

**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-8**

PSE Base-Intermediate-Peak Class Cost of Service Study

November 22, 2019

**PUGET SOUND ENERGY**  
**Base-Intermediate-Peak Class Cost of Service Study**  
**(Summary)**

	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 44/49	Lighting Sch 50-59	Firm Resale
Firm Sales Revenue			\$ 1,997,002,384	\$ 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
Non-Firm Revenue			\$ 5,469,488	\$ 2,960,816	\$ 725,189	\$ 795,377	\$ 479,202	\$ 334,997	\$ 728	\$ 19,997	\$ -	\$ 135,165	\$ -	\$ 16,111	\$ 1,906
Other Revenue			\$ 76,831,179	\$ 42,571,742	\$ 10,920,419	\$ 8,111,167	\$ 4,569,292	\$ 3,727,116	\$ 13,612	\$ 271,883	\$ 1,110,728	\$ 4,181,868	\$ 1,075,861	\$ 251,742	\$ 25,748
<b>Total Current Revenue</b>			\$ 2,079,303,051	\$ 1,151,429,071	\$ 275,036,000	\$ 279,609,801	\$ 165,329,333	\$ 117,317,332	\$ 282,354	\$ 10,979,026	\$ 6,604,281	\$ 44,445,278	\$ 11,193,233	\$ 16,725,348	\$ 351,996
O&M Expenses			\$ 1,143,200,417	\$ 648,347,439	\$ 147,901,100	\$ 150,370,329	\$ 90,339,969	\$ 64,771,556	\$ 227,855	\$ 5,130,552	\$ 1,457,041	\$ 24,783,180	\$ 2,698,215	\$ 6,804,009	\$ 369,171
Depreciation Expenses			\$ 497,013,984	\$ 296,709,135	\$ 62,545,243	\$ 58,748,793	\$ 31,960,240	\$ 24,315,753	\$ 117,232	\$ 2,878,723	\$ 2,016,187	\$ 7,546,680	\$ 3,879,144	\$ 6,139,050	\$ 157,802
Taxes Other Than Income			\$ 86,495,363	\$ 48,340,389	\$ 11,328,952	\$ 11,537,758	\$ 6,802,957	\$ 4,825,556	\$ 12,265	\$ 461,479	\$ 259,620	\$ 1,701,608	\$ 460,686	\$ 749,195	\$ 15,096
<b>Total Expenses Before Income Taxes</b>			\$ 1,726,709,964	\$ 993,396,963	\$ 221,775,295	\$ 220,656,880	\$ 129,103,167	\$ 93,912,865	\$ 357,353	\$ 8,470,755	\$ 3,732,849	\$ 34,031,469	\$ 7,038,045	\$ 13,692,255	\$ 542,069
Earnings Before Interest and Taxes			\$ 352,593,087	\$ 158,032,107	\$ 53,260,705	\$ 58,952,921	\$ 36,226,166	\$ 23,404,467	\$ (74,999)	\$ 2,508,271	\$ 2,871,433	\$ 10,413,808	\$ 4,155,188	\$ 3,033,093	\$ (190,074)
Interest Expense			\$ 155,800,478	\$ 91,248,002	\$ 18,740,465	\$ 19,279,281	\$ 10,538,087	\$ 7,970,597	\$ 39,416	\$ 937,278	\$ 1,085,722	\$ 2,505,434	\$ 1,779,685	\$ 1,624,197	\$ 52,314
Taxable Income			\$ 196,792,609	\$ 66,784,106	\$ 34,520,240	\$ 39,673,640	\$ 25,688,079	\$ 15,433,869	\$ (114,415)	\$ 1,570,993	\$ 1,785,710	\$ 7,908,375	\$ 2,375,503	\$ 1,408,896	\$ (242,388)
Income Taxes @			\$ 14,254,091	\$ 4,837,309	\$ 2,500,372	\$ 2,873,643	\$ 1,117,907	\$ (8,287)	\$ 1,860,640	\$ 113,790	\$ 129,343	\$ 5,002,820	\$ 1,273,063	\$ 102,049	\$ (17,557)
<b>Net Operating Income</b>			\$ 338,338,996	\$ 153,194,798	\$ 50,760,333	\$ 56,079,278	\$ 34,365,526	\$ 22,286,560	\$ (66,711)	\$ 2,394,481	\$ 2,742,090	\$ 9,840,989	\$ 3,983,125	\$ 2,931,044	\$ (172,517)
<b>Rate Base:</b>															
Total Plant In Service			\$ 10,754,417,111	\$ 6,337,165,314	\$ 1,343,468,357	\$ 1,304,946,745	\$ 712,285,449	\$ 530,775,961	\$ 2,603,136	\$ 61,156,103	\$ 71,745,832	\$ 170,843,893	\$ 107,482,823	\$ 108,454,906	\$ 3,488,594
Accumulated Depreciation			\$ (4,292,153,132)	\$ (2,544,794,865)	\$ (531,938,669)	\$ (521,677,312)	\$ (288,077,141)	\$ (209,753,685)	\$ (969,350)	\$ (22,535,344)	\$ (25,716,670)	\$ (71,021,152)	\$ (33,215,369)	\$ (41,088,449)	\$ (1,365,126)
Net Plant			\$ 6,462,263,979	\$ 3,792,370,449	\$ 811,529,688	\$ 783,269,433	\$ 424,208,308	\$ 321,022,276	\$ 1,633,785	\$ 38,620,759	\$ 46,029,162	\$ 99,822,741	\$ 74,267,454	\$ 67,366,457	\$ 2,123,468
Working Capital			\$ 137,375,216	\$ 80,949,943	\$ 17,161,251	\$ 16,669,182	\$ 9,098,621	\$ 6,780,048	\$ 33,252	\$ 781,198	\$ 916,470	\$ 2,182,333	\$ 1,372,969	\$ 1,385,386	\$ 44,563
Other Additions & Deductions			\$ (1,171,051,115)	\$ (693,947,516)	\$ (175,713,081)	\$ (128,186,671)	\$ (66,126,194)	\$ (50,081,158)	\$ (293,656)	\$ (6,744,178)	\$ (9,115,581)	\$ (14,707,738)	\$ (13,630,498)	\$ (12,159,611)	\$ (345,233)
<b>TOTAL RATE BASE</b>			\$ 5,428,588,080	\$ 3,179,372,876	\$ 652,977,858	\$ 671,751,944	\$ 367,180,735	\$ 277,721,166	\$ 1,373,381	\$ 32,657,780	\$ 37,830,051	\$ 87,297,335	\$ 62,009,925	\$ 56,592,232	\$ 1,822,797
Rate of Return @ Current Rates			6.23%	4.82%	7.77%	8.35%	9.36%	8.02%	-4.86%	7.33%	7.25%	11.27%	6.42%	5.18%	-9.46%
Indexed Rate of Return			100.00%	77.31%	124.73%	133.95%	150.17%	128.76%	-77.94%	117.64%	116.30%	180.87%	103.06%	83.10%	-151.85%
<b>Calculation of Rate Schedule Revenue Requirement at Equal Rates of Return</b>															
Required Return			7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
Required Operating Income			\$ 413,658,412	\$ 242,268,213	\$ 49,756,913	\$ 51,187,498	\$ 27,979,172	\$ 21,162,353	\$ 104,652	\$ 2,488,523	\$ 2,882,650	\$ 6,652,057	\$ 4,725,156	\$ 4,312,328	\$ 138,897
Operating Income Deficiency / (Surplus)			\$ 75,319,416	\$ 89,073,415	\$ (1,003,420)	\$ (4,891,780)	\$ (6,386,354)	\$ (1,124,207)	\$ 171,363	\$ 94,042	\$ 140,560	\$ (3,188,932)	\$ 742,031	\$ 1,381,284	\$ 311,414
<b>Plus Incremental Expenses:</b>															
CAE - Uncollect Accts	18		\$ 849,946	\$ 752,527	\$ 54,131	\$ 8,752	\$ 13,664	\$ 18,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,165	\$ -
A&G Exp - Reg Comm Exp	83		\$ 200,483	\$ 108,677	\$ 26,567	\$ 28,455	\$ 17,191	\$ 12,208	\$ 41	\$ 928	\$ 170	\$ 4,781	\$ 328	\$ 1,068	\$ 69
Other Taxes - Wash Excise - Allocated	77		\$ 3,849,868	\$ 2,225,573	\$ 487,736	\$ 487,930	\$ 281,690	\$ 206,657	\$ 843	\$ 19,678	\$ 11,914	\$ 73,069	\$ 21,186	\$ 32,344	\$ 1,248
Federal Income Taxes @	21%		\$ 20,021,598	\$ 23,677,721	\$ (266,732)	\$ (1,300,345)	\$ (1,697,637)	\$ (298,840)	\$ 45,552	\$ 24,998	\$ 37,364	\$ (847,690)	\$ 197,249	\$ 367,176	\$ 82,781
<b>Revenue Deficiency / (Surplus)</b>			\$ 100,241,311	\$ 115,837,913	\$ (701,719)	\$ (5,666,988)	\$ (7,771,445)	\$ (1,185,476)	\$ 217,800	\$ 139,646	\$ 190,007	\$ (3,958,771)	\$ 960,794	\$ 1,784,038	\$ 395,513
Revenue Requirement			\$ 2,179,544,361	\$ 1,267,266,983	\$ 274,334,281	\$ 273,942,813	\$ 157,557,887	\$ 116,131,856	\$ 500,154	\$ 11,118,672	\$ 6,794,289	\$ 40,486,506	\$ 12,154,026	\$ 18,509,386	\$ 747,508
Revenues Other Than Rate Sch. Rev.			\$ 82,300,667	\$ 45,532,557	\$ 11,645,608	\$ 8,906,544	\$ 5,048,493	\$ 4,062,113	\$ 14,340	\$ 291,880	\$ 1,110,728	\$ 4,317,034	\$ 1,075,861	\$ 267,854	\$ 27,655
<b>Rate Schedule Revenue Requirement</b>			\$ 2,097,243,694	\$ 1,221,734,426	\$ 262,688,673	\$ 265,036,269	\$ 152,509,394	\$ 112,069,743	\$ 485,814	\$ 10,826,792	\$ 5,683,560	\$ 36,169,473	\$ 11,078,165	\$ 18,241,532	\$ 719,854
Deficiency / (Surplus) as % of Firm Sales			5.02%	10.47%	-0.27%	-2.09%	-4.85%	-1.05%	81.26%	1.31%	3.46%	-9.87%	9.50%	10.84%	121.94%
<b>Current Revenue to Cost Ratio</b>			0.95	0.91	1.00	1.02	1.05	1.01	0.55	0.99	0.97	1.11	0.91	0.90	0.45
<b>Parity Ratio</b>			1.00	0.95	1.05	1.07	1.10	1.06	0.58	1.04	1.02	1.17	0.96	0.95	0.47

PUGET SOUND ENERGY
Base-Intermediate-Peak 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 7 Retail Wheeling, Lighting Sch 50-59, Firm Resale. Rows include Intangible Plant, Production Plant, Transmission Plant, and Distribution Plant categories.

TOTAL PLANT-IN-SERVICE \$10,754,417,111 \$ 6,337,165,314 \$ 1,343,468,357 \$ 1,304,946,745 \$ 712,285,449 \$ 530,775,961 \$ 2,603,136 \$ 61,156,103 \$ 71,745,832 \$ 170,843,893 \$ 107,482,823 \$ 108,454,906 \$ 3,488,594



PUGET SOUND ENERGY
Base-Intermediate-Peak 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 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
Base-Intermediate-Peak 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
Base-Intermediate-Peak 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
Base-Intermediate-Peak Class Cost of Service Study
(Revenues)

Table with columns: Account Description, Allocation Method, 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**  
**Base-Intermediate-Peak Class Cost of Service Study**  
**(Labor)**

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	
<b>Labor O &amp; M Expenses</b>																
<b>Production Labor Exp</b>																
S100	Salary & Wages - Prod Related	Total Production Plant	73	\$ 28,389,225	\$ 15,368,032	\$ 3,764,073	\$ 4,128,382	\$ 2,487,283	\$ 1,738,791	\$ 3,779	\$ 103,792	\$ -	\$ 701,573	\$ -	\$ 83,626	\$ 9,895
	<b>Sub-total</b>			<b>\$ 28,389,225</b>	<b>\$ 15,368,032</b>	<b>\$ 3,764,073</b>	<b>\$ 4,128,382</b>	<b>\$ 2,487,283</b>	<b>\$ 1,738,791</b>	<b>\$ 3,779</b>	<b>\$ 103,792</b>	<b>\$ -</b>	<b>\$ 701,573</b>	<b>\$ -</b>	<b>\$ 83,626</b>	<b>\$ 9,895</b>
<b>Transmission Labor Exp</b>																
S101	Salary & Wages - Trans Related	Total Transmission Plant	82	\$ 9,524,371	\$ 4,801,263	\$ 1,175,388	\$ 1,288,903	\$ 775,777	\$ 542,363	\$ 1,171	\$ 32,154	\$ 100,781	\$ 218,598	\$ 558,830	\$ 26,052	\$ 3,091
	<b>Sub-total</b>			<b>\$ 9,524,371</b>	<b>\$ 4,801,263</b>	<b>\$ 1,175,388</b>	<b>\$ 1,288,903</b>	<b>\$ 775,777</b>	<b>\$ 542,363</b>	<b>\$ 1,171</b>	<b>\$ 32,154</b>	<b>\$ 100,781</b>	<b>\$ 218,598</b>	<b>\$ 558,830</b>	<b>\$ 26,052</b>	<b>\$ 3,091</b>
<b>Distribution Labor Expense - Operating</b>																
S102	Salary & Wages - Dist Related	Total Distribution Plant	68	\$ 28,292,537	\$ 18,812,060	\$ 3,353,725	\$ 2,662,657	\$ 1,133,842	\$ 999,134	\$ 11,394	\$ 247,160	\$ 340,182	\$ 129,645	\$ 44,793	\$ 549,264	\$ 8,682
	<b>Sub-total</b>			<b>\$ 28,292,537</b>	<b>\$ 18,812,060</b>	<b>\$ 3,353,725</b>	<b>\$ 2,662,657</b>	<b>\$ 1,133,842</b>	<b>\$ 999,134</b>	<b>\$ 11,394</b>	<b>\$ 247,160</b>	<b>\$ 340,182</b>	<b>\$ 129,645</b>	<b>\$ 44,793</b>	<b>\$ 549,264</b>	<b>\$ 8,682</b>
<b>Customer Accounts Labor Expense</b>																
S103	Salary & Wages - Customer Accts Related	Cust Accts Exp - Total	63	\$ 11,005,573	\$ 9,572,809	\$ 1,002,769	\$ 100,891	\$ 107,055	\$ 115,711	\$ 10	\$ 3,239	\$ 13,141	\$ 20,961	\$ 37,428	\$ 31,538	\$ 21
	<b>Sub-total</b>			<b>\$ 11,005,573</b>	<b>\$ 9,572,809</b>	<b>\$ 1,002,769</b>	<b>\$ 100,891</b>	<b>\$ 107,055</b>	<b>\$ 115,711</b>	<b>\$ 10</b>	<b>\$ 3,239</b>	<b>\$ 13,141</b>	<b>\$ 20,961</b>	<b>\$ 37,428</b>	<b>\$ 31,538</b>	<b>\$ 21</b>
<b>Customer Service &amp; Information Labor Expense</b>																
S104	Salary & Wages - Cust Svc Related	Ave. No. Cust.	1	\$ 1,376,274	\$ 1,209,632	\$ 145,550	\$ 9,772	\$ 1,008	\$ 583	\$ 2	\$ 186	\$ 111	\$ 30	\$ 19	\$ 9,371	\$ 10
	<b>Sub-total</b>			<b>\$ 1,376,274</b>	<b>\$ 1,209,632</b>	<b>\$ 145,550</b>	<b>\$ 9,772</b>	<b>\$ 1,008</b>	<b>\$ 583</b>	<b>\$ 2</b>	<b>\$ 186</b>	<b>\$ 111</b>	<b>\$ 30</b>	<b>\$ 19</b>	<b>\$ 9,371</b>	<b>\$ 10</b>
<b>TOTAL LABOR OPERATING EXPENSES</b>				<b>\$ 78,587,981</b>	<b>\$ 49,763,796</b>	<b>\$ 9,441,505</b>	<b>\$ 8,190,606</b>	<b>\$ 4,504,964</b>	<b>\$ 3,396,582</b>	<b>\$ 16,356</b>	<b>\$ 386,531</b>	<b>\$ 454,216</b>	<b>\$ 1,070,807</b>	<b>\$ 641,070</b>	<b>\$ 699,851</b>	<b>\$ 21,698</b>
<b>General Labor Expense - Maintenance</b>																
S105	Salary & Wages - Admin & Gen Related	Prod Trans Dist Allocation Factor	75	\$ 29,215,057	\$ 17,147,063	\$ 3,658,242	\$ 3,573,747	\$ 1,949,694	\$ 1,452,137	\$ 7,133	\$ 167,519	\$ 197,248	\$ 467,735	\$ 298,795	\$ 286,185	\$ 9,559
S106	Salary & Wages - Sales	DIR		\$ 501,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 501,708	\$ -	
	<b>Sub-total</b>			<b>\$ 29,716,766</b>	<b>\$ 17,147,063</b>	<b>\$ 3,658,242</b>	<b>\$ 3,573,747</b>	<b>\$ 1,949,694</b>	<b>\$ 1,452,137</b>	<b>\$ 7,133</b>	<b>\$ 167,519</b>	<b>\$ 197,248</b>	<b>\$ 467,735</b>	<b>\$ 298,795</b>	<b>\$ 787,894</b>	<b>\$ 9,559</b>
<b>TOTAL LABOR MAINTENANCE EXPENSES</b>				<b>\$ 29,716,766</b>	<b>\$ 17,147,063</b>	<b>\$ 3,658,242</b>	<b>\$ 3,573,747</b>	<b>\$ 1,949,694</b>	<b>\$ 1,452,137</b>	<b>\$ 7,133</b>	<b>\$ 167,519</b>	<b>\$ 197,248</b>	<b>\$ 467,735</b>	<b>\$ 298,795</b>	<b>\$ 787,894</b>	<b>\$ 9,559</b>
<b>TOTAL LABOR O &amp; M EXPENSES</b>				<b>\$ 108,304,747</b>	<b>\$ 66,910,860</b>	<b>\$ 13,099,747</b>	<b>\$ 11,764,352</b>	<b>\$ 6,454,658</b>	<b>\$ 4,848,718</b>	<b>\$ 23,489</b>	<b>\$ 554,050</b>	<b>\$ 651,463</b>	<b>\$ 1,538,542</b>	<b>\$ 939,865</b>	<b>\$ 1,487,745</b>	<b>\$ 31,258</b>



**PUGET SOUND ENERGY**  
**Base-Intermediate-Peak Class Cost of Service Study**  
**(Allocation Amount)**

Description	PSE Name	TAI Number	Total	Res Svc	Sec Svc 24	Sec Svc 25 / 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	\$6,074,076,899	\$1,290,303,252	\$1,255,604,591	\$685,175,992	\$510,518,229	\$2,506,335	\$58,870,431	\$69,309,387	\$164,325,871	\$104,742,386	\$103,135,593	\$3,357,622
Prod Trans Dist Allocation Factor	PTDP.T	75	\$9,781,848,730	\$5,741,216,872	\$1,224,860,474	\$1,196,569,539	\$652,800,749	\$486,207,512	\$2,388,375	\$56,089,080	\$66,042,939	\$156,608,107	\$100,043,228	\$95,821,170	\$3,200,685
Total Ratebase	RB.T	76	\$5,428,588,080	\$3,179,372,876	\$652,977,858	\$671,751,944	\$367,180,735	\$277,721,166	\$1,373,381	\$32,657,780	\$37,830,051	\$87,297,335	\$62,009,925	\$56,592,232	\$1,822,797
REVFAC1 = (CME, T+DAE, T+RRB, T)	REVFAC1.T	77	\$2,053,872,813	\$1,187,324,788	\$260,203,255	\$260,306,620	\$150,279,381	\$110,249,662	\$449,739	\$10,497,798	\$6,355,878	\$38,981,918	\$11,302,515	\$17,255,388	\$665,870
Salary & Wages - Total	SW.T	78	\$108,304,747	\$66,910,860	\$13,099,747	\$11,764,352	\$6,454,658	\$5,848,718	\$23,489	\$54,050	\$651,463	\$1,538,542	\$939,805	\$1,487,745	\$31,258
Salary & Wages - PTD Subtotal	SWPTD.T	79	\$66,206,134	\$38,981,355	\$8,293,186	\$8,079,943	\$4,396,902	\$3,280,288	\$16,344	\$383,106	\$440,963	\$1,049,815	\$603,623	\$658,942	\$21,668
Total Transmission & Distribution Plant	TDP.T	80	\$5,684,013,730	\$3,522,922,494	\$681,536,433	\$600,659,309	\$293,774,583	\$235,222,188	\$1,842,845	\$41,107,281	\$66,042,939	\$55,339,810	\$100,043,228	\$83,750,227	\$1,772,394
Total Expenses Before FIT	EBFIT.T	81	\$1,726,709,964	\$993,396,963	\$221,775,295	\$220,656,880	\$129,103,167	\$93,912,865	\$357,353	\$8,470,755	\$3,732,849	\$34,031,469	\$7,038,045	\$13,692,255	\$542,069
Total Transmission Plant	TP.T	82	\$1,594,737,127	\$803,911,582	\$196,804,032	\$215,810,767	\$129,894,115	\$90,811,837	\$196,062	\$5,383,837	\$16,874,539	\$36,601,575	\$9,569,087	\$4,362,115	\$317,579
Prod Trans Dist Exp Allocation Factor	PTDE.T	83	\$959,299,341	\$519,978,331	\$127,111,808	\$136,148,340	\$82,252,765	\$58,409,633	\$198,523	\$4,440,656	\$812,389	\$2,875,753	\$1,568,871	\$5,110,210	\$332,061
Firm Sales Revenue	~	84	\$1,997,002,384	\$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												
Time Differentiated Fuel Costs Adj. TY Loads	~	86	\$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

PUGET SOUND ENERGY
Base-Intermediate-Peak Class Cost of Service Study
(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., Ave. No. Cust Incl. RES & SEC Only, etc.

PUGET SOUND ENERGY
Base-Intermediate-Peak Class Cost of Service Study
(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 various service categories like Total Struct and Improvements, Total Station Equip, Total OVHD Lines, etc.