

**Exhibit No. \_\_\_ (VE-4)**  
**Docket U-110808**  
**Witness: Vicki Elliott**

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY, INC.,**

**Respondent.**

**DOCKET U-110808**

**EXHIBIT TO  
TESTIMONY OF**

**Vicki Elliott**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Organization of Data for Account Analysis*

**July 6, 2012**

**Organization of Data for Account Analysis**

**Q. Referring to your account analysis in Exhibit No. \_\_\_\_ (VE-3), did you organize the data in a particular manner?**

A. Yes, I did. I used a standard Excel spreadsheet to record each entry provided by PSE in its response to staff's data request. Across the top are 13 columns. Each column is labeled and contains the following information:

1. Column A, labeled "Line No." is simply a chronological sequence of line numbers to use in identifying each line.
2. Column B, labeled "Activity Date" is the date of the activity, as reported by PSE.
3. Column C, labeled "Billed Date" is the date of the bill sent to the customer, as reported by PSE.
4. Column D, labeled "Due Date" is the date by which payment for a sent bill is due, as reported by PSE.
5. Column E, labeled "Activity Description" is a short descriptor of the activity, as reported by PSE, but entered in my own words.
6. Column F, labeled "Credit" is the amount associated with the activity that should be recorded as a credit to the customer's account, as reported by PSE. This amount should lessen the amount owed to PSE and includes activities such as payments, pledges, or other credits recorded by PSE.
7. Column G, labeled "Debit" is the amount associated with the activity that should be recorded as a debit to the customer's account, as reported by PSE. This amount should increase the amount owed to PSE and includes activities such as electric or gas usage charges and other fees or charges added by PSE.

8. Column H, labeled "PSE Curr Balance" is the amount the customer owes as a current balance, as reported by PSE. This amount should not include any amounts identified as prior obligation, since prior obligation is not an amount currently due from the customer.
9. Column I, labeled "UTC Curr Balance" is the amount I calculated the customer actually owes as a current balance, using the debits, credits, and other information provided by PSE.
10. Column J, labeled "PSE Total Owed" is the amount the customer owes in total. This amount should include any amounts identified as prior obligation, since prior obligation, although not part of the current amount due, is still owed by the customer to PSE.
11. Column K, labeled "Prior Amt-UTC" is the amount I calculated as the prior obligation owed by the customer. In its data, PSE had no corresponding column. See Exhibit No. \_\_\_\_ (VE-1).
12. Column L, labeled "Tot Amt Owed-UTC" is the amount I calculated that is owed in total by the customer to PSE. This should include any amounts identified as prior obligation, since prior obligation, although not part of the current amount due, is still owed by the customer to PSE.
13. Column M, labeled "UTC Comments" includes any descriptive comments regarding the differences between the amounts reported by PSE and those calculated by me, in any prior column.