

**WUTC Data Request 46**

**REQUESTED BY: Jeremy Twitchell**

*Steward – Cost of Service/Rate Design*

**Re: Corporate account managers**

Please provide documentation that supports the company's assertion that direct assignment of corporate account managers would be "complex and burdensome" (JRS-1T, pg. 13, line 5-6).

**Response to WUTC Data Request 46**

The Company was not referring to the process of directly assigning costs related to corporate account managers being "complex and burdensome." This statement was intended more broadly and refers to the task of isolating all customer service cost drivers on a customer-specific basis and allocating those costs accordingly. Additionally, as the example provided in Table 2 of JRS-1T shows, such an allocation may have very little impact on the cost of service study.

The cost study is a tool for allocating costs and some general assumptions must be made when assigning costs to different customer classes. It is nearly, if not, impossible to model customer-specific costs for every customer type on the Company's system.

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