

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,)	
)	DOCKETS UE-190529 and
Complainant,)	UG-190530 (<i>consolidated</i>)
)	
v.)	
)	
PUGET SOUND ENERGY,)	
)	
Respondent.)	
_____)	

In the Matter of the Petition of)	
)	
PUGET SOUND ENERGY)	DOCKETS UE-190274 and
)	UG-190275 (<i>consolidated</i>)
For an Order Authorizing Deferral)	
Accounting and Ratemaking Treatment)	
for Short-life UT/Technology Investment.)	
_____)	

REVISED EXHIBIT BGM-10r

GAS SERVICE CROSS-ANSWERING REVENUE REQUIREMENT

(REVISED 2/10/2020)

(Revisions indicated by orange text with blue highlighting)

Electric Revenue Requirement Summary (\$000)

Line	Adj. No.	Description	AWEC DR 20 Revised			AWEC Proposed		
			Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)
1		Per Book Results (Y/E Dec. 2018)	\$ 103,864	1,951,252	54,520	\$103,864	1,951,252	54,520
<i>Restating Adjustments:</i>								
2	6.01 GR	REVENUES & EXPENSES	955	-	(1,266)	955	-	(1,266)
3	6.02 GR	TEMPERATURE NORMALIZATION	32	-	(42)	32	-	(42)
4	6.03 GR	FEDERAL INCOME TAX	1,216	-	(1,613)	2,984	8,403	(3,129)
5	6.04 GR	TAX BENEFIT OF INTEREST	12,916	-	(17,128)	12,968	-	(17,197)
6	6.05 GR	PASS-THROUGH REV & EXP	(1,412)	-	1,873	(1,412)	-	1,873
7	6.06 GR	INJURIES & DAMAGES	(1,256)	-	1,666	(1,256)	-	1,666
8	6.07 GR	BAD DEBTS	(125)	-	166	(125)	-	166
9	6.08 GR	INCENTIVE PAY	(187)	-	248	(187)	-	248
10	6.09 GR	EXCISE TAX & FILING FEE	70	-	(93)	70	-	(93)
11	6.10 GR	D&O INSURANCE	4	-	(5)	4	-	(5)
12	6.11 GR	CUST DEP INT	(205)	-	271	(205)	-	271
13	6.12 GR	RATE CASE EXPENSE	(438)	-	581	(438)	-	581
14	6.13 GR	PENSION PLAN	(770)	-	1,022	(770)	-	1,022
15	6.14 GR	PROP & LIAB INS	(53)	-	70	(53)	-	70
16	6.15 GR	WAGE & PAYROLL TAX	(359)	-	477	(359)	-	477
17	6.16 GR	INVESTMENT PLAN	(4)	-	6	(4)	-	6
18	6.17 GR	EMPLOYEE INSURANCE	(11)	-	14	(11)	-	14
19	6.18 GR	AMA TO EOP RATE BASE	-	150,560	14,834	-	150,560	14,834
20	6.19 GR	AMA TO EOP DEPRECIATION	(9,738)	(9,738)	11,954	(9,738)	(9,738)	11,954
21	6.23 GR	ANNUALIZE RENT EXP	521	-	(690)	521	-	(690)
22	12.03G	GREEN DIRECT	-	-	-	-	-	-
23		Restated Results	105,019	2,092,074	66,864	106,838	2,100,477	65,280
<i>Pro Forma Adjustments</i>								
24	6.01 GP	REVENUES & EXPENSES	(7,393)	-	9,804	(7,393)	-	9,804
25	6.02 GP	TEMPERATURE NORMALIZATION	13,373	-	(17,734)	13,373	-	(17,734)
26	6.04 GP	TAX BENEFIT OF INTEREST	(184)	-	244	(596)	-	790
27	6.09 GP	EXCISE TAX & FILING FEE	(70)	-	93	(70)	-	93
28	6.10 GP	D&O INSURANCE	(4)	-	5	(4)	-	5
29	6.14 GP	PROPERTY & LIABILITY INS	(24)	-	32	(24)	-	32
30	6.15 GP	WAGE INCREASE	(1,910)	-	2,533	(1,910)	-	2,533
31	6.16 GP	INVESTMENT PLAN	(93)	-	123	(93)	-	123
32	6.17 GP	EMPLOYEE INSURANCE	(309)	-	409	(309)	-	409
33	6.20 GP	DEFERRED G/L PROPERTY SALES	73	-	(96)	73	-	(96)
34	6.21 GP	ENVIRON REMEDIATION	(677)	-	898	(677)	-	898
35	6.22 GP	AMI	(2,113)	13,883	4,170	(2,113)	13,883	4,170
36	6.23 GP	ANNUALIZE RENT EXP	134	-	(178)	134	-	(178)
37	6.24 GP	GTZ	(4,957)	13,218	7,876	(2,647)	5,802	4,081
38	6.25 GP	CREDIT CARD AMORT	344	-	(456)	344	-	(456)
39	6.26 GP	REMOVE UNPRO- TECTED DFIT	723	361	(923)	2,891	1,445	(3,691)
40	6.27 GP	PUBLIC IMPROVEMENT	(124)	5,947	750	-	-	-
41	6.28 GP	CONTRACT ESCALATIONS	(304)	-	403	(304)	-	403
42	6.29 GP	HR TOP	(275)	2,800	641	-	-	-
43	8.01 GP	REMOVE 2018 CRM	31	(9,328)	(960)	31	(9,328)	(960)
44	8.02 GP	SCH. 149 CRM	(5,264)	(6,388)	6,351	(5,264)	(6,388)	6,351
45	AWEC-1	BOTHELL DATA CENTER	-	-	-	-	(26,811)	(2,642)
46	12.05G	TACOMA LNG	-	-	-	794	(26,191)	(3,634)
47		Pro Forma Results	95,997	2,112,567	80,848	103,075	2,052,889	65,581

Electric Revenue Requirement Summary (\$000)

Line	Adj. No.	Description	Impact of AWEC Adjustments				AWEC Position
			Pre-Tax Net Oper. Income	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	
1		Per Book Results (Y/E Dec. 2018)					
<i>Restating Adjustments:</i>							
2	6.01 GR	REVENUES & EXPENSES	-	-	-	-	Neutral
3	6.02 GR	TEMPERATURE NORMALIZATION	-	-	-	-	Neutral
4	6.03 GR	FEDERAL INCOME TAX	2,237	1,767	8,403	(1,516)	Oppose
5	6.04 GR	TAX BENEFIT OF INTEREST	66	52	-	(69)	Neutral
6	6.05 GR	PASS-THROUGH REV & EXP	-	-	-	-	Neutral
7	6.06 GR	INJURIES & DAMAGES	-	-	-	-	Neutral
8	6.07 GR	BAD DEBTS	-	-	-	-	Neutral
9	6.08 GR	INCENTIVE PAY	-	-	-	-	Neutral
10	6.09 GR	EXCISE TAX & FILING FEE	-	-	-	-	Neutral
11	6.10 GR	D&O INSURANCE	-	-	-	-	Neutral
12	6.11 GR	CUST DEP INT	-	-	-	-	Neutral
13	6.12 GR	RATE CASE EXPENSE	-	-	-	-	Neutral
14	6.13 GR	PENSION PLAN	-	-	-	-	Neutral
15	6.14 GR	PROP & LIAB INS	-	-	-	-	Neutral
16	6.15 GR	WAGE & PAYROLL TAX	-	-	-	-	Neutral
17	6.16 GR	INVESTMENT PLAN	-	-	-	-	Neutral
18	6.17 GR	EMPLOYEE INSURANCE	-	-	-	-	Neutral
19	6.18 GR	AMA TO EOP RATE BASE	-	-	-	-	Neutral
20	6.19 GR	AMA TO EOP DEPRECIATION	-	-	-	-	Neutral
21	6.23 GR	ANNUALIZE RENT EXP	-	-	-	-	Neutral
22	12.03G	GREEN DIRECT	-	-	-	-	Staff
23		Restated Results	2,303	1,819	8,403	(1,585)	
<i>Pro Forma Adjustments</i>							
24	6.01 GP	REVENUES & EXPENSES	-	-	-	-	Neutral
25	6.02 GP	TEMPERATURE NORMALIZATION	-	-	-	-	Neutral
26	6.04 GP	TAX BENEFIT OF INTEREST	(521)	(412)	-	546	Neutral
27	6.09 GP	EXCISE TAX & FILING FEE	-	-	-	-	Neutral
28	6.10 GP	D&O INSURANCE	-	-	-	-	Neutral
29	6.14 GP	PROPERTY & LIABILITY INS	-	-	-	-	Neutral
30	6.15 GP	WAGE INCREASE	-	-	-	-	Neutral
31	6.16 GP	INVESTMENT PLAN	-	-	-	-	Neutral
32	6.17 GP	EMPLOYEE INSURANCE	-	-	-	-	Neutral
33	6.20 GP	DEFERRED G/L PROPERTY SALES	-	-	-	-	Neutral
34	6.21 GP	ENVIRON REMEDIATION	-	-	-	-	Neutral
35	6.22 GP	AMI	-	-	-	-	Neutral
36	6.23 GP	ANNUALIZE RENT EXP	-	-	-	-	Neutral
37	6.24 GP	GTZ	2,924	2,310	(7,416)	(3,794)	Staff
38	6.25 GP	CREDIT CARD AMORT	-	-	-	-	Neutral
39	6.26 GP	REMOVE UNPRO- TECTED DFIT	2,744	2,168	1,084	(2,768)	Staff
40	6.27 GP	PUBLIC IMPROVEMENT	156	124	(5,947)	(750)	Staff
41	6.28 GP	CONTRACT ESCALATIONS	-	-	-	-	Neutral
42	6.29 GP	HR TOP	348	275	(2,800)	(641)	Staff
43	8.01 GP	REMOVE 2018 CRM	-	-	-	-	Neutral
44	8.02 GP	SCH. 149 CRM	-	-	-	-	Neutral
45	AWEC-1	BOTHELL DATA CENTER	-	-	(26,811)	(2,642)	Proposed
46	12.05G	TACOMA LNG	1,005	794	(26,191)	(3,634)	Staff
47		Pro Forma Results	8,960	7,079	(59,678)	(15,267)	

**Electric Revenue Requirement Summary (\$000)
with PSE Sept 24, 2019 Revised Workpapers as Base**

			PSE Initial Filing (as Revised)			AWEC Proposed		
Line	Adj. No.	Description	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)
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4	6.03 GR	FEDERAL INCOME TAX	1,216	-	(1,613)	2,984	8,403	(3,129)
5	6.04 GR	TAX BENEFIT OF INTEREST	12,917	-	(17,129)	12,968	-	(17,197)
6	6.05 GR	PASS-THROUGH REV & EXP	(1,412)	-	1,873	(1,412)	-	1,873
7	6.06 GR	INJURIES & DAMAGES	(1,256)	-	1,666	(1,256)	-	1,666
8	6.07 GR	BAD DEBTS	(125)	-	166	(125)	-	166
9	6.08 GR	INCENTIVE PAY	(187)	-	248	(187)	-	248
10	6.09 GR	EXCISE TAX & FILING FEE	70	-	(93)	70	-	(93)
11	6.10 GR	D&O INSURANCE	4	-	(5)	4	-	(5)
12	6.11 GR	CUST DEP INT	(205)	-	271	(205)	-	271
13	6.12 GR	RATE CASE EXPENSE	(438)	-	581	(438)	-	581
14	6.13 GR	PENSION PLAN	(770)	-	1,022	(770)	-	1,022
15	6.14 GR	PROP & LIAB INS	(53)	-	70	(53)	-	70
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18	6.17 GR	EMPLOYEE INSURANCE	(11)	-	14	(11)	-	14
19	6.18 GR	AMA TO EOP RATE BASE	-	150,666	14,845	-	150,560	14,834
20	6.19 GR	AMA TO EOP DEPRECIATION	(9,738)	(9,738)	11,954	(9,738)	(9,738)	11,954
21	6.23 GR	ANNUALIZE RENT EXP	521	-	(690)	521	-	(690)
22	12.03G	GREEN DIRECT	-	-	-	-	-	-
23		Restated Results	105,020	2,092,180	66,874	106,838	2,100,477	65,280
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42	6.29 GP	HR TOP	(275)	2,800	641	-	-	-
43	8.01 GP	REMOVE 2018 CRM	31	(9,328)	(960)	31	(9,328)	(960)
44	8.02 GP	SCH. 149 CRM	(5,264)	(6,388)	6,351	(5,264)	(6,388)	6,351
45	AWEC-1	BOTHELL DATA CENTER	-	-	-	-	(26,811)	(2,642)
46	12.05G	TACOMA LNG	-	-	-	794	(26,191)	(3,634)
47		Pro Forma Results	96,037	2,112,673	80,805	103,075	2,052,889	65,581

**Electric Revenue Requirement Summary (\$000)
with PSE Sept 24, 2019 Revised Workpapers as Base**

Line	Adj. No.	Description	Impact of AWEC Adjustments				AWEC Position
			Pre-Tax Net Oper. Income	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	
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<i>Restating Adjustments:</i>							
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3	6.02 GR	TEMPERATURE NORMALIZATION	-	-	-	-	Neutral
4	6.03 GR	FEDERAL INCOME TAX	2,237	1,767	8,403	(1,516)	Oppose
5	6.04 GR	TAX BENEFIT OF INTEREST	65	51	-	(68)	Neutral
6	6.05 GR	PASS-THROUGH REV & EXP	-	-	-	-	Neutral
7	6.06 GR	INJURIES & DAMAGES	-	-	-	-	Neutral
8	6.07 GR	BAD DEBTS	-	-	-	-	Neutral
9	6.08 GR	INCENTIVE PAY	-	-	-	-	Neutral
10	6.09 GR	EXCISE TAX & FILING FEE	-	-	-	-	Neutral
11	6.10 GR	D&O INSURANCE	-	-	-	-	Neutral
12	6.11 GR	CUST DEP INT	-	-	-	-	Neutral
13	6.12 GR	RATE CASE EXPENSE	-	-	-	-	Neutral
14	6.13 GR	PENSION PLAN	-	-	-	-	Neutral
15	6.14 GR	PROP & LIAB INS	-	-	-	-	Neutral
16	6.15 GR	WAGE & PAYROLL TAX	-	-	-	-	Neutral
17	6.16 GR	INVESTMENT PLAN	-	-	-	-	Neutral
18	6.17 GR	EMPLOYEE INSURANCE	-	-	-	-	Neutral
19	6.18 GR	AMA TO EOP RATE BASE	-	-	(105)	(10)	Neutral
20	6.19 GR	AMA TO EOP DEPRECIATION	-	-	-	-	Neutral
21	6.23 GR	ANNUALIZE RENT EXP	-	-	-	-	Neutral
22	12.03G	GREEN DIRECT	-	-	-	-	Staff
23		Restated Results	2,302	1,819	8,298	(1,594)	
<i>Pro Forma Adjustments</i>							
24	6.01 GP	REVENUES & EXPENSES	-	-	-	-	Neutral
25	6.02 GP	TEMPERATURE NORMALIZATION	-	-	-	-	Neutral
26	6.04 GP	TAX BENEFIT OF INTEREST	(521)	(412)	-	546	Neutral
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28	6.10 GP	D&O INSURANCE	-	-	-	-	Neutral
29	6.14 GP	PROPERTY & LIABILITY INS	-	-	-	-	Neutral
30	6.15 GP	WAGE INCREASE	-	-	-	-	Neutral
31	6.16 GP	INVESTMENT PLAN	-	-	-	-	Neutral
32	6.17 GP	EMPLOYEE INSURANCE	-	-	-	-	Neutral
33	6.20 GP	DEFERRED G/L PROPERTY SALES	-	-	-	-	Neutral
34	6.21 GP	ENVIRON REMEDIATION	-	-	-	-	Neutral
35	6.22 GP	AMI	-	-	-	-	Neutral
36	6.23 GP	ANNUALIZE RENT EXP	-	-	-	-	Neutral
37	6.24 GP	GTZ	2,875	2,271	(7,416)	(3,742)	Staff
38	6.25 GP	CREDIT CARD AMORT	-	-	-	-	Neutral
39	6.26 GP	REMOVE UNPRO- TECTED DFIT	2,744	2,168	1,084	(2,768)	Staff
40	6.27 GP	PUBLIC IMPROVEMENT	156	124	(5,947)	(750)	Staff
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42	6.29 GP	HR TOP	348	275	(2,800)	(641)	Staff
43	8.01 GP	REMOVE 2018 CRM	-	-	-	-	Neutral
44	8.02 GP	SCH. 149 CRM	-	-	-	-	Neutral
45	AWEC-1	BOTHELL DATA CENTER	-	-	(26,811)	(2,642)	Proposed
46	12.05G	TACOMA LNG	1,005	794	(26,191)	(3,634)	Staff
47		Pro Forma Results	8,910	7,039	(59,784)	(15,225)	

PUG PUGET SOUND ENERGY - AWEC REPLY
 NATURAL GAS STATEMENT OF OPERATING INCOME
 AND ADJUSTMENTS
 2019 GENERAL RATE CASE
 12 MONTHS ENDED DECEMBER 31, 2018

Contest

LINE NO.	DESCRIPTION	ACTUAL RESULTS OF OPERATIONS a	COMMON RESTATING	COMMON RESTATING	COMMON RESTATING	COMMON RESTATING	COMMON RESTATING	COMMON RESTATING	COMMON RESTATING	COMMON RESTATING	COMMON RESTATING	COMMON RESTATING
			6.01 GR REVENUES & EXPENSES b	6.02 GR TEMPERATURE NORMALIZATION c	6.03 GR FEDERAL INCOME TAX d	6.04 GR TAX BENEFIT OF INTEREST e	6.05 GR PASS-THROUGH REV & EXP f	6.06 GR INJURIES & DAMAGES g	6.07 GR BAD DEBTS h	6.08 GR INCENTIVE PAY i	6.09 GR EXCISE TAX & FILING FEE j	6.10 GR D&O INSURANCE k
1	OPERATING REVENUES											
2	SALES TO CUSTOMERS	\$ 876,657,676	\$ (47,098,326)	\$ 42,375				\$ (105,836,056)				
3	MUNICIPAL ADDITIONS											
4	OTHER OPERATING REVENUES	(25,909,999)	2,691,479					43,423,783				
5	TOTAL OPERATING REVENUES	850,747,677	(44,406,847)	42,375	-	-	-	(62,412,273)	-	-	-	-
6												
7	OPERATING REVENUE DEDUCTIONS:											
8												
9	GAS COSTS:											
10												
11	PURCHASED GAS	\$ 296,699,052	(43,597,129)					23,490,296				
12												
13	TOTAL PRODUCTION EXPENSES	\$ 296,699,052	\$ (43,597,129)	\$ -	\$ -	\$ -	\$ -	23,490,296	\$ -	\$ -	\$ -	\$ -
14												
15	OTHER POWER SUPPLY EXPENSES	\$ 6,042,805								\$ 12,295		
16	TRANSMISSION EXPENSE	2,111								-		
17	DISTRIBUTION EXPENSE	60,174,168								120,834		
18	CUSTOMER ACCTS EXPENSES	29,807,452	(227,541)	217				(319,800)	158,771	29,476		
19	CUSTOMER SERVICE EXPENSES	6,574,431						(4,814,957)		3,037		
20	CONSERVATION AMORTIZATION	14,625,833						(14,625,833)				
21	ADMIN & GENERAL EXPENSE	57,249,535	(88,814)	85				(124,825)	1,590,277	51,936	54,198	(4,849)
22	DEPRECIATION	116,957,731										
23	AMORTIZATION	26,117,570										
24	AMORTIZ OF PROPERTY GAIN/LOSS											
25	OTHER OPERATING EXPENSES	8,769,361										
26	ASC 815											
27	TAXES OTHER THAN INCOME TAXES	101,477,297	(1,701,804)	1,624				(64,229,662)		19,256	(142,661)	
28	INCOME TAXES	31,944,159	253,772	8,494	(11,297,869)	(12,968,345)		(375,373)	(333,958)	(33,342)	(49,735)	18,577
29	DEFERRED INCOME TAXES	(9,558,131)			8,314,013	-						
30	TOTAL OPERATING REV. DEDUCT.	\$ 746,883,373	\$ (45,361,514)	\$ 10,420	\$ (2,983,856)	\$ (12,968,345)	\$ (61,000,154)	\$ 1,256,319	\$ 125,429	\$ 187,098	\$ (69,886)	\$ (3,831)
31												
32	NET OPERATING INCOME	\$ 103,864,304	\$ 954,667	\$ 31,955	\$ 2,983,856	\$ 12,968,345	\$ (1,412,119)	\$ (1,256,319)	\$ (125,429)	\$ (187,098)	\$ 69,886	\$ 3,831
33		-	(3,921,091)	0	-	(870,086)	(0)	-	(0)	(18)	(0)	(959)
34	RATE BASE	\$ 1,951,252,143	\$ -	\$ -	\$ 8,402,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35												
36	RATE OF RETURN	5.32%										
37												
38	RATE BASE:											
39	GROSS UTILITY PLANT IN SERVICE	\$ 4,100,600,279										
40	ACCUMULATED DEPRECIATION	(1,569,795,173)										
41	ACCUMULATED DEFERRED FIT - LIBERAL	(604,032,301)			8,402,901							
42	DEPRECIATION AND OTHER LIABILITIES	(29,952,462)										
43	ALLOWANCE FOR WORKING CAPITAL	54,431,800										
44	OTHER											
45	TOTAL RATE BASE	\$ 1,951,252,143	\$ -	\$ -	\$ 8,402,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46		\$0										
47	ROR	7.43%	7.43%	7.43%	7.43%	7.60%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%
48	CF	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097
49	Surplus / (Deficiency)	(41,113,730)	954,667	31,955	2,359,520	12,968,345	(1,412,119)	(1,256,319)	(125,429)	(187,098)	69,886	3,831
50	Revenue Requirement or (Surplus)	54,520,480	(1,265,974)	(42,375)	(3,128,935)	(17,197,184)	1,872,595	1,665,991	166,330	248,109	(92,675)	(5,080)

PUG PUGET SOUND ENERGY - AWEC REPLY
 NATURAL GAS STATEMENT OF OPERATING I
 AND ADJUSTMENTS
 2019 GENERAL RATE CASE
 12 MONTHS ENDED DECEMBER 31, 2018

LINE NO.	DESCRIPTION	COMMON	COMMON	COMMON	COMMON	COMMON	COMMON	COMMON	COMMON	COMMON	COMMON	TOTAL	RESTATED
		RESTATING	RESTATING	RESTATING	RESTATING	RESTATING	RESTATING	RESTATING	RESTATING	RESTATING	RESTATING	RESTATING	RESTATING
		6.11 GR	6.12 GR	6.13 GR	6.14 GR	6.15 GR	6.16 GR	6.17 GR	6.18 GR	6.19 GR	6.23 GR		
		CUST	RATE CASE	PENSION	PROP & LIAB	WAGE &	INVESTMENT	EMPLOYEE	AMA TO EOP	AMA TO EOP	ANNUALIZE		
		DEP INT	EXPENSE	PLAN	INS	PAYROLL TAX	PLAN	INSURANCE	RATE BASE	DEPRECIATION	RENT EXP	ADJUSTMENTS	OPERATIONS
		l	m	n	o	p	q	r	s	t	u2	v = Σ b through u2	w = a + v
1	OPERATING REVENUES												
2	SALES TO CUSTOMERS											\$ (152,892,006)	\$ 723,765,669
3	MUNICIPAL ADDITIONS											-	-
4	OTHER OPERATING REVENUES											46,115,262	20,205,263
5	TOTAL OPERATING REVENUES	-	-	-	-	-	-	-	-	-	-	(106,776,745)	743,970,932
6													
7	OPERATING REVENUE DEDUCTIONS:												
8													
9	GAS COSTS:												
10												\$ -	\$ -
11	PURCHASED GAS											(20,106,833)	276,592,219
12												-	-
13	TOTAL PRODUCTION EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,106,833)	\$ 276,592,219
14													
15	OTHER POWER SUPPLY EXPENSES					6,288						18,584	\$ 6,061,389
16	TRANSMISSION EXPENSE											-	2,111
17	DISTRIBUTION EXPENSE						402,623					523,457	60,697,625
18	CUSTOMER ACCTS EXPENSES	204,504					12,956					(141,418)	29,666,034
19	CUSTOMER SERVICE EXPENSES						724					(4,811,195)	1,763,236
20	CONSERVATION AMORTIZATION											(14,625,833)	-
21	ADMIN & GENERAL EXPENSE		554,529	975,254	66,641	16,612	5,304	13,475			(658,974)	2,450,850	59,700,385
22	DEPRECIATION									4,136,956		4,136,956	121,094,686
23	AMORTIZATION									8,190,016		8,190,016	34,307,586
24	AMORTIZ OF PROPERTY GAIN/LOSS											-	-
25	OTHER OPERATING EXPENSES											-	8,769,361
26	ASC 815											-	-
27	TAXES OTHER THAN INCOME TAXES					15,731						(66,037,516)	35,439,781
28	INCOME TAXES		(116,451)	(204,803)	(13,995)	(95,537)	(1,114)	(2,830)		(2,588,664)	138,384	(27,661,769)	4,282,390
29	DEFERRED INCOME TAXES											8,314,013	(1,244,118)
30	TOTAL OPERATING REV. DEDUCT.	\$ 204,504	\$ 438,078	\$ 770,451	\$ 52,646	\$ 359,399	\$ 4,190	\$ 10,645	\$ -	\$ 9,738,308	\$ (520,589)	\$ (109,750,688)	\$ 637,132,685
31													
32	NET OPERATING INCOME	\$ (204,504)	\$ (438,078)	\$ (770,451)	\$ (52,646)	\$ (359,399)	\$ (4,190)	\$ (10,645)	\$ -	\$ (9,738,308)	\$ 520,589	\$ 2,973,944	\$ 106,838,247
33		96,726	-	-	-	-	-	-	-	-	-	-	-
34	RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,560,297	\$ (9,738,308)	\$ -	\$ 149,224,891	\$ 2,100,477,034
35													
36	RATE OF RETURN												5.09%
37													
38	RATE BASE:												
39	GROSS UTILITY PLANT IN SERVICE								\$ 200,226,770			\$ 200,226,770	\$ 4,300,827,049
40	ACCUMULATED DEPRECIATION								(55,515,782)	(12,326,972)		(67,842,753)	(1,637,637,927)
41	ACCUMULATED DEFERRED FIT - LIBERAL								3,766,478	2,588,664		14,758,043	(589,274,258)
42	DEPRECIATION AND OTHER LIABILITIES								2,958,805			2,958,805	(26,993,657)
43	ALLOWANCE FOR WORKING CAPITAL								(875,974)			(875,974)	53,555,826
44	OTHER											-	-
45	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,560,297	\$ (9,738,308)	\$ -	\$ 149,224,891	\$ 2,100,477,034
46													
47	ROR	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%
48	CF	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097
49	Surplus / (Deficiency)	(204,504)	(438,078)	(770,451)	(52,646)	(359,399)	(4,190)	(10,645)	(11,186,630)	(9,014,751)	520,589	(8,113,466)	(49,227,196)
50	Revenue Requirement or (Surplus)	271,190	580,931	1,021,687	69,813	476,596	5,557	14,117	14,834,471	11,954,366	(690,348)	10,759,181	65,279,660

PUG PUGET SOUND ENERGY - AWEC REPLY
 NATURAL GAS STATEMENT OF OPERATING I
 AND ADJUSTMENTS
 2019 GENERAL RATE CASE
 12 MONTHS ENDED DECEMBER 31, 2018

LINE NO.	DESCRIPTION	COMMON	COMMON	COMMON	COMMON	COMMON	COMMON	COMMON	COMMON	COMMON	COMMON	COMMON	COMMON
		PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA
		6.01 GP	6.02 GP	6.04 GP	6.09 GP	6.10 GP	6.14 GP	6.15 GP	6.16 GP	6.17 GP	6.20 GP	6.21 GP	6.22 GP
		REVENUES	TEMPERATURE	TAX BENEFIT	EXCISE TAX	D&O	PROPERTY &	WAGE	INVESTMENT	EMPLOYEE	DEFERRED G/L	ENVIRON	AMI
		& EXPENSES	NORMALIZATION	OF INTEREST	& FILING FEE	INSURANCE	LIABILITY INS	INCREASE	PLAN	INSURANCE	PROPERTY SALES	REMEDIATION	
		x	y	z	aa	ab	ac	ad	ae	af	ag	ah	ai
1	OPERATING REVENUES												
2	SALES TO CUSTOMERS	\$ 50,971	\$ 35,122,049										
3	MUNICIPAL ADDITIONS												
4	OTHER OPERATING REVENUES	(9,854,969)											
5	TOTAL OPERATING REVENUES	(9,803,998)	35,122,049	-	-	-	-	-	-	-	-	-	-
6													
7	OPERATING REVENUE DEDUCTIONS:												
8													
9	GAS COSTS:												
10													
11	PURCHASED GAS		16,597,942										
12													
13	TOTAL PRODUCTION EXPENSES	\$ -	\$ 16,597,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14													
15	OTHER POWER SUPPLY EXPENSES							110,732					
16	TRANSMISSION EXPENSE												
17	DISTRIBUTION EXPENSE							1,350,206					
18	CUSTOMER ACCTS EXPENSES	(50,236)	179,965			-		274,377					
19	CUSTOMER SERVICE EXPENSES							31,612					
20	CONSERVATION AMORTIZATION												
21	ADMIN & GENERAL EXPENSE	(19,608)	70,244		(54,198)	4,849	30,988	552,919	117,536	390,546			
22	DEPRECIATION												608,663
23	AMORTIZATION												
24	AMORTIZ OF PROPERTY GAIN/LOSS												
25	OTHER OPERATING EXPENSES										(91,958)	856,891	2,065,892
26	ASC 815												
27	TAXES OTHER THAN INCOME TAXES	(375,719)	1,345,982		142,661			97,848					
28	INCOME TAXES	(1,965,271)	3,554,862	595,584	(18,577)	(1,018)	(6,507)	(507,716)	(24,683)	(82,015)	19,311	(179,947)	(561,657)
29	DEFERRED INCOME TAXES												
30	TOTAL OPERATING REV. DEDUCT.	\$ (2,410,834)	\$ 21,748,996	\$ 595,584	\$ 69,886	\$ 3,831	\$ 24,480	\$ 1,909,978	\$ 92,854	\$ 308,532	\$ (72,647)	\$ 676,944	\$ 2,112,898
31					0	0							
32	NET OPERATING INCOME	\$ (7,393,164)	\$ 13,373,053	\$ (595,584)	\$ (69,886)	\$ (3,831)	\$ (24,480)	\$ (1,909,978)	\$ (92,854)	\$ (308,532)	\$ 72,647	\$ (676,944)	\$ (2,112,898)
33						(958.69)							
34	RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,882,663
35													
36	RATE OF RETURN												moved deferral to other
37													
38	RATE BASE:												
39	GROSS UTILITY PLANT IN SERVICE												\$ 12,465,833
40	ACCUMULATED DEPRECIATION												(1,019,306)
41	ACCUMULATED DEFERRED FIT - LIBERA												(1,752,249)
42	DEPRECIATION AND OTHER LIABILITIES												
43	ALLOWANCE FOR WORKING CAPITAL												
44	OTHER												4,188,384
45	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,882,663
46													
47	ROR	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%
48	CF	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097
49	Surplus / (Deficiency)	(7,393,164)	13,373,053	(595,584)	(69,886)	(3,831)	(24,480)	(1,909,978)	(92,854)	(308,532)	72,647	(676,944)	(3,144,380)
50	Revenue Requirement or (Surplus)	9,803,996	(17,733,863)	789,797	92,675	5,080	32,463	2,532,802	123,132	409,141	(96,336)	897,688	4,169,729

PUG PUGET SOUND ENERGY - AWEC REPLY
NATURAL GAS STATEMENT OF OPERATING I
AND ADJUSTMENTS
2019 GENERAL RATE CASE
12 MONTHS ENDED DECEMBER 31, 2018

LINE NO.	DESCRIPTION	COMMON	Staff	COMMON	Contest	Staff	COMMON	Staff	COMMON	Contest	GAS	GAS	TOTAL PROFORMING ADJUSTMENTS as \sum x thru as
		PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA	PROFORMA	
		6.23 GP ANNUALIZE RENT EXP aj	6.24 GP GTZ ak	6.25 GP CREDIT CARD AMORT al	6.26 GP REMOVE UNPRO-TECTED DFIT am	6.27 GP PUBLIC IMPROVEMENT an	6.28 GP CONTRACT ESCALATIONS ao	6.29 GP HR TOP ap	12.05G TACOMA LNG aqA	AWEC1 BOTHELL DATA CENTER aqB	8.01 GP REMOVE 2018 CRM ar	8.02 GP SCH. 149 CRM as	
1	OPERATING REVENUES												
2	SALES TO CUSTOMERS												
3	MUNICIPAL ADDITIONS												
4	OTHER OPERATING REVENUES												
5	TOTAL OPERATING REVENUES	-	-	-	-	-	-	-	-	-	-	(6,980,521)	18,337,530
6													
7	OPERATING REVENUE DEDUCTIONS:												
8													
9	GAS COSTS:												
10													
11	PURCHASED GAS												\$ -
12													16,597,942
13	TOTAL PRODUCTION EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,597,942
14													
15	OTHER POWER SUPPLY EXPENSES						\$ 44		\$ (1,698)				109,078
16	TRANSMISSION EXPENSE						58						58
17	DISTRIBUTION EXPENSE						278,618						1,628,823
18	CUSTOMER ACCTS EXPENSES			(435,568)			105,258					(35,768)	38,030
19	CUSTOMER SERVICE EXPENSES												31,612
20	CONSERVATION AMORTIZATION												-
21	ADMIN & GENERAL EXPENSE	(169,825)					601		(79,928)			(13,961)	830,163
22	DEPRECIATION								(712,423)				(143,304)
23	AMORTIZATION		1,469,535								(39,544)		1,469,535
24	AMORTIZ OF PROPERTY GAIN/LOSS												-
25	OTHER OPERATING EXPENSES		1,880,687										4,711,512
26	ASC 815												-
27	TAXES OTHER THAN INCOME TAXES											(267,515)	943,258
28	INCOME TAXES	35,663	(703,547)	91,469			(80,762)				8,304	(1,399,288)	(1,225,794)
29	DEFERRED INCOME TAXES						(2,890,522)						(2,890,522)
30	TOTAL OPERATING REV. DEDUCT.	\$ (134,162)	\$ 2,646,676	\$ (344,098)	\$ (2,890,522)	\$ -	\$ 303,817	\$ -	\$ (794,049)	\$ -	\$ (31,240)	\$ (1,716,532)	\$ 22,100,392
31													
32	NET OPERATING INCOME	\$ 134,162	\$ (2,646,676)	\$ 344,098	\$ 2,890,522	\$ -	\$ (303,817)	\$ -	\$ 794,049	\$ -	\$ 31,240	\$ (5,263,989)	\$ (3,762,863)
33													
34	RATE BASE	\$ -	\$ 5,802,322	\$ -	\$ 1,445,261	\$ -	\$ -	\$ -	\$ (26,191,470)	\$ (26,811,330)	\$ (9,327,511)	\$ (6,388,044)	\$ (47,588,109)
35													
36	RATE OF RETURN		moved deferral to other										
37													
38	RATE BASE:												
39	GROSS UTILITY PLANT IN SERVICE	\$ -	\$ 4,408,606			\$ -		\$ -	\$ (32,233,800)	\$ (26,811,330)	\$ (9,377,979)	\$ -	\$ (51,548,670)
40	ACCUMULATED DEPRECIATION	-	(2,449,226)			\$ -		-	1,111,624		39,544	(5,658,425)	(7,975,789)
41	ACCUMULATED DEFERRED FIT - LIBERAL	-	(858,776)		1,445,261			-	4,930,706		10,925	(729,618)	3,046,248
42	DEPRECIATION AND OTHER LIABILITIES					\$ -							-
43	ALLOWANCE FOR WORKING CAPITAL												
44	OTHER		4,701,718										8,890,102
45	TOTAL RATE BASE	\$ -	\$ 5,802,322	\$ -	\$ 1,445,261	\$ -	\$ -	\$ -	\$ (26,191,470)	\$ (26,811,330)	\$ (9,327,511)	\$ (6,388,044)	\$ (47,588,109)
46													
47	ROR	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%
48	CF	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097	0.754097
49	Surplus / (Deficiency)	134,162	(3,077,788)	344,098	2,783,139	-	(303,817)	-	2,740,075	1,992,082	724,274	(4,789,358)	(227,066)
50	Revenue Requirement or (Surplus)	(177,910)	4,081,422	(456,305)	(3,690,691)	-	402,889	-	(3,633,585)	(2,641,678)	(960,452)	6,351,116	301,110

PUG PUGET SOUND ENERGY - AWEC REPLY
NATURAL GAS STATEMENT OF OPERATING I
AND ADJUSTMENTS
2019 GENERAL RATE CASE
12 MONTHS ENDED DECEMBER 31, 2018

LINE NO.	DESCRIPTION	PROFORMA'D RESULTS OF OPERATIONS at = w + as
1	OPERATING REVENUES	
2	SALES TO CUSTOMERS	\$ 751,958,168
3	MUNICIPAL ADDITIONS	-
4	OTHER OPERATING REVENUES	10,350,294
5	TOTAL OPERATING REVENUES	762,308,462
6		
7	OPERATING REVENUE DEDUCTIONS:	
8		
9	GAS COSTS:	
10		\$ -
11	PURCHASED GAS	293,190,161
12		-
13	TOTAL PRODUCTION EXPENSES	\$ 293,190,161
14		
15	OTHER POWER SUPPLY EXPENSES	\$ 6,170,467
16	TRANSMISSION EXPENSE	2,169
17	DISTRIBUTION EXPENSE	62,326,449
18	CUSTOMER ACCTS EXPENSES	29,704,063
19	CUSTOMER SERVICE EXPENSES	1,794,848
20	CONSERVATION AMORTIZATION	-
21	ADMIN & GENERAL EXPENSE	60,530,548
22	DEPRECIATION	120,951,382
23	AMORTIZATION	35,777,121
24	AMORTIZ OF PROPERTY GAIN/LOSS	-
25	OTHER OPERATING EXPENSES	13,480,873
26	ASC 815	-
27	TAXES OTHER THAN INCOME TAXES	36,383,039
28	INCOME TAXES	3,056,596
29	DEFERRED INCOME TAXES	(4,134,639)
30	TOTAL OPERATING REV. DEDUCT.	\$ 659,233,077
31		
32	NET OPERATING INCOME	\$ 103,075,385
33		
34	RATE BASE	\$ 2,052,888,925
35		
36	RATE OF RETURN	5.02%
37		
38	RATE BASE:	
39	GROSS UTILITY PLANT IN SERVICE	\$ 4,249,278,379
40	ACCUMULATED DEPRECIATION	(1,645,613,716)
41	ACCUMULATED DEFERRED FIT - LIBERA	(586,228,010)
42	DEPRECIATION AND OTHER LIABILITIES	(26,993,657)
43	ALLOWANCE FOR WORKING CAPITAL	53,555,826
44	OTHER	8,890,102
45	TOTAL RATE BASE	\$ 2,052,888,925
46		
47	ROR	7.43%
48	CF	0.754097
49	Surplus / (Deficiency)	(49,454,262)
50	Revenue Requirement or (Surplus)	65,580,771

PUGET SOUND ENERGY - NATURAL GAS - AWEC REPLY
FEDERAL INCOME TAX
 12 MONTHS ENDED DECEMBER 31, 2018
 2019 GENERAL RATE CASE

LINE NO.	DESCRIPTION	% 's	TY		ADJ 6.03 GR		PROFORMA	
			ACTUAL (a)	RESTATED (b)	RESTATED ADJUSTMENT (c)=(b)-(a)	PROFORMA (d)	ADJUSTMENT (e)=(d)-(b)	
1	INCREASE(DECREASE) FIT		\$ 31,944,159	\$ 20,646,290	\$ (11,297,869)	\$ 20,646,290	\$ -	
2	INCREASE(DECREASE) DEFERRED FIT		(9,558,131)	523,320	10,081,450	523,320	-	
3	AMORTIZE 01/2019-02/2019 EDFIT (1-YR)		-	(1,767,437)	(1,767,437)	(1,767,437)	-	
4	INCREASE(DECREASE) NOI		(22,386,028)	(19,402,172)	2,983,856	(19,402,172)	-	
5								
6								
7	RATE BASE							
8	AMORTIZE 01/2019-02/2019 EDFIT (1-YR)		-	883,719	883,719	883,719	-	
9	APPLY SCH. 141X AMORT		-	7,519,182	7,519,182	7,519,182	-	
10	INCREASE(DECREASE) RATE BASE		-	8,402,901	8,402,901	8,402,901	-	

PUGET SOUND ENERGY - NATURAL GAS - AWEC REPLY
TAX BENEFIT OF PRO FORMA INTEREST
 12 MONTHS ENDED DECEMBER 31, 2018
 2019 GENERAL RATE CASE

LINE NO.	DESCRIPTION	% 's	TY ACTUAL (a)	RESTATED (b)	ADJ 6.04 GR	PROFORMA (d)	ADJ 6.04 GP
					RESTATED ADJUSTMENT (c)=(b)-(a)		PROFORMA ADJUSTMENT (e)=(d)-(b)
1	RATE BASE	\$	-	\$ 2,100,477,034	\$ 2,100,477,034	\$ 2,052,888,925	\$ (47,588,109)
2							
3							
4							
5	WEIGHTED COST OF DEBT			2.94%		2.87%	
6	PROFORMA INTEREST		-	61,754,025	61,754,025	58,917,912	(2,836,112.65)
7							
8	INCREASE (DECREASE) FIT @	21%	-	(12,968,345)	(12,968,345)	(12,372,762)	595,584
9	INCREASE (DECREASE) NOI		-	12,968,345	12,968,345	12,372,762	(595,584)

PUGET SOUND ENERGY - NATURAL GAS - AWEC REPLY
GET TO ZERO PROFORMA PLANT ADDITIONS AND DEFERRAL ADJUSTMENT
12 MONTHS ENDED DECEMBER 31, 2018
2019 GENERAL RATE CASE

LINE NO.	DESCRIPTION	%s	TY ACTUAL (a)	RESTATED (b)	N/A RESTATED ADJUSTMENT (c)=(b)-(a)	PROFORMA (d)	ADJ 6.24 GP
							PROFORMA ADJUSTMENT (e)=(d)-(b)
1	<u>RATEBASE (AMA) UTILITY PLANT RATEBASE</u>						
2	<u>UTILITY PLANT</u>						
3	PLANT ADDITIONS JAN-JUN 2019		\$ -	\$ -	\$ -	\$ 4,408,606	\$ 4,408,606
4	ACCUM DEPRECIATION		-	-	-	(2,449,226)	(2,449,226)
5	DEFERRED INCOME TAX LIABILITY		-	-	-	128,584	128,584
6	TOTAL UTILITY PLANT		-	-	-	2,087,965	2,087,965
7							
8	<u>DEFERRALS</u>						
9	DEPRECIATION DEFERRAL		-	-	-	5,642,062	5,642,062
10	ACCUM AMORT ON DEPRECIATION DEFERRAL		-	-	-	(940,344)	(940,344)
11	DFIT ON DEPRECIATION DEFERRAL		-	-	-	(987,361)	(987,361)
12	TOTAL DEPRECIATION DEFERRALS		-	-	-	3,714,357	3,714,357
13							
14	NET RATEBASE		\$ -	\$ -	\$ -	\$ 5,802,322	\$ 5,802,322
15							-
16	<u>OPERATING EXPENSE</u>						
17	DEPRECIATION EXPENSE ON UTILITY PLANT		\$ -	\$ -	\$ -	\$ 1,469,535	\$ 1,469,535
18	AMORTIZATION OF AMORTIZATION DEFERRAL		-	-	-	1,880,687	1,880,687
19	AMORTIZATION OF CARRYING CHARGES DEFERRAL		-	-	-	-	-
20	TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ 3,350,223	\$ 3,350,223
21	Four Factor Allocator	66.19%					
22	INCREASE (DECREASE) EXPENSE		-	-	-	3,350,223	\$ 3,350,223
23							
24	INCREASE (DECREASE) FIT @	21%	-	-	-	(703,547)	(703,547)
25	INCREASE (DECREASE) NOI		\$ -	\$ -	\$ -	\$ (2,646,676)	\$ (2,646,676)

PUGET SOUND ENERGY - NATURAL GAS - AWEC REPLY
UNPROTECTED EXCESS DEFERRED INCOME TAXES
 12 MONTHS ENDED DECEMBER 31, 2018
 2019 GENERAL RATE CASE

LINE NO.	DESCRIPTION	%s	TY		N/A		ADJ 6.26 GP	
			ACTUAL (a)	RESTATED (b)	RESTATED ADJUSTMENT (c)=(b)-(a)	PROFORMA (d)	PROFORMA ADJUSTMENT (e)=(d)-(b)	
1	RATEBASE:							
2	UNPROTECTED DFIT		\$ (2,890,522)	\$ (2,890,522)	\$ -	\$ (1,445,261)	\$ 1,445,261	
3	TOTAL RATE BASE		<u>\$ (2,890,522)</u>	<u>\$ (2,890,522)</u>	<u>\$ -</u>	<u>\$ (1,445,261)</u>	<u>\$ 1,445,261</u>	
4								
5	EXPENSES:							
6	411.1 ANNUAL AMORTIZATION		\$ -	\$ -	\$ -	\$ (2,890,522)	\$ (2,890,522)	
7	INCREASE (DECREASE) OPERATING EXPENSE		-	-	-	(2,890,522)	(2,890,522)	
8								
9	INCREASE (DECREASE) FIT	21%	N/A	N/A	N/A	N/A	N/A	
10	INCREASE (DECREASE) NOI		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,890,522</u>	<u>\$ 2,890,522</u>	

PUGET SOUND ENERGY - NATURAL GAS - AWEC REPLY

HR TOP

12 MONTHS ENDED DECEMBER 31, 2018
2019 GENERAL RATE CASE

LINE NO.	DESCRIPTION	% 's	TY ACTUAL (a)	RESTATED (b)	N/A		ADJ 6.29 GP	
					RESTATED ADJUSTMENT (c)=(b)-(a)	PROFORMA ADJUSTMENT (e)=(d)-(b)		
1	RATEBASE (AMA) UTILITY PLANT RATEBASE							
2	HR TOPS							
3	PLANT ADDITIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	ACCUM DEPRECIATION		-	-	-	-	-	-
5	DEFERRED INCOME TAX LIABILITY		-	-	-	-	-	-
6	TOTAL UTILITY PLANT		-	-	-	-	-	-
7								
8	NET RATEBASE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9								
10	OPERATING EXPENSE							
11	DEPRECIATION EXPENSE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	TOTAL OPERATING EXPENSES		-	-	-	-	-	-
13								
14	INCREASE (DECREASE) EXPENSE		-	-	-	-	-	-
15								
16	INCREASE (DECREASE) FIT @	21%	-	-	-	-	-	-
17	INCREASE (DECREASE) NOI		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

