

Exhibit No. ___ (CTM-4)
Dockets UE-111048/UG-111049
Witness: Christopher T. Mickelson

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

**DOCKETS UE-111048
DOCKET UG-111049
(Consolidated)**

**EXHIBIT TO
TESTIMONY OF**

CHRISTOPHER T. MICKELSON

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Revenue Allocation and Rate Design

December 7, 2011

Puget Sound Energy - Gas
COST OF SERVICE STUDY
Proposed Test Year Without Gas

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)
		Total Company	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41,41T)	Interruptible (85, 85T)	Limited Interruptible (86, 86T)	Non-Exclusive Interruptible (87, 87T)	Contracts	Rentals	
1	Rate Base										
2	Plant in Service	\$ 2,787,911,459	\$ 1,890,181,986	\$ 631,421,219	\$ 102,727,121	\$ 48,653,942	\$ 12,568,363	\$ 47,872,865	\$ 16,713,413	\$ 37,772,550	
3	Accumulated Reserve	(926,793,660)	(618,676,871)	(208,179,277)	(30,485,611)	(14,313,573)	(3,796,129)	(13,867,386)	(4,832,365)	(32,642,448)	
3	Other Rate Base Items	(240,387,574)	(165,845,031)	(54,357,593)	(9,148,865)	(4,315,440)	(946,801)	(4,259,818)	(1,571,574)	57,549	
4	TOTAL RATE BASE	\$ 1,620,730,225	\$ 1,105,660,085	\$ 368,884,349	\$ 63,092,645	\$ 30,024,929	\$ 7,825,432	\$ 29,745,660	\$ 10,309,474	\$ 5,187,651	
5	Revenue at Current Rates										
6	Gas Revenues										
7	Base Rate Revenues	420,045,912	289,229,013	85,374,213	18,192,109	8,563,124	3,045,621	5,844,435	1,658,616	8,138,782	
7	Other Revenues	6,760,042	4,549,895	1,932,279	121,667	62,598	25,836	36,239	25	31,504	
8	TOTAL REVENUE	\$ 426,805,954	\$ 293,778,909	\$ 87,306,492	\$ 18,313,776	\$ 8,625,722	\$ 3,071,457	\$ 5,880,673	\$ 1,658,641	\$ 8,170,285	
9	Expenses at Current Rates										
10	Operation and Maintenance	122,931,525	91,783,015	22,521,041	3,153,785	1,598,693	501,454	1,379,886	437,821	1,555,830	
11	Depreciation Expense	108,609,792	74,088,815	24,370,529	3,939,448	1,875,563	483,136	1,830,871	639,964	1,381,466	
11	Taxes Other Than Income	34,965,024	23,920,004	7,463,814	1,381,025	662,355	207,304	534,758	170,045	625,720	
12	Income Taxes	38,223,998	26,076,363	8,699,927	1,488,004	708,121	184,558	701,534	243,143	122,348	
13	TOTAL EXPENSES - Current	\$ 304,730,338	\$ 215,868,196	\$ 63,055,311	\$ 9,962,263	\$ 4,844,732	\$ 1,376,452	\$ 4,447,049	\$ 1,490,972	\$ 3,685,363	
14	Operating Income - Current	\$ 122,075,616	\$ 77,910,713	\$ 24,251,181	\$ 8,351,513	\$ 3,780,990	\$ 1,695,005	\$ 1,433,624	\$ 167,668	\$ 4,484,922	
15	Current Rate of Return	7.53%	7.05%	6.57%	13.24%	12.59%	21.66%	4.82%	1.63%	86.45%	
16	Calculation of Rate Schedule Revenue Requirement at Equal Rates of Return										
17	Required Return	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	7.59%	
17	Required Operating Income	\$ 123,013,424	\$ 83,919,600	\$ 27,998,322	\$ 4,788,732	\$ 2,278,892	\$ 593,950	\$ 2,257,696	\$ 782,489	\$ 393,743	
18	Operating Income (Deficiency)/Surplus	(937,808)	(6,008,888)	(3,747,141)	3,562,781	1,502,098	1,101,055	(824,071)	(614,821)	4,091,179	
19	Revenue Conversion Factor										
19	Revenue (Deficiency) / Surplus	\$ (1,515,541)	\$ (6,404,110)	\$ (3,876,806)	\$ 3,540,173	\$ 1,491,375	\$ 1,098,136	\$ (834,304)	\$ (618,313)	\$ 4,088,307	
20	Revenue Requirement	\$ 428,321,495	\$ 300,183,019	\$ 91,183,298	\$ 14,773,602	\$ 7,134,346	\$ 1,973,321	\$ 6,714,977	\$ 2,276,954	\$ 4,081,979	
21	Revenues Other Than Rate Sch. Rev.	6,760,042	4,549,895	1,932,279	121,667	62,598	25,836	36,239	25	31,504	
22	Rate Schedule Revenue Requirement	421,561,453	295,633,124	89,251,019	14,651,935	7,071,749	1,947,485	6,678,738	2,276,929	4,050,475	
23	Deficiency / (Surplus) as % of Rate Rev	0.36%	2.21%	4.54%	-19.46%	-17.42%	-36.06%	14.28%	37.28%	-50.23%	
24	Expenses at Required Return										
25	Operation and Maintenance	122,939,882	91,789,437	22,522,541	3,153,971	1,598,759	501,481	1,379,928	437,833	1,555,932	
25	Depreciation Expense	108,609,792	74,088,815	24,370,529	3,939,448	1,875,563	483,136	1,830,871	639,964	1,381,466	
26	Taxes Other Than Income	35,023,614	23,960,347	7,475,722	1,383,563	663,549	207,729	535,573	170,276	626,855	
27	Income Taxes	38,734,784	26,424,820	8,816,184	1,507,888	717,583	187,025	710,909	246,392	123,983	
27	TOTAL EXPENSES - Required	\$ 305,308,071	\$ 216,263,418	\$ 63,184,976	\$ 9,984,871	\$ 4,855,454	\$ 1,379,370	\$ 4,457,281	\$ 1,494,465	\$ 3,688,236	
28	Rate Schedule Revenue as Proposed	\$ 421,588,244	\$ 290,284,604	\$ 85,684,584	\$ 18,239,443	\$ 8,578,533	\$ 3,046,714	\$ 5,876,443	\$ 1,739,141	\$ 8,138,782	
29	Other Revenue	6,760,042	4,549,895	1,932,279	121,667	62,598	25,836	36,239	25	31,504	
30	Revenue as Proposed	\$ 428,348,286	\$ 294,834,499	\$ 87,616,863	\$ 18,361,111	\$ 8,641,131	\$ 3,072,550	\$ 5,912,682	\$ 1,739,166	\$ 8,170,285	
31	Proposed Revenue Increase	\$ 1,542,331	\$ 1,055,591	\$ 310,371	\$ 47,335	\$ 15,409	\$ 1,093	\$ 32,008	\$ 80,525	\$ -	
32	Proposed Revenue - Revenue Requirement	\$ 428,348,286	\$ 294,834,499	\$ 87,616,863	\$ 18,361,111	\$ 8,641,131	\$ 3,072,550	\$ 5,912,682	\$ 1,739,166	\$ 8,170,285	
33	Current Revenue to Cost Ratio	1.00	0.98	0.96	1.24	1.21	1.56	0.88	0.73	2.01	
34	Parity Ratio	1.00	0.98	0.96	1.25	1.22	1.57	0.88	0.73	2.02	
35	Proposed Revenue to Cost Ratio	1.00	0.98	0.96	1.24	1.21	1.56	0.88	0.76	2.01	

Puget Sound Energy - Gas
 ALLOCATION OF REVENUE DEFICIENCY
 Test Year Ended December 2010

Line No.	Rate Class	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
		Pro forma Revenue at Existing Rates	Pro forma Gas Revenue at Existing Rates	Pro forma Margin at Existing Rates	Volume (Therms)	Percent of Total Margin Less Contracts	Proposed Margin Increase	Proposed Margin Increase Less Contracts	Calculated Margin Revenue	Pro forma Gas Revenue at Existing Rates	Calculated Total Revenue	Calculated Change in Margin	Percent Total Increase	Percent Increase	Over (Under) Target Spread		
1	Residential (16,23,53)	\$ 683,933,835	\$ 394,704,822	\$ 289,229,013	548,039,263	69%	\$ 1,033,994	\$ 290,284,604	\$ 290,284,604	\$ 394,704,822	\$ 684,989,426	\$ 1,055,591	0.15%	0.36%	\$ 1,596		
2	Commercial & industrial (31,31T,61)	229,957,498	144,583,285	85,374,213	202,387,050	20%	311,117	85,684,584	85,684,584	144,583,285	230,267,869	310,371	0.13%	0.36%	\$ (746)		
3	Large volume (41,41T)	66,546,917	48,354,809	18,192,109	77,382,831	4%	33,147	18,239,443	18,239,443	48,354,809	66,594,252	47,335	0.07%	0.26%	\$ 14,187		
4	Interruptible (85, 85T)	20,171,955	11,608,811	8,563,124	82,190,712	2%	15,603	8,578,533	8,578,533	11,608,811	20,187,344	15,409	0.08%	0.18%	\$ (194)		
5	Limited interruptible (86, 86T)	12,410,860	9,365,238	3,045,621	13,962,361	1%	-	3,046,714	3,046,714	9,365,238	12,411,952	1,093	0.01%	0.04%	\$ 1,093		
6	Non exclusive interruptible (87, 87T)	25,742,573	19,898,138	5,844,435	129,614,230	1%	31,947	5,876,443	5,876,443	19,898,138	25,774,581	32,008	0.12%	0.55%	\$ 61		
7	Rentals	8,138,782	-	8,138,782	-	2%	-	8,138,782	8,138,782	-	8,138,782	-	0.00%	0.00%	\$ -		
8	Contracts	1,658,616	-	1,658,616	35,980,178	0%	-	1,739,141	1,739,141	-	1,739,141	80,525	4.85%	4.85%	\$ -		
9	Subtotal revenue from rates	\$ 1,048,561,015	\$ 628,515,103	\$ 420,045,912	1,089,556,625	100%	\$ 1,445,808	\$ 421,586,244	\$ 421,586,244	\$ 628,515,103	\$ 1,050,103,346	\$ 1,562,331	0.15%	0.37%	\$ 15,998		
10	Other revenue	6,760,042	-	6,760,042	-	-	-	6,760,042	6,760,042	-	6,760,042	-	0.0%	0.0%	\$ -		
11	Total	\$ 1,055,321,057	\$ 628,515,103	\$ 426,805,954	1,089,556,625	-	\$ 1,445,808	\$ 428,348,286	\$ 428,348,286	\$ 628,515,103	\$ 1,056,863,389	\$ 1,542,331	0.1%	0.4%	\$ 15,998		
12	Proposed total increase						\$1,526,333										
13	Average increase on margin (includes rentals, excludes contracts)						0.36%										
14	Average increase on total (includes rentals, excludes contracts)						0.15%										
15	Average increase on margin after contracts						0.35%										
16	Adjustment to increase for unequal allocation of increase						1.055										
17	Rounding error						\$ 15,998										

(1) Pro forma gas revenue at rates (2010 PGA) in place at the time of filing (June 2011).
 (2) Calculated margin increase (column M) divided by pro forma revenue at existing rates (column B).
 (3) Calculated margin increase (column M) divided by pro forma margin at existing rates (column D).

Puget Sound Energy - Gas
CURRENT AND PROPOSED RATES BY RATE SCHEDULE - RESIDENTIAL
 Test Year Ended December 2010

Line No.	Description	Billing Determinants		Current Revenues		Proposed Revenues		Difference	
		Units (b)	Rates (d)	Revenues (c)	Rates (e)	Revenues (f)	Rates (g)	\$ (h)	% (i)
Schedule 23									
1									
2	Basic Charge	Bills	\$10.00	8,441,336	\$84,413,360	\$10.04	\$84,751,013	\$337,653	0.4%
3	Delivery Charge	Therms	\$0.37372	548,024,951	\$204,807,885	\$0.37503	\$205,525,797	\$717,913	0.4%
4					\$289,221,245		\$290,276,811	\$1,055,566	0.4%
5									
6	Gas Revenue (Schedule 101) (1)	Therms	\$0.72020	548,024,951	\$394,687,570	\$0.72020	\$394,687,570	\$0	0.0%
7									
8	Total Revenues				\$683,908,814		\$684,964,381	\$1,055,566	0.2%
9									
10									
Schedule 53									
11									
12									
13	Basic Charge	Bills	\$10.00	61	\$610	\$10.04	\$612	\$2	
14	Delivery Charge	Therms	\$0.37372	2,114	\$790	\$0.37503	\$793	\$3	
15	Total Delivery Charges				\$1,400		\$1,405	\$5	0.4%
16									
17	Gas Revenue (Schedule 101)	Therms	\$4.00641	2,114	\$8,470	\$4.00641	\$8,470	\$0	0.0%
18									
19	Total Revenues				\$9,870		\$9,875	\$5	0.1%
20									
Schedule 16									
21									
22									
23	Total Delivery Charge	Mantles	\$9.92	642	\$6,369	\$9.95	\$6,388	\$19	0.3%
24									
25	Calculated Total Therms			12,198					
26									
27	Gas Revenue (Schedule 101) (1)		\$0.72000	12,198	\$8,783	\$0.72000	\$8,783	\$0	0.0%
28									
29	Total Revenues				\$15,151		\$15,170	\$19	0.1%
30									
Residential Summary									
31									
32				Therms		Current	Proposed	Change	
33	Total Residential Gas (Schedule 101) Revenues				\$394,704,822	\$394,704,822	\$394,704,822	\$0	
34	Total Residential Margin Revenues				\$289,229,013	\$290,284,604	\$290,284,604	\$1,055,591	0.4%
35	Total Residential Revenues			548,039,263	\$683,933,835	\$684,989,426	\$684,989,426	\$1,055,591	0.2%
36									
37									

(1) Schedule 101 rates at proposed revenue adjustment factor (RAF).

Puget Sound Energy - Gas
CURRENT AND PROPOSED RATES BY RATE SCHEDULE - COMMERCIAL & INDUSTRIAL
Test Year Ended December 2010

Line No.	Description	Billing Units	Determinants	Current		Proposed		Difference	
				Rates	Revenues	Rates	Revenues	\$	%
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
57	Schedule 41 - Transportation								
58									
59	Basic Charge	Bills	552	\$431.69	\$238,293	\$431.69	\$238,293	\$0	
60	Minimum Bill	Bills	552	\$129.19	\$71,313	\$129.19	\$71,313	\$0	
61	Demand Charge	Demand	397,232	\$1.14	\$452,844	\$1.15	\$456,817	\$3,972	
62									
63	Delivery Charge:								
64	First 900 therms	Therms	497,166	\$0.14354	in minimum bills	\$0.14354	in minimum bills		
65	Next 4,100 therms	Therms	1,959,234	\$0.14354	\$281,228	\$0.14354	\$281,228	\$0	
66	All over 5,000 therms	Therms	5,358,174	\$0.11714	\$627,657	\$0.11714	\$627,657	\$0	
67	Total Volume		7,814,574						
68	Procurement Charge	Therms	7,814,574	\$ (0.00520)	(\$40,636)	\$ (0.00523)	(\$40,870)	(\$234)	
69	Total Delivery Charges				\$1,630,699		\$1,634,437	\$3,738	0.2%
70									
71	Gas Balancing Service Charge	Therms	7,814,574	\$0.00070	\$5,470	\$0.00070	\$5,470	\$0	
72									
73	Total Revenues				\$1,636,170		\$1,639,907	\$3,738	0.2%
74									
75									
76	Schedule 41 - Total								
77									
78	Basic Charge	Bills	19,149		\$2,319,670		\$2,319,670	\$0	
79	Minimum Bill	Bills	19,149		\$2,473,861		\$2,473,861	(\$0)	
80	Demand Charge	Demand	4,756,934		\$5,422,904		\$5,470,474	\$47,569	
81									
82	Delivery Charge:								
83	First 900 therms	Therms	16,074,813				in minimum bills		
84	Next 4,100 therms	Therms	31,616,969		\$4,538,300		\$4,538,300	\$0	
85	All over 5,000 therms	Therms	29,691,049		\$3,478,009		\$3,478,009	\$0	
86	Total Volume		77,382,831						
87	Procurement Charge	Therms	7,814,574		(\$40,636)		(\$40,870)	(\$234)	
88	Total Delivery Charges				\$18,192,109		\$18,239,443	\$47,335	0.3%
89									
90	Gas Revenue (Schedule 101) (1)								
91	Volumetric Charge				\$43,771,652		\$43,771,652	\$0	
92	Demand Charge				\$4,577,687		\$4,577,687	\$0	
93	Gas Balancing Service Charge				\$5,470		\$5,470	\$0	
94	Total Gas Revenue				\$48,354,809		\$48,354,809	\$0	0.0%
95									
96	Total Revenues				\$66,546,917		\$66,594,252	\$47,335	0.1%
97									
98	Commercial & Industrial Summary								
99			Therms		Current		Proposed	Change	
100	Total Gas (Schedule 101) Revenues								
101	Schedules 31, 31T, 61				\$144,583,285		\$144,583,285	\$0	
102	Schedule 41, 41T				\$48,354,809		\$48,354,809	\$0	
103	Total				\$192,938,093		\$192,938,093	\$0	
104									
105	Total Margin Revenues								
106	Schedules 31, 31T, 61				\$85,374,213		\$85,684,584	\$310,371	0.4%
107	Schedule 41, 41T				\$18,192,109		\$18,239,443	\$47,335	0.3%
108	Total				\$103,566,321		\$103,924,027	\$357,706	0.3%
109									
110	Total Revenue								
111	Schedules 31, 31T, 61		202,387,050		\$229,957,498		\$230,267,869	\$310,371	0.1%
112	Schedule 41, 41T		77,382,831		\$66,546,917		\$66,594,252	\$47,335	0.1%
113	Total		279,769,881		\$296,504,415		\$296,862,121	\$357,706	0.1%
114									
115	(1) Schedule 101 rates at proposed revenue adjustment factor (RAF).								

Puget Sound Energy - Gas
CURRENT AND PROPOSED RATES BY RATE SCHEDULE - INTERRUPTIBLE & TRANSPORTATION
Test Year Ended December 2010

Line No.	Description	Units	Billing	Current		Proposed		Difference	
			Determinants	Rates	Revenues	Rates	Revenues	\$	%
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
155	Schedule 87 - Total								
156									
157	Basic Charge	Bills	263		\$198,797		\$199,857	\$1,060	
158	Demand Charge	Demand	459,259		\$523,555		\$528,148	\$4,593	
159	Procurement Charge				\$156,185		\$157,086	\$901	
160	Minimum Bills				\$149,561		\$149,561	\$0	
161									
162	Delivery Charge:								
163	First 25,000 Therms	Therms	6,355,136		\$899,760		\$904,527	\$4,766	
164	Next 25,000 Therms	Therms	6,199,753		\$535,907		\$538,759	\$2,852	
165	Next 50,000 Therms	Therms	11,602,223		\$647,520		\$651,001	\$3,481	
166	Next 100,000 therms	Therms	19,014,487		\$695,740		\$699,543	\$3,803	
167	Next 300,000 therms	Therms	34,813,666		\$938,228		\$943,102	\$4,874	
168	All over 500,000 therms	Therms	51,628,965		\$1,099,181		\$1,104,860	\$5,679	
169	Total Delivery Charges	Therms	129,614,230		\$5,844,435		\$5,876,443	\$32,008	0.5%
170									
171	Gas Revenue (Schedule 101) (1)								
172	Volumetric Charge				\$19,821,730		\$19,821,730	\$0	
173	Demand Charge				\$6,703		\$6,703	\$0	
174	Gas Balancing Service Charge	Therms	99,578,575		\$69,705		\$69,705	\$0	
175	Total Gas Revenue				\$19,898,138		\$19,898,138	\$0	0.0%
176									
177	Total Revenues				\$25,742,573		\$25,774,581	\$32,008	0.1%
178									
179	Interruptible Summary								
180			Therms		Current		Proposed		Change
181	Total Gas (Schedule 101) Revenues								
182	Schedules 85, 85T				\$11,608,811		\$11,608,811	\$0	
183	Schedules 86, 86T				\$9,365,238		\$9,365,238	\$0	
184	Schedules 87, 87T				\$19,898,138		\$19,898,138	\$0	
185	Total				\$40,872,188		\$40,872,188	\$0	
186									
187	Total Margin Revenues								
188	Schedules 85, 85T				\$8,563,123		\$8,578,533	\$15,410	
189	Schedules 86, 86T				\$3,045,621		\$3,046,714	\$1,093	
190	Schedules 87, 87T				\$5,844,435		\$5,876,443	\$32,008	
191	Total				\$17,453,180		\$17,501,690	\$48,510	
192									
193	Total Revenue								
194	Schedules 85, 85T		82,190,712		\$20,171,935		\$20,187,344	\$15,410	
195	Schedules 86, 86T		13,962,361		\$12,410,859		\$12,411,952	\$1,093	
196	Schedules 87, 87T		129,614,230		\$25,742,573		\$25,774,581	\$32,008	
197	Total		225,767,303		\$58,325,367		\$58,373,878	\$48,510	
198									
199	Total Summary								
200	Total		1,053,576,447		\$1,038,763,617		\$1,040,225,424	\$1,461,807	0.1%
201	Plus Contracts		35,980,178		1,658,616		1,739,141	\$80,525	4.9%
202	Plus Rentals				\$8,138,782		\$8,138,782	\$0	0.0%
203	Grand Total		1,089,556,625		\$1,048,561,015		\$1,050,103,346	\$1,542,332	0.1%
204	Pro Forma Total		1,089,556,625		\$1,048,561,015		\$1,050,103,346	\$1,542,331	0.1%
205	Check		0		(\$0)		\$0	\$0	
206	Check		0		\$0		\$0	(\$0)	
207									
208	(1) Schedule 101 rates at proposed revenue adjustment factor (RAF).								

Puget Sound Energy - Gas
CURRENT AND PROPOSED RATES BY RATE SCHEDULE - RENTALS
 Test Year Ended December 2010

Line No.	Schedule	Rate Schedule	Description	Annual Charges (d)	Current Rates (e)	Revenue Under Existing Rates (f)		Proposed Rates (g)	Revenue Under Proposed Rates (h)		Proposed Increase (i)
						Existing Rates	Under		Proposed Rates	Under	
1	71	71G-A	Standard Models	17,947	\$ 7.88	\$ 141,422	\$ 7.88	\$ 141,422	\$ 141,422	\$ -	
2	71	71G-B	Conservation Models	285,976	\$ 12.64	3,614,737	\$ 12.64	3,614,737	3,614,737	-	
3	71	71G-C	Direct Vent Models	52,189	\$ 17.74	925,833	\$ 17.74	925,833	925,833	-	
4	71	71G-D	High Recovery Models	14,037	\$ 17.37	243,823	\$ 17.37	243,823	243,823	-	
5	71	71G-E	High Efficiency Standard (Energy Factor ≥ 60)	56,035	\$ 6.34	355,262	\$ 6.34	355,262	355,262	-	
6	71	71G-F	High Efficiency Direct Vent (Energy Factor ≥ 60)	3,117	\$ 11.11	34,630	\$ 11.11	34,630	34,630	-	
7	72	72G-F	25 - 40 gallon storage 30,000 to 50,000	2,263	\$ 15.47	35,009	\$ 15.47	35,009	35,009	-	
8	72	72G-G	45 - 55 gallon storage 70,000 to 79,000	1,422	\$ 20.21	28,739	\$ 20.21	28,739	28,739	-	
9	72	72G-H	45 - 55 gallon storage 51,000 to 75,000	4,250	\$ 20.21	85,893	\$ 20.21	85,893	85,893	-	
10	72	72G-I	50 - 65 gallon storage 60,000 to 69,000	232	\$ 31.66	7,345	\$ 31.66	7,345	7,345	-	
11	72	72G-J	60 - 84 gallon storage 70,000 to 129,000	9,455	\$ 41.30	390,492	\$ 41.30	390,492	390,492	-	
12	72	72G-K	75 - 90 gallon storage 130,000 to 169,000	6,107	\$ 55.14	336,740	\$ 55.14	336,740	336,740	-	
13	72	72G-L	75 - 100 gallon storage 170,000 to 200,000	16,707	\$ 64.06	1,070,250	\$ 64.06	1,070,250	1,070,250	-	
14	74	74G-A	45,000 to 400,000 Standard Models	20,365	\$ 10.70	217,906	\$ 10.70	217,906	217,906	-	
15	74	74G-B	401,000 to 700,000 Standard Models	1,259	\$ 28.39	35,743	\$ 28.39	35,743	35,743	-	
16	74	74G-C	701,000 to 1,300,000 Standard Models	769	\$ 38.34	29,483	\$ 38.34	29,483	29,483	-	
17	74	74G-D	45,000 to 400,000 Conservation Models	36,365	\$ 16.10	585,477	\$ 16.10	585,477	585,477	-	
18			Total	528,495		\$ 8,138,782		\$ 8,138,782	\$ 8,138,782	\$ -	