EXHIBIT NO. T-_____ (GSS-1)
DOCKET NO. UE-920433
DOCKET NO. UE-920499
DOCKET NO. UE-921262

BEFORE THE

WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

COMPLAINANT

VS.

PUGET SOUND POWER & LIGHT COMPANY

RESPONDENT

Testimony of

Gary S. Saleba

On Behalf of
Building Owners & Managers Association
of Seattle and King County

PUGET SOUND POWER & LIGHT COMPANY

DIRECT TESTIMONY OF

I. INTRODUCTION AND OBJECTIVES

Q. PLEASE STATE YOUR NAME AND OCCUPATION.

A. Gary S. Saleba, Vice President of Economic and Engineering Services, Inc. (EES). My resume can be found in Appendix A.

Q. WHO DO YOU REPRESENT IN THIS PROCEEDING?

A. I represent the Building Owners & Managers Association of Seattle and King County (BOMA) who are served by Puget Sound Power & Light Co.

Q. PLEASE DESCRIBE BOMA.

A. As the name implies, BOMA is the trade association of businesses that own and operate major office buildings, high-technology facilities and other commercial facilities in the greater Seattle metropolitan area. BOMA members, such as Microsoft, contribute to the local economy by employing thousands of Seattle area citizens in a wide variety of high-skill, well-paying jobs. Other BOMA members, such as Wright Runstad, provide attractive working space to clients who employ even more area citizens in well-paying jobs. These are just two of BOMA's members. A complete list of BOMA members is included as Appendix

B to this testimony. Many of BOMA's members are commercial or secondary customers of Puget. They presently purchase power under Schedule 24.

Q. WHY IS BOMA PARTICIPATING IN PUGET'S RATE PROCEEDING?

A. Energy is an important cost element in the businesses of BOMA members. As the Commission balances the interests of Puget and its various customer classes, BOMA urges the Commission to be mindful of the needs of the economically vital commercial class for fair and equitable rates.

In deposition testimony last fall, Puget witness Colleen Lynch testified that Puget's commercial or secondary class has been forced to pay more than its fair share of Puget's total revenue requirement over at least the last decade. The parity ratio for the secondary class has chronically exceeded 100% by a wide measure. This is no minor aberration from fair, cost-based rates. It is a pattern that BOMA wishes to see corrected immediately.

Puget's commercial customers have been the customer class most responsive to conservation and energy-efficiency programs, yet they have been penalized for their efforts, rather than rewarded.

Puget's proposed rates are a step in the right direction. However, at Puget's pace of correcting the "disparity ratio," parity would not be reached until 1997 at the earliest (one-third of the way in each of the next three general rate cases).

Q. WHAT ARE THE OBJECTIVES OF YOUR TESTIMONY?

A. The objective of this testimony is to review and critique Puget's rate filing in order to assist the Commission in establishing fair and equitable rates.

Q. PLEASE SUMMARIZE YOUR CONCLUSIONS AND RECOMMENDATIONS TO THE COMMISSION.

A. Based on my review of Puget's filing, I conclude that the proposed rates are neither fair nor equitable to commercial customers. My testimony covers three areas of importance to Puget's commercial customers:

1. This rate filing continues the decade-long abuse by which commercial customers have paid rates reflecting a parity ratio significantly in excess of 100%. BOMA believes it is time to effect a complete remedy to this chronic cross-subsidization.

2. The bias of Puget rates against commercial customers is exacerbated by Puget's use of a non-standard methodology for classification of distribution poles, towers & fixtures, overhead and underground conduit, and line transformers exclusively on the basis of non-coincident peak.

3. To the extent that Puget has decided to shelter low-income residential ratepayers by continuing to shift a disproportionate amount of cost onto the commercial classes, this strategy is needlessly excessive. Fairer ways to protect such customers involve either programs specifically targeted to

low-income consumers or redesign of residential rates to protect customers who consume less than 700 kWh per month.

Q. HOW IS THIS TESTIMONY ORGANIZED?

A. A further discussion on parity ratios is provided in Section II. Section III discusses the classification of distribution expenses. Section IV includes a proposal for assisting Puget's low-income customers.

II. PARITY RATIOS FOR SECONDARY CUSTOMER CLASSES

Q. WHAT ARE THE PARITY RATIOS RESULTING FROM PUGET'S COST OF SERVICE STUDY?

A. Parity ratios indicate the percent of costs allocated to a specific customer class which are covered by revenues from proposed rates for that class. A 100% parity ratio indicates a class is paying for all of its allocated costs. A parity ratio greater than 100% means that the relevant class is paying more than its cost of service, unfairly cross-subsidizing classes whose parity ratios are less than 100%.

Parity ratios under Puget's Cost of Service Study were discussed in the Direct Testimony of David W. Hoff, pages 3-4. The following shows the parity ratios by customer class resulting from Puget's Cost of Service Study, without cross-subsidization between customer classes. A parity ratio greater than 100% -- the chronic situation for Puget's secondary customers -- means that this class has been cross-subsidizing Puget's residential, industrial, and wholesale customers.

Residential	Secondary			Primary	High Voltage	Lighting	Resale
	Small	Medium	Large				
97%	109%	115%	113%	91%	86%	134%	75%

All three of the Secondary customer classes and the Lighting class have parity ratios much greater than 100%. These classes are therefore paying a greater share of costs than are allocated to them.

Q. WHAT HAS PUGET RECOMMENDED WITH RESPECT TO MOVING TOWARDS 100% PARITY RATIOS?

A. Puget recognizes that parity ratios should be closer to 100% and has set that as a target. They have proposed moving one-third of the distance to 100% parity ratios in this rate filing. Their proposal results in different rate increases for each customer class, as follows:

Residential	12.7%
Secondary Voltage	
Small	8.4%
Medium	6.6%
Large	7.3%
Primary Voltage	15.3%
High Voltage	17.4%
Lighting	1.8%
Firm Resale	25.1%

Q. DO YOU AGREE WITH PUGET'S PROPOSAL TO MOVE PARITY RATIOS TO 100%?

A. A little remedy is better than no remedy at all. However, as stated above, this problem has existed for at least a decade. Puget has distorted the concept of "gradualism" to a logical absurdity.

Puget has a sophisticated Cost of Service Study which provides a clear indication of the costs caused by various customer groups. We support the cost causation theory where each customer group pays those costs to which it contributes. This concept is discussed in *Principles of Public Utility Rates*, Bonbright et. al., 1988. On page 109 Bonbright states

> "one standard of reasonable rates can fairly be said to outrank all others in importance attached to it by experts and public opinion alike - the standard of costs of service, often quantified by the stipulation that the relevant cost is necessary, true (i.e. private and social) cost or cost reasonably or prudently occurred."

On page 385 Bonbright provides the following primary criteria by which to judge the soundness and desirability of a rate structure:

1) *Capital Attraction.* A fair return should be provided to attract the necessary capital to ensure a desirable level of rate base, product quality, and safety.

2) *Consumer Rationing.* Rates should provide the proper price signal, based on costs, to discourage wasteful practices and promote use that is economically justifiable.

3) *Fairness to Ratepayers.* Revenue requirements should be collected "fairly and without arbitrariness, capriciousness, and inequities among the beneficiaries of the service and so as, if possible, to avoid undue discrimination."

Q. DO THE RATES PROPOSED BY PUGET MEET THESE PRIMARY CRITERIA?

A. No. Puget's proposed rates do not fully reflect the cost of service, and therefore do not meet the second and third primary criteria. Costs to the Secondary and Lighting customer classes provide a price signal greater than the cost of service. Rates to the Residential, Primary, High Voltage and Resale customers are below the cost of service and therefore could lead to wasteful practices among these groups.

Furthermore, undue discrimination against the Secondary and Lighting customer classes is occurring. These customer classes are paying for costs above the level from which they are benefiting.

Q. IS THERE A RISK THAT CHANGING PARITY RATIOS WILL LEAD TO WASTEFUL ENERGY CONSUMPTION BY THE COMMERCIAL CLASS?

A. Puget is on record stating that the secondary class is probably the most cooperative and responsive group of its customers in responding to the call for economic efficiency in its usage of electrical energy. BOMA members have worked with the technical group of Puget's rate collaborative to assist in developing and supporting Puget's Schedule 83 filing. I am informed by BOMA representatives that the commercial class is very cost-conscious in its usage of electricity.

However, BOMA believes it unfair to "reward" this responsiveness by commercial customers with a secondary rate that reflects parity ratios in excess of 100%. The secondary class has been subsidizing other classes which have poorer records on matters of conservation and energy efficiency.

Q. ARE THERE OCCASIONS WHERE PARITY RATIOS SHOULD NOT EQUAL 100%?

A. Because any cost of service study is only an estimation of costs, the confidence and accuracy of the Cost of Service Study can affect the desired parity ratios. Generally, the less accurate the Cost of Service Study, the wider the acceptable band of parity ratios. It is common practice to use a 90% -110% or a 95% - 105% band for acceptable parity ratios. In this case, the parity ratios are outside both of these bands.

Parity ratios not equal to 100% are sometimes justifiable on the basis of unequal risks among customer classes. This would translate into a higher return for riskier

customer classes. If this is not explicitly included in the Cost of Service Study, it could be used as a rationale for allowing parity ratios less than 100% for certain customer classes.

Q. IS PUGET'S COST OF SERVICE STUDY SUFFICIENTLY ACCURATE TO JUSTIFY TARGET PARITY RATIOS OF 100%?

A. Puget has performed a thorough Cost of Service Study. Allocation factors for peak demands, which are often a source of inaccuracy, are based on complete and current load research with a high degree of accuracy. Puget has adopted a target of 100% parity and has not provided evidence that their Cost of Service Study cannot support this target.

Q. HAS PUGET USED DIFFERENT RATES OF RETURN FOR VARIOUS CUSTOMER CLASSES OR PROVIDED EVIDENCE OF VARYING LEVELS OF RISK TO JUSTIFY THE PROPOSED PARITY RATIOS?

A. No. Puget has not provided such evidence. Puget has indicated that the target parity ratio should be 100% and has not offered any justification to support parity ratios different from 100% based on varying risk levels.

Q. WHAT RECOMMENDATIONS DO YOU HAVE REGARDING PUGET'S PARITY RATIOS.

A. We support Puget's target parity ratios of 100% based on cost causation principles, proper price signals, and equity among classes. We have seen no evidence to support parity ratios not equal to 100%.

Puget's proposal is to attempt to reach 100% parity ratios over its next three general rate cases, that is no earlier than 1997. We believe this is too long of a phase-in period. Secondary customers have been paying an inequitable share of costs over a long period. This inequity should stop as soon as possible. I address later in this testimony a method by which the Commission may address its concerns about low-income residential consumers without unfairly inflating Puget's secondary rates.

Q. WHAT LEVEL OF RATE INCREASES WOULD BE INDICATED FOR EACH CLASS UNDER YOUR PROPOSAL?

A. BOMA proposes to phase-in rates that achieve rate parity over the two years following the Commission's final order in this proceeding. That is, BOMA advocates that parity finally be achieved during the period affected by this general rate proceeding. Phase-in would reduce the impact on customer classes with parity ratios currently less than 100%. During the first year, the following potential rate increases would occur (this is the maximum effect assuming the Commission agrees with Puget on all other issues):

Residential	13.2%
Secondary Voltage	
Small	7.1%
Medium	4.1%
Large	5.1%
Primary Voltage	16.9%
High Voltage	20.5%
Lighting	-2.7%
Firm Resale	30.1%

These rate increases do not account for any adjustments in sales levels due to the effects of price elasticity.

III. CLASSIFICATION OF DISTRIBUTION COSTS

Q. WHAT IS THE PURPOSE OF THIS PORTION OF YOUR TESTIMONY?

A. The foregoing discussion of parity ratios is predicated on acceptance of Puget's allocation methodologies. However, BOMA believes that Puget's allocation methodologies are biased against the commercial class. Puget's reasons for using its current methodologies are somewhat political -- the methodologies emerged from the rate collaborative process. Collaborative recommendations are not binding on the Commission.

If Puget were to utilize allocation methodologies commonly used in regulatory proceedings across the country, fewer costs would be allocated to the secondary

class. Use of these standardized allocation methodologies would demonstrate that Puget's secondary class has been forced to cross-subsidize other classes to an even greater extent than Puget acknowledges.

Q. HOW IS PUGET'S COST OF SERVICE BIASED AGAINST THE COMMERCIAL CLASS?

A. Puget has used generally accepted practices to allocate the costs associated with generation and transmission. These methods represent a fair allocation of costs to the secondary customer class.

With respect to distribution costs, Puget's method is not the standard process, leading to an undue burden on commercial customers.

Q. PLEASE DESCRIBE PUGET'S PROPOSED CLASSIFICATION OF DISTRIBUTION COSTS.

A. With the current model, Puget classifies rate base and expenses for most distribution accounts on the basis of non-coincident peak. This includes the following specific items:

- o substations,
- o poles, towers and fixtures,
- o overhead and underground conduit, and
- o line transformers,

Q. DOES THIS METHODOLOGY CONFORM WITH STANDARD UTILITY PRACTICE?

A. No. In a survey of classification and allocation methods approved by regulatory agencies conducted by our firm in 1989, nearly 50% of respondents classified substations as 100% demand-related. For substations, Puget has followed the most common practice for this component.

For the remaining accounts, less than 20% of respondents used a 100% demand-related classification method. Roughly 60% classified costs for these accounts using a "minimum system" or "zero intercept" method which classified a portion of costs as demand-related and a portion as customer-related. Puget's method of classification for these items is inconsistent with common practice.

The standard classification of these distribution functions as customer-related is further supported by the report *Electric Utility Cost Allocation Manual* issued in January 1992 by the National Association of Regulatory Utility Commissioners (NARUC). On page 89, NARUC provides a typical functionalization and classification of distribution plant. NARUC considers it typical to classify Overhead Primary, Overhead Secondary, Underground Primary, Underground Secondary, and Line Transformers to both demand and customer components. Both the minimum-size and minimum-intercept methods for classification are described in the NARUC report.

Q. PLEASE DESCRIBE WHAT IS MEANT BY A "MINIMUM SYSTEM" OR "ZERO INTERCEPT" METHOD FOR CLASSIFYING COSTS.

A. A "minimum system" method classifies a portion of costs to customers and a portion to demand on the basis of a minimum sized distribution system. For each component, i.e., poles, conductors, transformers, the minimum sized unit is determined and assumed to be installed in all locations.

The costs associated with this minimum sized system are classified as customer-related. This represents the system that would be needed if all customers had a very small load. The difference in cost between the actual installed facilities and the minimum sized facilities is classified as demand-related. This represents the increase in costs due to larger loads for various customers.

With a "zero intercept" method, a similar approach is used, however, the customer-related component is designed to reflect the cost if all customers had zero loads. The cost of various components at different sizes are determined, and a relationship between size and cost is developed. That relationship is then applied to a component with a size of zero. While no piece of equipment actually exists, the process is designed to represent the theoretical cost of such a component. For example, if a 10 KVA transformer costs $200 and a 20 KVA transformer costs $300, the cost relationship would be $100 for an addition of 10 KVA. Working back from the 10 KVA transformer, a 0 KVA transformer would cost $100.

The $100 related to a 0 KVA transformer would be customer-related, while the additional $200 for a 20 KVA transformer would be demand-related.

Q. HAS PUGET ALWAYS USED THE 100% DEMAND-RELATED CLASSIFICATION OF THE DISTRIBUTION ACCOUNTS IN QUESTION?

A. No. Puget has used the minimum system method in the past. The decision to classify these accounts to non-coincident peak was a result of the Collaborative process, as discussed by Ms. Lynch on page 22 in her Deposition Upon Oral Examination dated February 5, 1993.

Q. HAS PUGET SUPPLIED INFORMATION REGARDING THE MINIMUM SYSTEM STUDY USED IN THE PAST?

A. Yes. In Response to WICFUR First Data Request Number 302, a Minimum System Study dated May 1985 was provided. This data response provided the following classification of distribution accounts:

Account	Demand %	Customer %
Poles, Towers & Fixtures	22%	78%
Overhead Conduit & Devices	61%	39%
Underground Conduit	74%	26%
Line Transformers Overhead	19%	81%
Line Transformers Underground	32%	68%

Q. DID PUGET SUPPLY ANY INFORMATION REGARDING THE IMPACT ON PARITY RATIOS IF THE MINIMUM SYSTEM APPROACH IS USED?

A. As part of Data Response 302, Puget supplied Attachment II, page 3 which has a comparison of results for various distribution classification factors. This comparison shows that the 100% demand-related classification method when compared to the minimum system method increases the parity ratios for the Residential class at the expense of all other classes. The Secondary customer class is the class most affected by this change. Puget's non-coincident classification method clearly benefits the Residential customer class in the Cost of Service model.

Q. DO YOU RECOMMEND THAT PUGET CHANGE TO THE MINIMUM SYSTEM APPROACH IN ITS COST OF SERVICE MODEL?

A. Yes. BOMA wants to bring to the Commission's attention the serious and chronic cross-subsidization that has existed in Puget's rate structure at the expense of secondary customers. Non-standard allocation methodologies exacerbate this unfairness. BOMA advocates adoption of the "minimum system" methodology or any other meaningful Commission action to end a decade of cross-subsidization. Not even the wishes of the Collaborative should outweigh the need to correct this unfairness to the commercial customer class.

IV. LOW-INCOME RATES

Q. WHAT ARE YOUR RECOMMENDATIONS CONCERNING SPECIAL RATE FEATURES FOR PUGET'S LOW INCOME RESIDENTIAL CUSTOMERS?

A. Some may view the commercial class as a deep-pocket into which costs can be shifted in order to protect the residential class. BOMA is mindful of the needs of low-income consumers, but believes that sheltering the entire residential class is both unnecessary and unfair to commercial customers. It is better public policy to target low-income consumers for special consideration as a matter of rate design with the residential class. In some instances, it may be appropriate to spread the cost of low-income rate features among all customer classes - not to the commercial class alone.

Q. HAVE YOU CONSIDERED ANY MITIGATION TO OFFSET POTENTIAL INCREASES FOR LOW-INCOME CUSTOMERS?

A. Yes. It is our intention to increase the equity among Puget's customer classes, not increase bills for low-income households.

Q. WHAT METHOD SHOULD BE USED TO PROVIDE ASSISTANCE TO LOW-INCOME CUSTOMERS?

A. I am advised by counsel that RGW 80.28.080 may limit the ability of the Commission to provide special rate relief, except for "indigent and destitute persons." The term "low-income" may be broader than this statutory phrase. The Commission must judge for itself the logical meanings of these terms. However, two possibilities seem practical and reasonable.

First, in designing rates for the residential class, the Commission could ensure that special consideration were given to residential consumption less than 700

kWh per month. A target rate increase, selected by the Commission, seems an appropriate result for this consumption level. Because this result would be accomplished through rate design, not through cost-allocation, other Puget customer classes would be unaffected by this approach.

Second, the Commission might consider expansion of the "Warm Neighbors Fund," which now collects over 90% of its $350,000 annual budget through voluntary contributions. BOMA would support a greater measure of Puget funding for this worthwhile project through rates, provided contributions were obtained equitably from all Puget customer classes. The key is equity; BOMA is willing to contribute its fair share. However, it is inappropriate for commercial customers to bear the entire load.

Q. HOW WOULD THIS TYPE OF PROGRAM BE FUNDED?

A. We propose that the funding be collected from all customer classes on the basis of revenues or energy sales. We believe this would be a more equitable and effective method for assisting low-income households than designing rates which benefit all Residential customers at the expense of other rate classes.

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes. It does.

APPENDIX A

PROFESSIONAL EXPERIENCE AND BACKGROUND OF

GARY S. SALEBA

EDUCATION

MBA, Finance
Butler University
Indianapolis, Indiana

BA, Economics and Mathematics
Franklin College
Franklin, Indiana

EMPLOYMENT

October 1978 to Present	Economic and Engineering Services, Inc. P.O. Box 1989 Bellevue, Washington 98009 Management Consulting Firm
Position:	Senior Vice President
Responsibilities:	Overall supervision and quality control of various projects to include strategic planning, financial analysis, cost of service, rate design, load forecasting, load survey, management evaluation studies, resource acquisition, technical assessments, bond financing and least cost planning.
Activities:	Supervised several least cost planning studies, average embedded and marginal comprehensive rate and cost of service studies, technical assessments and financial planning studies for electric, water, gas and wastewater utility clients. Participated in comprehensive resource acquisition, strategic planning and demand side management analyses. Developed and verified interclass usage data. Conceptualized and implemented compliance programs for the Public Utility Regulatory Policies Act. Numerous testimony presentations before regulatory bodies on utility economics, strategic planning, finance and operations. Contract negotiation and energy conservation assessments. Presentation of management audit, forecasting, cost of service, financial management, and rate design seminars for the American Public Power Association, American Water Works Association, Northwest Public Power Association and the National Rural Electric Cooperative Association. Board member of Northwest Public Power Association. Past Chairman of Financial Planning Committee and current member of Management Division within American Water Works Association.

October 1977 to October 1978	National Management Consulting Firm
Position:	Supervising Economist
Responsibilities:	Analyzed various energy related topics to determine economic impacts. Reviewed utility financial activities.
Activities:	Participated in several utility rate/financial regulatory proceedings. Provided clients with critique of issues, position papers and expert testimony on the topics of cost of service, rate design, utility finance, automatic adjustment factors, sales perspectives and class load characteristics. Conceptualized load forecasting models and assisted in economic and environmental impact analyses.
June 1972 to October 1977	Indianapolis Power & Light Company P.O. Box 1595 B Indianapolis, Indiana 46206 Investor-owned Utility
Position:	Economist, Department of Rates and Regulatory Affairs
Responsibilities:	Provided general economic and rate expertise in Rates, Regulatory Affairs, Customer Service and Engineering Design Departments.
Activities:	Calculated retail and wholesale electric and steam class revenue requirements and rates. Prepared expert testimony and exhibits for state and federal agencies regarding rate design theory, application of rates and revenues generated from rates. Determined long range revenue and peak demand projections. Supervised comprehensive load research program. Supported thermal plant Environmental Impact Statements. Provided industrial liaison.

PARTIAL LIST OF CLIENTS FOR WHOM FINANCIAL, STRATEGIC PLANNING AND ALLOCATIONAL/RATE ANALYSES PROJECTS HAVE BEEN PERFORMED BY GARY S. SALEBA

Indiana

*Indianapolis Power & Light Company

Wisconsin

*Wisconsin Manufacturing Association
Polk-Burnett Cooperative

Illinois

*City of Highland
City of Collinsville
City of Peru

Colorado

*CFI Steel
*Moon Lake Electric Association
City of Denver - Wastewater
Denver Water Board

Idaho

Salmon River Cooperative
Prairie Power and Light
*Department of Energy
City of Moscow
Fall River Cooperative

Iowa

*City of Iowa City

Missouri

*General Motor, Inc.

Connecticut

City of Groton

Utah

*Moon Lake Electric Association
Utah Association of Municipal Power Systems

Florida

City of Pompano Beach
Florida Public Service Commission

Arizona

*Tucson Electric Power
City of Dodge
City of Page
Navopache Electric Cooperative

Wyoming

Lower Valley Power and Light

Alabama

City of Birmingham

Texas

City of League City
City of Brownsville
*City of Lubbock
Texas Public Utility Commission
Pedernales Electric Cooperative
City of San Antonio

Kentucky

*Kentucky-American

South Dakota

Black Hills Electric Cooperative

Montana

*Montana Power Company
Colstrip Community Center
Flathead Electric Cooperative
Glacier Electric Cooperative
Vigilante Electric Cooperative

Arkansas

City of North Little Rock

California

*Sacramento Municipal Utilities Board
City of Burbank
*State of California - Department of Water Resources

California (continued)

*Turlock Irrigation District
*City of Palo Alto
City of Anaheim
El Dorado Irrigation District
City of Glendale
*City of Pasadena
City of Roseville
Yucaipa Valley Water District

Oregon

*Emerald PUD
Clackamas Water District
Central Lincoln PUD
Bonneville Power Administration
*Springfield Utility Board
Tri-Cities Service District
City of Portland
City of Gladstone
City of West Linn
City of Oregon City
*Public Power Council
Central Electric Cooperative

Alaska

City of Barrow
City of Wrangell
*Alaska Public Service Commission

Washington

Seattle City Light
*Clark Public Utilities
City of Blaine
*Snohomish County PUD
*City of Port Angeles
*Clallam County PUD
Chelan County PUD
*City of Tacoma
*Mason County PUD No. 3
*Peninsula Light Company
Washington Utilities and Transportation Commission
*Grays Harbor County PUD
*Pacific County PUD
City of Gig Harbor
Ferry County PUD
*City of Ellensburg
City of Redmond
Grant County PUD
*Klickitat County PUD

Washington (continued)

City of Kennewick
Daishowa Corporation
Seattle Water Department
City of Bellingham
*Pend Oreille PUD

Canada

*Princeton Power & Light
City of Medicine Hat
Crows Nest Resources
*University of Alberta, Edmonton
*Ontario Hydro, Toronto, Ontario
*West Kootenay Power & Light Company, Trail, B.C.
*Cities of Lethbridge and Red Deer, Alberta
*Manitoba Legal Aid
Highland Valley Copper
*Council of Forest Industries
*Municipal Electric Association of Ontario
Ocelot Chemical, Calgary, Alberta
North York Hydro, Ontario
*Municipal Intervenors of Alberta
*Northwest Territories Power Corporation
Crestbrook Industries

Other

American Public Power Association
American Water Works Association
Northwest Public Power Association
American Samoa

*Prepared Expert Testimony

APPENDIX B

BUILDING OWNERS AND MANAGERS ASSOCIATION

OF GREATER SEATTLE/KING COUNTY/BELLEVUE METROPOLITAN AREA

SRO	Bellevue, WA
Property Development Corp.	Bellevue, WA
Glenborough Management Corp.	Kirkland, WA
Microsoft Corporation	Redmond, WA
Skinner Development Co.	Kirkland, WA
West Water Development	Kirkland, WA
TRF Management Corp.	Bellevue, WA
Farmers New World Life Insurance Co.	Mercer Island, WA
Wright Runstad & Co. (two buildings)	Bellevue, WA
Koll Management Services, Inc. (two)	Bellevue, WA
Northward	Bellevue, WA
Bellevue Place Properties	Bellevue, WA
Norman Company (two)	Bellevue, WA
Quadrant Corp.	Bellevue, WA
Koehler McFadyen & Co.	Bellevue, WA
Hallwood Management Co.	Bellevue, WA
Grubb & Ellis	Bellevue, WA
Norris, Beggs & Simpson	Bellevue, WA
SUHRCO Management, Inc.	Bellevue, WA
Leibsohn, Boguch & Co.	Bellevue, WA