

**Exh. JNS-8  
Docket TP-220513  
Witness: Jaclynn Simmons**

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND PILOTS,**

**Respondent.**

**DOCKET TP-220513**

**EXHIBIT TO TESTIMONY OF**

**JACLYNN SIMMONS**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Consulting Expense Account Adjustments*

**February 10, 2023**

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<b>Table 1</b>		
<i>To remove rate-case-specific consulting fees</i>		
Per Books Consulting Fees	\$	212,347
Removal of Tabler and Redcloud Consulting <b>R-16</b>		<b>(117,697)</b>
Total Per Books		94,650
less: Order O9	\$	(53,387)
Less: RCS	\$	(2,358.75)
<b>Total Restating out R-10</b>	<b>\$</b>	<b>(55,745.62)</b>
Total General Expense	\$	38,904.54

<b>Table 2</b>		
<i>To determine total rate-case-specific consulting fees</i>		
Order O9	\$	(2,359)
RCS		(53,387)
Total to Amortize <b>R-10</b>	<b>\$</b>	<b>(55,746)</b>

<b>Table 3</b>		
<i>To determine amortization amount for rate-case-specific consulting fees</i>		
Total RCS items to be amortized over 3 years	\$	55,746 3.0
Total RCS items to restate in <b>R-20</b>	<b>\$</b>	<b>18,582</b>

<b>Table 4</b>			
The rest Order 09 RCS items amortize over 7 year			
	2024	\$	16,837.00
	2025	\$	16,837.00
	2026	\$	16,837.00
	2027	\$	16,837.00
to be recovered per year- <b>PF-4</b>		<b>\$</b>	<b>16,837.00</b>