

COMPARISON OF BENCH REQUEST 011 AND STAFF RESPONSE (GAS)			STAFF ROR 7.33%			Conversion Factor 0.754097			PSE ROR 7.44%			
Adj No (a)	Description (b)	Contested (c)	Bench Request 011			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			ROR	\$ 103,864,304	\$ 1,951,252,143	\$ 54,779,233	\$ 103,864,304	\$ 1,951,252,143	\$ 51,932,945	\$ -	\$ -	\$ (2,846,288)
20.01 GR	Revenue & Expenses	UC*	1,442,871	-	(1,913,375)	954,667	-	(1,265,974)	(488,203)	-	647,401	
20.02 GR	Temperature Normalization	UC*	54,148	-	(71,805)	54,148	-	(71,805)	-	-	-	
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		12,916,466	-	(17,128,388)	12,921,874	-	(17,135,559)	5,408	-	(7,172)	
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	-	150,665,688	14,864,835	-	151,541,663	14,730,206	-	875,974	(134,629)	
6.19 GR	AMA to EOP Depreciation	ROR	(9,738,308)	(9,738,308)	11,953,074	(9,738,308)	(9,738,308)	11,967,280	-	-	14,205	
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)	(10,398)	-	(105,392)	(10,244)	-	(0)	154	
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*	12,260,525	-	(16,258,552)	12,748,713	-	(16,905,933)	488,188	-	(647,381)	
20.04 GP	Tax Benefit of Interest	UC**	(182,704)	-	242,282	(439,418)	-	582,708	(256,714)	-	340,426	
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	(2,990,616)	27,075,365	6,637,108	(2,112,898)	13,882,663	4,151,319	877,718	(13,192,702)	(2,485,789)	
6.23 GP	Annualize Rent Exp		134,162	-	(177,910)	134,162	-	(177,910)	-	-	-	
6.24 GP	GTZ Plant & Dfrl	C	(6,475,730)	18,429,892	10,405,710	(2,646,676)	5,802,322	4,073,728	3,829,054	(12,627,570)	(6,331,981)	
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	(922,625)	722,630	361,315	(923,152)	-	-	(527)	
6.27 GP	Public Improvement	C	(128,060)	17,461,761	1,892,615	-	-	-	128,060	(17,461,761)	(1,892,615)	
6.28 GP	Contract Escalations		(303,817)	-	402,889	(303,817)	-	402,889	-	-	-	
6.29 GP	HR Tops	C	(289,829)	2,961,814	676,554	-	-	-	289,829	(2,961,814)	(676,554)	

COMPARISON OF BENCH REQUEST 011 AND STAFF RESPONSE (GAS)			STAFF ROR 7.33%			Conversion Factor 0.754097					
			PSE ROR 7.44%								
Adj No (a)	Description (b)	Contested (c)	Bench Request 011			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)
8.01 GP	Remove 2018 CRM	ROR	31,240	(9,327,511)	(961,689)	31,240	(9,327,511)	(948,082)	-	-	13,606
8.02 GP	SCH. 149	ROR	(5,263,989)	(6,388,044)	6,350,269	(5,263,989)	(6,388,044)	6,359,587	-	-	9,318
Total Adjustments			(10,884,090)	191,396,582	33,316,663	(5,383,451)	119,837,238	18,787,398	5,500,639	(71,559,344)	(14,529,265)
Revenue Change Before Attrition and Riders			\$ 92,980,214	\$ 2,142,648,725	\$ 88,095,896	\$ 98,480,853	\$ 2,071,089,382	\$ 70,720,343	\$ 5,500,639	\$ (71,559,344)	\$ (17,375,554)
Total Changes to Other Price Schedules (JAP-15)					(32,408,666)			(32,357,069)			51,597
Attrition Adjustment					21,455,964			-			(21,455,964)
Net Revenue Change After Attrition					\$ 77,143,194			\$ 38,363,274			\$ (38,779,921)
Reduction to Supported Amount					(11,670,384)			-			11,670,384
Net Revenue Change Requested Exh. JAP-15					\$ 65,472,810			\$ 38,363,274			\$ (27,109,536)

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

COMPARISON OF BENCH REQUEST 011 AND PUBLIC COUNSEL RESPONSE (GAS)			PC ROR 7.07%			Conversion Factor 0.754097			PSE ROR 7.44%			
Adj No (a)	Description (b)	Contested (c)	Bench Request 011			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			ROR	\$ 103,864,304	\$ 1,951,252,143	\$ 54,779,233	\$ 103,864,304	\$ 1,951,252,143	\$ 45,190,088	\$ 0	\$ (0)	\$ (9,589,145)
20.01 GR	Revenue & Expenses	UC**	1,442,871	-	(1,913,375)	954,667	-	(1,265,974)	(488,204)	-	647,402	
20.02 GR	Temperature Normalization		54,148	-	(71,805)	31,955	-	(42,375)	(22,193)	-	29,430	
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**	12,916,466	-	(17,128,388)	12,917,116	-	(17,129,250)	650	-	(862)	
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	-	150,665,688	14,864,835	-	117,616,070	11,026,118	-	(33,049,618)	(3,838,717)	
6.19 GR	AMA to EOP Depreciation	C	(9,738,308)	(9,738,308)	11,953,074	(8,612,762)	(8,612,762)	10,613,874	1,125,546	1,125,546	(1,339,201)	
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)	(10,398)	-	-	-	-	105,392	10,398	
20.01 GP	Revenue & Expenses		(7,393,164)	-	9,803,996	(7,393,164)	-	9,803,996	0	-	(0)	
20.02 GP	Temperature Normalization		12,260,525	-	(16,258,552)	13,373,053	-	(17,733,863)	1,112,528	-	(1,475,311)	
20.04 GP	Tax Benefit of Interest	UC**	(182,704)	-	242,282	(945,125)	-	1,253,320	(762,420)	-	1,011,037	
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	(2,990,616)	27,075,365	6,637,108	3,274,243	(21,878,679)	(6,392,992)	6,264,859	(48,954,044)	(13,030,101)	
6.23 GP	Annualize Rent Exp	C	134,162	-	(177,910)	-	-	-	(134,162)	-	177,910	
6.24 GP	GTZ Plant & Dftrl	C	(6,475,730)	18,429,892	10,405,710	-	-	-	6,475,730	(18,429,892)	(10,405,710)	
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	(922,625)	1,445,260	722,630	(1,848,800)	722,630	361,315	(926,175)	
6.27 GP	Public Improvement	C	(128,060)	17,461,761	1,892,615	-	-	-	128,060	(17,461,761)	(1,892,615)	
6.28 GP	Contract Escalations	C	(303,817)	-	402,889	-	-	-	303,817	-	(402,889)	
6.29 GP	HR Tops	C	(289,829)	2,961,814	676,554	-	-	-	289,829	(2,961,814)	(676,554)	
8.01 GP	Remove 2018 CRM	ROR	31,240	(9,327,511)	(961,689)	31,240	(9,327,511)	(915,850)	0	0	45,838	
8.02 GP	SCH. 149	ROR	(5,263,989)	(6,388,044)	6,350,269	(5,263,989)	(6,388,044)	6,381,662	0	(0)	31,393	

COMPARISON OF BENCH REQUEST 011 AND PUBLIC COUNSEL RESPONSE (GAS)			PC ROR 7.07%			Conversion Factor 0.754097					
			PSE ROR 7.44%								
Adj No (a)	Description (b)	Contested (c)	Bench Request 011			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)
									-	-	-
									-	-	-
									-	-	-
	Total Adjustments		(10,884,090)	191,396,582	33,316,663	9,981,616	66,311,282	(7,020,052)	20,865,706	(125,085,300)	(40,336,715)
	Revenue Change Before Attrition and Riders		\$ 92,980,214	\$ 2,142,648,725	\$ 88,095,896	\$ 113,845,920	\$ 2,017,563,425	\$ 38,170,037	\$ 20,865,706	\$ (125,085,301)	\$ (49,925,860)
	Total Changes to Other Price Schedules (JAP-15)				(32,408,666)			(32,408,666)			(0)
	Attrition Adjustment				21,455,964			-			(21,455,964)
	Net Revenue Change After Attrition				\$ 77,143,194			\$ 5,761,371			\$ (71,381,824)
	Reduction to Supported Amount				(11,670,384)			-			11,670,384
	Net Revenue Change Requested Exh. JAP-15				\$ 65,472,810			\$ 5,761,371			\$ (59,711,440)

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

COMPARISON OF BENCH REQUEST 011 AND AWEC RESPONSE (GAS)			ROR 7.62%			Conversion Factor 0.754097			PSE ROR 7.44%			
Adj No (a)	Description (b)	Contested (c)	Bench Request 011			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			ROR	\$ 103,864,304	\$ 1,951,252,143	\$ 54,779,233	\$103,864,304	\$ 1,951,252,143	\$ 59,436,796	\$ -	\$ -	\$ 4,657,562
20.01 GR	Revenue & Expenses	UC**	1,442,871	-	(1,913,375)	954,667	-	(1,265,974)	(488,203)	-	647,401	
20.02 GR	Temperature Normalization		54,148	-	(71,805)	31,955	-	(42,375)	(22,193)	-	29,430	
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**	12,916,466	-	(17,128,388)	12,968,345	-	(17,197,184)	51,880	-	(68,797)	
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	-	150,665,688	14,864,835	-	150,560,297	15,213,818	-	(105,391)	348,984	
6.19 GR	AMA to EOP Depreciation	ROR	(9,738,308)	(9,738,308)	11,953,074	(9,738,308)	(9,738,308)	11,929,829	-	-	(23,245)	
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)	(10,398)	-	-	-	-	105,392	10,398	
20.01 GP	Revenue & Expenses		(7,393,164)	-	9,803,996	(7,393,164)	-	9,803,996	-	-	-	
20.02 GP	Temperature Normalization		12,260,525	-	(16,258,552)	13,373,053	-	(17,733,863)	1,112,528	-	(1,475,311)	
20.04 GP	Tax Benefit of Interest	UC**	(182,704)	-	242,282	(340,317)	-	451,291	(157,613)	-	209,008	
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	(2,990,616)	27,075,365	6,637,108	(2,112,898)	13,882,663	4,204,707	877,718	(13,192,702)	(2,432,401)	
6.23 GP	Annualize Rent Exp		134,162	-	(177,910)	134,162	-	(177,910)	-	-	-	
6.24 GP	GTZ Plant & Dfrl	ROR	(6,475,730)	18,429,892	10,405,710	(4,956,842)	13,218,339	7,908,902	1,518,889	(5,211,553)	(2,496,808)	
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	(922,625)	2,890,522	1,445,261	(3,687,049)	2,167,891	1,083,946	(2,764,424)	
6.27 GP	Public Improvement	ROR	(128,060)	17,461,761	1,892,615	(123,556)	5,946,648	764,743	4,504	(11,515,114)	(1,127,872)	
6.28 GP	Contract Escalations		(303,817)	-	402,889	(303,817)	-	402,889	-	-	-	
6.29 GP	HR Tops	ROR	(289,829)	2,961,814	676,554	(275,112)	2,799,732	647,730	14,717	(162,082)	(28,824)	
8.01 GP	Remove 2018 CRM	ROR	31,240	(9,327,511)	(961,689)	31,240	(9,327,511)	(983,953)	-	-	(22,264)	
8.02 GP	SCH. 149	ROR	(5,263,989)	(6,388,044)	6,350,269	(5,263,989)	(6,388,044)	6,335,021	-	-	(15,248)	

COMPARISON OF BENCH REQUEST 011 AND AWEC RESPONSE (GAS)			ROR 7.62%			Conversion Factor 0.754097			PSE ROR 7.44%		
Adj No (a)	Description (b)	Contested (c)	Bench Request 011			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)
AWEC-1	Bothell Data Center	C				-	(26,811,330)	(2,709,231)	-	(26,811,330)	(2,709,231)
									-	-	-
									-	-	-
Total Adjustments			(10,884,090)	191,396,582	33,316,663	(4,036,535)	143,990,648	19,902,775	6,847,554	(47,405,934)	(13,413,888)
Revenue Change Before Attrition and Riders			\$ 92,980,214	\$ 2,142,648,725	\$ 88,095,896	\$ 99,827,769	\$ 2,095,242,791	\$ 79,339,571	\$ 6,847,554	\$ (47,405,934)	\$ (8,756,326)
Total Changes to Other Price Schedules (JAP-15)					(32,408,666)			(32,408,666)			-
Attrition Adjustment					21,455,964			-			(21,455,964)
Net Revenue Change After Attrition					\$ 77,143,194			\$ 46,930,905			\$ (30,212,290)
Reduction to Supported Amount					(11,670,384)			-			11,670,384
Net Revenue Change Requested Exh. JAP-15					\$ 65,472,810			\$ 46,930,905			\$ (18,541,906)
**Adjustments are not contested but differences exist because amounts used in calculating the adjustment are based on other contested adjustments.											