

Puget Sound Pilots  
Accounts 50100-009 Legal Expense Adjustments

Exh. JNS-7  
Docket TP-220513  
Page 1 of 1

Line No.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39

Table 1	
<i>To restate per books amount to reflect General Legal Expenses only</i>	
Per Books Attorney Expenses	\$ 462,577
General legal expenses included in test period	335,903
Double Payment to Vender PSP Adjustment R-04	4,658
<b>Staff's restating adjustment R-11</b>	<b>(131,331)</b>
	<u>\$ 122,016</u>

Table 2	
<i>To remove general legal expenses from rate-case-specific legal expenses</i>	
Total legal expenses in and outside the test period	\$ 453,262
General legal expenses included in test period	335,903
Total rate-case-specific legal expenses	<u>117,358</u>

Table 3	
<i>To amortize intermediate legal expenses over 3-year period</i>	
Total rate-case-specific legal expenses (Line 17)	\$ 117,358
3-year amortization of half of the rate-case-specific legal expenses	3.0
<b>Staff pro forma adjustment PF-3</b>	<b>39,119</b>

Table 4		
The rest Order 09 RCS items amortize over 7 year	2024	\$ 56,118.00
	2025	\$ 56,118.00
	2026	\$ 56,118.00
	2027	\$ 56,118.00
to be recovered per year- R-13		<b>\$ 56,118.00</b>

Exh. WTB-11		
PSP Adj #	Corrected Calculations	Description
R-04	462,577	Total legal exp in TY
	<u>4,658</u>	remove double payment
	457,919	Total TY legal exp after removal of double paymt
	<u>335,903</u>	General Legal in TY
	122,016	Total RCS expenses included in legal
R-05	457,919	Total legal exp after R-04
	<u>335,903</u>	General Legal in TY
	122,016	Total RCS expenses included in legal
P-01	122,016	Total RCS expenses included in legal
	<u>3</u>	Amortization of RCS legal exp
	40,672	
R-02	187,059	Staff removed the \$130,941 allowed for 2023 Staff only allowed the 2024 amount