

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

DOCKET UG-230393

**ROBERT L. EARLE
ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT RLE-12

Puget Sound Energy Response to Public Counsel's Data Request No. 26, with
Attachment A

September 8, 2023

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Docket UG-230393
Puget Sound Energy
Tacoma LNG Tracker**

PUBLIC COUNSEL DATA REQUEST NO. 026:

REQUESTED BY: Robert Earle

Re: Legal Costs.

- a. Please explain how legal costs were allocated to the regulated part of the Tacoma LNG Project and Puget LNG. Please provide justification for your answer.
- b. Please provide an Excel spreadsheet showing monthly legal costs and associated labor hours from the inception of the project to present for the Tacoma LNG Project, distinguishing inside counsel costs and hours from outside counsel costs and hours.
- c. Please provide all billing records pertaining to legal costs incurred for the Tacoma LNG Project.

Response:

- a. Legal costs were allocated between regulated and non-regulated liquefied natural gas services utilizing the common allocator per the allocation methodology approved in Order 10, Docket UG-151663.
- b. Puget Sound Energy (“PSE”) objects to Public Counsel Data Request No. 026 subpart b, as overbroad and unduly burdensome and not reasonably calculated to lead to the discovery of admissible evidence. PSE further objects to Public Counsel Data Request No. 026 subpart b as vague and ambiguous as to the meaning of “inception of the project.” Providing monthly external legal labor hours would require reviewing all invoices over a multi-year period to manually compile hours charged. Without waiving these objections and subject thereto, attached as Attachment A to PSE’s Response to Public Counsel Data Request No. 026 are the monthly external legal counsel costs, and monthly internal legal counsel costs and hours from 2017 to present for the Tacoma LNG Project. These costs are provided prior to application of PSE’s overhead costs. Prior to receiving the final order in Docket UG-151663, which was issued in the fourth quarter of 2016, PSE did not separately track legal costs and therefore, cannot provide the requested information for 2013 through 2016. However, PSE notes that the category of costs in which external legal costs would have been included was not more than \$1 million per year in total. Additionally, as demonstrated in Attachment A, which covers 2017 to present, internal legal costs make up a small part of the total legal costs and so it is reasonable to believe that this relationship also existed prior to 2017.

- c. PSE objects to Public Counsel Data Request No. 026 subpart c, as unduly burdensome, overbroad, and not reasonably calculated to lead to the discovery of admissible evidence. PSE further objects to Public Counsel Data Request No. 026 subpart c because it requests information covered by the attorney-client privilege. Providing all billing records pertaining to legal costs incurred for the Tacoma LNG Project would require reviewing all invoices over a multi-year period for attorney client protection, with redactions being manually compiled.

ATTACHMENT A to PSE's Response to Public Counsel Data Request No. 026

2017	Hours	Internal Labor Exp	PSE Share (43%)	External Costs	PSE Share Ext (43%)	2020	Hours	Internal Labor Exp	PSE Share (43%)	External Costs	PSE Share Ext (43%)
Jan						Jan	102	\$ 10,273.44	\$ 4,417.58	\$ 314.40	\$ 135.19
Feb						Feb	42	\$ 4,179.88	\$ 1,797.35	\$ 96,487.25	\$ 41,489.52
Mar						Mar	80	\$ 8,057.60	\$ 3,464.77	\$ 368,206.11	\$ 158,328.63
Apr	45	\$ 4,134.60	\$ 1,777.88	\$ 162,097.79	\$ 69,702.05	Apr	49	\$ 4,935.28	\$ 2,122.17	\$ 176,139.24	\$ 75,739.87
May	70	\$ 6,431.60	\$ 2,765.59	\$ 114,584.80	\$ 49,271.46	May	87	\$ 8,762.64	\$ 3,767.94	\$ 164,356.48	\$ 70,673.29
Jun	39	\$ 3,583.32	\$ 1,540.83	\$ 274,422.82	\$ 118,001.81	Jun	76	\$ 7,654.72	\$ 3,291.53	\$ 212,795.15	\$ 91,501.91
Jul	6	\$ 722.04	\$ 310.48	\$ 69,504.64	\$ 29,887.00	Jul	26	\$ 2,618.72	\$ 1,126.05	\$ 267,707.39	\$ 115,114.18
Aug	23	\$ 2,067.30	\$ 888.94	\$ 39,934.67	\$ 17,171.91	Aug	98	\$ 9,820.20	\$ 4,222.69	\$ 209,045.83	\$ 89,889.71
Sep				\$ 16,756.00	\$ 7,205.08	Sep	55	\$ 5,539.60	\$ 2,382.03	\$ 249,640.35	\$ 107,345.35
Oct	41	\$ 3,767.08	\$ 1,619.84	\$ 357,669.39	\$ 153,797.84	Oct	37	\$ 3,676.28	\$ 1,580.80	\$ 1,355,612.89	\$ 582,913.54
Nov				\$ 120,239.90	\$ 51,703.16	Nov	116	\$ 11,633.16	\$ 5,002.26	\$ 571,995.39	\$ 245,958.02
Dec	72	\$ 6,569.42	\$ 2,824.85	\$ 60,312.61	\$ 25,934.42	Dec	109	\$ 10,928.12	\$ 4,699.09	\$ 1,853,647.39	\$ 797,068.38
2018	Hours	Internal Labor Exp	PSE Share (43%)	External Costs	PSE Share Ext (43%)	2021	Hours	Internal Labor Exp	PSE Share (43%)	External Costs	PSE Share Ext (43%)
Jan	14	\$ 1,328.88	\$ 571.42	\$ (36,992.53)	\$ (15,906.79)	Jan	133	\$ 13,569.33	\$ 5,834.81	\$ (83,119.47)	\$ (35,741.37)
Feb	160	\$ 15,187.20	\$ 6,530.50	\$ 116,801.67	\$ 50,224.72	Feb	92	\$ 9,370.53	\$ 4,029.33	\$ 1,089,481.46	\$ 488,477.03
Mar	58	\$ 5,457.90	\$ 2,346.90	\$ 124,670.74	\$ 53,608.42	Mar	135	\$ 13,825.36	\$ 5,944.90	\$ 815,977.77	\$ 350,870.44
Apr	83	\$ 7,878.36	\$ 3,387.69	\$ 110,755.45	\$ 47,624.84	Apr	115	\$ 11,725.95	\$ 5,042.16	\$ 1,695,758.22	\$ 729,176.03
May	51	\$ 4,840.92	\$ 2,081.60	\$ 97,766.54	\$ 42,039.61	May	24	\$ 2,457.84	\$ 1,056.87	\$ 1,959,269.69	\$ 842,486.97
Jun	24	\$ 2,278.08	\$ 979.57	\$ 68,295.77	\$ 29,367.18	Jun	19	\$ 1,894.59	\$ 814.67	\$ 348,635.22	\$ 149,913.14
Jul	14	\$ 1,328.88	\$ 571.42	\$ 29,958.98	\$ 12,882.36	Jul	10	\$ 972.90	\$ 418.35	\$ 65,196.09	\$ 28,034.32
Aug	8	\$ 759.36	\$ 326.52	\$ 90,571.40	\$ 38,945.70	Aug	9	\$ 788.02	\$ 338.85	\$ 28,752.44	\$ 12,363.55
Sep	34	\$ 3,227.28	\$ 1,387.73	\$ 54,835.61	\$ 23,579.31	Sep	10	\$ 1,266.88	\$ 544.76	\$ 21,912.17	\$ 9,422.23
Oct				\$ 43,508.35	\$ 18,708.59	Oct	4	\$ 358.44	\$ 154.13	\$ 16,903.67	\$ 7,268.58
Nov	224	\$ 21,262.08	\$ 9,142.69	\$ 90,062.04	\$ 38,726.68	Nov	11	\$ 1,126.51	\$ 484.40	\$ 38,315.02	\$ 16,475.46
Dec	20	\$ 1,898.40	\$ 816.31	\$ 88,788.42	\$ 38,179.02	Dec	19	\$ 1,894.59	\$ 814.67	\$ 56,706.87	\$ 24,383.95
2019	Hours	Internal Labor Exp	PSE Share (43%)	External Costs	PSE Share Ext (43%)	2022	Hours	Internal Labor Exp	PSE Share (43%)	External Costs	PSE Share Ext (43%)
Jan	39	\$ 3,838.77	\$ 1,650.67	\$ (20,538.17)	\$ (8,831.41)	Jan	7	\$ 703.30	\$ 302.42	\$ 80,602.80	\$ 34,659.20
Feb	32	\$ 3,149.76	\$ 1,354.40	\$ 37,807.34	\$ 16,257.16	Feb	7	\$ 703.30	\$ 302.42	\$ 46,704.78	\$ 20,083.06
Mar				\$ 34,927.11	\$ 15,018.66	Mar	15	\$ 1,661.64	\$ 714.51	\$ 227,678.78	\$ 97,901.88
Apr	31	\$ 3,051.33	\$ 1,312.07	\$ 16,338.33	\$ 7,025.48	Apr	9	\$ 919.70	\$ 395.47	\$ 128,492.85	\$ 55,251.93
May	170	\$ 16,733.10	\$ 7,195.23	\$ 43,449.43	\$ 18,683.25	May	1	\$ 108.20	\$ 46.53	\$ 65,916.97	\$ 28,344.30
Jun	48	\$ 4,724.64	\$ 2,031.60	\$ 78,796.53	\$ 33,882.51	Jun	4	\$ 750.28	\$ 322.62	\$ 57,680.94	\$ 24,802.80
Jul	61	\$ 6,004.23	\$ 2,581.82	\$ 27,027.08	\$ 11,621.64	Jul	1	\$ 54.10	\$ 23.26	\$ 101,379.58	\$ 43,593.22
Aug	51	\$ 5,019.93	\$ 2,158.57	\$ 48,714.75	\$ 20,947.34	Aug	14	\$ 1,460.70	\$ 628.10	\$ 147,737.82	\$ 63,527.26
Sep	2	\$ 196.86	\$ 84.65	\$ 38,237.23	\$ 16,442.01	Sep				\$ 334,639.47	\$ 143,894.97
Oct	48	\$ 4,724.64	\$ 2,031.60	\$ 47,906.50	\$ 20,599.80	Oct				\$ 51,907.47	\$ 22,320.21
Nov	46	\$ 4,527.78	\$ 1,946.95	\$ 15,071.18	\$ 6,480.61	Nov				\$ 32,212.70	\$ 13,851.46
Dec	53	\$ 5,167.58	\$ 2,222.06	\$ 95,238.97	\$ 40,952.76	Dec	46	\$ 6,716.42	\$ 2,888.06	\$ 110,418.66	\$ 47,480.02
2023	Hours	Internal Labor Exp	PSE Share (43%)	External Costs	PSE Share Ext (43%)						
Jan											
Feb	8	\$ 978.96	\$ 420.9528	\$ (26,052.06)	\$ (11,202.39)						
Mar				\$ 19,295.76	\$ 8,297.18						
Apr	15	\$ 1835.55	\$ 789.2865	\$ 53,462.99	\$ 22,889.09						
May				\$ 26,918.17	\$ 11,574.81						
Jun	9	\$ 1101.33	\$ 473.5719	\$ 9,077.50	\$ 3,903.33						