/20.29GP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29GP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.29GP/20.29GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.29GP/20.29GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ -	\$ -
115	8.01GP/ 21.01GP	Remove 2018 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. The test year in this proceeding contains two months (November and December 2018) included in PSE's 2018/2019 CRM investment that will not be transferred to base rates and will continue to be recovered in Schedule 149 after the rates from this proceeding go into effect. PSE's Adjustment 8.01GP/21.01GP removes these amounts to prevent double recovery of these assets.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.01GP/21.01GP.</p>	\$ 31,240	\$ (9,327,511)
116	8.02GP/ 21.02GP	Sch. 149 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. PSE's Adjustment 8.02GP/21.02GP pro forms the 2016/2017 and 2017/2018 CRM investment included in the test year is being pro formed to the rate year levels to align with their expected balances at the time rates are changed in this filing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.02GP/21.02GP.</p>	\$ (5,263,989)	\$ (6,388,044)

GAS PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
114	6.29GP/ 20.29GP	HR Tops	<p>PSE's Adjustment 6.29GP/20.29GP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29GP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.29GP/20.29GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.29GP/20.29GP.</p>	\$ -	\$ -
115	8.01GP/ 21.01GP	Remove 2018 CRM	<p>AWEC adopts Commission Staff's proposal.</p> <p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. The test year in this proceeding contains two months (November and December 2018) included in PSE's 2018/2019 CRM investment that will not be transferred to base rates and will continue to be recovered in Schedule 149 after the rates from this proceeding go into effect. PSE's Adjustment 8.01GP/21.01GP removes these amounts to prevent double recovery of these assets.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.01GP/21.01GP.</p>	\$ 31,240	\$ (9,327,511)
116	8.02GP/ 21.02GP	Sch. 149 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. PSE's Adjustment 8.02GP/21.02GP pro forms the 2016/2017 and 2017/2018 CRM investment included in the test year is being pro formed to the rate year levels to align with their expected balances at the time rates are changed in this filing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.02GP/21.02GP.</p>	\$ (5,263,989)	\$ (6,388,044)

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
114	6.29GP/ 20.29GP	HR Tops	<p>PSE's Adjustment 6.29GP/20.29GP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29GP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.29GP/20.29GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.29GP/20.29GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	\$ -	\$ -
115	8.01GP/ 21.01GP	Remove 2018 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. The test year in this proceeding contains two months (November and December 2018) included in PSE's 2018/2019 CRM investment that will not be transferred to base rates and will continue to be recovered in Schedule 149 after the rates from this proceeding go into effect. PSE's Adjustment 8.01GP/21.01GP removes these amounts to prevent double recovery of these assets.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.01GP/21.01GP.</p>	\$ 31,240	\$ (9,327,511)
116	8.02GP/ 21.02GP	Sch. 149 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. PSE's Adjustment 8.02GP/21.02GP pro forms the 2016/2017 and 2017/2018 CRM investment included in the test year is being pro formed to the rate year levels to align with their expected balances at the time rates are changed in this filing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.02GP/21.02GP.</p>	\$ (5,263,989)	\$ (6,388,044)

GAS PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
114	6.29GP/ 20.29GP	HR Tops	<p>PSE's Adjustment 6.29GP/20.29GP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29GP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.29GP/20.29GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.29GP/20.29GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
115	8.01GP/ 21.01GP	Remove 2018 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. The test year in this proceeding contains two months (November and December 2018) included in PSE's 2018/2019 CRM investment that will not be transferred to base rates and will continue to be recovered in Schedule 149 after the rates from this proceeding go into effect. PSE's Adjustment 8.01GP/21.01GP removes these amounts to prevent double recovery of these assets.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.01GP/21.01GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
116	8.02GP/ 21.02GP	Sch. 149 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. PSE's Adjustment 8.02GP/21.02GP pro forms the 2016/2017 and 2017/2018 CRM investment included in the test year is being pro formed to the rate year levels to align with their expected balances at the time rates are changed in this filing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.02GP/21.02GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
114	6.29GP/ 20.29GP	HR Tops	<p>PSE's Adjustment 6.29GP/20.29GP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29GP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.29GP/20.29GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.29GP/20.29GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
115	8.01GP/ 21.01GP	Remove 2018 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. The test year in this proceeding contains two months (November and December 2018) included in PSE's 2018/2019 CRM investment that will not be transferred to base rates and will continue to be recovered in Schedule 149 after the rates from this proceeding go into effect. PSE's Adjustment 8.01GP/21.01GP removes these amounts to prevent double recovery of these assets.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.01GP/21.01GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
116	8.02GP/ 21.02GP	Sch. 149 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. PSE's Adjustment 8.02GP/21.02GP pro forms the 2016/2017 and 2017/2018 CRM investment included in the test year is being pro formed to the rate year levels to align with their expected balances at the time rates are changed in this filing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.02GP/21.02GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

NWEC

Line	Adj.	Issue	Description	NOI	Rate Base
114	6.29GP/ 20.29GP	HR Tops	<p>PSE's Adjustment 6.29GP/20.29GP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29GP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.29GP/20.29GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.29GP/20.29GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
115	8.01GP/ 21.01GP	Remove 2018 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. The test year in this proceeding contains two months (November and December 2018) included in PSE's 2018/2019 CRM investment that will not be transferred to base rates and will continue to be recovered in Schedule 149 after the rates from this proceeding go into effect. PSE's Adjustment 8.01GP/21.01GP removes these amounts to prevent double recovery of these assets.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.01GP/21.01GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
116	8.02GP/ 21.02GP	Sch. 149 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. PSE's Adjustment 8.02GP/21.02GP pro forms the 2016/2017 and 2017/2018 CRM investment included in the test year is being pro formed to the rate year levels to align with their expected balances at the time rates are changed in this filing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.02GP/21.02GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
114	6.29GP/ 20.29GP	HR Tops	<p>PSE's Adjustment 6.29GP/20.29GP relates to the software HR TOPS with an estimated total cost of \$10.3 million that will be in service by the end of June 2019. PSE's Adjustment 6.29GP calculates depreciation expense, accumulated depreciation, and deferred federal income taxes, which are pro formed to their rate year average of monthly averages balances. Deferred taxes associated with the tax depreciation of the project were calculated in the manner prescribed by Internal Revenue Code Regulations, Section 1.167(l)-1(h).</p> <p>Commission Staff's proposal to include consideration of depreciation expense in the materiality standard results in no Commission Staff Adjustment 6.29GP/20.29GP.</p> <p>Public Counsel oppose PSE's Adjustment 6.29GP/20.29GP.</p> <p>AWEC adopts Commission Staff's proposal.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
115	8.01GP/ 21.01GP	Remove 2018 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. The test year in this proceeding contains two months (November and December 2018) included in PSE's 2018/2019 CRM investment that will not be transferred to base rates and will continue to be recovered in Schedule 149 after the rates from this proceeding go into effect. PSE's Adjustment 8.01GP/21.01GP removes these amounts to prevent double recovery of these assets.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.01GP/21.01GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
116	8.02GP/ 21.02GP	Sch. 149 CRM	<p>In accordance with paragraph 70 of the Commission policy statement in Docket UG-120715, PSE must transfer investments approved for recovery in the gas Cost Recovery Mechanism (CRM) into base rates. PSE's Adjustment 8.02GP/21.02GP pro forms the 2016/2017 and 2017/2018 CRM investment included in the test year is being pro formed to the rate year levels to align with their expected balances at the time rates are changed in this filing.</p> <p>There are no disagreements among the parties with regard to PSE's Adjustment 8.02GP/21.02GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

PSE

Line	Adj.	Issue	Description	NOI	Rate Base
117	12.05GP/ 21.05GP	Tacoma LNG	<p>Commission Staff's Adjustment 12.05GP/21.05GP removes \$31.5 million in gas distribution system capital additions that connect the Tacoma LNG project to PSE's gas distribution system for consideration of the costs and prudence of such additions in a subsequent rate proceeding.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE states that Upgrade 1 and Upgrade 3 are used and useful. PSE exercised reasonable planning for the construction of the distribution system upgrades given the information available at the time. When circumstances changed, PSE took appropriate actions to adjust the schedule for the remaining work. While it would be appropriate to allow for the recovery of Upgrade 1 and Upgrade 3 in this rate case because they are currently used and useful, PSE would accept being required to defer the return on and of Upgrades 1 and 3 until the LNG system is in service, and all three upgrades could be analyzed in a future rate case.</p>	\$ -	\$ -
118	AWEC-1GP	Bothell Data Center	<p>AWEC's Adjustment AWEC-01GP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-1GP.</p>	\$ -	\$ -
119	N/A	Total Gas Pro Forma Adjustments		\$ (9,022,204)	\$ 20,493,142
120	N/A	Gas Pro Forma Results of Operations		\$ 96,490,339	\$ 2,113,443,249

GAS PRO FORMA ADJUSTMENTS

COMMISSION STAFF

Line	Adj.	Issue	Description	COMMISSION STAFF	
				NOI	Rate Base
117	12.05GP/ 21.05GP	Tacoma LNG	<p>Commission Staff's Adjustment 12.05GP/21.05GP removes \$31.5 million in gas distribution system capital additions that connect the Tacoma LNG project to PSE's gas distribution system for consideration of the costs and prudence of such additions in a subsequent rate proceeding.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE states that Upgrade 1 and Upgrade 3 are used and useful. PSE exercised reasonable planning for the construction of the distribution system upgrades given the information available at the time. When circumstances changed, PSE took appropriate actions to adjust the schedule for the remaining work. While it would be appropriate to allow for the recovery of Upgrade 1 and Upgrade 3 in this rate case because they are currently used and useful, PSE would accept being required to defer the return on and of Upgrades 1 and 3 until the LNG system is in service, and all three upgrades could be analyzed in a future rate case.</p>	\$ 627,299	\$ (26,191,470)
118	AWEC-1GP	Bothell Data Center	<p>AWEC's Adjustment AWEC-01GP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-1GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
119	N/A	Total Gas Pro Forma Adjustments		\$ (6,565,679)	\$ (21,860,725)
120	N/A	Gas Pro Forma Results of Operations		\$ 98,480,853	\$ 2,071,089,382

GAS PRO FORMA ADJUSTMENTS

PUBLIC COUNSEL

Line	Adj.	Issue	Description	NOI	Rate Base
117	12.05GP/ 21.05GP	Tacoma LNG	<p>Commission Staff's Adjustment 12.05GP/21.05GP removes \$31.5 million in gas distribution system capital additions that connect the Tacoma LNG project to PSE's gas distribution system for consideration of the costs and prudence of such additions in a subsequent rate proceeding.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE states that Upgrade 1 and Upgrade 3 are used and useful. PSE exercised reasonable planning for the construction of the distribution system upgrades given the information available at the time. When circumstances changed, PSE took appropriate actions to adjust the schedule for the remaining work. While it would be appropriate to allow for the recovery of Upgrade 1 and Upgrade 3 in this rate case because they are currently used and useful, PSE would accept being required to defer the return on and of Upgrades 1 and 3 until the LNG system is in service, and all three upgrades could be analyzed in a future rate case.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
118	AWEC-1GP	Bothell Data Center	<p>AWEC's Adjustment AWEC-01GP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-1GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
119	N/A	Total Gas Pro Forma Adjustments		\$ 3,847,730	\$ (36,871,604)
120	N/A	Gas Pro Forma Results of Operations		\$ 113,845,920	\$ 2,017,563,425

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	AWEC	
				NOI	Rate Base
117	12.05GP/ 21.05GP	Tacoma LNG	<p>Commission Staff's Adjustment 12.05GP/21.05GP removes \$31.5 million in gas distribution system capital additions that connect the Tacoma LNG project to PSE's gas distribution system for consideration of the costs and prudence of such additions in a subsequent rate proceeding.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE states that Upgrade 1 and Upgrade 3 are used and useful. PSE exercised reasonable planning for the construction of the distribution system upgrades given the information available at the time. When circumstances changed, PSE took appropriate actions to adjust the schedule for the remaining work. While it would be appropriate to allow for the recovery of Upgrade 1 and Upgrade 3 in this rate case because they are currently used and useful, PSE would accept being required to defer the return on and of Upgrades 1 and 3 until the LNG system is in service, and all three upgrades could be analyzed in a future rate case.</p>	\$ 794,049	\$ (26,191,470)
118	AWEC-1GP	Bothell Data Center	<p>AWEC's Adjustment AWEC-01GP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-1GP.</p>	\$ -	\$ (26,811,330)
119	N/A	Total Gas Pro Forma Adjustments		\$ (3,762,863)	\$ (47,588,109)
120	N/A	Gas Pro Forma Results of Operations		\$ 103,075,384	\$ 2,052,888,925

GAS PRO FORMA ADJUSTMENTS

THE ENERGY PROJECT

Line	Adj.	Issue	Description	NOI	Rate Base
117	12.05GP/ 21.05GP	Tacoma LNG	<p>Commission Staff's Adjustment 12.05GP/21.05GP removes \$31.5 million in gas distribution system capital additions that connect the Tacoma LNG project to PSE's gas distribution system for consideration of the costs and prudence of such additions in a subsequent rate proceeding.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE states that Upgrade 1 and Upgrade 3 are used and useful. PSE exercised reasonable planning for the construction of the distribution system upgrades given the information available at the time. When circumstances changed, PSE took appropriate actions to adjust the schedule for the remaining work. While it would be appropriate to allow for the recovery of Upgrade 1 and Upgrade 3 in this rate case because they are currently used and useful, PSE would accept being required to defer the return on and of Upgrades 1 and 3 until the LNG system is in service, and all three upgrades could be analyzed in a future rate case.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
118	AWEC-1GP	Bothell Data Center	<p>AWEC's Adjustment AWEC-01GP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-1GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
119	N/A	Total Gas Pro Forma Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
120	N/A	Gas Pro Forma Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

FEA

Line	Adj.	Issue	Description	NOI	Rate Base
117	12.05GP/ 21.05GP	Tacoma LNG	<p>Commission Staff's Adjustment 12.05GP/21.05GP removes \$31.5 million in gas distribution system capital additions that connect the Tacoma LNG project to PSE's gas distribution system for consideration of the costs and prudence of such additions in a subsequent rate proceeding.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE states that Upgrade 1 and Upgrade 3 are used and useful. PSE exercised reasonable planning for the construction of the distribution system upgrades given the information available at the time. When circumstances changed, PSE took appropriate actions to adjust the schedule for the remaining work. While it would be appropriate to allow for the recovery of Upgrade 1 and Upgrade 3 in this rate case because they are currently used and useful, PSE would accept being required to defer the return on and of Upgrades 1 and 3 until the LNG system is in service, and all three upgrades could be analyzed in a future rate case.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
118	AWEC-1GP	Bothell Data Center	<p>AWEC's Adjustment AWEC-01GP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-1GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
119	N/A	Total Gas Pro Forma Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
120	N/A	Gas Pro Forma Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

Line	Adj.	Issue	Description	NWEAC	
				NOI	Rate Base
117	12.05GP/ 21.05GP	Tacoma LNG	<p>Commission Staff's Adjustment 12.05GP/21.05GP removes \$31.5 million in gas distribution system capital additions that connect the Tacoma LNG project to PSE's gas distribution system for consideration of the costs and prudence of such additions in a subsequent rate proceeding.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE states that Upgrade 1 and Upgrade 3 are used and useful. PSE exercised reasonable planning for the construction of the distribution system upgrades given the information available at the time. When circumstances changed, PSE took appropriate actions to adjust the schedule for the remaining work. While it would be appropriate to allow for the recovery of Upgrade 1 and Upgrade 3 in this rate case because they are currently used and useful, PSE would accept being required to defer the return on and of Upgrades 1 and 3 until the LNG system is in service, and all three upgrades could be analyzed in a future rate case.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
118	AWEC-1GP	Bothell Data Center	<p>AWEC's Adjustment AWEC-01GP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-1GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
119	N/A	Total Gas Pro Forma Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
120	N/A	Gas Pro Forma Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

GAS PRO FORMA ADJUSTMENTS

THE KROGER CO.

Line	Adj.	Issue	Description	NOI	Rate Base
117	12.05GP/ 21.05GP	Tacoma LNG	<p>Commission Staff's Adjustment 12.05GP/21.05GP removes \$31.5 million in gas distribution system capital additions that connect the Tacoma LNG project to PSE's gas distribution system for consideration of the costs and prudence of such additions in a subsequent rate proceeding.</p> <p>AWEC adopts Commission Staff's proposal.</p> <p>PSE states that Upgrade 1 and Upgrade 3 are used and useful. PSE exercised reasonable planning for the construction of the distribution system upgrades given the information available at the time. When circumstances changed, PSE took appropriate actions to adjust the schedule for the remaining work. While it would be appropriate to allow for the recovery of Upgrade 1 and Upgrade 3 in this rate case because they are currently used and useful, PSE would accept being required to defer the return on and of Upgrades 1 and 3 until the LNG system is in service, and all three upgrades could be analyzed in a future rate case.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
118	AWEC-1GP	Bothell Data Center	<p>AWEC's Adjustment AWEC-01GP proposes to disallow costs associated with the relocation of a data center.</p> <p>PSE opposes AWEC Adjustment AWEC-1GP.</p>	N/A as of 1/28/2020	N/A as of 1/28/2020
119	N/A	Total Gas Pro Forma Adjustments		N/A as of 1/28/2020	N/A as of 1/28/2020
120	N/A	Gas Pro Forma Results of Operations		N/A as of 1/28/2020	N/A as of 1/28/2020

Line	ELECTRIC COST OF SERVICE (Parity Ratios)	PSE (Rebuttal)	PSE (WUTC Staff DR 065, Att F)	COMMISSION STAFF	PUBLIC COUNSEL
121	Residential (Rate Schedule 7)	0.97	0.97	0.97	0.95 - 0.99
122	Secondary General Service (Rate Schedules 8 and 24)	1.05	1.05	1.05	1.05 - 1.06
123	Small Secondary General Service (Rate Schedules 7A, 11, and 25)	1.06	1.06	1.06	1.05 - 1.07
124	Large Secondary General Service (Rate Schedules 12, 26, and 26P)	1.06	1.06	1.06	1.00 - 1.10
125	Primary General Service (Rate Schedules 10 and 31)	1.04	1.03	1.03	0.98 - 1.06
126	Primary Irrigation & Pumping Service (Rate Schedule 35)	0.56	0.56	0.56	0.44 - 0.58
127	Primary All Electric Schools (Rate Schedule 43)	0.89	0.89	0.89	0.84 - 1.04
128	High Voltage Interruptible and General Service (Rate Schedules 46 & 49)	1.05	1.05	1.05	0.96 - 1.17
129	Retail Wheeling Transportation (Rate Schedules 449 and 459)	0.88	0.87	0.87	0.84 - 0.96
130	Special Contract Service (Special Contract)	1.20	1.19	1.19	0.98 - 1.02
131	Street and Area Lighting Service (Rate Schedules 50 - 59)	0.94	0.94	0.94	0.89 - 0.95
132	Wholesale for Resale (Rate Schedule 5)	0.50	0.50	0.50	0.47 - 0.50

Line	ELECTRIC COST OF SERVICE (Parity Ratios)	AWEC	THE ENERGY PROJECT	FEA	NWEC
121	Residential (Rate Schedule 7)	N/A as of 1/28/2020	N/A as of 1/28/2020	0.94	N/A as of 1/28/2020
122	Secondary General Service (Rate Schedules 8 and 24)	N/A as of 1/28/2020	N/A as of 1/28/2020	1.05	N/A as of 1/28/2020
123	Small Secondary General Service (Rate Schedules 7A, 11, and 25)	N/A as of 1/28/2020	N/A as of 1/28/2020	1.07	N/A as of 1/28/2020
124	Large Secondary General Service (Rate Schedules 12, 26, and 26P)	N/A as of 1/28/2020	N/A as of 1/28/2020	1.15	N/A as of 1/28/2020
125	Primary General Service (Rate Schedules 10 and 31)	N/A as of 1/28/2020	N/A as of 1/28/2020	1.10	N/A as of 1/28/2020
126	Primary Irrigation & Pumping Service (Rate Schedule 35)	N/A as of 1/28/2020	N/A as of 1/28/2020	0.75	N/A as of 1/28/2020
127	Primary All Electric Schools (Rate Schedule 43)	N/A as of 1/28/2020	N/A as of 1/28/2020	1.26	N/A as of 1/28/2020
128	High Voltage Interruptible and General Service (Rate Schedules 46 & 49)	N/A as of 1/28/2020	N/A as of 1/28/2020	1.27	N/A as of 1/28/2020
129	Retail Wheeling Transportation (Rate Schedules 449 and 459)	N/A as of 1/28/2020	N/A as of 1/28/2020	1.18	N/A as of 1/28/2020
130	Special Contract Service (Special Contract)	N/A as of 1/28/2020	N/A as of 1/28/2020	1.24	N/A as of 1/28/2020
131	Street and Area Lighting Service (Rate Schedules 50 - 59)	N/A as of 1/28/2020	N/A as of 1/28/2020	0.98	N/A as of 1/28/2020
132	Wholesale for Resale (Rate Schedule 5)	N/A as of 1/28/2020	N/A as of 1/28/2020	0.49	N/A as of 1/28/2020

**ELECTRIC COST OF SERVICE
(Parity Ratios)**

THE KROGER CO.

Line		0.97
121	Residential (Rate Schedule 7)	0.97
122	Secondary General Service (Rate Schedules 8 and 24)	1.05
123	Small Secondary General Service (Rate Schedules 7A, 11, and 25)	1.06
124	Large Secondary General Service (Rate Schedules 12, 26, and 26P)	1.06
125	Primary General Service (Rate Schedules 10 and 31)	1.02
126	Primary Irrigation & Pumping Service (Rate Schedule 35)	0.55
127	Primary All Electric Schools (Rate Schedule 43)	0.88
128	High Voltage Interruptible and General Service (Rate Schedules 46 & 49)	1.06
129	Retail Wheeling Transportation (Rate Schedules 449 and 459)	0.92
130	Special Contract Service (Special Contract)	0.92
131	Street and Area Lighting Service (Rate Schedules 50 - 59)	0.94
132	Wholesale for Resale (Rate Schedule 5)	0.50

Line	EFFECTIVE ELECTRIC RATE SPREAD (Percent of System Average Increase)	PSE (Rebuttal)	PSE (Exh. JAP-6)	COMMISSION STAFF	PUBLIC COUNSEL
133	Residential (Rate Schedule 7)	107.30%	107.30%	107.10%	101.30%
134	Secondary General Service (Rate Schedules 8 and 24)	107.30%	107.30%	107.10%	101.30%
135	Small Secondary General Service (Rate Schedules 7A, 11, and 25)	80.40%	80.40%	80.40%	101.30%
136	Large Secondary General Service (Rate Schedules 12, 26, and 26P)	80.40%	80.40%	80.40%	101.30%
137	Primary General Service (Rate Schedules 10 and 31)	107.30%	107.30%	107.10%	101.30%
138	Primary Irrigation & Pumping Service (Rate Schedule 35)	160.90%	160.90%	160.90%	151.90%
139	Primary All Electric Schools (Rate Schedule 43)	134.10%	134.10%	160.90%	101.30%
140	High Voltage Interruptible Service (Rate Schedules 46 & 49)	80.40%	80.40%	80.40%	101.30%
141	Retail Wheeling Transportation (Rate Schedules 449 and 459)	-89.30%	-89.30%	-89.30%	-89.30%
142	Special Contract Service (Special Contract)	-89.30%	-89.30%	-89.30%	-89.30%
143	Street and Area Lighting Service (Rate Schedules 50 - 59)	134.10%	134.10%	134.10%	101.30%
144	Wholesale for Resale (Rate Schedule 5)	N/A	N/A	N/A	N/A

Line	EFFECTIVE ELECTRIC RATE SPREAD (Percent of System Average Increase)	THE ENERGY PROJECT			FEA	NWEAC
		AWEAC	PROJECT	NWEAC		
133	Residential (Rate Schedule 7)	N/A as of 1/28/2020	N/A as of 1/28/2020	176.3%	N/A as of 1/28/2020	
134	Secondary General Service (Rate Schedules 8 and 24)	N/A as of 1/28/2020	N/A as of 1/28/2020	0.0%	N/A as of 1/28/2020	
135	Small Secondary General Service (Rate Schedules 7A, 11, and 25)	N/A as of 1/28/2020	N/A as of 1/28/2020	0.0%	N/A as of 1/28/2020	
136	Large Secondary General Service (Rate Schedules 12, 26, and 26P)	N/A as of 1/28/2020	N/A as of 1/28/2020	0.0%	N/A as of 1/28/2020	
137	Primary General Service (Rate Schedules 10 and 31)	N/A as of 1/28/2020	N/A as of 1/28/2020	0.0%	N/A as of 1/28/2020	
138	Primary Irrigation & Pumping Service (Rate Schedule 35)	N/A as of 1/28/2020	N/A as of 1/28/2020	234.5%	N/A as of 1/28/2020	
139	Primary All Electric Schools (Rate Schedule 43)	N/A as of 1/28/2020	N/A as of 1/28/2020	204.4%	N/A as of 1/28/2020	
140	High Voltage Interruptible Service (Rate Schedules 46 & 49)	N/A as of 1/28/2020	N/A as of 1/28/2020	0.0%	N/A as of 1/28/2020	
141	Retail Wheeling Transportation (Rate Schedules 449 and 459)	N/A as of 1/28/2020	N/A as of 1/28/2020	-89.30%	N/A as of 1/28/2020	
142	Special Contract Service (Special Contract)	N/A as of 1/28/2020	N/A as of 1/28/2020	-89.30%	N/A as of 1/28/2020	
143	Street and Area Lighting Service (Rate Schedules 50 - 59)	N/A as of 1/28/2020	N/A as of 1/28/2020	204.3%	N/A as of 1/28/2020	
144	Wholesale for Resale (Rate Schedule 5)	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A	N/A as of 1/28/2020	

EFFECTIVE ELECTRIC RATE SPREAD
(Percent of System Average Increase)

THE KROGER CO.

Line		
133	Residential (Rate Schedule 7)	114.5%
134	Secondary General Service (Rate Schedules 8 and 24)	114.5%
135	Small Secondary General Service (Rate Schedules 7A, 11, and 25)	57.2%
136	Large Secondary General Service (Rate Schedules 12, 26, and 26P)	57.2%
137	Primary General Service (Rate Schedules 10 and 31)	114.5%
138	Primary Irrigation & Pumping Service (Rate Schedule 35)	171.7%
139	Primary All Electric Schools (Rate Schedule 43)	143.1%
140	High Voltage Interruptible Service (Rate Schedules 46 & 49)	57.2%
141	Retail Wheeling Transportation (Rate Schedules 449 and 459)	-89.30%
142	Special Contract Service (Special Contract)	-89.30%
143	Street and Area Lighting Service (Rate Schedules 50 - 59)	143.10%
144	Wholesale for Resale (Rate Schedule 5)	N/A

Line	GAS COST OF SERVICE (Parity Ratios)	PSE (Rebuttal)	PSE (WUTC Staff DR 021)	COMMISSION STAFF	PUBLIC COUNSEL	AWEC
157	Residential (Rate Schedules 16, 23, and 53)	1.05	1.06	1.06	1.07	N/A as of 1/28/2020
158	Commercial & Industrial (Rate Schedules 31 and 31T)	0.84	0.84	0.84	0.82	N/A as of 1/28/2020
159	Large Volume (Rate Schedules 41 and 41T)	1.26	1.25	1.25	1.24	N/A as of 1/28/2020
160	Interruptible (Rate Schedules 85 and 85T)	1.13	1.11	1.11	1.09	N/A as of 1/28/2020
161	Limited Interruptible (Rate Schedules 86 and 86T)	1.77	1.74	1.74	1.58	N/A as of 1/28/2020
162	Non-exclusive Interruptible (Rate Schedules 87 and 87T)	0.85	0.83	0.83	0.75	N/A as of 1/28/2020

Line	EFFECTIVE GAS RATE SPREAD (Percent of System Average Increase)	PSE (Rebuttal)	PSE (WUTC Staff DR 021)	COMMISSION STAFF	PUBLIC COUNSEL	AWEC
163	Residential (Rate Schedules 16, 23, and 53)	94.9%	94.5%	91.5%	89.7%	N/A as of 1/28/2020
164	Commercial & Industrial (Rate Schedules 31 and 31T)	142.4%	141.9%	150.0%	151.8%	N/A as of 1/28/2020
165	Large Volume (Rate Schedules 41 and 41T)	47.5%	47.5%	50.0%	50.6%	N/A as of 1/28/2020
166	Interruptible (Rate Schedules 85 and 85T)	47.5%	94.5%	91.5%	89.7%	N/A as of 1/28/2020
167	Limited Interruptible (Rate Schedules 86 and 86T)	0.0%	0.0%	25.0%	0.0%	N/A as of 1/28/2020
168	Non-exclusive Interruptible (Rate Schedules 87 and 87T)	142.4%	141.9%	150.0%	151.8%	N/A as of 1/28/2020

Line	GAS COST OF SERVICE (Parity Ratios)	THE ENERGY PROJECT	FEA	NWEC	THE KROGER CO.
157	Residential (Rate Schedules 16, 23, and 53)	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020
158	Commercial & Industrial (Rate Schedules 31 and 31T)	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020
159	Large Volume (Rate Schedules 41 and 41T)	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020
160	Interruptible (Rate Schedules 85 and 85T)	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020
161	Limited Interruptible (Rate Schedules 86 and 86T)	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020
162	Non-exclusive Interruptible (Rate Schedules 87 and 87T)	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020

Line	EFFECTIVE GAS RATE SPREAD (Percent of System Average Increase)	THE ENERGY PROJECT	FEA	NWEC	THE KROGER CO.
163	Residential (Rate Schedules 16, 23, and 53)	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020
164	Commercial & Industrial (Rate Schedules 31 and 31T)	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020
165	Large Volume (Rate Schedules 41 and 41T)	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020
166	Interruptible (Rate Schedules 85 and 85T)	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020
167	Limited Interruptible (Rate Schedules 86 and 86T)	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020
168	Non-exclusive Interruptible (Rate Schedules 87 and 87T)	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020	N/A as of 1/28/2020

Line **ELECTRIC RATE DESIGN**

PSE

COMMISSION STAFF

		<p>• PSE proposes to maintain the current Residential customer charge of \$7.49 per month. • PSE recommends that the authorized revenue increase to the residential class be spread proportionally across the first and second usage blocks; i.e., each usage rate will incur the same percentage increase</p>	<p>• Commission Staff opposes PSE's proposal to capture the entire increase for residential class within the second energy charge rate. • Commission Staff recommends that the authorized revenue increase to the residential class be spread proportionally across the first and second usage blocks; i.e., each usage rate will incur the same percentage increase.</p>
178	Residential (Rate Schedule 7)	<p>• This class has a basic charge rate, two-block seasonal energy rates and a two-block seasonal demand rate. • The first 50 kW block of billing demand has no demand charge and the demand6 related costs are recovered in the first block of the energy rate. • PSE proposes that all rates in this class are increased by the class average increase, which is 75 percent of the adjusted average for all classes.</p>	<p>Commission Staff supports PSE's proposed electric rate design for General Service, 51 - 350 kW (Rate Schedules 11, 25, 7A, and 29).</p>
179	General Service, 51 - 350 kW (Rate Schedules 11, 25, 7A, and 29)	<p>• This class has a monthly basic charge and a single-block energy rate that varies by season. • The rate schedule for this class does not have a demand charge. • PSE proposes to increase all rate components, including the basic charge, for this class by the class average increase.</p>	<p>Commission Staff supports PSE's proposed electric rate design for General Service, < 51 kW (Rate Schedules 8 and 24)</p>
180	General Service, < 51 kW (Rate Schedules 8 and 24)		

Line	ELECTRIC RATE DESIGN	PUBLIC COUNSEL	AWEC
178	Residential (Rate Schedule 7)	<ul style="list-style-type: none"> Public Counsel supports PSE's proposal to maintain the current Residential customer charge of \$7.49 per month. Public Counsel opposes PSE's proposal to capture the entire increase for residential class within the second energy charge rate. Public Counsel recommends that the authorized revenue increase to the residential class be spread proportionally across the first and second usage blocks; i.e., each usage rate will incur the same percentage increase. Public Counsel supports The Energy Project proposal for the Commission to direct PSE to study the adoption of a first-tier block for usage up to 800 kWh per month. 	N/A as of 1/28/2020
179	General Service, 51 - 350 kW (Rate Schedules 11, 25, 7A, and 29)	N/A as of 1/28/2020	N/A as of 1/28/2020
180	General Service, < 51 kW (Rate Schedules 8 and 24)	N/A as of 1/28/2020	N/A as of 1/28/2020

Line	ELECTRIC RATE DESIGN	THE ENERGY PROJECT	FEA
178	Residential (Rate Schedule 7)	<ul style="list-style-type: none"> The Energy Project opposes PSE's electric rate design proposal to place the entire residential increase on the second block The Energy Project proposes the apportionment of any residential increase on an equal percentage basis to the two existing blocks. The Energy Project proposes that the Commission direct PSE to study the adoption of a first-tier block for usage up to 800 kWh per month. The Energy Project supports maintaining the monthly basic charge of \$7.49 at its current level. 	N/A as of 1/28/2020
179	General Service, 51 - 350 kW (Rate Schedules 11, 25, 7A, and 29)	N/A as of 1/28/2020	N/A as of 1/28/2020
180	General Service, < 51 kW (Rate Schedules 8 and 24)	N/A as of 1/28/2020	N/A as of 1/28/2020

Line ELECTRIC RATE DESIGN

NWEC

THE KROGER CO.

178	Residential (Rate Schedule 7)	N/A as of 1/28/2020	N/A as of 1/28/2020
179	General Service, 51 - 350 kW (Rate Schedules 11, 25, 7A, and 29)	N/A as of 1/28/2020	N/A as of 1/28/2020
180	General Service, < 51 kW (Rate Schedules 8 and 24)	N/A as of 1/28/2020	N/A as of 1/28/2020

Line ELECTRIC RATE DESIGN

PSE

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<p>181 General Service, > 350 kW (Rate Schedules 12 and 26)</p>	<ul style="list-style-type: none"> This schedule has a basic charge, a single-block energy charge and a seasonally-differentiated demand charge. PSE proposes to increase all rate components for this class by the class average increase, which is 75 percent of the adjusted average for all classes. PSE proposes to increase the reactive power charge for this class by the applicable class average increase, which is 75 percent of the adjusted average for all classes. PSE proposes to set the Schedule 26 and Schedule 31 demand charges equal to on a loss-adjusted basis. PSE proposes to then increase the Schedule 26 energy rate by an amount that will recover the remainder of the rate responsibility of the Schedule 26 rate class. 	<p>Commission Staff supports PSE's proposed electric rate design for General Service, > 350 kW (Rate Schedules 12 and 26)</p>
<p>182 Primary Service, > Gen & Irr. (Rate Schedules 10, 31, and 35)</p>	<ul style="list-style-type: none"> This schedule has a basic charge, a single-block energy charge and a seasonally-differentiated demand charge. PSE proposes to increase all rate components for this class by the class average increase, which is 100 percent of the adjusted average for all classes. PSE proposes to increase the reactive power charge for this class by the applicable class average increase, which is 100 percent of the adjusted average for all classes. PSE proposes to set the Schedule 26 and Schedule 31 demand charges equal to on a loss-adjusted basis. 	<p>Commission Staff supports PSE's proposed electric rate design for Primary Service, > Gen & Irr. (Rate Schedules 10, 31, and 35)</p>
<p>183 Primary Service, Schools (Rate Schedule 43)</p>	<ul style="list-style-type: none"> This schedule has a basic charge, a single-block energy charge and a seasonally-differentiated demand charge. PSE proposes to increase all rate components for this class by the class average increase, which is 100 percent of the adjusted average for all classes. PSE proposes to increase the reactive power charge for this class by the applicable class average increase, which is 100 percent of the adjusted average for all classes. 	<p>Commission Staff supports PSE's proposed electric rate design for Primary Service, Schools (Rate Schedule 43)</p>
<p>184 High Voltage (Rate Schedules 46 and 49)</p>	<p>PSE proposes to increase Schedule 49 and Schedule 46 by the class average increase, which is 75 percent of the adjusted average for all classes.</p>	<p>Commission Staff supports PSE's proposed electric rate design for High Voltage (Rate Schedules 46 and 49)</p>

Line	ELECTRIC RATE DESIGN	PUBLIC COUNSEL	AWEC
181	General Service, > 350 kW (Rate Schedules 12 and 26)	N/A as of 1/28/2020	N/A as of 1/28/2020
182	Primary Service, > Gen & Irr. (Rate Schedules 10, 31, and 35)	N/A as of 1/28/2020	N/A as of 1/28/2020
183	Primary Service, Schools (Rate Schedule 43)	N/A as of 1/28/2020	N/A as of 1/28/2020
184	High Voltage (Rate Schedules 46 and 49)	N/A as of 1/28/2020	N/A as of 1/28/2020

Line	ELECTRIC RATE DESIGN	THE ENERGY PROJECT	FEA
181	General Service, > 350 kW (Rate Schedules 12 and 26)	N/A as of 1/28/2020	N/A as of 1/28/2020
182	Primary Service, > Gen & Irr. (Rate Schedules 10, 31, and 35)	N/A as of 1/28/2020	N/A as of 1/28/2020
183	Primary Service, Schools (Rate Schedule 43)	N/A as of 1/28/2020	N/A as of 1/28/2020
184	High Voltage (Rate Schedules 46 and 49)	N/A as of 1/28/2020	N/A as of 1/28/2020

Line ELECTRIC RATE DESIGN

NWEC

THE KROGER CO.

181	General Service, > 350 kW (Rate Schedules 12 and 26)	N/A as of 1/28/2020	N/A as of 1/28/2020
182	Primary Service, > Gen & Irr. (Rate Schedules 10, 31, and 35)	N/A as of 1/28/2020	N/A as of 1/28/2020
183	Primary Service, Schools (Rate Schedule 43)	N/A as of 1/28/2020	N/A as of 1/28/2020
184	High Voltage (Rate Schedules 46 and 49)	N/A as of 1/28/2020	N/A as of 1/28/2020

Line ELECTRIC RATE DESIGN

PSE

COMMISSION STAFF

Line	ELECTRIC RATE DESIGN	PSE	COMMISSION STAFF
185	Lighting Service (Rate Schedules 50 - 59)	PSE proposes individual charges within and among Schedules 50-59, calculated based on a lighting cost study and then scaling these cost-based rates to generate the revenue proposed for the customers in the class.	Commission Staff supports PSE's proposed electric rate design for Lighting Service (Rate Schedules 50 - 59)
186	Choice/Retail Wheeling (Rate Schedules 448 and 449)	PSE proposes to set the only charge, a basic charge, for Power Supplier Choice and Retail Wheeling Service (Schedules 448 and 449) at its cost of service.	Commission Staff supports PSE's proposed electric rate design for Choice/Retail Wheeling (Rate Schedules 448 and 449)
187	Special Contract	PSE proposes to set the customer charge to cost-based levels and then charge distribution rates in accordance with the terms and conditions of the Special Contract.	Commission Staff supports PSE's proposed electric rate design for Special Contract.

Line	ELECTRIC RATE DESIGN	PUBLIC COUNSEL	AWEC
185	Lighting Service (Rate Schedules 50 - 59)	N/A as of 1/28/2020	N/A as of 1/28/2020
186	Choice/Retail Wheeling (Rate Schedules 448 and 449)	N/A as of 1/28/2020	N/A as of 1/28/2020
187	Special Contract	N/A as of 1/28/2020	N/A as of 1/28/2020

Line	ELECTRIC RATE DESIGN	THE ENERGY PROJECT	FEA
185	Lighting Service (Rate Schedules 50 - 59)	N/A as of 1/28/2020	N/A as of 1/28/2020
186	Choice/Retail Wheeling (Rate Schedules 448 and 449)	N/A as of 1/28/2020	N/A as of 1/28/2020
187	Special Contract	N/A as of 1/28/2020	N/A as of 1/28/2020

Line ELECTRIC RATE DESIGN

NWEC

THE KROGER CO.

Line	ELECTRIC RATE DESIGN	NWEC	THE KROGER CO.
185	Lighting Service (Rate Schedules 50 - 59)	N/A as of 1/28/2020	N/A as of 1/28/2020
186	Choice/Retail Wheeling (Rate Schedules 448 and 449)	N/A as of 1/28/2020	N/A as of 1/28/2020
187	Special Contract	N/A as of 1/28/2020	N/A as of 1/28/2020

COMMISSION STAFF

PSE

GAS RATE DESIGN

Line	GAS RATE DESIGN	PSE	COMMISSION STAFF
188	Residential (Rate Schedules 16, 23, and 53)	<ul style="list-style-type: none"> • PSE proposes to maintain the current level of monthly basic service charges for all customer classes and incorporate the addition of the Schedule 141 (ERF) and Schedule 141X (EDIT) basic service charge adjustments to the base schedule tariffed basic service charge. • PSE proposes to increase the base fixed monthly customer charge for residential customers from \$11.00 per month to \$11.52 per month. • PSE proposes to increase its delivery charge for residential customers from \$0.34603 per therm to \$0.44362 per therm. 	Commission Staff supports PSE's proposed gas rate design for residential customers.
189	Commercial & Industrial (Rate Schedules 31 and 31T)	<ul style="list-style-type: none"> • PSE proposes to maintain the current level of monthly basic service charges for all customer classes and incorporate the addition of the Schedule 141 (ERF) and Schedule 141X (EDIT) basic service charge adjustments to the base schedule tariffed basic service charge. • PSE proposes to update the volumetric rates to ensure total margin revenue equals the proposed margin revenue developed in the rate apportionment. • PSE proposes to change the procurement charge to the rates indicated by the cost of service study. • PSE proposes to increase the balancing charge for all transportation service classes from \$0.00070 to \$0.00100. 	Commission Staff supports PSE's proposed gas rate design for commercial & industrial customers.

Line	GAS RATE DESIGN	PUBLIC COUNSEL	AWEC
188	Residential (Rate Schedules 16, 23, and 53)	Public Counsel proposes to increase the base fixed monthly customer charge for residential customers from \$11.00 per month to \$11.20 per month.	N/A as of 1/28/2020
189	Commercial & Industrial (Rate Schedules 31 and 31T)	N/A as of 1/28/2020	N/A as of 1/28/2020

Line	GAS RATE DESIGN	THE ENERGY PROJECT	FEA
188	Residential (Rate Schedules 16, 23, and 53)	N/A as of 1/28/2020	N/A as of 1/28/2020
189	Commercial & Industrial (Rate Schedules 31 and 31T)	N/A as of 1/28/2020	N/A as of 1/28/2020

Line	GAS RATE DESIGN	NWECC	THE KROGER CO.
188	Residential (Rate Schedules 16, 23, and 53)	N/A as of 1/28/2020	N/A as of 1/28/2020
189	Commercial & Industrial (Rate Schedules 31 and 31T)	N/A as of 1/28/2020	N/A as of 1/28/2020

COMMISSION STAFF

PSE

GAS RATE DESIGN

Line

190	<p>Large Volume (Rate Schedules 41 and 41T)</p>	<ul style="list-style-type: none"> • PSE proposes to maintain the current level of monthly basic service charges for all customer classes and incorporate the addition of the Schedule 141 (ERF) and Schedule 141X (EDIT) basic service charge adjustments to the base schedule tariffed basic service charge. • PSE proposes to increase the demand charge rate for Rate Schedules 41 and 41T to better reflect the underlying unit demand costs associated with these customer classes. • PSE proposes to update the volumetric rates to ensure total margin revenue equals the proposed margin revenue developed in the rate apportionment. • PSE proposes to change the procurement charge to the rates indicated by the cost of service study. • PSE proposes to increase the balancing charge for all transportation service classes from \$0.00070 to \$0.00100. 	<p>Commission Staff supports PSE's proposed gas rate design for large volume customers.</p>
191	<p>Interruptible (Rate Schedules 85 and 85T)</p>	<ul style="list-style-type: none"> • PSE proposes to maintain the current level of monthly basic service charges for all customer classes and incorporate the addition of the Schedule 141 (ERF) and Schedule 141X (EDIT) basic service charge adjustments to the base schedule tariffed basic service charge. • PSE proposes to increase the demand charge rate for Rate Schedules 85 and 85T to better reflect the underlying unit demand costs associated with these customer classes. • PSE proposes to increase the balancing charge for all transportation service classes from \$0.00070 to \$0.00100. • PSE proposes to update the volumetric rates to ensure that the total margin revenue equals the proposed margin revenue developed in the rate apportionment. • PSE proposes to change the procurement charge to the rates indicated by the cost of service study. 	<p>Commission Staff supports PSE's proposed gas rate design for interruptible customers.</p>

Line	GAS RATE DESIGN	PUBLIC COUNSEL	AWEC
190	Large Volume (Rate Schedules 41 and 41T)	N/A as of 1/28/2020	N/A as of 1/28/2020
191	Interruptible (Rate Schedules 85 and 85T)	N/A as of 1/28/2020	N/A as of 1/28/2020

Line	GAS RATE DESIGN	THE ENERGY PROJECT	FEA
190	Large Volume (Rate Schedules 41 and 41T)	N/A as of 1/28/2020	N/A as of 1/28/2020
191	Interruptible (Rate Schedules 85 and 85T)	N/A as of 1/28/2020	N/A as of 1/28/2020

THE KROGER CO.

NWEC

GAS RATE DESIGN

Line

190	Large Volume (Rate Schedules 41 and 41T)	N/A as of 1/28/2020	N/A as of 1/28/2020
191	Interruptible (Rate Schedules 85 and 85T)	N/A as of 1/28/2020	N/A as of 1/28/2020

Line **GAS RATE DESIGN**

PSE

COMMISSION STAFF

<p>192</p>	<p>Limited Interruption (Rate Schedules 86 and 86T)</p>	<ul style="list-style-type: none"> • PSE proposes to maintain the current level of monthly basic service charges for all customer classes and incorporate the addition of the Schedule 141 (ERF) and Schedule 141X (EDIT) basic service charge adjustments to the base schedule tariffed basic service charge. • PSE proposes to increase the demand charge rate for Rate Schedules 86 and 86T) to better reflect the underlying unit demand costs associated with these customer classes. • PSE proposes to increase the balancing charge for all transportation service classes from \$0.00070 to \$0.00100. • PSE proposes to update the volumetric rates to ensure that the total margin revenue equals the proposed margin revenue developed in the rate apportionment. • PSE proposes to change the procurement charge to rates indicated by the cost of service study. 	<p>Commission Staff supports PSE's proposed gas rate design for limited interruptible customers.</p>
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Line	GAS RATE DESIGN	PUBLIC COUNSEL	AWEC
192	Limited Interruption (Rate Schedules 86 and 86T)	N/A as of 1/28/2020	N/A as of 1/28/2020

Line	GAS RATE DESIGN	THE ENERGY PROJECT	FEA
192	Limited Interruption (Rate Schedules 86 and 86T)	N/A as of 1/28/2020	N/A as of 1/28/2020

THE KROGER CO.

NWEC

GAS RATE DESIGN

Line	GAS RATE DESIGN	NWEC	THE KROGER CO.
192	Limited Interruption (Rate Schedules 86 and 86T)	N/A as of 1/28/2020	N/A as of 1/28/2020

GAS RATE DESIGN

PSE

COMMISSION STAFF

193	<p>Non-exclusive Interruptible (Rate Schedules 87 and 87T)</p>	<ul style="list-style-type: none"> • PSE proposes to maintain the current level of monthly basic service charges for all customer classes and incorporate the addition of the Schedule 141 (ERF) and Schedule 141X (EDIT) basic service charge adjustments to the base schedule tariffed basic service charge. • PSE proposes to increase the demand charge rate for Rate Schedules 87 and 87T) to better reflect the underlying unit demand costs associated with these customer classes. • PSE proposes to increase the balancing charge for all transportation service classes from \$0.00070 to \$0.00100. • PSE proposes to update the volumetric rates to ensure that the total margin revenue equals the proposed margin revenue developed in the rate apportionment. • PSE proposes to change the procurement charge to the rates indicated by the cost of service study. 	<p>Commission Staff supports PSE's proposed gas rate design for non-exclusive interruptible customers.</p>
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Line	GAS RATE DESIGN	PUBLIC COUNSEL	AWEC
193	Non-exclusive Interruptible (Rate Schedules 87 and 87T)	N/A as of 1/28/2020	N/A as of 1/28/2020

Line	GAS RATE DESIGN	THE ENERGY PROJECT	FEA
193	Non-exclusive Interruptible (Rate Schedules 87 and 87T)	N/A as of 1/28/2020	N/A as of 1/28/2020

Line

GAS RATE DESIGN

NWEC

THE KROGER CO.

193	Non-exclusive Interruptible (Rate Schedules 87 and 87T)	N/A as of 1/28/2020	N/A as of 1/28/2020
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Line OTHER ELECTRIC ISSUES

PSE

		<ul style="list-style-type: none"> • PSE presented an attrition analysis that supports an increase to electric base rates, exclusive of power costs, of \$84.2 million. • PSE presented an attrition revenue shortfall for electric of \$23.8 million.
194	Attrition Adjustment	<ul style="list-style-type: none"> • PSE proposes a Conjunctive Demand Service Option Pilot that will allow certain eligible customers served at multiple locations to aggregate their billed demands for purposes of billing for the recovery of power and transmission costs. • PSE proposes to calculate the conjunctive billed demand as the highest hourly interval of demand across the customers multiple locations participating in the pilot (i.e., as if it were a single load at a single location) during the billing period. • PSE proposes limiting this pilot to customers (i) taking service under electric Schedules 26 or 31; (ii) that have metering in place that provides reliable hourly meter reads; and (iii) that have more than one location being served on either Schedule 26 or 31. • For participating customers not involved with the electrification of transportation, PSE proposes to limit the pilot to 50 participating locations, with no more than five locations and 2 MW being associated with a single customer participating in the program. • Participating locations must have begun taking service prior to January 1, 2018. • Total program participation is limited to a maximum of 20 MW. • Participation is on a first come, first served basis in response to an open season solicitation.
195	Conjunctive Demand Service Option Pilot	
196	Customer Education and Support with Self-Help Digital Channels	<ul style="list-style-type: none"> • PSE opposes Public Counsel's recommendation that the Commission should direct PSE to coordinate with consumer stakeholder groups to ensure all customers adopt and benefit from self-help digital channels. • PSE opposes Public Counsel's recommendation that PSE continue to work with and support groups, such as community action agencies, in their efforts to assist customers in utilizing the automated mechanisms for participating in financial assistance and bill payment programs.
197	Customer Service Oversight	<ul style="list-style-type: none"> • PSE opposes Public Counsel's proposal that the Commission continue its oversight of PSE's performance relative to strengthened customer service standards. • PSE opposes Public Counsel's proposal that the Commission consider modifying the SQL metrics at some future time to measure service quality as customers increasingly use digital channels for transactions with PSE.

Line	OTHER ELECTRIC ISSUES	COMMISSION STAFF
194	Attrition Adjustment	<ul style="list-style-type: none"> • Commission Staff opposes PSE's proposal for an attrition allowance, arguing that PSE's request falls short of the Commission's policy standards on attrition allowances. • Commission Staff presented an attrition analysis (as revised) that indicates attrition revenue requirements of \$47.5 million for electric operations and \$50.5 million for natural gas operations. • Relative to Commission Staff's modified historical test year – pro forma approach, Commission Staff's attrition analysis shows an attrition-adjusted revenue sufficiency of \$2.5 million for electric operations and an attrition-adjusted revenue deficiency of \$12.1 million for gas operations. • Commission Staff's attrition analysis provides less escalation to the gross plant and less depreciation and amortization expense than PSE's attrition analysis. • Commission Staff's attrition analysis and PSE's attrition analysis reach very similar results with respect to O&M growth factors.
195	Conjunctive Demand Service Option Pilot	<p>Commission Staff recommends that PSE file a revised Conjunctive Demand Service Option Pilot that incorporates the following eight design and evaluation elements proposed by Commission Staff:</p> <ol style="list-style-type: none"> 1. The pricing pilot should utilize Specific, Measurable, Achievable, Relevant, and Time-Bound (S.M.A.R.T.) goals. 2. The pricing pilot should be both practical and understandable. 3. The pricing pilot should be designed to provide a meaningful signal. 4. The pricing pilot should be based in cost causation. 5. The pricing pilot should be feasible to implement. 6. The pricing pilot should have internal validity. 7. The pricing pilot should have consistent and regular reporting. 8. The pricing pilot should prioritize customer engagement and communication. <p>Commission Staff recommends multiple criteria for evaluating pricing pilots across four categories:</p> <ol style="list-style-type: none"> 1. Study Findings 2. Development and Administration of Study 3. Program Costs and Benefits 4. Program Risks
196	Customer Education and Support with Self-Help Digital Channels	N/A as of 1/28/2020
197	Customer Service Oversight	N/A as of 1/28/2020

Line OTHER ELECTRIC ISSUES

PUBLIC COUNSEL

194	Attrition Adjustment	<ul style="list-style-type: none"> Public Counsel opposes the PSE proposal for an attrition adjustment. Public Counsel proposes to update plant in service, accumulated depreciation, and depreciation expense on an average of monthly averages basis rather than and end of period basis.
195	Conjunctive Demand Service Option Pilot	<p>Public Counsel recommends that the Commission disregard, absent any special circumstances, Commission Staff's recommendation to "entertain" the notion of deferred accounting associated with pilot programs.</p>
196	Customer Education and Support with Self-Help Digital Channels	<ul style="list-style-type: none"> Public Counsel recommends that the Commission should direct PSE to coordinate with consumer stakeholder groups to ensure all customers adopt and benefit from self-help digital channels. Public Counsel recommends that PSE continue to work with and support groups, such as community action agencies, in their efforts to assist customers in utilizing the automated mechanisms for participating in financial assistance and bill payment programs.
197	Customer Service Oversight	<ul style="list-style-type: none"> Public Counsel recommends that the Commission continue its oversight of PSE's performance relative to strengthened customer service standards. Public Counsel recommends that the Commission consider modifying the SQI metrics at some future time to measure service quality as customers increasingly use digital channels for transactions with PSE.

Line	OTHER ELECTRIC ISSUES	AWEC
194	Attrition Adjustment	AWEC opposes the PSE proposal for an attrition adjustment.
195	Conjunctive Demand Service Option Pilot	N/A as of 1/28/2020
196	Customer Education and Support with Self-Help Digital Channels	N/A as of 1/28/2020
197	Customer Service Oversight	N/A as of 1/28/2020

Line OTHER ELECTRIC ISSUES

THE ENERGY PROJECT

The Energy Project opposes the PSE proposal for an attrition adjustment.

194	Attrition Adjustment	
195	Conjunctive Demand Service Option Pilot	N/A as of 1/28/2020
196	Customer Education and Support with Self-Help Digital Channels	Regarding the "Get to Zero" program, The Energy Project is concerned about (1) maintaining access to live agents for low-income customers in challenging credit, collection, and disconnection situations; (2) limited availability of internet access to low-income customers to use "Get to Zero" self-help channels.
197	Customer Service Oversight	N/A as of 1/28/2020

Line	OTHER ELECTRIC ISSUES	FEA
194	Attrition Adjustment	FEA opposes the PSE proposal for an attrition adjustment.
195	Conjunctive Demand Service Option Pilot	<ul style="list-style-type: none"> • FEA supports PSE's Conjunctive Demand Service Option Pilot. • FEA recommends that PSE should expand the scope of the conjunctive billing program to other rate schedules, such as Schedule 49, that contain customers with multiple electricity accounts or locations after PSE has gained some experience with conjunctive billing through the pilot program.
196	Customer Education and Support with Self-Help Digital Channels	N/A as of 1/28/2020
197	Customer Service Oversight	N/A as of 1/28/2020

Line	OTHER ELECTRIC ISSUES	NWEAC
194	Attrition Adjustment	<ul style="list-style-type: none"> • NWEAC opposes the attrition adjustment proposed by PSE. • NWEAC recommends that the Commission clarify that attrition should be addressed as a part of a more complete performance-based rates proposal. • NWEAC recommends that the Commission provide guidance to PSE regarding: <ol style="list-style-type: none"> (1) Ratemaking mechanisms that should be included in a comprehensive performance-based rates approach; (2) Length of time for a successful multi-year rate plan; (3) Criteria necessary for evaluating whether the rate plan is in the public interest; (4) Minimum requirements for an acceptable process, including consultation with interested stakeholders, for development of a performance-based rates proposal; and (5) Any specific information or studies that are needed to accompany a performance-based rates proposal.
195	Conjunctive Demand Service Option Pilot	N/A as of 1/28/2020
196	Customer Education and Support with Self-Help Digital Channels	N/A as of 1/28/2020
197	Customer Service Oversight	N/A as of 1/28/2020

Line OTHER ELECTRIC ISSUES

THE KROGER CO.

194	Attrition Adjustment	<p>The Kroger Company recommends that, to the extent that the Commission decides to adopt an attrition adjustment in any form, PSE's attrition-related revenue requirement calculations exclude plant additions that are projected to go into service after the conclusion of calendar year 2019.</p>
195	Conjunctive Demand Service Option Pilot	<ul style="list-style-type: none"> • The Kroger Company supports PSE's Conjunctive Demand Service Option Pilot. • The Kroger Company recommends the expansion of the program for non-electric vehicle participants to allow for up to 10 locations and 5 MW per customer, up to an overall maximum of 100 locations, to allow for greater initial participation in the pilot program.
196	Customer Education and Support with Self-Help Digital Channels	N/A as of 1/28/2020
197	Customer Service Oversight	N/A as of 1/28/2020

Line OTHER ELECTRIC ISSUES

PSE

198	Depreciation of Colstrip Units 3 and 4	<p>PSE provided a study of depreciation rates for Colstrip Units 3 and 4 to ensure that Colstrip Units 3 and 4 are fully depreciated by December 31, 20205, as required by the Washington Clean Energy Transformation Act.</p>
199	Disconnections	<ul style="list-style-type: none"> • PSE supports Public Counsel's recommendation that PSE, in consultation with the Low Income Advisory Group, identify additional information to be reported to the Commission regarding numbers of field disconnections, disconnections, and payments made through automated channels to help interested stakeholders monitor the impact of GTZ on disconnections. • PSE supports The Energy Project recommendations for (1) a Disconnection Reduction Plan and for (2) annual reporting of disconnection data.
200	Distribution Planning and Capital Budgeting Process	<p>PSE supports the Commission's continuation of the transmission and distribution planning work associated with the IRP rulemaking, Docket U-161024, when appropriately timed in light of all the other rulemakings, to collectively vet planning process and stakeholder engagement expectations and rules.</p>
201	Electric Critical-Peak-Pricing Rate	<p>PSE is somewhat concerned with, but not opposed to, the prospect of a critical-peak-pricing rate. This concern stems both from its relatively punitive pricing approach, where customers face price spikes for which they are expected to respond, as well as what is likely to be a more limited application. In contrast, peak time rebates, where the customer is rewarded for reductions in load relative to a baseline appears on its face more customer friendly, albeit with similar limitations in applicability. PSE requests that whatever guidance the Commission deemed appropriate to align expectations of these pilot pricing program before PSE expends the time, effort and resources required to launch these pilots. Otherwise, PSE would appreciate the Commission's consideration in affording it the flexibility to develop such pilots at the time and in the manner it deems most appropriate.</p>
202	Electric Real-Time Pricing Pilot	<p>PSE is not optimistic about the prospects for real-time pricing, at least until there is a wholesale market for electricity in the region where such pricing is transparently available. PSE requests that whatever guidance the Commission deemed appropriate to align expectations of these pilot pricing program before PSE expends the time, effort and resources required to launch these pilots. Otherwise, PSE would appreciate the Commission's consideration in affording it the flexibility to develop such pilots at the time and in the manner it deems most appropriate.</p>
203	Electric Time-of-Use Rate	<p>PSE is supportive of an electric time-of-use rate. PSE requests that whatever guidance the Commission deemed appropriate to align expectations of these pilot pricing program before PSE expends the time, effort and resources required to launch these pilots. Otherwise, PSE would appreciate the Commission's consideration in affording it the flexibility to develop such pilots at the time and in the manner it deems most appropriate.</p>

Line OTHER ELECTRIC ISSUES

COMMISSION STAFF

198	Depreciation of Colstrip Units 3 and 4	<ul style="list-style-type: none"> • Commission Staff recommends, for this case only, that the Commission allow decommissioning and remediation costs for Colstrip Units 3 and 4 to be recovered as proposed, which is through depreciation accelerated to 2025. • Commission Staff recommend that the Commission order PSE to file a proposed plan for the recovery of decommissioning and remediation costs for Colstrip Units 3 and 4 that (i) complies with the decommissioning and remediation costs provisions of Clean Energy Transformation Act in its next rate proceeding and (ii) includes assessment of Production Tax Credits available to offset depreciation and remediation costs for Colstrip Units 3 and 4. • Commission Staff suggests that PSE propose a tracking and true-up mechanism for those costs in case the available PTCs do not cover the ultimate decommissioning and remediation costs for Colstrip Units 3 and 4.
199	Disconnections	N/A as of 1/28/2020
200	Distribution Planning and Capital Budgeting Process	N/A as of 1/28/2020
201	Electric Critical-Peak-Pricing Rate	<ul style="list-style-type: none"> • Commission Staff recommends that the Commission require PSE to prepare a pricing pilot for an electric critical-peak pricing rate. • Commission Staff recommends that the Commission entertain future accounting petitions for costs associated with setting up and administering a pricing pilot for an electric critical-peak pricing rate.
202	Electric Real-Time Pricing Pilot	Commission Staff recommends that the Commission direct PSE to engage with local resources, such as PNNL, to evaluate the potential for a real-time pricing pilot.
203	Electric Time-of-Use Rate	<ul style="list-style-type: none"> • Commission Staff recommends that the Commission require PSE to prepare a pricing pilot for an electric time-of-use rate. • Commission Staff recommends that the Commission entertain future accounting petitions for costs associated with setting up and administering a pricing pilot for an electric time-of-use rate.

PUBLIC COUNSEL

OTHER ELECTRIC ISSUES

Line	OTHER ELECTRIC ISSUES	PUBLIC COUNSEL
198	Depreciation of Colstrip Units 3 and 4	N/A as of 1/28/2020
199	Disconnections	Public Counsel recommends that PSE, in consultation with the Low Income Advisory Group, identify additional information to be reported to the Commission regarding numbers of field disconnections, disconnections, and payments made through automated channels to help interested stakeholders monitor the impact of GTZ on disconnections. Public Counsel supports the proposals of The Energy Project.
200	Distribution Planning and Capital Budgeting Process	Public Counsel recommends that the Commission require PSE to implement a Distribution System Planning Process and Advisory Group for more transparency and stakeholder involvement.
201	Electric Critical-Peak-Pricing Rate	Public Counsel recommends that the Commission disregard, absent any special circumstances, Commission Staff's recommendation to "entertain" the notion of deferred accounting associated with pilot programs.
202	Electric Real-Time Pricing Pilot	Public Counsel recommends that the Commission disregard, absent any special circumstances, Commission Staff's recommendation to "entertain" the notion of deferred accounting associated with pilot programs.
203	Electric Time-of-Use Rate	Public Counsel recommends that the Commission disregard, absent any special circumstances, Commission Staff's recommendation to "entertain" the notion of deferred accounting associated with pilot programs.

Line OTHER ELECTRIC ISSUES

AWEC

AWEC proposes to reduce the annual depreciation expense for Colstrip Units 3 and 4 for the residual production tax credit regulatory liability amounts.

198	Depreciation of Colstrip Units 3 and 4	
199	Disconnections	N/A as of 1/28/2020
200	Distribution Planning and Capital Budgeting Process	N/A as of 1/28/2020
201	Electric Critical-Peak-Pricing Rate	N/A as of 1/28/2020
202	Electric Real-Time Pricing Pilot	N/A as of 1/28/2020
203	Electric Time-of-Use Rate	N/A as of 1/28/2020

Line OTHER ELECTRIC ISSUES

THE ENERGY PROJECT

198	Depreciation of Colstrip Units 3 and 4	N/A as of 1/28/2020
199	Disconnections	<ul style="list-style-type: none"> The Energy Project proposes that the Commission direct PSE to develop a Disconnection Reduction Plan in consultation with its Low-income Advisory Committee. The Energy Project proposes that the Commission require PSE to continue premise visits in connection with remote disconnection until a Disconnection Reduction Plan is filed and approved. The Energy Project recommends annual reporting of specified disconnection data.
200	Distribution Planning and Capital Budgeting Process	N/A as of 1/28/2020
201	Electric Critical-Peak-Pricing Rate	N/A as of 1/28/2020
202	Electric Real-Time Pricing Pilot	N/A as of 1/28/2020
203	Electric Time-of-Use Rate	N/A as of 1/28/2020

Line	OTHER ELECTRIC ISSUES	FEA
198	Depreciation of Colstrip Units 3 and 4	N/A as of 1/28/2020
199	Disconnections	N/A as of 1/28/2020
200	Distribution Planning and Capital Budgeting Process	N/A as of 1/28/2020
201	Electric Critical-Peak-Pricing Rate	N/A as of 1/28/2020
202	Electric Real-Time Pricing Pilot	N/A as of 1/28/2020
203	Electric Time-of-Use Rate	N/A as of 1/28/2020

Line	OTHER ELECTRIC ISSUES	NWECC
198	Depreciation of Colstrip Units 3 and 4	N/A as of 1/28/2020
199	Disconnections	N/A as of 1/28/2020
200	Distribution Planning and Capital Budgeting Process	N/A as of 1/28/2020
201	Electric Critical-Peak-Pricing Rate	N/A as of 1/28/2020
202	Electric Real-Time Pricing Pilot	N/A as of 1/28/2020
203	Electric Time-of-Use Rate	N/A as of 1/28/2020

Line OTHER ELECTRIC ISSUES

THE KROGER CO.

198	Depreciation of Colstrip Units 3 and 4	N/A as of 1/28/2020
199	Disconnections	N/A as of 1/28/2020
200	Distribution Planning and Capital Budgeting Process	N/A as of 1/28/2020
201	Electric Critical-Peak-Pricing Rate	N/A as of 1/28/2020
202	Electric Real-Time Pricing Pilot	N/A as of 1/28/2020
203	Electric Time-of-Use Rate	N/A as of 1/28/2020

Line OTHER ELECTRIC ISSUES

PSE

		<ul style="list-style-type: none"> • PSE seeks a Commission determination that Green Direct is a prudent resource, including any output that would be used to serve all customers. No party in this case has challenged the prudence of Green Direct. • PSE has removed costs associated with software related to the Green Direct program billed to a common future use capital order. • PSE will detail on an annual basis if customer usage is in excess or short of the generation of the PPAs supporting the Green Direct program. PSE will track the monthly variance between Schedule 139 usage and the generation of the PPAs. On an annual basis, the energy and associated Renewable Energy Credits of the PPAs will be allocated first to Schedule 139 customers. In addition, total Schedule 139 revenue and fixed costs (i.e. administrative costs, depreciation on SAP billing changes or any incremental costs) will be tracked in separate orders, outside of the Power Cost Adjustment mechanism, and excluded from PSE's rate filings • PSE believes both PPAs associated with the Green Direct program should be included in Power Costs.
205	GTZ Deferred Accounting	<p>PSE proposes to (i) defer depreciation expenses for "Get to Zero" investments with a book life of 10 years or less; (ii) allow a monthly carrying charge equal to the current rate of return; and (iii) approve continued use of deferred accounting treatment for future qualifying "Get to Zero" investments placed in service after rates are established in this rate proceeding.</p>
206	GTZ Working Group	<p>PSE opposes Public Counsel's proposal that the Commission direct PSE to work with a newly established GTZ Working Group to ensure that GTZ benefits all customers, regardless of income, home ownership, and demographics.</p>
207	Integrated Voice Recognition (IVR)	<ul style="list-style-type: none"> • PSE opposes Public Counsel's proposal to design a new SQI metric that specifically assesses the quality of interactive voice response ("IVR") transactions. • PSE opposes Public Counsel's proposal to establish a GTZ working group to determine how to best ensure that the IVR is customer-friendly.
208	Liquidated Damages Associated with the Skookumchuck Wind Project	<ul style="list-style-type: none"> • PSE proposes to use proceeds from liquidated damages that have accrued under the power purchase agreement with the Skookumchuck Wind Project to purchase renewable energy credits (RECs) on behalf of participating Schedule 139 customers prior to program commencement • PSE has not yet received authorization from the Commission for deferral of liquidated damages under Schedule 139. • At the end of November 2019, PSE filed an accounting petition to clarify how it plans to account for the liquidated damages being accrued as a result of the Skookumchuck Wind project delays. • PSE is also seeking authority to defer liquidated damages and use them to offset other Green Direct program costs as was intended by RCW 19.29A.090(5).

Line OTHER ELECTRIC ISSUES

COMMISSION STAFF

204	Green Direct Program	<ul style="list-style-type: none"> • Commission Staff recommends that non-energy costs for Green Direct that are fixed in nature, such as plant costs, should be excluded from general rate cases or expedited rate filings so that non-Schedule 139 customers are not allocated such costs. • Commission Staff proposes that the Commission require PSE to work with Commission Staff and other stakeholders to establish a more transparent and appropriate mechanism(s) for tracking all costs and benefits related to service under Schedule 139, including accounting treatment and considerations for examining variable and fixed costs and revenues, including liquidated damages.
205	GTZ Deferred Accounting	<ul style="list-style-type: none"> • Commission Staff recommends that the Commission allow deferred depreciation for the projects that meet Commission Staff's proposed materiality threshold, which Commission Staff represents would total \$16,687,554. • Commission Staff recommends that the Commission deny the request to include a carrying charge on the deferral balance. • Commission Staff recommends that the Commission deny the request for open-ended deferred accounting treatment for unidentified future projects. • Commission Staff encourages the Commission to offer guidance on the purposes for which, and the circumstances in which deferred accounting should be used.
206	GTZ Working Group	N/A as of 1/28/2020
207	Integrated Voice Recognition (IVR)	N/A as of 1/28/2020
208	Liquidated Damages Associated with the Skookumchuck Wind Project	Commission Staff has not yet reviewed PSE's final petition or proposal with respect to liquidated damages but looks forward to working with PSE to ensure that all costs and benefits, including liquidated damages revenues, are appropriately allocated to Schedule 139 customers.

Line OTHER ELECTRIC ISSUES

PUBLIC COUNSEL

204	Green Direct Program	<ul style="list-style-type: none"> Public Counsel recommends that non-energy costs for Green Direct that are fixed in nature, such as plant costs, should be excluded from general rate cases or expedited rate filings so that non-Schedule 139 customers are not allocated such costs. Public Counsel does not believe that either of the PPAs or any other costs associated with the Green Direct Program should be included in this power cost update. Neither of the PPAs are in service and participating customers are not receiving any benefits from them; thus, they should be removed until they are in service and delivering energy. However, if the Skookumchuck project does come into service by its expected February 2020 completion date and is providing benefits to customers, then we concur to the inclusion of this PPA and its balancing costs in the power cost adjustment.
205	GTZ Deferred Accounting	N/A as of 1/28/2020
206	GTZ Working Group	Public Counsel recommends that the Commission direct PSE to work with a newly established GTZ Working Group to ensure that GTZ benefits all customers, regardless of income, home ownership, and demographics.
207	Integrated Voice Recognition (IVR)	<ul style="list-style-type: none"> Public Counsel recommends the design of a new SQI metric that specifically assesses the quality of IVR transactions. Public Counsel recommends the establishment of a GTZ Working Group to determine how best to ensure that the IVR is customer-friendly.
208	Liquidated Damages Associated with the Skookumchuck Wind Project	<ul style="list-style-type: none"> Public Counsel recommends that the Commission require PSE to file an accounting petition for the treatment of accumulated liquidated damages associated with the Skookumchuck Wind Project for the Green Direct Program. Public Counsel recommends that the Commission require PSE to return the liquidated damages earned from the delay of the Skookumchuck Wind Project to Schedule 139 customers to offset program costs.

Line	OTHER ELECTRIC ISSUES	AWEC
204	Green Direct Program	N/A as of 1/28/2020
205	GTZ Deferred Accounting	N/A as of 1/28/2020
206	GTZ Working Group	N/A as of 1/28/2020
207	Integrated Voice Recognition (IVR)	N/A as of 1/28/2020
208	Liquidated Damages Associated with the Skookumchuck Wind Project	N/A as of 1/28/2020

Line OTHER ELECTRIC ISSUES

THE ENERGY PROJECT

204	Green Direct Program	N/A as of 1/28/2020
205	GTZ Deferred Accounting	The Energy Project has concerns about the cost of the "Get to Zero" program.
206	GTZ Working Group	The Energy project notes that the settlement agreement approved by the Commission in Docket U-180680 requires PSE to consult with its Low-income Advisory Group regarding "Get to Zero" deployment.
207	Integrated Voice Recognition (IVR)	N/A as of 1/28/2020
208	Liquidated Damages Associated with the Skookumchuck Wind Project	N/A as of 1/28/2020

Line	OTHER ELECTRIC ISSUES	FEA
204	Green Direct Program	N/A as of 1/28/2020
205	GTZ Deferred Accounting	N/A as of 1/28/2020
206	GTZ Working Group	N/A as of 1/28/2020
207	Integrated Voice Recognition (IVR)	N/A as of 1/28/2020
208	Liquidated Damages Associated with the Skookumchuck Wind Project	N/A as of 1/28/2020

Line	OTHER ELECTRIC ISSUES	NWEC
204	Green Direct Program	N/A as of 1/28/2020
205	GTZ Deferred Accounting	N/A as of 1/28/2020
206	GTZ Working Group	N/A as of 1/28/2020
207	Integrated Voice Recognition (IVR)	N/A as of 1/28/2020
208	Liquidated Damages Associated with the Skookumchuck Wind Project	N/A as of 1/28/2020

Line OTHER ELECTRIC ISSUES

THE KROGER CO.

204	Green Direct Program	N/A as of 1/28/2020
205	GTZ Deferred Accounting	N/A as of 1/28/2020
206	GTZ Working Group	N/A as of 1/28/2020
207	Integrated Voice Recognition (IVR)	N/A as of 1/28/2020
208	Liquidated Damages Associated with the Skookumchuck Wind Project	N/A as of 1/28/2020

Line OTHER ELECTRIC ISSUES

PSE

209	Low-Income Customers	PSE proposes to increase the current funding for electric low-income bill assistance by \$2.9 million, which is a 15.3 percent increase for the electric HELP program. The stated increase amount of \$2.9 million is (i) calculated on the premise that the full rate request is granted and (ii) based on a formula of twice the percentage of the residential bill impact.
210	Materiality Threshold	PSE used the existing materiality threshold of 0.5 percent of net plant in service. Additionally, PSE believes Staff's recommended change to their interpretation of the materiality threshold for short-lived plant does not sufficiently address PSE's regulatory lag related to its overall capital spending and establishing a bright-line standard is inconsistent with prior Commission rulings. PSE also believes there are flaws in Staff's materiality proposal.
211	Microsoft Special Contract	PSE believes that the issue as proposed by Staff is not yet ripe for discussion until the larger issue of decommissioning and remediation recovery is addressed. However, once a proposed plan is filed, that would be a venue in which the Microsoft issue could be addressed.
212	On-Bill Repayment Program for Cost-Effective Energy Efficiency	PSE is neutral on NWECC's proposal for an on-bill repayment program for cost-effective energy efficiency. If the Commission is supportive of NWECC's proposal, PSE recommends that the Commission direct PSE to work with its Conservation Resources Advisory Group ("CRAG") to develop an on-bill repayment service for conservation and, with the CRAG and other interested stakeholders, for other investments. The Commission could further direct PSE to file for approval of these services within one year of the conclusion of this case.

Line OTHER ELECTRIC ISSUES

COMMISSION STAFF

209	Low-Income Customers	<ul style="list-style-type: none"> • Commission Staff recommends that the Commission increase the HELP funding by twice the average percentage increases to residential customer bills, or \$1.4 million, whichever is greater. • Commission Staff recommends that the Commission reject The Energy Project's proposal to tie HELP funding to increases in base rates. • Commission Staff recommends that the Commission reject The Energy Project's proposal to increase the administrative cost for the HELP program from approximately 20 percent to 30 percent.
210	Materiality Threshold	<ul style="list-style-type: none"> • Commission Staff proposes to expand materiality to include the effect of an asset's depreciable life. • Commission Staff proposes a gross cost threshold that includes a return on rate base component as well as a depreciation expense component. • Commission Staff's proposal would calculate the sum of an investment's annual depreciation expense and return on rate base to determine if the investment satisfies the materiality threshold. • Commission Staff proposes a gross cost materiality threshold of \$2.71 million for electric investments. • Commission Staff proposes a gross cost materiality threshold of \$1.17 million for natural gas investments.
211	Microsoft Special Contract	<p>Commission Staff proposes that the Commission announce that it will address Microsoft's a responsibility to pay a fair share of decommissioning and remediation costs for Colstrip Units 3 and 4 in PSE's next general rate proceeding.</p>
212	On-Bill Repayment Program for Cost-Effective Energy Efficiency	<ul style="list-style-type: none"> • Commission Staff does not conceptually disagree with financing EE upgrades via tariffed on-bill programs, but cost impacts should be thoroughly understood before the Commission orders PSE to design and implement such an on-bill repayment program for customers. Otherwise, the cost effectiveness assumptions of the very EE upgrades such a program is designed to deliver may not prove out. • Commission Staff recommends that the Commission order PSE to evaluate the cost effectiveness of a tariffed on-bill repayment program with select external stakeholders, including its CRAG and its Low Income Advisory Committee, and provide a brief report on the program to the Commission within three months of the effective date of the final order in this case.

PUBLIC COUNSEL

OTHER ELECTRIC ISSUES

Line		
209	Low-Income Customers	N/A as of 1/28/2020
210	Materiality Threshold	N/A as of 1/28/2020
211	Microsoft Special Contract	N/A as of 1/28/2020
212	On-Bill Repayment Program for Cost-Effective Energy Efficiency	N/A as of 1/28/2020

Line	OTHER ELECTRIC ISSUES	AWEC
209	Low-Income Customers	N/A as of 1/28/2020
210	Materiality Threshold	N/A as of 1/28/2020
211	Microsoft Special Contract	N/A as of 1/28/2020
212	On-Bill Repayment Program for Cost-Effective Energy Efficiency	N/A as of 1/28/2020

OTHER ELECTRIC ISSUES

THE ENERGY PROJECT

Line		<ul style="list-style-type: none"> The Energy Project accepts PSE's recommendation if the full rate increase is granted. For a lesser award, The Energy Project recommends an increase based on twice the percentage of the base rate increase. If rate decreases are ordered, no assistance decrease would take place. The Energy Project recommends that a specific allowance of 10 percent be established for indirect costs within the overall agency fee structure, as a supplement to the existing agency administrative allotment of approximately 20 percent, which would be allocated to direct costs.
209	Low-Income Customers	
210	Materiality Threshold	N/A as of 1/28/2020
211	Microsoft Special Contract	N/A as of 1/28/2020
212	On-Bill Repayment Program for Cost-Effective Energy Efficiency	N/A as of 1/28/2020

Line	OTHER ELECTRIC ISSUES	FEA
209	Low-Income Customers	N/A as of 1/28/2020
210	Materiality Threshold	N/A as of 1/28/2020
211	Microsoft Special Contract	N/A as of 1/28/2020
212	On-Bill Repayment Program for Cost-Effective Energy Efficiency	N/A as of 1/28/2020

Line	OTHER ELECTRIC ISSUES	NWEC
209	Low-Income Customers	NWEC supports PSE's proposal to increase electric low-income bill assistance by \$2.9 million and gas low-income bill assistance by a little over half a million dollars.
210	Materiality Threshold	N/A as of 1/28/2020
211	Microsoft Special Contract	N/A as of 1/28/2020
212	On-Bill Repayment Program for Cost-Effective Energy Efficiency	NWEC recommends that the Commission order PSE to design and implement an on-bill repayment program for energy efficiency projects for customers, designed in conjunction with its Conservation Resources Advisory Group and its Low Income Advisory Committee, by December 31, 2020.

Line OTHER ELECTRIC ISSUES

THE KROGER CO.

209	Low-Income Customers	N/A as of 1/28/2020
210	Materiality Threshold	N/A as of 1/28/2020
211	Microsoft Special Contract	N/A as of 1/28/2020
212	On-Bill Repayment Program for Cost-Effective Energy Efficiency	N/A as of 1/28/2020

Line OTHER ELECTRIC ISSUES

PSE

		<ul style="list-style-type: none"> • PSE opposes Public Counsel's proposal that PSE demonstrate that surveys submitted to the Commission and conducted by or on behalf of PSE are based on representative samples. Public Counsel suggests that approximately one-third of PSE's customers lack digital accounts, so the surveys should also be representative of levels of digital fluency. • PSE opposes Public Counsel's proposal that any survey on residential customer satisfaction surveys conducted by or on behalf of PSE and relied upon by PSE in a filing with the Commission should demonstrate that the surveys are based on representative samples of PSE's residential customers including those with and without English proficiency, old and young, all demographics, those participating in financial assistance programs, those with payment arrangements, those in rural and urban and suburban communities, and those who are digitally active, digitally "hibernating," and lacking digital platforms.
213	Representative Customer Surveys	<p>PSE proposes to amortize the deferred gains associated with the sale of the Shuffleton Steam Facility over a period of three years. PSE also agrees with Staff's proposal to remove the Shuffleton net book value from rate base and the corresponding depreciation from net operating income.</p>
214	Shuffleton Steam Facility	<ul style="list-style-type: none"> • PSE opposes Public Counsel's proposal to update the SQI standard to require PSE to keep 100 percent of its service appointments • PSE opposes Public Counsel's proposal that PSE commit to not seek any change in the metrics and standards for SQI metrics for at least five years.
215	SQI	

COMMISSION STAFF

OTHER ELECTRIC ISSUES

Line	OTHER ELECTRIC ISSUES	COMMISSION STAFF
213	Representative Customer Surveys	N/A as of 1/28/2020
214	Shuffleton Steam Facility	Commission Staff proposes that the Commission allow PSE's inclusion of the Shuffleton sale proceeds in rates, but should remove the sold asset from rate base and its corresponding depreciation from depreciation expense.
215	SQI	N/A as of 1/28/2020

OTHER ELECTRIC ISSUES

PUBLIC COUNSEL

Line		<ul style="list-style-type: none">Public Counsel recommends that PSE demonstrate that surveys submitted to the Commission and conducted by or on behalf of PSE are based on representative samples. Public Counsel suggests that approximately one-third of PSE's customers lack digital accounts, so the surveys should also be representative of levels of digital fluency.Public Counsel recommends that any survey on residential customer satisfaction surveys conducted by or on behalf of PSE and relied upon by PSE in a filing with the Commission should demonstrate that the surveys are based on representative samples of PSE's residential customers including those with and without English proficiency, old and young, all demographics, those participating in financial assistance programs, those with payment arrangements, those in rural and urban and suburban communities, and those who are digitally active, digitally "hibernating," and lacking digital platforms.
213	Representative Customer Surveys	
214	Shuffleton Steam Facility	N/A as of 1/28/2020
215	SQI	Public Counsel recommends updating the SQI standard to require PSE to keep 100 percent of its service appointments Public Counsel recommends that PSE commit to not seek any change in the metrics and standards for SQI metrics for at least five years.

Line	OTHER ELECTRIC ISSUES	AWEC
213	Representative Customer Surveys	N/A as of 1/28/2020
214	Shuffleton Steam Facility	N/A as of 1/28/2020
215	SQI	N/A as of 1/28/2020

Line OTHER ELECTRIC ISSUES

THE ENERGY PROJECT

213	Representative Customer Surveys	N/A as of 1/28/2020
214	Shuffleton Steam Facility	N/A as of 1/28/2020
215	SQI	N/A as of 1/28/2020

Line	OTHER ELECTRIC ISSUES	FEA
213	Representative Customer Surveys	N/A as of 1/28/2020
214	Shuffleton Steam Facility	N/A as of 1/28/2020
215	SQI	N/A as of 1/28/2020

Line	OTHER ELECTRIC ISSUES	NWECC
213	Representative Customer Surveys	N/A as of 1/28/2020
214	Shuffleton Steam Facility	N/A as of 1/28/2020
215	SQI	N/A as of 1/28/2020

THE KROGER CO.

OTHER ELECTRIC ISSUES

Line		
213	Representative Customer Surveys	N/A as of 1/28/2020
214	Shuffleton Steam Facility	N/A as of 1/28/2020
215	SQI	N/A as of 1/28/2020

Line OTHER GAS ISSUES

PUGET SOUND ENERGY

217 Attrition Adjustment	<ul style="list-style-type: none"> • PSE presented an attrition analysis that supports an increase to gas base rates of \$109.7 million. • PSE presented an attrition revenue shortfall for natural gas of \$27.9 million.
218 Customer Education and Support with Self-Help Digital Channels	<ul style="list-style-type: none"> • PSE opposes Public Counsel's recommendation that the Commission should direct PSE to coordinate with consumer stakeholder groups to ensure all customers adopt and benefit from self-help digital channels. • PSE opposes Public Counsel's recommendation that PSE continue to work with and support groups, such as community action agencies, in their efforts to assist customers in utilizing the automated mechanisms for participating in financial assistance and bill payment programs.
219 Customer Service Oversight	<ul style="list-style-type: none"> • PSE opposes Public Counsel's proposal that the Commission continue its oversight of PSE's performance relative to strengthened customer service standards. • PSE opposes Public Counsel's proposal that the Commission consider modifying the SQL metrics at some future time to measure service quality as customers increasingly use digital channels for transactions with PSE.
220 Disconnections	<ul style="list-style-type: none"> • PSE supports Public Counsel's recommendation that PSE, in consultation with the Low Income Advisory Group, identify additional information to be reported to the Commission regarding numbers of field disconnections, disconnections, and payments made through automated channels to help interested stakeholders monitor the impact of GTZ on disconnections. • PSE supports The Energy Project recommendations for (1) a Disconnection Reduction Plan and for (2) annual reporting of disconnection data.
221 Distribution Planning and Capital Budgeting Process	<p>PSE supports the Commission's continuation of the transmission and distribution planning work associated with the IRP rulemaking, Docket U-161024, when appropriately timed in light of all the other rulemakings, to collectively vet planning process and stakeholder engagement expectations and rules.</p>
222 Economic Bypass Study	<p>PSE believes that Commission Staff's recommendation that PSE update the economic bypass study is a reasonable request, but it should be done when the Special Contract rate is up for renewal in 2035.</p>
223 Gas Line Extensions	<p>PSE believes that a broader discussion should occur before making changes to its existing line extension allowance methodology.</p>

Line OTHER GAS ISSUES

COMMISSION STAFF

217	Attrition Adjustment	<ul style="list-style-type: none"> Commission Staff opposes PSE's proposal for an attrition allowance, arguing that PSE's request falls short of the Commission's policy standards on attrition allowances. Commission Staff presented an attrition analysis that indicates attrition revenue requirements of \$47.5 million for electric operations and \$50.5 million for natural gas operations. Relative to Commission Staff's modified historical test year – pro forma approach, Commission Staff's attrition analysis shows an attrition-adjusted revenue sufficiency of \$2.5 million for electric operations and an attrition-adjusted revenue deficiency of \$12.1 million for gas operations. Commission Staff's attrition analysis provides less escalation to the gross plant and less depreciation and amortization expense than PSE's attrition analysis. Commission Staff's attrition analysis and PSE's attrition analysis reach very similar results with respect to O&M growth factors.
218	Customer Education and Support with Self-Help Digital Channels	N/A as of 1/28/2020
219	Customer Service Oversight	N/A as of 1/28/2020
220	Disconnections	N/A as of 1/28/2020
221	Distribution Planning and Capital Budgeting Process	N/A as of 1/28/2020
222	Economic Bypass Study	Commission Staff proposes that PSE update the economic bypass study that PSE's natural gas contracts rely upon so that these customer rates remain in compliance with RCW 80.28.090 and RCW 80.28.100.
223	Gas Line Extensions	Commission Staff recommends that the Commission reject NWECC's proposal to modify the margin allowance calculation for natural gas line extensions.

Line OTHER GAS ISSUES

PUBLIC COUNSEL

217 Attrition Adjustment	<ul style="list-style-type: none"> Public Counsel opposes the PSE proposal for an attrition adjustment. Public Counsel proposes to update plant in service, accumulated depreciation, accumulated deferred income taxes, and depreciation expense on an average of monthly averages basis rather than end of period basis.
218 Customer Education and Support with Self-Help Digital Channels	<ul style="list-style-type: none"> Public Counsel recommends that the Commission should direct PSE to coordinate with consumer stakeholder groups to ensure all customers adopt and benefit from self-help digital channels. Public Counsel recommends that PSE continue to work with and support groups, such as community action agencies, in their efforts to assist customers in utilizing the automated mechanisms for participating in financial assistance and bill payment programs.
219 Customer Service Oversight	<ul style="list-style-type: none"> Public Counsel recommends that the Commission continue its oversight of PSE's performance relative to strengthened customer service standards. Public Counsel recommends that the Commission consider modifying the SQL metrics at some future time to measure service quality as customers increasingly use digital channels for transactions with PSE.
220 Disconnections	<ul style="list-style-type: none"> Public Counsel recommends that PSE continue to report disconnections for non-payment. Public Counsel recommends that PSE report participation in financial assistance programs; field collections; and deferred payment arrangements. Public Counsel recommends that PSE should separately report for digital and non-digital enrollments. Public Counsel supports the proposals of The Energy Project.
221 Distribution Planning and Capital Budgeting Process	<p>Public Counsel recommends that the Commission establish a proceeding to consider the implementation of a transparent, stakeholder-engaged distribution planning and capital budgeting process under regulatory review.</p>
222 Economic Bypass Study	<p>N/A as of 1/28/2020</p>
223 Gas Line Extensions	<p>N/A as of 1/28/2020</p>

Line OTHER GAS ISSUES

AWEC

		AWEC opposes the PSE proposal for an attrition adjustment.
217	Attrition Adjustment	
218	Customer Education and Support with Self-Help Digital Channels	N/A as of 1/28/2020
219	Customer Service Oversight	N/A as of 1/28/2020
220	Disconnections	N/A as of 1/28/2020
221	Distribution Planning and Capital Budgeting Process	N/A as of 1/28/2020
222	Economic Bypass Study	The Commission should reject Commission Staff's recommendation to perform an updated economic bypass study underlying PSE's natural gas special contract. The economics of this contract were fully litigated and affirmed in PSE's last general rate case, and Commission Staff's recommendation merely relitigates the same issues the Commission previously rejected.
223	Gas Line Extensions	N/A as of 1/28/2020

Line OTHER GAS ISSUES

THE ENERGY PROJECT

	The Energy Project opposes the PSE proposal for an attrition adjustment.
217 Attrition Adjustment	
218 Customer Education and Support with Self-Help Digital Channels	Regarding the "Get to Zero" program, The Energy Project is concerned about (1) maintaining access to live agents for low-income customers in challenging credit, collection, and disconnection situations; (2) limited availability of internet access to low-income customers to use "Get to Zero" self-help channels.
219 Customer Service Oversight	N/A as of 1/28/2020
220 Disconnections	<ul style="list-style-type: none"> • The Energy Project proposes that the Commission direct PSE to develop a Disconnection Reduction Plan in consultation with its Low-income Advisory Committee. • The Energy Project proposes that the Commission require PSE to continue premise visits in connection with remote disconnection until a Disconnection Reduction Plan is filed and approved. • The Energy Project recommends annual reporting of specified disconnection data.
221 Distribution Planning and Capital Budgeting Process	N/A as of 1/28/2020
222 Economic Bypass Study	N/A as of 1/28/2020
223 Gas Line Extensions	N/A as of 1/28/2020

Line OTHER GAS ISSUES

FEA

		FEA opposes the PSE proposal for an attrition adjustment.
217	Attrition Adjustment	
218	Customer Education and Support with Self-Help Digital Channels	N/A as of 1/28/2020
219	Customer Service Oversight	N/A as of 1/28/2020
220	Disconnections	N/A as of 1/28/2020
221	Distribution Planning and Capital Budgeting Process	N/A as of 1/28/2020
222	Economic Bypass Study	N/A as of 1/28/2020
223	Gas Line Extensions	N/A as of 1/28/2020

Line OTHER GAS ISSUES

NWEC

		<ul style="list-style-type: none"> NWEC opposes the attrition adjustment proposed by PSE. NWEC recommends that the Commission clarify that attrition should be addressed as a part of a more complete performance-based rates proposal. NWEC recommends that the Commission provide guidance to PSE regarding: <ol style="list-style-type: none"> Rate-making mechanisms that should be included in a comprehensive performance-based rates approach; Length of time for a successful multi-year rate plan; Criteria necessary for evaluating whether the rate plan is in the public interest; Minimum requirements for an acceptable process, including consultation with interested stakeholders, for development of a performance-based rates proposal; and Any specific information or studies that are needed to accompany a performance-based rates proposal.
217	Attrition Adjustment	
218	Customer Education and Support with Self-Help Digital Channels	N/A as of 1/28/2020
219	Customer Service Oversight	N/A as of 1/28/2020
220	Disconnections	N/A as of 1/28/2020
221	Distribution Planning and Capital Budgeting Process	N/A as of 1/28/2020
222	Economic Bypass Study	N/A as of 1/28/2020
223	Gas Line Extensions	<ul style="list-style-type: none"> NWEC recommends that PSE revert to the previous line extension methodology or to a similar version. NWEC states that the previous was more cautious on the expected revenue of a new given customer and reduced the risk of existing natural gas customers significantly subsidizing new gas customers. NWEC recommends that the Commission should re-open Docket UG-143616 or open a new collaborative docket to revisit the need for policies to push expansion of the natural gas system.

Line OTHER GAS ISSUES

THE KROGER CO.

	<p>The Kroger Company recommends that, to the extent that the Commission decides to adopt an attrition adjustment in any form, PSE's attrition-related revenue requirement calculations exclude plant additions that are projected to go into service after the conclusion of calendar year 2019.</p>	
217	Attrition Adjustment	
218	Customer Education and Support with Self-Help Digital Channels	N/A as of 1/28/2020
219	Customer Service Oversight	N/A as of 1/28/2020
220	Disconnections	N/A as of 1/28/2020
221	Distribution Planning and Capital Budgeting Process	N/A as of 1/28/2020
222	Economic Bypass Study	N/A as of 1/28/2020
223	Gas Line Extensions	N/A as of 1/28/2020

Line OTHER GAS ISSUES

PUGET SOUND ENERGY

<p>224 GTZ Deferred Accounting</p>	<p>PSE proposes to (i) defer depreciation expenses for "Get to Zero" investments with a book life of 10 years or less; (ii) allow a monthly carrying charge equal to the current rate of return; and (iii) approve continued use of deferred accounting treatment for future qualifying "Get to Zero" investments placed in service after rates are established in this rate proceeding.</p>
<p>225 GTZ Working Group</p>	<p>PSE opposes Public Counsel's proposal that the Commission direct PSE to work with a newly established GTZ Working Group to ensure that GTZ benefits all customers, regardless of income, home ownership, and demographics.</p>
<p>226 Integrated Voice Recognition (IVR)</p>	<ul style="list-style-type: none"> • PSE opposes Public Counsel's proposal to design a new SQI metric that specifically assesses the quality of interactive voice response ("IVR") transactions. • PSE opposes Public Counsel's proposal to establish a GTZ working group to determine how to best ensure that the IVR is customer-friendly.
<p>227 Low-Income Customers</p>	<p>PSE proposes to increase the current funding for gas low-income bill assistance by \$700,000, which is a 15.0 percent increase for the gas HELP program. The stated increase amount of \$700,000 million is (i) calculated on the premise that the full rate request is granted and (ii) based on a formula of twice the percentage of the residential bill impact.</p>
<p>228 Materiality Threshold</p>	<p>PSE used the existing materiality threshold of 0.5 percent of net plant in service. Additionally, PSE believes Staff's recommended change to their interpretation of the materiality threshold for short-lived plant does not sufficiently address PSE's regulatory lag related to its overall capital spending and establishing a bright-line standard is inconsistent with prior Commission rulings. PSE also believes there are flaws in Staff's materiality proposal.</p>
<p>229 On-Bill Repayment Program for Cost-Effective Energy Efficiency</p>	<p>PSE is neutral on NWECC's proposal for an on-bill repayment program for cost-effective energy efficiency. If the Commission is supportive of NWECC's proposal, PSE recommends that the Commission direct PSE to work with its Conservation Resources Advisory Group ("CRAG") to develop an on-bill repayment service for conservation and, with the CRAG and other interested stakeholders, for other investments. The Commission could further direct PSE to file for approval of these services within one year of the conclusion of this case.</p>

Line OTHER GAS ISSUES

COMMISSION STAFF

	<ul style="list-style-type: none"> Commission Staff recommends that the Commission allow deferred depreciation for the projects that meet Commission Staff's proposed materiality threshold, which Commission Staff represents would total \$16,687,554. Commission Staff recommends that the Commission deny the request to include a carrying charge on the deferral balance. Commission Staff recommends that the Commission deny the request for open-ended deferred accounting treatment for unidentified future projects. Commission Staff encourages the Commission to offer guidance on the purposes for which, and the circumstances in which deferred accounting should be used.
224	GTZ Deferred Accounting
225	GTZ Working Group
226	Integrated Voice Recognition (IVR)
227	Low-Income Customers
228	Materiality Threshold
229	On-Bill Repayment Program for Cost-Effective Energy Efficiency

Line	OTHER GAS ISSUES	PUBLIC COUNSEL
224	GTZ Deferred Accounting	N/A as of 1/28/2020
225	GTZ Working Group	Public Counsel recommends that the Commission direct PSE to work with a newly established GTZ Working Group to ensure that GTZ benefits all customers, regardless of income, home ownership, and demographics.
226	Integrated Voice Recognition (IVR)	<ul style="list-style-type: none"> Public Counsel recommends the design of a new SQI metric that specifically assesses the quality of IVR transactions. Public Counsel recommends the establishment of a GTZ Working Group to determine how best to ensure that the IVR is customer-friendly.
227	Low-Income Customers	N/A as of 1/28/2020
228	Materiality Threshold	N/A as of 1/28/2020
229	On-Bill Repayment Program for Cost-Effective Energy Efficiency	N/A as of 1/28/2020

Line	OTHER GAS ISSUES	AWEC
224	GTZ Deferred Accounting	N/A as of 1/28/2020
225	GTZ Working Group	N/A as of 1/28/2020
226	Integrated Voice Recognition (IVR)	N/A as of 1/28/2020
227	Low-Income Customers	N/A as of 1/28/2020
228	Materiality Threshold	N/A as of 1/28/2020
229	On-Bill Repayment Program for Cost-Effective Energy Efficiency	N/A as of 1/28/2020

Line OTHER GAS ISSUES

THE ENERGY PROJECT

		<p>The Energy Project has concerns about the cost of the "Get to Zero" program.</p>
224	GTZ Deferred Accounting	
225	GTZ Working Group	<p>The Energy project notes that the settlement agreement approved by the Commission in Docket U-180680 requires PSE to consult with its Low-income Advisory Group regarding "Get to Zero" deployment.</p>
226	Integrated Voice Recognition (IVR)	<p>N/A as of 1/28/2020</p>
227	Low-income Customers	<ul style="list-style-type: none"> • The Energy Project accepts PSE's recommendation if the full rate increase is granted. For a lesser award, The Energy Project recommends an increase based on twice the percentage of the base rate increase. If rate decreases are ordered, no assistance decrease would take place. • The Energy Project recommends that a specific allowance of 10 percent be established for indirect costs within the overall agency fee structure, as a supplement to the existing agency administrative allotment of approximately 20 percent, which would be allocated to direct costs.
228	Materiality Threshold	<p>N/A as of 1/28/2020</p>
229	On-Bill Repayment Program for Cost-Effective Energy Efficiency	<p>N/A as of 1/28/2020</p>

Line	OTHER GAS ISSUES	FEA
224	GTZ Deferred Accounting	N/A as of 1/28/2020
225	GTZ Working Group	N/A as of 1/28/2020
226	Integrated Voice Recognition (IVR)	N/A as of 1/28/2020
227	Low-Income Customers	N/A as of 1/28/2020
228	Materiality Threshold	N/A as of 1/28/2020
229	On-Bill Repayment Program for Cost-Effective Energy Efficiency	N/A as of 1/28/2020

Line	OTHER GAS ISSUES	NWEC
224	GTZ Deferred Accounting	N/A as of 1/28/2020
225	GTZ Working Group	N/A as of 1/28/2020
226	Integrated Voice Recognition (IVR)	N/A as of 1/28/2020
227	Low-Income Customers	N/A as of 1/28/2020
228	Materiality Threshold	N/A as of 1/28/2020
229	On-Bill Repayment Program for Cost-Effective Energy Efficiency	NWEC recommends that the Commission order PSE to design and implement an on-bill repayment program for energy efficiency projects for customers, designed in conjunction with its Conservation Resources Advisory Group and its Low Income Advisory Committee, by December 31, 2020.

Line OTHER GAS ISSUES

THE KROGER CO.

224	GTZ Deferred Accounting	N/A as of 1/28/2020
225	GTZ Working Group	N/A as of 1/28/2020
226	Integrated Voice Recognition (IVR)	N/A as of 1/28/2020
227	Low-Income Customers	N/A as of 1/28/2020
228	Materiality Threshold	N/A as of 1/28/2020
229	On-Bill Repayment Program for Cost-Effective Energy Efficiency	N/A as of 1/28/2020

Line OTHER GAS ISSUES

PUGET SOUND ENERGY

	<ul style="list-style-type: none"> • PSE opposes Public Counsel's proposal that PSE demonstrate that surveys submitted to the Commission and conducted by or on behalf of PSE are based on representative samples. Public Counsel suggests that approximately one-third of PSE's customers lack digital accounts, so the surveys should also be representative of levels of digital fluency. • PSE opposes Public Counsel's proposal that any survey on residential customer satisfaction surveys conducted by or on behalf of PSE and relied upon by PSE in a filing with the Commission should demonstrate that the surveys are based on representative samples of PSE's residential customers including those with and without English proficiency, old and young, all demographics, those participating in financial assistance programs, those with payment arrangements, those in rural and urban and suburban communities, and those who are digitally active, digitally "hibernating," and lacking digital platforms.
230	<p>Representative Customer Surveys</p>
231	<p>SQL</p> <ul style="list-style-type: none"> • PSE opposes Public Counsel's proposal to update the SQL standard to require PSE to keep 100 percent of its service appointments • PSE opposes Public Counsel's proposal that PSE commit to not seek any change in the metrics and standards for SQL metrics for at least five years.
232	<p>Tacoma LNG 16-Inch Line Upgrade Project</p> <ul style="list-style-type: none"> • PSE opposes AWECC's proposal Both Upgrade 1 and Upgrade 3 are used and useful. PSE exercised reasonable planning for the construction of the distribution system upgrades given the information available at the time. When circumstances changed, PSE took appropriate actions to adjust the schedule for the remaining work. • The updated COSS model utilizes the design day for sales customer as the method of allocating to each customer class the costs associated with these Tacoma LNG facility related distribution mains. This method aligns with the Settlement Stipulation, ensuring that none of the specified distribution mains costs are allocated to the transportation customers.
233	<p>Water Heater Rental Program</p> <p>PSE proposes to consider any gain or loss associated with the sale of the Water Heater Rental Program in the next general rate case.</p>

Line	OTHER GAS ISSUES	COMMISSION STAFF
230	Representative Customer Surveys	N/A as of 1/28/2020
231	SQI	N/A as of 1/28/2020
232	Tacoma LNG 16-Inch Line Upgrade Project	N/A as of 1/28/2020
233	Water Heater Rental Program	N/A as of 1/28/2020

Line OTHER GAS ISSUES

PUBLIC COUNSEL

230	Representative Customer Surveys	Public Counsel recommends that PSE demonstrate that surveys submitted to the Commission and conducted by or on behalf of PSE are based on representative samples. Public Counsel suggests that approximately one-third of PSE's customers lack digital accounts, so the surveys should also be representative of levels of digital fluency.
231	SQI	Public Counsel recommends updating the SQI standard to require PSE to keep 100 percent of its service appointments.
232	Tacoma LNG 16-Inch Line Upgrade Project	N/A as of 1/28/2020
233	Water Heater Rental Program	<ul style="list-style-type: none"> • Public Counsel recommends that the Commission order PSE to notify participants of the Water Heater Rental Program when their leased equipment is fully depreciated. • Public Counsel recommends that the Commission not allow PSE to transfer the rental agreements of fully depreciated equipment in the sale of the Water Heater Rental Program. • Public Counsel recommends that the Commission require PSE to provide customers with fully depreciated leased equipment the option of either (1) requesting to end the rental agreement and take ownership of the equipment, or (2) request to end the rental agreement and remove the equipment. • Public Counsel recommends that the Commission require that any gain on the sale of the Water Heater Program should be returned to customers.

Line	OTHER GAS ISSUES	AWEC
230	Representative Customer Surveys	N/A as of 1/28/2020
231	SQI	N/A as of 1/28/2020
232	Tacoma LNG 16-Inch Line Upgrade Project	<ul style="list-style-type: none"> • AWEC proposes the removal of all costs associated with the 16-inch line upgrade project allocated to transportation customers, as required by the stipulation in UG-151663. • AWEC recommends, for each applicable rate class with both sales and transportation rate schedules, that a rate spread adjustment be performed deducting the Tacoma LNG costs allocated to the transportation schedules and reallocating the amount to sales customers of the respective rate class.
233	Water Heater Rental Program	N/A as of 1/28/2020

Line OTHER GAS ISSUES

THE ENERGY PROJECT

230	Representative Customer Surveys	N/A as of 1/28/2020
231	SQI	N/A as of 1/28/2020
232	Tacoma LNG 16-Inch Line Upgrade Project	N/A as of 1/28/2020
233	Water Heater Rental Program	N/A as of 1/28/2020

Line	OTHER GAS ISSUES	FEA
230	Representative Customer Surveys	N/A as of 1/28/2020
231	SQI	N/A as of 1/28/2020
232	Tacoma LNG 16-Inch Line Upgrade Project	N/A as of 1/28/2020
233	Water Heater Rental Program	N/A as of 1/28/2020

Line	OTHER GAS ISSUES	NWECC
230	Representative Customer Surveys	N/A as of 1/28/2020
231	SQI	N/A as of 1/28/2020
232	Tacoma LNG 16-Inch Line Upgrade Project	N/A as of 1/28/2020
233	Water Heater Rental Program	N/A as of 1/28/2020

Line OTHER GAS ISSUES

THE KROGER CO.

230	Representative Customer Surveys	N/A as of 1/28/2020
231	SQI	N/A as of 1/28/2020
232	Tacoma LNG 16-Inch Line Upgrade Project	N/A as of 1/28/2020
233	Water Heater Rental Program	N/A as of 1/28/2020