

# EXHIBIT LIST

Docket No. UE-031725

NUMBER	SPONSOR	A/R	DATE	DESCRIPTION
<b>BENCH EXHIBITS</b>				
1	Staff and PSE	A	2/24/04	Stipulation Between PSE and WUTC Staff Regarding Weather Normalization Adjustment
2	Bench Request No. 1	A	3/1/04	NYMEX Data
3	Bench Request No. 2	A	3/1/04	Current FAS 71 and 144
4C	Bench Request No. 3	A	3/1/04	Exhibit H to PSE's Petition for Accounting Order, Docket No. UE-971619
5C	Bench Request No. 4	A	3/2/04	Explanation of PSE's regulatory asset accounting per Commission Order Granting Petition for Accounting Order in Docket No. UE-971619, including return on and of for the PCORC periods.
6	Bench Request No. 5	A	3/1/04	Analysis of historical relationship between NARG forecasts and actual average annual prices in subsequent years
7	Bench Request No. 6	A	3/1/04	Analysis of historical relationship between NYMEX futures prices and actual average annual prices in subsequent years
8		A	3/3/04	PSE Corrections of Julia M. Ryan's and William A. Gaines' Responses made subject to check.
9	NOT USED			
10	Public Counsel	A	3/1/04	Comments from the Public
<b>PSE Witnesses</b>				
<b>William A. Gaines</b>				
11	William A. Gaines	A	2/23/04	WAG-1T: Prefiled Direct Testimony
12	William A. Gaines	A	2/23/04	WAG-2: Witness Qualifications
13	William A. Gaines	A	2/23/04	WAG-3: Puget Energy's Five-Year Strategic Plan
14	William A. Gaines	A	2/23/04	WAG-4: Overview of PSE Loads and Resources 2001-2010—Load Resource Balance February 2002
15	William A. Gaines	A	2/23/04	WAG-5: Overview of PSE Loads and Resources 2001-2010—August 26, 2002
16	William A. Gaines	A	2/23/04	WAG-6: PSE Internal Memorandum—George Pohndorf to Energy Resources Committee, May 27, 2002, RE: WTUC Prudence Standard
17	William A. Gaines	A	2/23/04	WAG-7: PSE General Rate Case Docket Nos. UE-011570 and UG-011571—Exhibit A to Settlement Stipulation—Settlement Terms for the Power Cost Adjustment Mechanism (PCA)
18	William A. Gaines	A	2/23/04	WAG-8: Chart: Observed Runoff – Above Grand Coulee—Water Year 2003 (Oct'02-Sep'03) Chart: Hydrogeneration

## EXHIBIT LIST

Docket No. UE-031725

19	William A. Gaines	A	2/23/04	WAG-9: Chart: Actual PCA 1 vs. PCA Settlement Flat Heat Rate
20	William A. Gaines	A	2/23/04	WAG-10: PSE's Power Supply Portfolio
21	William A. Gaines	A	2/23/04	WAG-11: Letter of January 2, 2003 from Karl Karzmar to the Commissioners, with attachments, RE: Disposition of PSE's Nooksack Hydro Facility
22	William A. Gaines	A	2/23/04	WAG-12: Whitehorn 2&3 Lease Renewal Analysis
23	William A. Gaines	A	2/23/04	WAG-13: Exhibit Supporting Snoqualmie Falls Relicensing
24	William A. Gaines	A	2/23/04	WAG-14: The Aurora Dispatch Model
25	William A. Gaines	A	2/23/04	WAG-15: PCORC Power Cost Projections Rate Year AURORA + Non-AURORA Power Costs
26	William A. Gaines	A	2/23/04	WAG-16: PCORC Power Cost Projections vs. 2002 Rate Case Power Cost Projections
27	William A. Gaines via adoption of C. J. Black prefiled testimony (See Exhibit No. 103)	A	2/23/04	WAG-17ST: First Supplemental Direct Testimony (12/22/2003) (adopts CJB-1T: Prefiled Direct Testimony: portions of pp. 4, 5-9, 23-41)
28	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-3: Least Cost Plan, April 30, 2003
29	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-21: Eight Portfolio Planning Levels, April 2003 LCP
30	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-22: Need for New Energy at Various Planning Levels, April 2003 LCP
31	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-23: Need for New Capacity at Various Planning Levels, April 2003 LCP
32	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-24: Seasonal Variation in Need for New Electric Resources, April 2003 LCP
33	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-25: Portfolio Descriptions, April 2003 LCP
34	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-26: Expected Cost of Different Planning Levels
35	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-27: Expected Cost Across Energy Levels Holding Capacity Levels Fixed
36	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-28: Expected Cost Across Capacity Levels Holding Energy Levels Fixed
37	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-29: Expected Cost vs. Risk
38	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-30: Regional Load Resource Balance
39	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-31: Deferral Analysis
40	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-32: Need for New Energy and Capacity Resources April 2003 LCP
41 (a/k/a 177)	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-33: Need for New Energy and Capacity Resources August 2003 LCP Update (also adopted in part by Eric M. Markell)

## EXHIBIT LIST

Docket No. UE-031725

42 (a/k/a 178)	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-34: Determination of Need, Updated  (also adopted in part by Eric M. Markell)
43	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-35: Impact of Technology Mix on Expected Cost and Risk
44	William A. Gaines via adoption of C. J. Black exhibits	A	2/23/04	CJB-36: 10-Year Resource Addition Strategy, April 2003 LCP
45	William A. Gaines	A	2/23/04	WAG-18T: Rebuttal Testimony filed 2/13/2004
46	William A. Gaines	A	2/23/04	WAG-19: PCORC Rebuttal Power Cost Projections – Rate Year AURORA + Non-AURORA Power Costs
47	William A. Gaines	A	2/23/04	WAG-20: PCORC Power Cost Projections vs. 2002 Rate Case Power Cost Projections
48C	William A. Gaines	A	2/23/04	WAG-21C: PSE Response to Staff DR No. 70
49C	William A. Gaines	A	2/23/04	WAG-22C: PSE Response to ICNU DR No. 2.05
50C	William A. Gaines	A	2/23/04	WAG-23C: PSE Response to ICNU DR No. 2.08
51	William A. Gaines	A	2/23/04	WAG-24: Time Line Depicting PSE Management of Tenaska Contract and Other Factors
52	William A. Gaines	A	2/23/04	WAG-25: Transcript from WUTC Open Meeting, 12/10/97 Re PSE Accounting Petition
53	William A. Gaines	A	2/23/04	WAG-26: PSE Response to Staff DR No. 4 in Docket No. UE-971619
54	William A. Gaines	A	2/23/04	WAG-27: PSE Response to Staff DR No. 45
55C	William A. Gaines	A	2/23/04	WAG-28C: PSE Response to Staff DR No. 48
56	William A. Gaines	A	2/23/04	WAG-29: PSE 2000-2001 Gas and Electric Least Cost Plan
57	William A. Gaines	A	2/23/04	WAG-30: Historical Overview of the Natural Gas and Electric Industry in the 1990's
58	William A. Gaines	A	2/23/04	WAG-31: Pie Charts: Resource Mix Before and After Tenaska Buyout
59C	William A. Gaines	A	2/23/04	WAG-32C: Exhibit E to PSE Accounting Order Petition
60C	William A. Gaines	A	2/23/04	WAG-33C: Gas Commodity Price Forecasts
61	William A. Gaines	A	2/23/04	WAG-34: Sumas Gas Historical Prices, Market Quotes, and Forecasts as of January 1998
62C	William A. Gaines	A	2/23/04	WAG-35C: PSE Second Supplemental Response to Staff DR No. 58
63C	William A. Gaines	A	2/23/04	WAG-36C: Report of Risk Management Committee Meeting—10/8/97
64	William A. Gaines	A	2/23/04	WAG-37: BPA Power Subscription Strategy Proposal—September 18, 1998
65	William A. Gaines	A	2/23/04	WAG-38: PSE Minute Excerpt from the July 9, 1996 Board of Directors' Meeting
66C	William A. Gaines	A	2/23/04	WAG-39C: PSE Second Supplemental Response to Staff DR No. 58 (4 e-mails)

## EXHIBIT LIST

Docket No. UE-031725

67C	William A. Gaines	A	2/23/04	WAG-40C: PSE Response to Staff DR No. 13A in Docket No. UE-031389
68C	William A. Gaines	A	2/23/04	WAG-41C: PIRA Energy Group U.S. Gas Market Forecast, 12/22/1999
69C	William A. Gaines	A	2/23/04	WAG-42C: Historical Daily Power and Natural Gas Prices
70C	William A. Gaines	A	2/23/04	WAG-43C: PSE Sumas Gas Price Comparison
71	William A. Gaines	A	2/23/04	WAG-44: Collection of Press Reports
72C	William A. Gaines	A	2/23/04	WAG-45C: PSE Response to Staff DR No. 91-1 in Docket Nos. UE-011570/UG-011571
73C	William A. Gaines	A	2/23/04	WAG-46C: Third Party Price Forecast Materials, 1998-1999
74	William A. Gaines	A	2/23/04	WAG-47: PIRA Energy Group U.S. Gas Market Forecast, March 26, 2001 – September 25, 2001
75C	William A. Gaines	A	2/23/04	WAG-48C: PSE Response to Staff DR No. 7 in Docket Nos. UE-011163 and UE-011170
76	William A. Gaines	A	2/23/04	WAG-49: Staff Open Meeting Memo of January 11, 2001, in re Docket No. UG-001934
<b>CROSS-EXAMINATION</b>				
77C	ICNU	A	2/23/04	ICNU Cross-Exhibit No. 1: Excerpts of PSE's First Supplemental Response to ICNU Data Request No. 5.01 (PSE Risk Management Committee Minutes Jan. 1, 1998 to Present – Organized by Date)
78C	ICNU	A	2/24/04	ICNU Cross-Exhibit No. 2: Excerpt of PSE's Response to Staff Data Request No. 58 (PSE's Response to Staff Data Request No. 2 in UE-031389)
79	ICNU	N/O		ICNU Cross-Exhibit No. 3: Excerpt of PSE's Response to Staff Data Request No. 58 (PSE's Response to Staff Data Request No. 3 in UE-031389)
80HC	ICNU	A	2/24/04	ICNU Cross Exhibit No. 4: Excerpt of PSE's Response to Staff Data Request No. 3.15 (PSE Review of 2004 Power Costs and Margin Uncertainty, RMC Meeting, 11 Dec 03)
81	ICNU	N/O		ICNU Cross Exhibit No. 5: Spreadsheet depicting effective cost of gas for Tenaska
82 (same as 247)	Staff	A	2/23/04	19 <sup>th</sup> Supplemental Order, Docket Nos. UE-921262, <i>et. al.</i>
83 (same as 248)	Staff	A	2/23/04	20 <sup>th</sup> Supplemental Order, Docket Nos. UE-921262, <i>et. al.</i>
84	Staff	A	2/23/04	1997 Annual Report to Shareholders, pp. 5, 8 and 28

## EXHIBIT LIST

Docket No. UE-031725

85	Staff	A	2/23/04	1998 Annual Report to Shareholders, pp. 2, 3, 31 and 32
86	Staff	A	2/23/04	2000 Annual Report to Shareholders, pp. 3 and 16
87 (in Exh. 77)	Staff	N/O		June 9, 2000 Risk Management Committee Meeting
88C	Staff	A	2/23/04	June 13, 2000 Risk Management Committee Mtg.
89 (in Exh. 77)	Staff	N/O		July 25, 2000 Risk Management Committee Meeting
90	Staff	A	2/23/04	April 4, 2000 Board of Directors presentation
91C	Staff	A	2/23/04	PSE Response to Staff Data Request No. 89
92	ICNU	A	2/24/04	ICNU Cross Exhibit No. 6 (William Gaines): PSE Response to ICNU DR 6.11
93C	ICNU	A	2/24/04	ICNU Cross Exhibit No. 7 (William Gaines): PSE Response to ICNU DR 6.10
94	ICNU	N/O		ICNU Cross Exhibit No. 8 (William Gaines): PSE Response to ICNU DR 6.14
95C	ICNU	A	2/24/04	ICNU Cross Exhibit No. 9 (William Gaines): PSE Response to ICNU DR 6.01
96C	ICNU	N/O		ICNU Cross Exhibit No. 11 (William Gaines): PSE Revised Response (2-16-04) to Staff DR 3
97C	ICNU (admitted on Shoenbeck redirect)	A	2/24/04	ICNU Cross Exhibit No. 12
98	ICNU	A	2/24/04	ICNU Correction to calculations on PSE's Response to ICNU DR 6.15
99	ICNU	A	2/24/04	Correspondence from PSE to Senator Finkbeiner dated October 17, 1997
100	NOT USED			
<b>Michael Granowski</b>				
101	Michael Granowski (adoption of C.J. Black prefiled testimony) (See Exhibit 103)	A	2/23/04	MG-1T: Prefiled Direct Testimony (portions of pp. 10-23, 41-44, 46, 47 of Mr. Black's prefiled direct)
102	Michael Granowski	A	2/23/04	MG-2: Witness Qualifications
103		A	various	CJB-1T Prefiled Direct Testimony, as adopted by Gaines, Granowski, and Markell
<del>104-105</del>	NOT USED			
106	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-6: PSE Least Cost Plan Analysis Flowchart
107	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-7: Load Forecast (aMW) for April 2003 Least Cost Plan
108	Michael Granowski via adoption	A	2/23/04	CJB-8: Load Forecast (aMW) for August 2003

## EXHIBIT LIST

Docket No. UE-031725

	of C. J. Black exhibits			Update Least Cost Plan
109	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-9: Existing Resources—April 30 Least Cost Plan
110	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-10: Existing Resources—August 2003 Least Cost Plan Update
111	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-11: Generic Resource Characteristics for April 2003 LCP
112	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-12: Revised Generic Resource Characteristics and Efficiency Improvements for August 2003 LCP Update
113	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-13: Economic Assumptions for New Electric Generating Resources, April 2003 LCP
114	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-14: Economic Assumptions for New Electric Generating Resources, August 2003 LCP Update
115	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-15: Achievable Electricity Conservation Potentials by Resource Bundle and Segment (Cumulative aMW 2004-2023)
116	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-16: Gas Price Forecasts used for the April 2003 LCP
117	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-17: Gas Price Forecasts used for the August 2003 LCP Update
118	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-18: AURORA Electric Price Forecasts for the April 2003 LCP
119	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-19: AURORA Electric Price Forecasts for the August 2003 LCP Update
120	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-20: Portfolio Screening Model Inputs
121	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-37: Conservation Cost with Acceleration
122	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-39: Impact of CO <sub>2</sub> Credit Prices on Generation Technologies
123	Michael Granowski via adoption of C. J. Black exhibits	A	2/23/04	CJB-42: Comparison of AURORA and Portfolio Screening Models
<b>CROSS-EXAMINATION</b>				
<del>124-130</del>	NOT USED			
<b>Eric M. Markell</b>				
131HC	Eric M. Markell	A	2/23/04	EMM-1T: Prefiled Direct Testimony
132	Eric M. Markell	A	2/23/04	EMM-2: Witness Qualifications
133HC	Eric M. Markell	A	2/23/04	EMM-3C/HC: Presentation to Board of Directors on October 7, 2003: Update on Electric Resource Strategy and Recommendation for Frederickson 1 Acquisition
134HC	Eric M. Markell	A	2/23/04	EMM-4C/HC: Memorandum on the Acquisition of 49.85% of EPCOR's Interests in the Fredrickson 249.3 MW (Nominal) Single-Unit, Natural Gas-Fired, Combined Cycle Generating Facility located in

# EXHIBIT LIST

Docket No. UE-031725

				<b>Fredrickson WA</b>
135	Eric M. Markell	A	2/23/04	<b>EMM-5: Planned Pacific Northwest Power Plant Additions</b>
<b>136HC</b>	<b>Eric M. Markell</b>	A	2/23/04	<b>EMM-6HC: Summary of Presentations to Board of Directors during 2002 and 2003</b>
137	Eric M. Markell	A	2/23/04	<b>EMM-7: Load &amp; Resource Outlook</b>
<b>138HC</b>	<b>Eric M. Markell</b>	A	2/23/04	<b>EMM-8HC: Progress Report—Generation Planning</b>
<b>139HC</b>	<b>Eric M. Markell</b>	A	2/23/04	<b>EMM-9HC: Power Resource Acquisition Team Weekly Progress Review</b>
<b>140HC</b>	<b>Eric M. Markell</b>	A	2/23/04	<b>EMM-10HC: Resource Acquisition Opportunity Review; Update to Board of Directors, January 6, 2002</b>
141	Eric M. Markell	A	2/23/04	<b>EMM-11: Discussion of Business Context</b>
142	Eric M. Markell	A	2/23/04	<b>EMM-12: Least Cost Plan Report</b>
<b>143HC</b>	<b>Eric M. Markell</b>	A	2/23/04	<b>EMM-13C/HC: Resource Acquisition Team Report</b>
<b>144HC</b>	<b>Eric M. Markell</b>	A	2/23/04	<b>EMM-14C/HC: Resource Planning and Acquisition Update to the PSE Board of Directors March 7, 2003</b>
<b>145HC</b>	<b>Eric M. Markell</b>	A	2/23/04	<b>EMM-15HC: Resource Acquisition Updated to the PSE Board of Directors, April 16, 2003</b>
<b>146HC</b>	<b>Eric M. Markell</b>	A	2/23/04	<b>EMM-16HC: Presentation to the Board of Directors: Resource Planning Acquisition Update July 8, 2003</b>
<b>147HC</b>	<b>Eric M. Markell</b>	A	2/23/04	<b>EMM-17C/HC: Energy Resources Group: 5-Year Capital and Expenses Plan</b>
<b>148HC</b>	<b>Eric M. Markell</b>	A	2/23/04	<b>EMM-18HC: Power Resource Acquisition Team Financial Prioritization of Opportunities, December 4, 2002</b>
149	Eric M. Markell	A	2/23/04	<b>EMM-19: Request for Expression of Interest for Generation Facility, September 16, 2002</b>
<b>150HC</b>	<b>Eric M. Markell</b>	A	2/23/04	<b>EMM-20HC: Summary of Non-Financial Screening Criteria</b>
151	Eric M. Markell	A	2/23/04	<b>EMM-21: Solicitation of Proposals for Power Purchase Agreements</b>
<b>152HC</b>	<b>Eric M. Markell</b>	A	2/23/04	<b>EMM-22HC: PPA Evaluation Process, January 14, 2003</b>
<b>153HC</b>	<b>Eric M. Markell</b>	A	2/23/04	<b>EMM-23HC: PPA Evaluation Process Status Report</b>
<b>154HC</b>	<b>Eric M. Markell</b>	A	2/23/04	<b>EMM-24HC: Power Resource Acquisition Team Weekly Progress Review, February 5, 2003</b>
155	Eric M. Markell	A	2/23/04	<b>EMM-25: Final Report: Assessment and Report on Self-Build Generation Alternative for PSE's 2002-2003 Least Cost Plan</b>
156	Eric M. Markell	A	2/23/04	<b>EMM-26: Memorandum of September 24, 2003, from Doug Lauver, Tenaska, to Charlie Black, PSE</b>

## EXHIBIT LIST

Docket No. UE-031725

157	Eric M. Markell	A	2/23/04	EMM-27: Power Resource Acquisition Team Summary of Tenaska Report, February 19, 2003
158HC	Eric M. Markell	A	2/23/04	EMM-28HC/AC: Due Diligence Training, 4/11/03
159HC	Eric M. Markell	A	2/23/04	EMM-29HC: Comparison of Initial Offer to Final Price
160C	Eric M. Markell	A	2/23/04	EMM-30C: Standard & Poor's Corporate Finance Criteria
161HC	Eric M. Markell	A	2/23/04	EMM-31HC: Project Comparison
162HC	Eric M. Markell	A	2/23/04	EMM-32HC: Project Comparison
163HC	Eric M. Markell	A	2/23/04	EMM-33HC: PSE Minutes of the Board of Directors' Meeting October 7, 2003
164	Eric M. Markell	A	2/23/04	EMM-34: Ranking of EPCOR Fossil Fuel Fired Plants by the Canadian Electricity Association
165	Eric M. Markell	A	2/23/04	EMM-35: Probabilistic Analysis of Risk Factors
166HC	Eric M. Markell	A	2/23/04	EMM-36HC: Market Dependent Comparison
167HC	Eric M. Markell	A	2/23/04	EMM-37C/HC: Purchase and Sales Agreement
168HC	Eric M. Markell	A	2/23/04	EMM-38C/HC: Joint Ownership Agreement
169HC	Eric M. Markell	A	2/23/04	EMM-39C/HC: Operation and Maintenance Agreement
170HC	Eric M. Markell	A	2/23/04	EMM-40C/HC: Shared Services, Cooperation and Indemnification Agreement
171HC	Eric M. Markell	A	2/23/04	EMM-41: Map showing location of Fredrickson Power, L.P. and Plat of Plant Site
172HC	Eric M. Markell	A	2/23/04	EMM-42C/HC: Purchase Price Estimate
173C	Eric M. Markell	A	2/23/04	EMM-43C: Natural Gas for Power—Fuel Management Strategy: Integration of Fredrickson 1 Plant Acquisition
174	Eric M. Markell via adoption of C. J. Black prefiled testimony (See Exhibit No. 103)	A	2/23/04	EMM-44ST: First Supplemental Direct Testimony (12/22/2003) (adopts portions of Charles J. Black's testimony and exhibits)
175	Eric M. Markell via adoption of C. J. Black exhibits	A	2/23/04	CJB-4: Least Cost Plan Update, August 2003
176	Eric M. Markell via adoption of C. J. Black exhibits	A	2/23/04	CJB-5: Comparison of Need Between Least Cost Plan, With and Without Conservation
177 (a/k/a 41)	Eric M. Markell via adoption of C. J. Black exhibits	A	2/23/04	CJB-33: Need for New Energy and Capacity Resources August 2003 LCP Update (Also adopted in part by William A. Gaines)
178 (a/k/a 42)	Eric M. Markell via adoption of C. J. Black exhibits	A	2/23/04	CJB-34: Determination of Need, Updated (Also adopted in part by William A. Gaines)
179	Eric M. Markell via adoption of	A	2/23/04	CJB-38: Updated Resource Strategy



## EXHIBIT LIST

Docket No. UE-031725

	<b>C. J. Black exhibits</b>			
180	Eric M. Markell via adoption of C. J. Black exhibits	A	2/23/04	CJB-40: Draft Conservation Program
181	Eric M. Markell via adoption of C. J. Black exhibits	A	2/23/04	CJB-41: PSE Resource Acquisition Strategy August 25, 2003
182	Eric M. Markell	A	2/23/04	EMM-45T: Rebuttal Testimony
183	Eric M. Markell	A	2/23/04	EMM-46: PSE Power Point Presentation: Bringing Order from Chaos
184HC	Eric M. Markell	A	2/23/04	EMM-47HC: PSE Response to DR No. 68
<b>CROSS-EXAMINATION</b>				
185-190	<b>NOT USED</b>			
<b>Julia M. Ryan</b>				
191	Julia M. Ryan	A	2/23/04	JMR-1T: Prefiled Direct Testimony
192	Julia M. Ryan	A	2/23/04	JMR-2: Witness Qualifications
193C	Julia M. Ryan	A	2/23/04	JMR-3C: PSE Energy Supply Hedging and Optimization Procedures Manual
194	Julia M. Ryan	A	2/23/04	JMR-4: Managing Energy Risk
195C	Julia M. Ryan	A	2/23/04	JMR-5C: Gas Counter-Parties; Electric Counter-Parties
196	Julia M. Ryan	A	2/23/04	JMR-6: Regulated Utilities below investment grade and/or filed for Chapter 11 (October 2003)
197C	Julia M. Ryan	A	2/23/04	JMR-7C: PSE Inc's POWER Suppliers' Credit Ratings (Senior Unsecured Debt Rating, unless noted otherwise) as of 10/10/03; PSE Inc's GAS Suppliers' Credit Ratings (Senior Unsecured Debt Rating, unless noted otherwise) as of 10/10/03
198C	Julia M. Ryan	A	2/23/04	JMR-8C: Financial Counter-Parties/Rating Triggers
199	Julia M. Ryan	A	2/23/04	JMR-9: Upgrading the Capacity and Reliability of the BPA Transmission System; Report to the Infrastructure Technical Review Committee
200	Julia M. Ryan	A	2/23/04	JMR-10: Map showing NW Constrained Paths
201	Julia M. Ryan	A	2/23/04	JMR-11T: Rebuttal Testimony filed 2/13/2004
202C	Julia M. Ryan	A	2/23/04	JMR-12C: PSE Response to Staff DR No. 33(C)
203C	Julia M. Ryan	A	2/23/04	JMR-13C: PSE Response to Staff DR No. 34(C)
204C	Julia M. Ryan	A	2/23/04	JMR-14C: PSE Response to Staff DR No. 51 (C)
205C	Julia M. Ryan	A	2/23/04	JMR-15C: PSE response to Staff DR No. 58 (DRs 12 & 13 in Docket No. UE-031389)
206C	Julia M. Ryan	A	2/23/04	JMR-16C: PSE Response to ICNU DR No. 3.15
207C	Julia M. Ryan	A	2/23/04	JMR-17C: PSE Response to ICNU DR No. 4.07
208	Julia M. Ryan	A	2/23/04	JMR-18: PSE Response to ICNU DR No. 5.01
<b>CROSS-EXAMINATION</b>				

# EXHIBIT LIST

Docket No. UE-031725

<b>209C</b>	<b>ICNU</b>	A	2/23/04	<b>ICNU Cross Exhibit No. 10 (Julia Ryan): Additional PSE Risk Management Committee Documents provided by PSE on 2-20-04 in Response to ICNU DR 5.01</b>
210	PSE	A	2/23/04	PSE Response to ICNU DR 6.15
<b>John H. Story</b>				
211	John H. Story	A	2/23/04	<b>JHS-1T: Prefiled Direct Testimony</b>
212	John H. Story	A	2/23/04	<b>JHS-2: Witness Qualifications</b>
213	John H. Story	A	2/23/04	<b>JHS-3: Total Revenue Requirement Table</b>
214	John H. Story	A	2/23/04	<b>JHS-4: Power Cost Rate, Test Year Actual 2003 Test Year with Adjustments</b>
<b>215C</b>	<b>John H. Story</b>	A	2/23/04	<b>JHS-5C: Power Cost Rate, Twelve Months Ended June 30, 2003</b>
216	John H. Story	A	2/23/04	<b>JHS-6: PSE Revenue Requirement PCORC Compared to June 2001 General Rate Case Settlement 40% Equity/7.30% Net of Tax Rate of Return</b>
217	John H. Story	A	2/23/04	<b>JHS-7: Allocation of New Resource Cost</b>
218	John H. Story	A	2/23/04	<b>JHS-8: Statement of Pro Forma and Proposed Revenues</b>
219	John H. Story	A	2/23/04	<b>JHS-9: Proposed Revised and Original Tariff Sheets</b>
220	John H. Story	A	2/23/04	<b>JHS-10T: Rebuttal Testimony (February 13, 2004)</b>
221	John H. Story	A	2/23/04	<b>JHS-11: Adjustments to Power Cost Rate</b>
<b>222C</b>	<b>John H. Story</b>	A	2/23/04	<b>JHS-12C: Power Cost Rate Calculations for 12 Months Ended June 30, 2003</b>
223	John H. Story	A	2/23/04	<b>JHS-13 PSE Revenue Requirement PCORC compared to June 2001 GRC Settlement</b>
224	John H. Story	A	2/23/04	<b>JHS-14: Explanation of Differences in the Revenue Deficiency Calculated in JHS-6 (Original Filing) and JHS-13 (Rebuttal Testimony)</b>
225	John H. Story	A	2/23/04	<b>JHS-15: Allocation of PCORC Revenue Requirement</b>
226	John H. Story	A	2/23/04	<b>JHS-16: Statement of Proforma and Proposed Revenues</b>
227	John H. Story	A	2/23/04	<b>JHS-17: Correspondence of January 5, 2004 from Department of Revenue to D. Michael Young, Partner KPMG</b>
<b>CROSS-EXAMINATION</b>				
228	Staff	A	2/23/04	<b>Standards of Financial Accounting and Reporting (excerpt)</b>
<del>229-230</del>	<b>NOT USED</b>			

# EXHIBIT LIST

Docket No. UE-031725

ICNU Witness				
<b>Donald W. Schoenbeck</b>				
<b>231HC</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-1TC: Prefiled Response Testimony</b>
<b>232</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-2: Witness Qualifications</b>
<b>233C</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-3C: Colstrip Availability</b>
<b>234</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-4: March Point Generation</b>
<b>235C</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-5C: NYMEX Gas Forecast</b>
<b>236C</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-6C: Risk Assessment Description</b>
<b>237C</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-7C: Market Fundamentals Report, Dec. 2003</b>
<b>238</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-8: CEC NARG Model</b>
<b>239C</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-9C: Summary of PSE Call Option Calculation</b>
<b>240C</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-10C: PSE Call Option Price Support</b>
<b>241C</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-11C: RMC Presentation—Update on Winter Peaking Capacity Purchases—1 May 2003</b>
<b>242C</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-12C: RMC Meeting Minutes of May 1, 2003</b>
<b>243HC</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-13HC: RMC Hedging Margin Risk—December 18, 2003</b>
<b>244C</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-14C: Tenaska—Exhibit B—Buyout Update</b>
<b>245</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-15: Tenaska Gas Management (non-confidential portion of PSE response to ICNU DR 2.06)</b>
<b>246</b>	<b>Donald W. Schoenbeck</b>	<b>A</b>	<b>2/23/04</b>	<b>DWS-16: ICNU Rate Spread Recommendation</b>
<b>CROSS-EXAMINATION</b>				
<b>247</b> (same as 82)	<b>PSE</b>	<b>N/O</b>		<b>PSEEX-1: 19<sup>th</sup> Supplemental Order – UE-921262</b>
<b>248</b> (same as 83)	<b>PSE</b>	<b>N/O</b>		<b>PSEEX-2: 20<sup>th</sup> Supplemental Order – UE-921262</b>
<b>249</b>	<b>PSE</b>	<b>N/O</b>		<b>PSEEX-3: ICNU’s Response to PSE’s DR#4</b>
<b>250</b>	<b>PSE</b>	<b>N/O</b>		<b>PSEEX-4: ICNU’s Response to PSE’s DR#5</b>
<b>251</b>	<b>PSE</b>	<b>N/O</b>		<b>PSEEX-5: ICNU’s Response to PSE’s DR#6</b>
<b>252</b>	<b>PSE</b>	<b>A</b>	<b>2/23/04</b>	<b>PSEEX-6: ICNU’s Response to PSE’s DR#9</b>
<b>253</b>	<b>PSE</b>	<b>N/O</b>		<b>PSEEX-7: ICNU’s Response to PSE’s DR#11</b>
<b>254</b>	<b>PSE</b>	<b>A</b>	<b>2/23/04</b>	<b>PSEEX-8: ICNU’s Response to PSE’s DR#14</b>
<b>255</b>	<b>PSE</b>	<b>N/O</b>		<b>PSEEX-9: ICNU’s Response to PSE’s DR#17</b>
<b>256</b>	<b>PSE</b>	<b>A</b>	<b>2/23/04</b>	<b>PSEEX-10: ICNU’s Response to PSE’s DR#20</b>
<b>257</b>	<b>PSE</b>	<b>N/O</b>		<b>PSEEX-11: ICNU’s Response to PSE’s DR#21</b>
<b>258</b>	<b>PSE</b>	<b>A</b>	<b>2/23/04</b>	<b>PSEEX-12: CEC Staff Report – Natural Gas Market Assessment (August 2003) (excerpts)</b>

## EXHIBIT LIST

Docket No. UE-031725

259	PSE	A	2/23/04	PSECX-13: CEC Commission Report – Electricity and Natural Gas Assessment Report (December 2003) (excerpts)
260	PSE	N/O		PSECX-14: WUTC Policy Statement, Docket No. UG-940778
261	PSE	A	2/23/04	PSECX-15: PG&E Prepared Testimony re 2004 Energy Resource Recovery Account
262	PSE	A	2/25/04	PG&E Revised Application
<del>263-270</del>	NOT USED			

PUBLIC COUNSEL WITNESS				
<b>Jim Lazar</b>				
271C	Jim Lazar	A	2/25/04	JL-1TC: Prefiled Response Testimony
272C	Jim Lazar	N/O		JL-2C: Comparison of Tenaska Prudence Review Level and Current Cost
CROSS-EXAMINATION				
273	PSE	N/O		PSECX-16: Public Counsel Response to PSE's DR 3
274	PSE	N/O		PSECX-17: Public Counsel Response to PSE DR 11
<del>275-280</del>	NOT USED			
Commission Staff Witnesses				
<b>Kenneth L. Elgin</b>				
281HC	Kenneth L. Elgin	A	2/25/04	KLE-1THC: Prefiled Response Testimony
282	Kenneth L. Elgin	A	2/25/04	KLE-2: Witness Qualifications
283C	Kenneth L. Elgin	A	2/25/04	KLE-3C: PSE's Accounting Petition in Docket No. UE-971619 (Tenaska); Staff Memo; Commission Order
284C	Kenneth L. Elgin	A	2/25/04	KLE-4C: PSE's Accounting Petition in Docket No. UE-991918 (Encogen); Staff Memo; Commission Order
285	Kenneth L. Elgin	A	2/25/04	KLE-5: ECAC Order in Cause No. U-58-87
286	Kenneth L. Elgin	A	2/25/04	KLE-6: PSE Form 8K (October 22, 2003)
CROSS-EXAMINATION				
287	PSE	A	2/25/04	PSECX-20: WUTC Staff's Response to PSE's DR7

## EXHIBIT LIST

Docket No. UE-031725

288	PSE	A	2/25/04	PSEEX-21: WUTC Staff's Response to PSE's DR8
289	PSE	A	2/25/04	PSEEX-22: Transcript of prehearing conference, December 18, 2003 in Docket No. UE-031389
290	NOT USED			
<b>Henry McIntosh</b>				
291HC	Henry McIntosh	A	2/25/04	HM-1TC/HC: Prefiled Response Testimony
292HC	Henry McIntosh	A	2/25/04	HM-2C/HC: Adjustments
<b>CROSS-EXAMINATION</b>				
293-300	NOT USED			
<b>Thomas E. Schooley</b>				
301HC	Thomas E. Schooley	A	2/25/04	TES-1TC/HC: Prefiled Response Testimony
302C	Thomas E. Schooley	A	2/25/04	TES-2C: Tenaska Power Contract per Docket No. UE-921262 Prudence Review
303HC	Thomas E. Schooley	A	2/25/04	TES-3HC: PCA #1 Adjustment to Power Cost for Prudence Review
304C	Thomas E. Schooley	A	2/25/04	TES-4C: PCORC Adjustment to Power Cost for Prudence Review
305C	Thomas E. Schooley	A	2/25/04	TES-5C: PCA #1 Adjustment for Mr. Elgin's Testimony
306C	Thomas E. Schooley	A	2/25/04	TES-6C: PCORC Adjustment for Mr. Elgin's Testimony
<b>CROSS-EXAMINATION</b>				
307	PSE	A	2/25/04	PSEEX-18: WUTC Staff's Response to PSE DR3
308	PSE	A	2/25/04	PSEEX-19: WUTC Staff's Response to PSE DR9
309	PSE	A	2/25/04	PSEEX-24: WUTC Staff's Response to PSE DR 35
340	PSE	R	2/25/04	PSEEX-26: PSE Response to ICNU DR 6.17
344	NOT USED			
<b>James M. Russell</b>				
311	James M. Russell	A	2/25/04	JMR-1T: Prefiled Response Testimony
312	James M. Russell	A	2/25/04	JMR-2: Restating and Pro Forma Power Cost Adjustments
313	James M. Russell	A	2/25/04	JMR-3: PCA-2 Power Cost Rates and Exhibits
314	James M. Russell	A	2/25/04	JMR-4: Revenue Deficiency Calculation
315	James M. Russell	A	2/25/04	JMR-5: Allocation of PCORC Revenue Deficiency
316	James M. Russell	A	2/25/04	JMR-6: Statement of Current and Proposed Revenues
<b>CROSS-EXAMINATION</b>				
317	PSE	A	2/25/04	PSEEX-23: Spreadsheet re PSE PCORC Case Differences
318	STAFF	A	2/25/04	Reconciliation of PSE and Staff positions per PSE Rebuttal and Staff Post-Rebuttal Analyses

# EXHIBIT LIST

Docket No. UE-031725

<del>319</del> 320	NOT USED			
<b>Yohannes K.G. Mariam</b>				
321	Yohannes K.G. Mariam	A	2/24/04	YKGM-1T: Prefiled Response Testimony
322	Yohannes K.G. Mariam	A	2/24/04	YKGM-2: Weather Normalization Adjustment
<del>323</del> 324	NOT USED			