

**BEFORE THE WASHINGTON  
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND ENERGY

Respondent.

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DOCKET NOS. UE-190529 and UG-190530 (*Consolidated*)

**GLENN A. WATKINS ON BEHALF OF PUBLIC COUNSEL UNIT**

**EXHIBIT GAW-6**

PSE Probability of Dispatch Class Cost of Service Study

November 22, 2019

PUGET SOUND ENERGY
Probability of Dispatch Class Cost of Service Study
(Summary)

Table with 15 columns: PSE Allocation Method, Alloc Number, Total, Residential Sch 7, Sec Volt Sch 24 (kW < 50), Sec Volt Sch 25 (kW > 50 & < 350), Sec Volt Sch 26 (kW > 350), Pri Volt Sch 31, Pri Volt Sch 35, Pri Volt Sch 43, Special Contract, High Volt Sch 46/49, Choice / Retail Wheeling Sch 448/449, Lighting Sch 50-59, Firm Resale. Rows include Firm Sales Revenue, O&M Expenses, Earnings Before Interest and Taxes, Net Operating Income, Rate Base, Calculation of Rate Schedule Revenue Requirement at Equal Rates of Return, Revenue Deficiency / (Surplus), and Current Revenue to Cost Ratio.

PUGET SOUND ENERGY
Probability of Dispatch Class Cost of Service Study
(Rate Base)

Table with columns: Account Description, Allocation Method, Alloc Number, Total, Residential Sch 7, Sec Volt Sch 24 (KW < 50), Sec Volt Sch 25 (KW > 50 & < 350), Sec Volt Sch 26 (KW > 350), Pri Volt Sch 31, Pri Volt Sch 35, Pri Volt Sch 43, Special Contract, High Volt Sch 46/49, Choice / Retail Wheeling Sch 448/449, Lighting Sch 50-59, Firm Resale. Rows include Plant-in-Service Intangible Plant, Production Plant, Transmission Plant, Distribution Plant, and General Plant.

PUGET SOUND ENERGY  
Probability of Dispatch Class Cost of Service Study  
(Rate Base)

Account Description	Allocation Method	Alloc Number	Total	Sec Volt										High Volt Sch 46/49	Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
				Residential Sch 7	Sch 24 (KW < 50)	Sch 25 (KW > 50 & < 350)	Sch 26 (KW > 350)	Pri Volt Sch 31	Pri Volt Sch 35	Pri Volt Sch 43	Special Contract						
<b>Accumulated Reserve for Depreciation</b>																	
<b>Intangible Plant</b>																	
111.00	Accum Amortization - Generation/Transmission	Total Production Plant	73	\$ (1,848,339)	\$ (6,032,850)	\$ (1,589,144)	\$ (1,772,582)	\$ (1,174,386)	\$ (808,220)	\$ (2,947)	\$ (61,928)	\$ -	\$ (357,408)	\$ -	\$ (44,996)	\$ (3,879)	
111.01	Accum Amortization - Distribution	Total Distribution Plant	68	\$ (15,836,820)	\$ (10,530,099)	\$ (1,877,256)	\$ (1,490,429)	\$ (634,671)	\$ (559,268)	\$ (6,378)	\$ (138,349)	\$ (190,418)	\$ (72,569)	\$ (25,073)	\$ (307,452)	\$ (4,860)	
111.02	Accum Amortization - Other	Total General Plant	70	\$ (157,655,054)	\$ (94,667,443)	\$ (19,178,163)	\$ (17,507,798)	\$ (10,298,134)	\$ (7,614,144)	\$ (42,959)	\$ (939,077)	\$ (972,812)	\$ (2,665,864)	\$ (1,526,885)	\$ (2,197,481)	\$ (44,243)	
	<b>Sub-total</b>			\$ (185,340,213)	\$ (111,230,392)	\$ (22,644,563)	\$ (20,770,808)	\$ (12,107,241)	\$ (8,981,632)	\$ (52,284)	\$ (1,139,353)	\$ (1,163,230)	\$ (3,095,841)	\$ (1,551,958)	\$ (2,549,929)	\$ (52,982)	
<b>Production Plant</b>																	
108.01	Accum Depreciation Thermal Baseload Generation	Prob. Of Dispatch - Gen. Accum. Depr. - TY Lr	89	\$ (945,433,620)	\$ (479,006,414)	\$ (127,202,338)	\$ (142,331,821)	\$ (94,694,109)	\$ (64,683,201)	\$ (251,151)	\$ (4,837,227)	\$ -	\$ (28,599,504)	\$ -	\$ (3,530,089)	\$ (297,766)	
108.02	Accum Depreciation Hydro Baseload Generation	Prob. Of Dispatch - Gen. Accum. Depr. - TY Lr	89	\$ (982,522,622)	\$ (92,982,216)	\$ (24,691,852)	\$ (27,628,708)	\$ (18,321,524)	\$ (12,555,964)	\$ (48,752)	\$ (938,977)	\$ -	\$ (5,551,586)	\$ -	\$ (685,242)	\$ (57,801)	
108.03	Accum Depreciation Other Production Generation	Prob. Of Dispatch - Gen. Accum. Depr. - TY Lr	89	\$ (789,161,668)	\$ (399,830,821)	\$ (106,176,898)	\$ (118,805,610)	\$ (79,041,996)	\$ (53,991,630)	\$ (209,638)	\$ (4,037,676)	\$ -	\$ (23,872,255)	\$ -	\$ (2,946,596)	\$ (248,548)	
	<b>Sub-total</b>			\$ (1,918,117,910)	\$ (971,819,450)	\$ (258,071,088)	\$ (288,766,139)	\$ (192,117,629)	\$ (131,230,795)	\$ (509,542)	\$ (9,813,880)	\$ -	\$ (58,023,346)	\$ -	\$ (7,161,262)	\$ (604,115)	
<b>Transmission Plant</b>																	
108.04a	Accum Depreciation Washington Transmission Plant	Hourly Trans. Accum. Depr. - TY Loads	93	\$ (348,915,489)	\$ (162,833,669)	\$ (41,608,299)	\$ (46,316,376)	\$ (30,119,153)	\$ (20,936,600)	\$ (65,445)	\$ (1,714,665)	\$ (5,197,695)	\$ (9,175,144)	\$ (29,747,176)	\$ (1,095,483)	\$ (106,322)	
108.04b	Accum Depreciation Washington GIP Transmission Plant	Prob. Of Dispatch - Gen. Accum. Depr. - TY Lr	89	\$ (54,709,538)	\$ (27,718,730)	\$ (7,360,835)	\$ (8,236,335)	\$ (5,479,677)	\$ (3,743,032)	\$ (14,533)	\$ (279,916)	\$ -	\$ (1,654,971)	\$ -	\$ (204,276)	\$ (17,231)	
108.04c	Accum Depreciation Washington IIF Transmission Plant	Schedule 449 / 459 Retail Revenue	6	\$ (290,302)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (290,302)	\$ -	\$ -		
108.04d	Accum Depreciation Non-Washington Transmission Plant	Prob. Of Dispatch - Gen. Accum. Depr. - TY Lr	89	\$ (115,786,862)	\$ (58,663,716)	\$ (15,578,417)	\$ (17,431,319)	\$ (11,597,148)	\$ (7,921,725)	\$ (30,758)	\$ (592,413)	\$ -	\$ (3,502,569)	\$ -	\$ (432,328)	\$ (36,467)	
	<b>Sub-total</b>			\$ (519,702,191)	\$ (249,216,115)	\$ (64,547,552)	\$ (71,984,030)	\$ (47,195,978)	\$ (32,600,816)	\$ (110,737)	\$ (2,586,995)	\$ (5,197,695)	\$ (14,332,685)	\$ (30,037,479)	\$ (1,732,088)	\$ (160,020)	
<b>Distribution Plant</b>																	
108.05_360i	Land Rights - Assigned	Direct Assign Substation Ease - Accum Depr	31	\$ (12,149)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,149)	\$ -	\$ -	\$ -	
108.05_360t	Land Rights	Allocate Substation Land - 12 NCP	42	\$ (3,385,851)	\$ (1,536,714)	\$ (495,400)	\$ (644,532)	\$ (378,797)	\$ (312,002)	\$ (68)	\$ (15,950)	\$ -	\$ -	\$ -	\$ (2,181)	\$ (207)	
108.05_361i	Structures & Improve - Assigned	Direct Assign Substation Structures - Accum D	32	\$ (233,910)	\$ -	\$ -	\$ -	\$ -	\$ (10,967)	\$ -	\$ (64,315)	\$ (57,917)	\$ (100,710)	\$ -	\$ -	\$ -	
108.05_361t	Structures & Improve - Allocated	Allocate Substation Structures - 12 NCP	43	\$ (2,350,399)	\$ (1,196,524)	\$ (329,384)	\$ (409,088)	\$ (237,919)	\$ (156,194)	\$ (0)	\$ (19,203)	\$ -	\$ -	\$ -	\$ (1,818)	\$ (267)	
108.05_362i	Station Equipment - Assigned	Direct Assign Substation Equipment - Accum D	33	\$ (11,586,662)	\$ -	\$ -	\$ -	\$ -	\$ (698,898)	\$ -	\$ -	\$ (3,115,650)	\$ (4,407,970)	\$ (3,364,143)	\$ -	\$ -	
108.05_362t	Station Equipment - Allocated	Allocate Substation Equipment - 12 NCP	44	\$ (125,501,319)	\$ (70,054,303)	\$ (16,937,306)	\$ (18,610,536)	\$ (9,902,511)	\$ (8,816,063)	\$ (32,417)	\$ (1,012,427)	\$ -	\$ -	\$ -	\$ (101,245)	\$ (34,512)	
108.10_363	Battery Storage	Allocate Substation Equipment - 12 NCP	44	\$ (124,551)	\$ (69,524)	\$ (16,809)	\$ (18,470)	\$ (16,809)	\$ (8,749)	\$ (32)	\$ (1,005)	\$ -	\$ -	\$ -	\$ (100)	\$ (34)	
108.10_364i	Poles Towers & Fixtures	Allocate Overhead Lines - 12 NCP	45	\$ (149,346,565)	\$ (102,931,602)	\$ (18,807,378)	\$ (14,621,410)	\$ (5,784,001)	\$ (5,414,082)	\$ (135,607)	\$ (1,458,976)	\$ -	\$ -	\$ -	\$ (90,455)	\$ (103,055)	
108.10_364t	Poles & OH Conductor - Assigned	Direct Assign OH Dist Lines - Accum Depr	34	\$ (55,883)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (55,883)	\$ -	\$ -	\$ -	\$ -	\$ -	
108.10_365i	OVHD Cond & Devices	Allocate Overhead Lines - 12 NCP	45	\$ (132,596,942)	\$ (91,387,543)	\$ (16,698,079)	\$ (12,981,579)	\$ (5,135,309)	\$ (4,806,878)	\$ (120,398)	\$ (1,295,348)	\$ -	\$ -	\$ -	\$ (80,310)	\$ (91,497)	
108.10_366i	UG Conduit & Conductor - Assigned	Direct Assign UG Dist Lines	35	\$ (16,526,871)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,546,762)	\$ (1,954,967)	\$ (25,143)	\$ -	\$ -	
108.10_366t	UG Conduit & Conductor	Allocate Underground Lines - 12 NCP	47	\$ (274,285,944)	\$ (184,592,944)	\$ (32,892,044)	\$ (30,694,313)	\$ (13,326,620)	\$ (9,505,608)	\$ (112,887)	\$ (2,959,809)	\$ -	\$ -	\$ -	\$ (126,488)	\$ (75,076)	
108.10_367i	UGD Cond & Devices	Allocate Underground Lines - 12 NCP	47	\$ (387,170,817)	\$ (260,563,843)	\$ (46,429,289)	\$ (43,326,836)	\$ (18,811,311)	\$ (13,417,727)	\$ (159,346)	\$ (4,177,945)	\$ -	\$ -	\$ -	\$ (178,545)	\$ (105,975)	
108.10_368i	Line Transformers - Assigned	Line Transformers	41	\$ (1,245,672)	\$ -	\$ -	\$ -	\$ -	\$ (412,218)	\$ -	\$ -	\$ (23,625)	\$ (800,131)	\$ -	\$ -	\$ (9,699)	
108.10_368t	Line Transformers - OH	Allocate Overhead Transformers	46	\$ (72,954,566)	\$ (54,471,763)	\$ (8,921,362)	\$ (1,304,253)	\$ (14,707)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,242,480)	\$ -	
108.10_368r	Line Transformers - UG	Allocate Underground Transformers	48	\$ (134,960,859)	\$ (107,817,200)	\$ (16,667,975)	\$ (7,944,274)	\$ (2,195,175)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (336,234)	\$ -	
108.10_369i	Services - OH	Dist OH Services (Sec Voltage Only)	20	\$ (33,106,913)	\$ (28,570,731)	\$ (4,365,306)	\$ (167,252)	\$ (3,624)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
108.10_369t	Services - UG	Residential Allocation Only	24	\$ (93,641,215)	\$ (93,641,215)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
108.10_370	Meters	Meter Investment	19	\$ (39,213,863)	\$ (25,458,658)	\$ (7,145,875)	\$ (2,111,864)	\$ (237,355)	\$ (2,842,996)	\$ (9,218)	\$ (918,804)	\$ (185,829)	\$ (115,400)	\$ (185,792)	\$ -	\$ (2,072)	
108.10_373	Str & Area Lighting Sys	Str. & Signal Systems	12	\$ (20,006,963)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (200,066)	\$ (2,072)	
108.10_374	Asset Retirement Obligation	Total Distribution OH & UG Lines	71	\$ (444,020)	\$ (297,848)	\$ (53,527)	\$ (47,089)	\$ (19,899)	\$ (15,448)	\$ (2,53)	\$ (3,992)	\$ (966)	\$ -	\$ (6)	\$ (223)	\$ (181)	
	<b>Sub-total</b>			\$ (1,498,751,944)	\$ (1,022,590,410)	\$ (169,759,894)	\$ (132,881,504)	\$ (56,057,056)	\$ (46,417,829)	\$ (570,227)	\$ (11,887,681)	\$ (18,772,561)	\$ (6,549,368)	\$ (3,675,795)	\$ (29,167,043)	\$ (422,576)	
<b>General Plant</b>																	
108.06	Accum Depreciation General Plant	Total General Plant	70	\$ (185,099,492)	\$ (111,147,059)	\$ (22,516,679)	\$ (20,555,538)	\$ (12,090,882)	\$ (8,939,606)	\$ (50,438)	\$ (1,102,551)	\$ (1,142,159)	\$ (3,129,935)	\$ (1,792,683)	\$ (2,580,016)	\$ (51,945)	
108.07	RWIP	Total Prod. Trans. Dist & Gen Plant	74	\$ 14,858,618	\$ 8,477,734	\$ 1,864,995	\$ 1,836,307	\$ 1,076,179	\$ 789,816	\$ 4,512	\$ 98,329	\$ 101,988	\$ 280,434	\$ 168,589	\$ 155,069	\$ 4,667	
	<b>Sub-total</b>			\$ (170,240,873)	\$ (102,669,326)	\$ (20,651,685)	\$ (18,719,231)	\$ (11,014,703)	\$ (8,149,791)	\$ (45,926)	\$ (1,004,222)	\$ (1,040,171)	\$ (2,849,501)	\$ (1,624,094)	\$ (2,424,944)	\$ (47,278)	
<b>TOTAL ACCUMULATED RESERVE FOR DEPRECIATION</b>				\$ (4,292,153,132)	\$ (2,457,525,694)	\$ (535,674,782)	\$ (533,121,712)	\$ (318,492,607)	\$ (227,380,863)	\$ (1,288,715)	\$ (26,432,130)	\$ (26,173,658)	\$ (84,850,741)	\$ (36,889,326)	\$ (43,035,934)	\$ (1,288,970)	
<b>Rate Base Adjustments and Working Capital</b>																	
<b>Working Capital Assets</b>																	
WC	Working Capital	Total Elec Plant In Service	69	\$ 137,375,216	\$ 78,495,469	\$ 17,231,867	\$ 16,936,065	\$ 9,928,406	\$ 7,287,093	\$ 41,600	\$ 906,450	\$ 936,607	\$ 2,587,400	\$ 1,534,860	\$ 1,446,372	\$ 43,026	
	<b>Sub-total</b>			\$ 137,375,216	\$ 78,495,469	\$ 17,231,867	\$ 16,936,065	\$ 9,928,406	\$ 7,287,093	\$ 41,600	\$ 906,450	\$ 936,607	\$ 2,587,400	\$ 1,534,860	\$ 1,446,372	\$ 43,026	
<b>Other Items</b>																	
182.01	Misc Def Debits - Production	Total Production Plant	73	\$ 189,792,533	\$ 96,637,162	\$ 25,455,691	\$ 28,394,086	\$ 18,811,889	\$ 12,946,472	\$ 47,203	\$ 991,985	\$ -	\$ 5,725,137	\$ -	\$ 720,774	\$ 62,135	
182.02	Misc Def Debits - Transmission	Total Transmission Plant	89	\$ 282,930	\$ 134,740	\$ 34,688	\$ 38,633	\$ 25,240	\$ 17,501	\$ 57	\$ 1,410	\$ 3,255	\$ 7,687	\$ 18,701	\$ 930	\$ 88	
182.03	Misc Def Debits - Distribution	Total Distribution Plant	68	\$ (3,679,667)	\$ (2,446,657)	\$ (436,178)	\$ (346,300)	\$ (147,465)	\$ (129,945)	\$ (1,482)	\$ (32,145)	\$ (44,243)	\$ (16,861)	\$ (5,826)	\$ (71,436)	\$ (1,129)	
182.04	Misc Def Debits - Other	Total General Plant	70	\$ 68,510,053	\$ 41,138,367	\$ 8,333,998	\$ 7,608,130	\$ 4,475,144	\$ 3,308,777	\$ 18,668	\$ 408,082	\$ 422,742	\$ 1,158,649	\$ 663,518	\$ 954,930	\$ 19,226	
282.00	Accum Deferred Income Tax - Prod	Total Production Plant	73	\$ (14,559,445)	\$ (7,413,271)	\$ (1,952,768)	\$ (2,178,179)	\$ (1,444,106)	\$ (993,155)	\$ (3,621)	\$ (76,098)	\$ -	\$ (439,189)	\$ -	\$ (55,292)	\$ (4,767)	
282.01	Accum Deferred Income Tax - Trans	Total Transmission Plant	82	\$ 10,200,177	\$ 4,857,625	\$ 1,250,570	\$ 1,392,784	\$ 909,962	\$ 630,935	\$ 2,055	\$ 50,838	\$ 117,353	\$ 277,133	\$ 674,218	\$ 33,544	\$ 3,160	
282.02	Accum Deferred Income Tax - General	Prod Trans Dist Allocation Factor	75	\$ (1,386,885,626)	\$ (789,011,061)	\$ (174,372,672)	\$ (172,358,488)	\$ (100,993,493)	\$ (74,092,522)	\$ (423,526)	\$ (9,228,534)	\$ (9,572,493)	\$ (26,325,786)	\$ (15,863,114)	\$ (14,205,770)	\$ (438,167)	
235.00	Customer Deposits	Customer Deposits	9	\$ (25,836,611)	\$ (23,095,251)	\$ (1,864,888)	\$ (638,245)	\$ (169,526)	\$ (57,586)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,151)	\$ -	
235.01	Customer Deposits - Transmission	Total Transmission Plant	82	\$ (2,995,643)	\$ (1,426,614)	\$ (409,240)	\$ (409,040)	\$ (267,243)	\$ (185,297)	\$ (603)	\$ (14,931)	\$ (34,465)	\$ (81,390)	\$ (198,008)	\$ (9,855)	\$ (928)	
235.00	Customer Advances	Customer Advances	10	\$ (79,258,523)	\$ (33,974,523)	\$ (12,161,059)	\$ (12,830,663)	\$ (291,942)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
253.00	Landlord Incentive	Salary & Wages - Total	78	\$ (2,132,462)	\$ (1,283,871)	\$ (258,299)	\$ (235,324)	\$ (138,474)	\$ (102,422)	\$ (5,771)	\$ (12,618)	\$ (13,087)	\$ (35,841)	\$ (20,594)	\$ (30,130)	\$ (5,941)	
114.01	Acquisition Adjustment - Production	Total Production Plant	73	\$ 380,941,957	\$ 193,965,216	\$ 51,093,372	\$ 56,991,370</										

PUGET SOUND ENERGY
Probability of Dispatch Class Cost of Service Study
(Expenses)

Table with columns: Account Description, Allocation Method, Alloc Number, Total, Residential Sch 7, Sec Volt Sch 24 (kW < 50), Sec Volt Sch 25 (kW > 50 & < 350), Sec Volt Sch 26 (kW > 350), Pri Volt Sch 31, Pri Volt Sch 35, Pri Volt Sch 43, Special Contract, High Volt Sch 46/49, Choice / Retail Wheeling Sch 448/449, Lighting Sch 50-59, Firm Resale. Rows include categories like O & M Expenses, Production - O&M - Fuel, Production - O&M - Purchase Power, Production - O&M - Wheeling, Production - O&M - Other, Transmission - O&M, Distribution Expense - Operating, and Customer Accounts Expense.

PUGET SOUND ENERGY
Probability of Dispatch Class Cost of Service Study
(Expenses)

Table with columns: Account Description, Allocation Method, Alloc Number, Total, Residential Sch 7, Sec Volt Sch 24 (kW < 50), Sec Volt Sch 25 (kW > 50 & < 350), Sec Volt Sch 26 (kW > 350), Pri Volt Sch 31, Pri Volt Sch 35, Pri Volt Sch 43, Special Contract, High Volt Sch 46/49, Choice / Retail Wheeling Sch 448/449, Lighting Sch 50-59, Firm Resale. Rows include Customer Service & Information Expense, General Expenses, Distribution Expense - Maintenance, and General Expense - Maintenance & Other.

PUGET SOUND ENERGY
Probability of Dispatch Class Cost of Service Study
(Expenses)

Table with columns: Account Description, Allocation Method, Alloc Number, Total, Residential Sch 7, Sec Volt Sch 24 (KW < 50), Sec Volt Sch 25 (KW > 50 & < 350), Sec Volt Sch 26 (KW > 350), Pri Volt Sch 31, Pri Volt Sch 35, Pri Volt Sch 43, Special Contract, High Volt Sch 46/49, Choice / Retail Wheeling Sch 448/449, Lighting Sch 50-59, Firm Resale. Rows include Depreciation Expense, Taxes (Other Than Income), and Income Taxes.

PUGET SOUND ENERGY
Probability of Dispatch Class Cost of Service Study
(Labor)

Table with columns: Account Description, PSE Name, Alloc Number, Total, Residential Sch 7, Sec Volt Sch 24 (KW < 50), Sec Volt Sch 25 (kW > 50 & < 350), Sec Volt Sch 26 (KW > 350), Pri Volt Sch 31, Pri Volt Sch 35, Pri Volt Sch 43, Special Contract, High Volt Sch 46/49, Choice / Retail Wheeling Sch 448/449, Lighting Sch 50-59, Firm Resale. Rows include Labor O & M Expenses, Production Labor Exp, Transmission Labor Exp, Distribution Labor Expense - Operating, Customer Accounts Labor Expense, Customer Service & Information Labor Expense, and General Labor Expense - Maintenance.



PUGET SOUND ENERGY
Probability of Dispatch Class Cost of Service Study
(Revenue)

Table with columns: Account Description, Allocation Method, Alloc Number, Total, Residential Sch 7, Sec Volt Sch 24 (kW-50), Sec Volt Sch 25 (kW > 50 & < 350), Sec Volt Sch 26 (kW > 350), Pri Volt Sch 31, Pri Volt Sch 35, Pri Volt Sch 43, Special Contract, High Volt Sch 46/49, Choice / Retail Wheeling Sch 448/449, Lighting Sch 50-59, Firm Resale. Rows include REVENUE, SALES REVENUE, NON FIRM REVENUE, OTHER OPERATING REVENUE, and TOTAL REVENUE.

**PUGET SOUND ENERGY**  
**Probability of Dispatch Class Cost of Service Study**  
**(Allocation Amount)**

Description	PSE Name	TAI Number	Total	Res Svc	Sec Svc 24	Sec Svc 25 / 29 / 37	Sec Svc 26 /26P	Pri Volt Sch 31	Pri Volt Sch 35	Pri Volt Sch 43	Special Contract	High Volt 46/49	Choice/Retail Wheeling	Lighting 50-58	Firm Resale
<b>CUSTOMER EXTERNAL ALLOCATORS</b>															
Ave. No. Cust.	CUST_1	1	\$1,149,791	\$1,010,572	\$121,598	\$8,164	\$842	\$487	\$2	\$155	\$93	\$25	\$16	\$7,829	\$8
Ave. No. Cust Incl. RES & SEC Only, No Sch 40	CUST_2	2	\$1,141,176	\$1,010,572	\$121,598	\$8,164	\$842	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wtd. Ave. No. Cust. A/C 903 Customer Records Direct Assignment [NEEDS PROFORMA ADJUSTMENT]	CUST_3	3	\$23,055,853	\$19,693,336	\$2,323,858	\$211,704	\$218,776	\$163,816	\$26	\$13,416	\$59,607	\$96,235	\$171,921	\$103,137	\$20
Meter Counts, A/C 902	CUST_4	4	\$1,172,597	\$1,030,867	\$131,211	\$8,737	\$863	\$530	\$2	\$159	\$99	\$36	\$56	\$0	\$8
Direct Assignment Special Contract	DIR_SC	5	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0
Schedule 449 / 459 Retail Revenue	DIR_449	6	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
Transportation OATT Revenue	DIR_449_OATT	7	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
Small Firm Resale Allocation Only	DIR_RESALE_SMALL	8	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Customer Deposits	DIR225.00	9	-\$34,015,455	-\$30,406,296	-\$2,455,238	-\$840,269	-\$223,191	-\$75,816	\$0	\$0	\$0	\$0	\$0	\$0	-\$14,634
Customer Advances	DIR252.00	10	-\$77,716,905	-\$33,314,022	-\$41,341,015	-\$2,775,605	-\$286,264	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Customer Related	DIR368.03C	11	\$2,491,343	\$0	\$0	\$0	\$0	\$824,436	\$0	\$47,250	\$1,600,261	\$0	\$0	\$0	\$19,397
Str. & Signal Systems	DIR373.00	12	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0
Late Payment Interest Rev	DIR450.01	13	\$2,383,669	\$1,863,702	\$273,430	\$100,807	\$26,572	\$22,333	\$0	\$159	\$0	\$3,068	\$2,208	\$91,350	\$39
Direct Assign Disconnect Call - A/C 450.02	DIR450.02	14	\$315,842	\$296,828	\$18,397	\$395	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$95	\$0
Connect/Reconnect Revenue	DIR451.02	15	\$1,550,571	\$1,514,580	\$35,233	\$757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Billing Initiation Charge	DIR451.05	16	\$1,520,362	\$1,391,359	\$124,827	\$3,774	\$273	\$127	\$0	\$0	\$0	\$2	\$0	\$0	\$0
NSF Check Charge Revenue	DIR451.06	17	\$29,618	\$19,434	\$7,376	\$2,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71	\$0
Direct Assign 904 Uncollectibles	DIR904.00	18	\$19,454,508	\$17,224,681	\$1,239,005	\$200,327	\$312,764	\$428,166	\$0	\$0	\$0	\$0	\$0	\$49,565	\$0
Meter Investment	METER	19	\$176,621,934	\$114,667,548	\$32,185,511	\$9,511,980	\$1,069,065	\$12,805,048	\$41,518	\$4,138,357	\$836,989	\$516,768	\$836,822	\$0	\$330
Dist OH Services (See Voltage Only)	OH_SVC	20	\$411,134	\$354,802	\$54,210	\$2,073	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocate Overhead Transformers	OH_TFMR	21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Proforma Revenue	PROFORMA	22	\$1,997,002,382	\$1,105,896,512	\$263,390,391	\$270,703,257	\$160,280,839	\$113,255,219	\$268,014	\$10,687,146	\$5,493,550	\$40,128,244	\$10,114,356	\$16,457,494	\$327,360
Proforma Retail Revenue - No Transportation & Special Contract	PROFORMA_RETAIL	23	\$1,981,067,116	\$1,105,896,512	\$263,390,391	\$270,703,257	\$160,280,839	\$113,255,219	\$268,014	\$10,687,146	\$0	\$40,128,244	\$0	\$16,457,494	\$0
Residential Allocation Only	RESID	24	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocate Underground Transformers	UG_TFMR	25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Top 75 CP Hours (Not Used)	DEM_1	26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Top 75 CP Hours Excl. Interruptible (Not Used)	DEM_1A	27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Top 75 CP - No Interruptibles or Transportation (Not Used)	DEM_1B	28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 CP Winter Peak - No Interruptibles	DEM_2A	29	\$4,182,522	\$2,236,474	\$515,626	\$551,894	\$289,975	\$204,845	\$7	\$52,796	\$69,577	\$251,840	\$8,059	\$1,428	\$0
4 CP Winter Peak - No Interruptibles or Transportation	DEM_2B	30	\$3,877,896	\$2,236,474	\$515,626	\$551,894	\$289,975	\$204,845	\$7	\$0	\$69,577	\$0	\$8,059	\$1,428	\$0
Direct Assign Substation Equip - Accum Depr	DIR108.360	31	-\$12,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct Assign Substation Structures - Accum Depr	DIR108.361	32	-\$233,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$64,315	-\$57,917	-\$100,710	\$0	\$0
Direct Assign Substation Equipment - Accum Depr	DIR108.362	33	-\$11,586,662	\$0	\$0	\$0	\$0	-\$698,898	\$0	\$0	-\$3,115,650	-\$4,407,970	-\$3,364,143	\$0	\$0
Direct Assign OH Dist Lines - Accum Depr	DIR108.364	34	-\$55,883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$55,883	\$0	\$0	\$0	\$0
Direct Assign UG Dist Lines	DIR108.366	35	-\$16,526,871	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$14,546,762	-\$1,954,967	-\$25,143	\$0	\$0
Direct Assign Substation Land	DIR360.01	36	\$6,213,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,191,234	\$22,672	\$0	\$0	\$0
Direct Assign Substation Structures	DIR361.01	37	\$791,581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435,872	\$162,666	\$193,043	\$0	\$0
Direct Assign Substation Equipment	DIR362.01	38	\$39,619,339	\$0	\$0	\$0	\$0	\$775,892	\$0	\$0	\$17,965,597	\$14,591,368	\$6,286,462	\$0	\$0
Direct Assign OH Dist Lines	DIR364.01	39	\$100,737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,737	\$0	\$0	\$0	\$0
Direct Assign UG Dist Lines	DIR366.01	40	\$34,115,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,419,179	\$6,656,205	\$40,000	\$0	\$0
Line Transformers	DIR368.03	41	\$2,491,343	\$0	\$0	\$0	\$0	\$824,436	\$0	\$47,250	\$1,600,261	\$0	\$0	\$0	\$19,397
Allocate Substation Land - 12 NCP	NCP_360	42	\$29,448,193	\$13,395,460	\$4,308,704	\$5,605,766	\$3,294,555	\$2,713,615	\$594	\$138,726	\$0	\$0	\$0	\$18,970	\$1,803
Allocate Substation Structures - 12 NCP	NCP_361	43	\$13,539,070	\$7,045,002	\$1,839,403	\$2,408,898	\$1,400,862	\$0	\$2	\$113,067	\$0	\$0	\$0	\$10,705	\$1,575
Allocate Substation Equipment - 12 NCP	NCP_362	44	\$800,775,443	\$446,589,450	\$108,070,405	\$118,746,641	\$63,184,099	\$56,251,894	\$206,838	\$6,459,907	\$0	\$0	\$0	\$646,004	\$220,205
Allocate Overhead Lines - 12 NCP	OH_NCP	45	\$9,956	\$6,862	\$1,254	\$395	\$386	\$361	\$9	\$97	\$0	\$0	\$0	\$6	\$7
Allocate Overhead Transformers	OH_TFMR	46	\$448,977,328	\$335,230,379	\$54,903,890	\$8,026,638	\$90,511	\$0	\$0	\$0	\$0	\$0	\$0	\$50,725,910	\$0
Allocate Underground Lines - 12 NCP	UG_NCP	47	\$10,083	\$8,786	\$1,209	\$1,128	\$490	\$349	\$4	\$109	\$0	\$0	\$0	\$5	\$3
Allocate Underground Transformers	UG_TFMR	48	\$784,299,006	\$626,558,866	\$96,862,723	\$46,166,619	\$12,756,837	\$0	\$0	\$0	\$0	\$0	\$0	\$1,953,962	\$0
Equip. (Transformer & Substation) Rentals	DIR454.05	49	\$4,428,881	\$0	\$0	\$0	\$0	\$449,279	\$0	\$12,397	\$77,908	\$2,871,712	\$1,014,163	\$0	\$3,423
BPA Residential Exchange kWh	BPA_X	50	\$10,961,927	\$10,494,947	\$250,681	\$162,546	\$16,785	\$30,627	\$4,444	\$0	\$0	\$0	\$0	\$1,897	\$0
Annual kWhs	ENERGY_1	51	\$24,444,937,399	\$11,476,152,247	\$2,915,955,626	\$3,242,765,960	\$2,092,770,307	\$1,456,029,850	\$4,597,572	\$126,890,757	\$350,081,233	\$630,228,919	\$2,066,150,560	\$75,887,375	\$7,427,003
Energy - NO RETAIL WHEELING	ENERGY_2	52	\$22,028,705,617	\$11,476,152,247	\$2,915,955,626	\$3,242,765,960	\$2,092,770,307	\$1,456,029,850	\$4,597,572	\$126,890,757	\$0	\$630,228,919	\$0	\$75,887,375	\$7,427,003
Total Struct and Improvements	D360.T	54	\$51,488,000	\$21,372,456	\$6,889,968	\$8,964,075	\$5,268,261	\$4,330,291	\$950	\$221,834	\$4,381,902	\$16,047	\$0	\$30,335	\$2,883
Total Struct and Improvements	D361.T	55	\$8,103,000	\$3,792,899	\$1,044,126	\$1,296,782	\$754,189	\$495,125	\$1	\$60,872	\$359,066	\$134,229	\$159,100	\$5,763	\$848
Total Station Equip	D362.T	56	\$471,186,000	\$244,351,601	\$59,077,852	\$64,914,131	\$34,540,269	\$31,405,454	\$113,070	\$3,531,378	\$15,160,584	\$12,313,198	\$5,304,941	\$333,145	\$120,377
Total OVHD Lines	D364.T	57	\$844,422,820	\$581,937,749	\$106,330,057	\$82,664,123	\$32,700,631	\$30,609,243	\$766,673	\$8,248,518	\$71,791	\$0	\$0	\$511,398	\$582,637
Total UNGD Lines	D366.T	58	\$1,733,346,677	\$1,147,188,675	\$204,414,987	\$190,755,766	\$82,820,866	\$59,074,444	\$701,557	\$18,394,306	\$23,101,630	\$5,606,088	\$33,701	\$786,081	\$466,577
Total Transformers	D368.T	59	\$499,333,457	\$383,945,889	\$60,545,586	\$31,842,883	\$5,211,056	\$2,507,662	\$0	\$143,718	\$4,667,465	\$0	\$0	\$20,407,197	\$59,000
Total Services	D369.T	60	\$189,031,794	\$183,429,207	\$5,391,540	\$206,571	\$4,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Meters	D370.T	61	\$206,004,888	\$133,743,709	\$37,539,912	\$11,094,399	\$14,935,304	\$84,425	\$4,826,817	\$976,231	\$606,237	\$976,036	\$0	\$0	\$10,883
Adj Total Prod Trans Dist & Cust Exp	ADJPTDCE.T	62	\$275,723,940	\$171,619,747	\$33,817,260	\$28,336,214	\$16,770,586	\$13,102,443	\$84,076	\$1,693,658	\$897,688	\$4,323,973	\$1,929,278	\$3,068,027	\$80,990
Cust Accts Exp - Total	CAE.T	63	\$52,087,545	\$45,306,511	\$4,745,940	\$477,500	\$506,673	\$547,642	\$46	\$15,328	\$62,194	\$99,207	\$177,140	\$149,266	\$98
Cust Accts Exp - Subtotal ID902.00 to ID905.00	CAE91.T	64	\$51,852,923	\$45,189,415	\$4,733,674	\$476,266	\$505,363	\$546,226	\$46	\$15,288	\$62,033	\$98,991	\$176,682	\$148,880	\$98
Dist O&M - ID581.00 to ID589.00 Subtotal	DES1.T	65	\$17,588,998	\$11,220,284	\$2,496,528	\$1,587,374	\$598,509	\$911,370	\$7,261	\$35,112	\$176,922	\$94,232	\$54,333	\$182,299	\$4,673
Dist O&M - ID591.00 to ID597.00 Subtotal	DES2.T	66	\$52,368,321	\$34,107,659	\$6,272,104	\$5,108,252	\$2,092,347	\$1,859,040	\$37,992	\$504,590	\$220,503	\$81,138	\$19,851	\$2,036,380	\$28,463
Dist O&M - ID582.00 to ID587.00 Subtotal	DES3.T	67	\$14,513,729	\$9,258,576	\$2,060,046	\$1,309,844	\$493,868	\$742,530	\$5,991	\$210,509	\$145,990	\$77,757	\$44,834	\$150,427	\$3,856
Total Distribution Plant	DP.T	68	\$4,089,276,604	\$2,719,010,912	\$484,732,400	\$384,848,542	\$163,880,468	\$144,410,351	\$1,646,782	\$35,723,444	\$49,168,400				

**PUGET SOUND ENERGY**  
**Probability of Dispatch Class Cost of Service Study**  
**(Allocation Amount)**

Description	PSE Name	TAI Number	Total	Res Svc	Sec Svc 24	Sec Svc 25 / 29 / 7A	Sec Svc 26 /26P	Pri Volt Sch 31	Pri Volt Sch 35	Pri Volt Sch 43	Special Contract	High Volt 46/49	Choice/Retail Wheeling	Lighting 50-59	Firm Resale
Total Prod. Trans. Dist & Gen Plant	PTDGP.T	74	\$10,321,926,587	\$5,889,278,791	\$1,295,567,119	\$1,275,638,704	\$747,596,046	\$548,665,995	\$3,134,335	\$68,306,801	\$70,848,344	\$194,810,945	\$117,114,832	\$107,722,672	\$3,242,001
Prod Trans Dist Allocation Factor	PTDPT.T	75	\$9,781,848,730	\$5,564,977,169	\$1,229,868,614	\$1,215,662,360	\$712,319,625	\$522,582,274	\$2,987,170	\$65,089,811	\$67,515,788	\$185,678,512	\$111,884,193	\$100,194,776	\$3,090,438
Total Ratebase	RB.T	76	\$5,428,588,080	\$3,087,280,299	\$654,538,561	\$679,956,411	\$397,519,493	\$297,199,082	\$1,665,352	\$37,888,149	\$38,802,817	\$103,084,509	\$69,752,605	\$59,112,436	\$1,788,366
REVFAC1 = (OME.T+DAE.T+RRB.T)	REVFAC1.T	77	\$2,053,872,813	\$1,147,628,273	\$261,643,979	\$264,864,045	\$164,054,189	\$118,737,518	\$586,301	\$12,542,351	\$6,521,579	\$45,711,726	\$12,628,053	\$18,311,522	\$643,276
Salary & Wages - Total	SW.T	78	\$108,304,747	\$65,206,000	\$13,150,628	\$11,951,792	\$7,032,917	\$5,201,874	\$29,307	\$640,837	\$664,659	\$1,820,334	\$1,045,948	\$1,530,264	\$30,187
Salary & Wages - PTD Subtotal	SWPTD.T	79	\$66,206,134	\$37,802,863	\$8,329,109	\$8,210,359	\$4,797,404	\$3,534,804	\$20,373	\$443,012	\$449,760	\$1,244,784	\$674,341	\$688,398	\$20,927
Total Transmission & Distribution Plant	TDP.T	80	\$5,684,013,730	\$3,478,471,770	\$680,251,527	\$602,602,002	\$306,147,705	\$243,053,340	\$1,968,004	\$43,671,731	\$67,515,788	\$62,056,349	\$111,884,193	\$84,632,461	\$1,748,863
Total Expenses Before FIT	EBFIT.T	81	\$1,726,709,964	\$960,603,438	\$223,100,510	\$224,601,709	\$140,604,986	\$100,940,215	\$472,057	\$10,122,580	\$3,825,311	\$39,577,214	\$7,780,713	\$14,559,204	\$522,027
Total Transmission Plant	TP.T	82	\$1,594,737,127	\$759,460,858	\$195,519,126	\$217,753,460	\$142,267,237	\$98,642,989	\$321,221	\$7,948,287	\$18,347,387	\$43,328,113	\$105,410,051	\$5,244,349	\$494,047
Prod Trans Dist Exp Allocation Factor	PTDE.T	83	\$959,239,341	\$497,796,870	\$128,118,270	\$138,975,442	\$90,132,965	\$63,186,028	\$277,706	\$5,530,039	\$835,178	\$26,623,930	\$1,752,084	\$5,693,275	\$317,554
Firm Sales Revenue	~	84	\$1,997,002,394	\$1,105,896,513	\$263,390,391	\$270,703,257	\$160,280,839	\$113,255,219	\$268,014	\$10,687,146	\$5,493,553	\$40,128,244	\$10,117,372	\$16,457,494	\$324,341
~	~	85	\$0												
~	~	86	\$0												
~	~	87	\$0												
Prob. Of Dispatch - Gen. Gross Pft. - TY Loads	~	88	\$4,098,969,806	\$2,087,083,211	\$549,769,292	\$613,230,132	\$406,282,400	\$279,606,344	\$1,019,449	\$21,424,011	\$0	\$123,646,395	\$0	\$15,566,625	\$1,341,947
Prob. Of Dispatch - Gen. Accum. Depr. - TY Loads	~	89	\$1,820,719,703	\$922,472,394	\$244,966,752	\$274,103,169	\$182,362,279	\$124,567,156	\$483,668	\$9,315,551	\$0	\$55,077,036	\$0	\$6,798,258	\$573,439
Prob. Of Dispatch - Gen. Depr. Exp. - TY Loads	~	90	\$147,452,491	\$75,368,436	\$19,735,111	\$21,937,814	\$14,503,562	\$10,034,155	\$34,619	\$782,979	\$0	\$4,436,645	\$0	\$559,494	\$49,676
Time Differentiated Fuel Costs Adj. TY Loads	~	91	\$193,837,789	\$97,051,753	\$26,266,559	\$29,517,433	\$19,808,863	\$13,411,288	\$58,634	\$998,247	\$0	\$5,939,891	\$0	\$727,534	\$57,586
Hourly Trans. Gross Pft. - TY Loads	~	92	\$1,231,639,678	\$574,787,918	\$146,873,480	\$163,492,561	\$106,317,849	\$73,902,372	\$231,016	\$6,052,610	\$18,347,387	\$32,387,417	\$105,004,805	\$3,866,955	\$375,307
Hourly Trans. Accum. Depr. - TY Loads	~	93	\$348,915,489	\$162,833,669	\$41,608,299	\$46,316,376	\$30,119,153	\$20,936,060	\$65,445	\$1,714,665	\$5,197,695	\$9,175,144	\$29,747,176	\$1,095,483	\$106,322
Hourly Trans. Depr. Exp. - TY Loads	~	94	\$28,661,895	\$13,376,080	\$3,417,941	\$3,804,690	\$2,474,158	\$1,719,807	\$5,376	\$140,852	\$426,968	\$753,698	\$2,443,602	\$89,989	\$8,734

PUGET SOUND ENERGY
Probability of Dispatch Class Cost of Service
(Allocation Percent)

Table with columns: Description, PSE Name, TAI Number, Total, Res Svc, Sec Svc 24, Sec Svc 25 / 29 / 7A, Sec Svc 26 / 26P, Pri Volt Sch 31, Pri Volt Sch 35, Pri Volt Sch 43, Special Contract, High Volt 46/49, Choice/Retail Wheeling, Lighting 50-59, Firm Resale. Rows include categories like CUSTOMER EXTERNAL ALLOCATORS, Ave. No. Cust., Wld. Ave. No. Cust., Direct Assignment Special Contract, etc.

PUGET SOUND ENERGY
Probability of Dispatch Class Cost of Service
(Allocation Percent)

Table with columns: Description, PSE Name, TAI Number, Total, Res Svc, Sec Svc 24, Sec Svc 25 / 29 / 7A, Sec Svc 26 / 26P, Pri Volt Sch 31, Pri Volt Sch 35, Pri Volt Sch 43, Special Contract, High Volt 46/49, Choice/Retail Wheeling, Lighting 50, Firm Resale. Rows include various cost categories like Cust Accts Exp, Dist O&M, Total Distribution Plant, etc.