

COMPARISON OF PSE REBUTTAL AND STAFF RESPONSE (GAS)			STAFF ROR 7.33%			Conversion Factor 0.754097					
			PSE ROR 7.48%								
Adj No (a)	Description (b)	Contested (c)	PSE Rebuttal			Staff Response Filing			Staff > PSE / (Staff < PSE)		
			NOI (d)	Rate Base (e)	Rev Req (f)	NOI (g)	Rate Base (h)	Rev Req (i)	NOI (j)	Rate Base (k)	Rev Req (l)
Actual Results of Operations			\$ 103,864,304	\$ 1,951,252,143	\$ 55,814,247	\$ 103,864,304	\$ 1,951,252,143	\$ 51,932,945	\$ -	\$ -	\$ (3,881,302)
20.01 GR	Revenue & Expenses	ROR	1,442,871	-	(1,913,375)	954,667	-	(1,265,974)	(488,203)	-	647,401
20.02 GR	Temperature Normalization	UC*	31,955	-	(42,375)	54,148	-	(71,805)	22,193	-	(29,430)
20.03 GR	Federal Income Tax		1,216,419	-	(1,613,080)	1,216,419	-	(1,613,080)	-	-	-
20.04 GR	Tax Benefit of Interest		12,921,874	-	(17,135,559)	12,921,874	-	(17,135,559)	0	-	(0)
20.05 GR	Pass-Through Rev&Exp		(1,412,119)	-	1,872,595	(1,412,119)	-	1,872,595	-	-	-
20.06 GR	Injuries & Damages		(1,256,319)	-	1,665,991	(1,256,319)	-	1,665,991	-	-	-
20.07 GR	Bad Debts		(125,429)	-	166,330	(125,429)	-	166,330	-	-	-
20.08 GR	Incentive Pay		(187,098)	-	248,109	(187,098)	-	248,109	-	-	-
20.09 GR	Excise Tax & Filing Fee		69,886	-	(92,675)	69,886	-	(92,675)	-	-	-
20.10 GR	D&O Insurance		3,831	-	(5,080)	3,831	-	(5,080)	-	-	-
20.11 GR	Interest on Customer Deposits		(204,504)	-	271,190	(204,504)	-	271,190	-	-	-
20.12 GR	Rate Case Expense		(438,078)	-	580,931	(438,078)	-	580,931	-	-	-
20.13 GR	Pension Plan		(770,451)	-	1,021,687	(770,451)	-	1,021,687	-	-	-
6.14 GR	Property & Liab Insurance		(52,646)	-	69,813	(52,646)	-	69,813	-	-	-
6.15 GR	Wage & Payroll Tax		(359,399)	-	476,596	(359,399)	-	476,596	-	-	-
6.16 GR	Investment Plan		(4,190)	-	5,557	(4,190)	-	5,557	-	-	-
6.17 GR	Employee Insurance		(10,645)	-	14,117	(10,645)	-	14,117	-	-	-
6.18 GR	AMA to EOP Rate Base	ROR	-	151,541,663	15,031,642	-	151,541,663	14,730,206	-	-	(301,437)
6.19 GR	AMA to EOP Depreciation	ROR	(9,738,308)	(9,738,308)	11,947,909	(9,738,308)	(9,738,308)	11,967,280	-	-	19,371
6.23 GR	Annualize Rent Exp		520,589	-	(690,348)	520,589	-	(690,348)	-	-	-
20.30 GR	Remove Green Direct rate base	ROR	-	(105,392)	(10,454)	-	(105,392)	(10,244)	-	(0)	210
Staff-12.05	Tacoma LNG	C				627,299	(26,191,470)	(3,377,727)	627,299	(26,191,470)	(3,377,727)
20.01 GP	Revenue & Expenses		(7,393,164)	-	9,803,996	(7,393,164)	-	9,803,996	-	-	-
20.02 GP	Temperature Normalization	UC*	13,373,053	-	(17,733,863)	12,748,713	-	(16,905,933)	(624,340)	-	827,930
20.04 GP	Tax Benefit of Interest	UC**	(184,151)	-	244,201	(439,418)	-	582,708	(255,267)	-	338,507
20.09 GP	Excise Tax & Filing Fee		(69,886)	-	92,675	(69,886)	-	92,675	-	-	-
20.10 GP	D&O Insurance		(3,831)	-	5,080	(3,831)	-	5,080	-	-	-
6.14 GP	Property & Liability Ins		(24,480)	-	32,463	(24,480)	-	32,463	-	-	-
6.15 GP	Wage Increase		(1,909,978)	-	2,532,802	(1,909,978)	-	2,532,802	-	-	-
6.16 GP	Investment Plan		(92,854)	-	123,132	(92,854)	-	123,132	-	-	-
6.17 GP	Employee Insurance		(308,532)	-	409,141	(308,532)	-	409,141	-	-	-
6.20 GP	Deferred G/L On Property Sales		72,647	-	(96,336)	72,647	-	(96,336)	-	-	-
6.21 GP	Environ Remediation		(676,944)	-	897,688	(676,944)	-	897,688	-	-	-
6.22 GP	AMI	ROR	(2,112,898)	13,882,663	4,178,934	(2,112,898)	13,882,663	4,151,319	-	-	(27,614)
6.23 GP	Annualize Rent Exp		134,162	-	(177,910)	134,162	-	(177,910)	-	-	-
6.24 GP	GTZ Plant & Dfrr	C	(4,956,842)	13,218,339	7,884,362	(2,646,676)	5,802,322	4,073,728	2,310,166	(7,416,017)	(3,810,634)
6.25 GP	Credit Card Amort		344,098	-	(456,305)	344,098	-	(456,305)	-	-	-
6.26 GP	Remove Unprotected DFIT	ROR	722,630	361,315	(922,433)	722,630	361,315	(923,152)	-	-	(719)
6.27 GP	Public Improvement	C	(123,556)	5,946,648	753,703	-	-	-	123,556	(5,946,648)	(753,703)

COMPARISON OF PSE REBUTTAL AND STAFF RESPONSE (GAS)			STAFF ROR 7.33%			Conversion Factor 0.754097			PSE ROR 7.48%		
Adj No (a)	Description (b)	Contested (c)	PSE Rebuttal			Staff Response Filing			Staff > PSE / (Staff < PSE)		
			NOI (d)	Rate Base (e)	Rev Req (f)	NOI (g)	Rate Base (h)	Rev Req (i)	NOI (j)	Rate Base (k)	Rev Req (l)
6.28 GP	Contract Escalations		(303,817)	-	402,889	(303,817)	-	402,889	-	-	-
6.29 GP	HR Tops	C	(275,112)	2,799,732	642,533	-	-	-	275,112	(2,799,732)	(642,533)
8.01 GP	Remove 2018 CRM	ROR	31,240	(9,327,511)	(966,636)	31,240	(9,327,511)	(948,082)	-	-	18,554
8.02 GP	SCH. 149	ROR	(5,263,989)	(6,388,044)	6,346,880	(5,263,989)	(6,388,044)	6,359,587	-	-	12,707
Total Adjustments			(7,373,966)	162,191,105	25,866,515	(5,383,451)	119,837,238	18,787,398	1,990,516	(42,353,867)	(7,079,117)
Revenue Change Before Attrition and Riders			\$ 96,490,338	\$ 2,113,443,249	\$ 81,680,762	\$ 98,480,853	\$ 2,071,089,382	\$ 70,720,343	\$ 1,990,516	\$ (42,353,867)	\$ (10,960,419)
Total Changes to Other Price Schedules (JAP-15)					(32,408,666)			(32,357,069)			51,597
Attrition Adjustment					27,987,169			-			(27,987,169)
Net Revenue Change After Attrition					\$ 77,259,265			\$ 38,363,274			\$ (38,895,991)
Reduction to Supported Amount					(11,786,455)			-			11,786,455
Net Revenue Change Requested Exh. JAP-15					\$ 65,472,810			\$ 38,363,274			\$ (27,109,536)

*PSE accepts Staff's position regarding temperature normalization but has not updated the rebuttal revenue requirement - PSE will make the updates in its compliance filing.

**Adjustments are not contested but differences exist because amounts used in calculating the adjustment are based on other contested adjustments.

COMPARISON OF PSE REBUTTAL AND PUBLIC COUNSEL RESPONSE (GAS)			PC ROR 7.07%			Conversion Factor 0.754097			PSE ROR 7.48%		
Adj No (a)	Description (b)	Contested (c)	PSE Rebuttal			PC Response Filing			PC > PSE / (PC < PSE)		
			NOI (d)	Rate Base (e)	Rev Req (f)	NOI (g)	Rate Base (h)	Rev Req (i)	NOI (j)	Rate Base (k)	Rev Req (l)
Actual Results of Operations			\$ 103,864,304	\$ 1,951,252,143	\$ 55,814,247	\$ 103,864,304	\$ 1,951,252,143	\$ 45,190,088	\$ 0	\$ (0)	\$ (10,624,159)
20.01 GR	Revenue & Expenses	ROR UC**	1,442,871	-	(1,913,375)	954,667	-	(1,265,974)	(488,204)	-	647,402
20.02 GR	Temperature Normalization		31,955	-	(42,375)	31,955	-	(42,375)	(0)	-	0
20.03 GR	Federal Income Tax	C	1,216,419	-	(1,613,080)	3,522,854	(5,820,422)	(5,217,265)	2,306,436	(5,820,422)	(3,604,185)
20.04 GR	Tax Benefit of Interest	UC**	12,921,874	-	(17,135,559)	12,917,116	-	(17,129,250)	(4,758)	-	6,309
20.05 GR	Pass-Through Rev&Exp		(1,412,119)	-	1,872,595	(1,412,119)	-	1,872,596	(0)	-	0
20.06 GR	Injuries & Damages		(1,256,319)	-	1,665,991	(1,256,319)	-	1,665,991	0	-	(0)
20.07 GR	Bad Debts		(125,429)	-	166,330	(125,429)	-	166,330	(0)	-	0
20.08 GR	Incentive Pay	C	(187,098)	-	248,109	1,359,529	-	(1,802,857)	1,546,628	-	(2,050,966)
20.09 GR	Excise Tax & Filing Fee		69,886	-	(92,675)	69,886	-	(92,675)	(0)	-	0
20.10 GR	D&O Insurance		3,831	-	(5,080)	3,831	-	(5,080)	(0)	-	0
20.11 GR	Interest on Customer Deposits		(204,504)	-	271,190	(204,504)	-	271,191	(0)	-	0
20.12 GR	Rate Case Expense		(438,078)	-	580,931	(438,078)	-	580,931	0	-	(0)
20.13 GR	Pension Plan		(770,451)	-	1,021,687	(770,451)	-	1,021,687	(0)	-	0
6.14 GR	Property & Liab Insurance		(52,646)	-	69,813	(52,646)	-	69,813	0	-	(0)
6.15 GR	Wage & Payroll Tax		(359,399)	-	476,596	(359,399)	-	476,595	0	-	(1)
6.16 GR	Investment Plan		(4,190)	-	5,557	(4,190)	-	5,556	0	-	(1)
6.17 GR	Employee Insurance		(10,645)	-	14,117	(10,645)	-	14,116	0	-	(0)
6.18 GR	AMA to EOP Rate Base	C	-	151,541,663	15,031,642	-	117,616,070	11,026,118	-	(33,925,593)	(4,005,525)
6.19 GR	AMA to EOP Depreciation	C	(9,738,308)	(9,738,308)	11,947,909	(8,612,762)	(8,612,762)	10,613,874	1,125,546	1,125,546	(1,334,035)
6.23 GR	Annualize Rent Exp		520,589	-	(690,348)	520,589	-	(690,348)	(0)	-	0
20.30 GR	Remove Green Direct rate base	C	-	(105,392)	(10,454)	-	-	-	-	105,392	10,454
20.01 GP	Revenue & Expenses		(7,393,164)	-	9,803,996	(7,393,164)	-	9,803,996	0	-	(0)
20.02 GP	Temperature Normalization		13,373,053	-	(17,733,863)	13,373,053	-	(17,733,863)	0	-	(0)
20.04 GP	Tax Benefit of Interest	UC**	(184,151)	-	244,201	(945,125)	-	1,253,320	(760,973)	-	1,009,118
20.09 GP	Excise Tax & Filing Fee	C	(69,886)	-	92,675	-	-	-	69,886	-	(92,675)
20.10 GP	D&O Insurance	C	(3,831)	-	5,080	-	-	-	3,831	-	(5,080)
6.14 GP	Property & Liability Ins		(24,480)	-	32,463	(24,480)	-	32,463	0	-	(0)
6.15 GP	Wage Increase	C	(1,909,978)	-	2,532,802	(649,308)	-	861,040	1,260,671	-	(1,671,762)
6.16 GP	Investment Plan	C	(92,854)	-	123,132	-	-	-	92,854	-	(123,132)
6.17 GP	Employee Insurance	C	(308,532)	-	409,141	-	-	-	308,532	-	(409,141)
6.20 GP	Deferred G/L On Property Sales	C	72,647	-	(96,336)	-	-	-	(72,647)	-	96,336
6.21 GP	Environ Remediation	C	(676,944)	-	897,688	-	-	-	676,944	-	(897,688)
6.22 GP	AMI	C	(2,112,898)	13,882,663	4,178,934	3,274,243	(21,878,679)	(6,392,992)	5,387,141	(35,761,342)	(10,571,926)
6.23 GP	Annualize Rent Exp	C	134,162	-	(177,910)	-	-	-	(134,162)	-	177,910
6.24 GP	GTZ Plant & Dfrl	C	(4,956,842)	13,218,339	7,884,362	-	-	-	4,956,842	(13,218,339)	(7,884,362)
6.25 GP	Credit Card Amort	C	344,098	-	(456,305)	-	-	-	(344,098)	-	456,305
6.26 GP	Remove Unprotected DFIT	C	722,630	361,315	(922,433)	1,445,260	722,630	(1,848,800)	722,630	361,315	(926,367)
6.27 GP	Public Improvement	C	(123,556)	5,946,648	753,703	-	-	-	123,556	(5,946,648)	(753,703)
6.28 GP	Contract Escalations	C	(303,817)	-	402,889	-	-	-	303,817	-	(402,889)
6.29 GP	HR Tops	C	(275,112)	2,799,732	642,533	-	-	-	275,112	(2,799,732)	(642,533)

COMPARISON OF PSE REBUTTAL AND PUBLIC COUNSEL RESPONSE (GAS)			PC ROR 7.07%			Conversion Factor 0.754097			PSE ROR 7.48%		
Adj No (a)	Description (b)	Contested (c)	PSE Rebuttal			PC Response Filing			PC > PSE / (PC < PSE)		
			NOI (d)	Rate Base (e)	Rev Req (f)	NOI (g)	Rate Base (h)	Rev Req (i)	NOI (j)	Rate Base (k)	Rev Req (l)
8.01 GP	Remove 2018 CRM	ROR	31,240	(9,327,511)	(966,636)	31,240	(9,327,511)	(915,850)	0	0	50,786
8.02 GP	SCH. 149	ROR	(5,263,989)	(6,388,044)	6,346,880	(5,263,989)	(6,388,044)	6,381,662	0	(0)	34,781
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Total Adjustments			(7,373,966)	162,191,105	25,866,515	9,981,616	66,311,282	(7,020,052)	17,355,583	(95,879,823)	(32,886,566)
Revenue Change Before Attrition and Riders			\$ 96,490,338	\$ 2,113,443,249	\$ 81,680,762	\$ 113,845,920	\$ 2,017,563,425	\$ 38,170,037	\$ 17,355,583	\$ (95,879,824)	\$ (43,510,725)
Total Changes to Other Price Schedules (JAP-15)					(32,408,666)			(32,408,666)			(0)
Attrition Adjustment					27,987,169			-			(27,987,169)
Net Revenue Change After Attrition					\$ 77,259,265			\$ 5,761,371			\$ (71,497,894)
Reduction to Supported Amount					(11,786,455)			-			11,786,455
Net Revenue Change Requested Exh. JAP-15					\$ 65,472,810			\$ 5,761,371			\$ (59,711,439)

**Adjustments are not contested but differences exist because amounts used in calculating the adjustment are based on other contested adjustments.

COMPARISON OF PSE REBUTTAL AND AWEC RESPONSE (GAS)			ROR 7.62%			Conversion Factor 0.754097			PSE ROR 7.48%		
Adj No (a)	Description (b)	Contested (c)	PSE Rebuttal			AWEC Response Filing			AWEC > PSE / (AWEC < PSE)		
			NOI (d)	Rate Base (e)	Rev Req (f)	NOI (g)	Rate Base (h)	Rev Req (i)	NOI (j)	Rate Base (k)	Rev Req (l)
Actual Results of Operations			\$ 103,864,304	\$ 1,951,252,143	\$ 55,814,247	\$103,864,304	\$ 1,951,252,143	\$ 59,436,796	\$ -	\$ -	\$ 3,622,549
20.01 GR	Revenue & Expenses	ROR UC**	1,442,871	-	(1,913,375)	954,667	-	(1,265,974)	(488,203)	-	647,401
20.02 GR	Temperature Normalization		31,955	-	(42,375)	31,955	-	(42,375)	-	-	-
20.03 GR	Federal Income Tax	C	1,216,419	-	(1,613,080)	2,983,856	8,402,901	(3,107,763)	1,767,437	8,402,901	(1,494,683)
20.04 GR	Tax Benefit of Interest	UC**	12,921,874	-	(17,135,559)	12,968,345	-	(17,197,184)	46,471	-	(61,625)
20.05 GR	Pass-Through Rev&Exp		(1,412,119)	-	1,872,595	(1,412,119)	-	1,872,595	-	-	-
20.06 GR	Injuries & Damages		(1,256,319)	-	1,665,991	(1,256,319)	-	1,665,991	-	-	-
20.07 GR	Bad Debts		(125,429)	-	166,330	(125,429)	-	166,330	-	-	-
20.08 GR	Incentive Pay		(187,098)	-	248,109	(187,098)	-	248,109	-	-	-
20.09 GR	Excise Tax & Filing Fee		69,886	-	(92,675)	69,886	-	(92,675)	-	-	-
20.10 GR	D&O Insurance		3,831	-	(5,080)	3,831	-	(5,080)	-	-	-
20.11 GR	Interest on Customer Deposits		(204,504)	-	271,190	(204,504)	-	271,190	-	-	-
20.12 GR	Rate Case Expense		(438,078)	-	580,931	(438,078)	-	580,931	-	-	-
20.13 GR	Pension Plan		(770,451)	-	1,021,687	(770,451)	-	1,021,687	-	-	-
6.14 GR	Property & Liab Insurance		(52,646)	-	69,813	(52,646)	-	69,813	-	-	-
6.15 GR	Wage & Payroll Tax		(359,399)	-	476,596	(359,399)	-	476,596	-	-	-
6.16 GR	Investment Plan		(4,190)	-	5,557	(4,190)	-	5,557	-	-	-
6.17 GR	Employee Insurance		(10,645)	-	14,117	(10,645)	-	14,117	-	-	-
6.18 GR	AMA to EOP Rate Base	UC***/ROR	-	151,541,663	15,031,642	-	150,560,297	15,213,818	-	(981,365)	182,176
6.19 GR	AMA to EOP Depreciation	ROR	(9,738,308)	(9,738,308)	11,947,909	(9,738,308)	(9,738,308)	11,929,829	-	-	(18,079)
6.23 GR	Annualize Rent Exp		520,589	-	(690,348)	520,589	-	(690,348)	-	-	-
20.30 GR	Remove Green Direct rate base	UC***	-	(105,392)	(10,454)	-	-	-	-	105,392	10,454
20.01 GP	Revenue & Expenses		(7,393,164)	-	9,803,996	(7,393,164)	-	9,803,996	-	-	-
20.02 GP	Temperature Normalization		13,373,053	-	(17,733,863)	13,373,053	-	(17,733,863)	(0)	-	0
20.04 GP	Tax Benefit of Interest	UC**	(184,151)	-	244,201	(340,317)	-	451,291	(156,165)	-	207,089
20.09 GP	Excise Tax & Filing Fee		(69,886)	-	92,675	(69,886)	-	92,675	-	-	-
20.10 GP	D&O Insurance		(3,831)	-	5,080	(3,831)	-	5,080	-	-	-
6.14 GP	Property & Liability Ins		(24,480)	-	32,463	(24,480)	-	32,463	-	-	-
6.15 GP	Wage Increase		(1,909,978)	-	2,532,802	(1,909,978)	-	2,532,802	-	-	-
6.16 GP	Investment Plan		(92,854)	-	123,132	(92,854)	-	123,132	-	-	-
6.17 GP	Employee Insurance		(308,532)	-	409,141	(308,532)	-	409,141	-	-	-
6.20 GP	Deferred G/L On Property Sales		72,647	-	(96,336)	72,647	-	(96,336)	-	-	-
6.21 GP	Environ Remediation		(676,944)	-	897,688	(676,944)	-	897,688	-	-	-
6.22 GP	AMI	ROR	(2,112,898)	13,882,663	4,178,934	(2,112,898)	13,882,663	4,204,707	-	-	25,774
6.23 GP	Annualize Rent Exp		134,162	-	(177,910)	134,162	-	(177,910)	-	-	-
6.24 GP	GTZ Plant & Dfrl	ROR	(4,956,842)	13,218,339	7,884,362	(4,956,842)	13,218,339	7,908,902	-	-	24,540
6.25 GP	Credit Card Amort		344,098	-	(456,305)	344,098	-	(456,305)	-	-	-
6.26 GP	Remove Unprotected DFIT	C	722,630	361,315	(922,433)	2,890,522	1,445,261	(3,687,049)	2,167,891	1,083,946	(2,764,616)
6.27 GP	Public Improvement	ROR	(123,556)	5,946,648	753,703	(123,556)	5,946,648	764,743	-	-	11,040
6.28 GP	Contract Escalations		(303,817)	-	402,889	(303,817)	-	402,889	-	-	-
6.29 GP	HR Tops	ROR	(275,112)	2,799,732	642,533	(275,112)	2,799,732	647,730	-	-	5,198

COMPARISON OF PSE REBUTTAL AND AWEC RESPONSE (GAS)			ROR 7.62%			Conversion Factor 0.754097			PSE ROR 7.48%		
Adj No (a)	Description (b)	Contested (c)	PSE Rebuttal			AWEC Response Filing			AWEC > PSE / (AWEC < PSE)		
			NOI (d)	Rate Base (e)	Rev Req (f)	NOI (g)	Rate Base (h)	Rev Req (i)	NOI (j)	Rate Base (k)	Rev Req (l)
8.01 GP	Remove 2018 CRM	ROR	31,240	(9,327,511)	(966,636)	31,240	(9,327,511)	(983,953)	-	-	(17,317)
8.02 GP	SCH. 149	ROR	(5,263,989)	(6,388,044)	6,346,880	(5,263,989)	(6,388,044)	6,335,021	-	-	(11,860)
AWEC-1	Bothell Data Center	C				-	(26,811,330)	(2,709,231)	-	(26,811,330)	(2,709,231)
									-	-	-
									-	-	-
Total Adjustments			(7,373,966)	162,191,105	25,866,515	(4,036,535)	143,990,648	19,902,775	3,337,431	(18,200,457)	(5,963,740)
Revenue Change Before Attrition and Riders			\$ 96,490,338	\$ 2,113,443,249	\$ 81,680,762	\$ 99,827,769	\$ 2,095,242,791	\$ 79,339,571	\$ 3,337,431	\$ (18,200,457)	\$ (2,341,191)
Total Changes to Other Price Schedules (JAP-15)					(32,408,666)			(32,408,666)			-
Attrition Adjustment					27,987,169			-			(27,987,169)
Net Revenue Change After Attrition					\$ 77,259,265			\$ 46,930,905			\$ (30,328,360)
Reduction to Supported Amount					(11,786,455)			-			11,786,455
Net Revenue Change Requested Exh. JAP-15					\$ 65,472,810			\$ 46,930,905			\$ (18,541,905)

**Adjustments are not contested but differences exist because amounts used in calculating the adjustment are based on other contested adjustments.

***Adjustment is not contested. Difference is due to an update made by PSE after response testimonies filed.