

**UTC Staff Adjustment
Staff Revised SEF-7.01 Part A
& Staff-12.02E**

**PUGET SOUND ENERGY-ELECTRIC
Remove Colstrip Units 3&4 Outage Costs Related to Particulate Matter Compliance
12 MONTHS ENDED DECEMBER 31, 2018
2019 GENERAL RATE CASE**

LINE NO.	DESCRIPTION	%'s	TY ACTUAL (a)	RESTATED (b)	RESTATED ADJUSTMENT (c)=(b)-(a)
1	INCOME STATEMENT				
2	O&M EXPENSE		\$518,099	\$ -	\$(518,099)
3	DEPRECIATION EXPENSE		6,934	\$ -	\$(6,934)
4	INCREASE (DECREASE) FIT @	21%	(110,257)	\$ -	110,257
5	INCREASE (DECREASE) NOI		\$ (414,776)	\$	414,776
6					
7	RATE BASE				
8	Plant in Service		\$ 334,385	0 \$	\$(334,385)
9	Accumulated Depreciation		(6,934)	0	6,934
10	Accumulated Deferred FIT		(1,177)	0	1,177
11					
12	Total Rate Base		\$ 326,274	0 \$	\$(326,274)

Note: Staff revised SEF-7.01 Power Costs reflect the expense adjustment; Staff 12.02E reflects rate base adjustment.

Double Check		
Reduce expense	\$	(525,033)
Increase FIT	\$	110,257
Increase NOI	\$	414,776
Revenue Impact due to NOI adjustment	\$	(552,019)
Reduce rate base	\$	(326,274)
Revenue Impact due to RB adjustment	\$	(31,829)
Total Revenue Impact	\$	(583,848)

PSE Response to UTC Staff Data Request No.38

MATS PM costs

Event Q3 2018

Work Type	Amount	PSE Share
O&M		
Boiler Cleaning & Inspection	\$917,713	\$229,428
Boiler Tuning	\$63,431	\$15,858
Instrumentation Monitoring	\$13,559	\$3,390
Testing	\$551,812	\$137,953
Wallblower	\$78,270	\$19,568
Various Materials (Valves, screens, etc)	\$67,612	\$16,903
Total	\$1,692,397	\$423,099
Capital		
Distribution Plates	\$850,081	\$212,520
Installation of Distribution Plates	\$346,696	\$86,674
Design/Engineering Distribution Plates	\$113,236	\$28,309
Total	\$1,310,013	\$327,503
Internal Labor	\$380,000	\$95,000
Grand Total	\$3,382,411	\$845,603
		\$845,603

PSE Response to UTC Staff Data Request No.122

Colstrip Units 3&4 MATS PM Capital Costs			
Test Year End Of Period 12/31/2018			
(in Whole Dollars)			
	Rate Base	Accumulated Depreciation	ADIT
Colstrip Unit 3	167,192	3,420	598
Colstrip Unit 4	167,192	3,514	579
Total	334,385	6,934	1,177