

**EXHIBIT NO. ___(JAP-22)
DOCKETS UE-17___/UG-17___
2017 PSE GENERAL RATE CASE
WITNESS: JON A. PILIARIS**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

Docket UE-17___

Docket UG-17___

**TWENTY-FIRST EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF**

JON A. PILIARIS

ON BEHALF OF PUGET SOUND ENERGY

JANUARY 13, 2017

Puget Sound Energy
 Summary of Allocated Costs
 2017 General Rate Case
 Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	Capital	O&M	Customer	Demand-Related	Energy-Related	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Source									= (d) + (e) + (f) + (g) + (h)
1	Sch 50E								
2	003	Compact Fluorescent	22	\$0.00	\$0.00	\$0.15	\$0.22	\$0.36	\$0.73
3									
4	50E-A	Mercury Vapor	100	\$0.00	\$2.31	\$0.66	\$1.02	\$1.65	\$5.63
5	50E-A	Mercury Vapor	175	\$0.00	\$2.31	\$1.16	\$1.78	\$2.88	\$8.13
6	50E-A	Mercury Vapor	400	\$0.00	\$2.31	\$2.65	\$4.07	\$6.59	\$15.61
7	50E-B	Mercury Vapor	100	\$0.00	\$0.00	\$0.66	\$1.02	\$1.65	\$3.33
8	50E-B	Mercury Vapor	175	\$0.00	\$0.00	\$1.16	\$1.78	\$2.88	\$5.82
9	50E-B	Mercury Vapor	400	\$0.00	\$0.00	\$2.65	\$4.07	\$6.59	\$13.31
10	50E-B	Mercury Vapor	700	\$0.00	\$0.00	\$4.64	\$7.12	\$11.53	\$23.28
11									
12									
13	Sch 51E								
14	51E	Light Emitting Diode	30.01 - 60	\$0.00	\$0.00	\$0.30	\$0.46	\$0.74	\$1.50
15	51E	Light Emitting Diode	60.01 - 90	\$0.00	\$0.00	\$0.50	\$0.76	\$1.23	\$2.49
16	51E	Light Emitting Diode	90.01 - 120	\$0.00	\$0.00	\$0.70	\$1.07	\$1.73	\$3.49
17	51E	Light Emitting Diode	120.01 - 150	\$0.00	\$0.00	\$0.89	\$1.37	\$2.22	\$4.49
18	51E	Light Emitting Diode	150.01 - 180	\$0.00	\$0.00	\$1.09	\$1.68	\$2.72	\$5.49
19	51E	Light Emitting Diode	180.01 - 210	\$0.00	\$0.00	\$1.29	\$1.98	\$3.21	\$6.49
20	51E	Light Emitting Diode	210.01 - 240	\$0.00	\$0.00	\$1.49	\$2.29	\$3.70	\$7.48
21	51E	Light Emitting Diode	240.01 - 270	\$0.00	\$0.00	\$1.69	\$2.59	\$4.20	\$8.48
22	51E	Light Emitting Diode	270.01 - 300	\$0.00	\$0.00	\$1.89	\$2.90	\$4.69	\$9.48
23									
24	Sch 52E								
25	52E	Sodium Vapor	50	\$0.00	\$0.00	\$0.33	\$0.51	\$0.82	\$1.66
26	52E	Sodium Vapor	70	\$0.00	\$0.00	\$0.46	\$0.71	\$1.15	\$2.33
27	52E	Sodium Vapor	100	\$0.00	\$0.00	\$0.66	\$1.02	\$1.65	\$3.33
28	52E	Sodium Vapor	150	\$0.00	\$0.00	\$0.99	\$1.53	\$2.47	\$4.99
29	52E	Sodium Vapor	200	\$0.00	\$0.00	\$1.32	\$2.04	\$3.29	\$6.65
30	52E	Sodium Vapor	250	\$0.00	\$0.00	\$1.66	\$2.54	\$4.12	\$8.32
31	52E	Sodium Vapor	310	\$0.00	\$0.00	\$2.05	\$3.15	\$5.10	\$10.31
32	52E	Sodium Vapor	400	\$0.00	\$0.00	\$2.65	\$4.07	\$6.59	\$13.31
33									
34									
35	52E	Metal Halide	70	\$0.00	\$0.00	\$0.46	\$0.71	\$1.15	\$2.33
36	52E	Metal Halide	100	\$0.00	\$0.00	\$0.66	\$1.02	\$1.65	\$3.33
37	52E	Metal Halide	150	\$0.00	\$0.00	\$0.99	\$1.53	\$2.47	\$4.99
38	52E	Metal Halide	175	\$0.00	\$0.00	\$1.16	\$1.78	\$2.88	\$5.82
39	52E	Metal Halide	250	\$0.00	\$0.00	\$1.66	\$2.54	\$4.12	\$8.32
40	52E	Metal Halide	400	\$0.00	\$0.00	\$2.65	\$4.07	\$6.59	\$13.31
41	52E	Metal Halide	1,000	\$0.00	\$0.00	\$6.62	\$10.18	\$16.46	\$33.26
42									
43	Sch 53E								
44	53E - Company Owned	Sodium Vapor	50	\$7.17	\$2.31	\$0.33	\$0.51	\$0.82	\$11.14
45	53E - Company Owned	Sodium Vapor	70	\$7.34	\$2.31	\$0.46	\$0.71	\$1.15	\$11.97
46	53E - Company Owned	Sodium Vapor	100	\$7.59	\$2.31	\$0.66	\$1.02	\$1.65	\$13.23
47	53E - Company Owned	Sodium Vapor	150	\$8.02	\$2.31	\$0.99	\$1.53	\$2.47	\$15.32
48	53E - Company Owned	Sodium Vapor	200	\$8.45	\$2.31	\$1.32	\$2.04	\$3.29	\$17.41
49	53E - Company Owned	Sodium Vapor	250	\$8.87	\$2.31	\$1.66	\$2.54	\$4.12	\$19.49
50	53E - Company Owned	Sodium Vapor	310	\$9.38	\$2.31	\$2.05	\$3.15	\$5.10	\$22.00

Puget Sound Energy
 Summary of Allocated Costs
 2017 General Rate Case
 Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	Capital	O&M	Customer	Demand-Related	Energy-Related	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Source				= (d) + (e) + (f) + (g) + (h)					
51	53E - Company Owned	Sodium Vapor	400	\$10.15	\$2.31	\$2.65	\$4.07	\$6.59	\$25.76
52	53E - Company Owned	Sodium Vapor	1,000	\$15.26	\$2.31	\$6.62	\$10.18	\$16.46	\$50.83
53									
54	53E - Company Owned	Metal Halide	70	\$7.93	\$4.61	\$0.46	\$0.71	\$1.15	\$14.87
55	53E - Company Owned	Metal Halide	100	\$8.26	\$4.61	\$0.66	\$1.02	\$1.65	\$16.20
56	53E - Company Owned	Metal Halide	150	\$8.81	\$4.61	\$0.99	\$1.53	\$2.47	\$18.41
57	53E - Company Owned	Metal Halide	250	\$9.91	\$4.61	\$1.66	\$2.54	\$4.12	\$22.84
58	53E - Company Owned	Metal Halide	400	\$11.56	\$4.61	\$2.65	\$4.07	\$6.59	\$29.48
59									
60	53E - Company Owned	Light Emitting Diode	30.01 - 60	\$10.62	\$0.46	\$0.30	\$0.46	\$0.74	\$12.58
61	53E - Company Owned	Light Emitting Diode	60.01 - 90	\$10.80	\$0.46	\$0.50	\$0.76	\$1.23	\$13.75
62	53E - Company Owned	Light Emitting Diode	90.01 - 120	\$10.98	\$0.46	\$0.70	\$1.07	\$1.73	\$14.93
63	53E - Company Owned	Light Emitting Diode	120.01 - 150	\$11.16	\$0.46	\$0.89	\$1.37	\$2.22	\$16.11
64	53E - Company Owned	Light Emitting Diode	150.01 - 180	\$11.34	\$0.46	\$1.09	\$1.68	\$2.72	\$17.29
65	53E - Company Owned	Light Emitting Diode	180.01 - 210	\$11.52	\$0.46	\$1.29	\$1.98	\$3.21	\$18.47
66	53E - Company Owned	Light Emitting Diode	210.01 - 240	\$11.70	\$0.46	\$1.49	\$2.29	\$3.70	\$19.64
67	53E - Company Owned	Light Emitting Diode	240.01 - 270	\$11.88	\$0.46	\$1.69	\$2.59	\$4.20	\$20.82
68	53E - Company Owned	Light Emitting Diode	270.01 - 300	\$12.06	\$0.46	\$1.89	\$2.90	\$4.69	\$22.00
69									
70	53E - Customer Owned	Sodium Vapor	50	\$0.00	\$2.31	\$0.33	\$0.51	\$0.82	\$3.97
71	53E - Customer Owned	Sodium Vapor	70	\$0.00	\$2.31	\$0.46	\$0.71	\$1.15	\$4.63
72	53E - Customer Owned	Sodium Vapor	100	\$0.00	\$2.31	\$0.66	\$1.02	\$1.65	\$5.63
73	53E - Customer Owned	Sodium Vapor	150	\$0.00	\$2.31	\$0.99	\$1.53	\$2.47	\$7.30
74	53E - Customer Owned	Sodium Vapor	200	\$0.00	\$2.31	\$1.32	\$2.04	\$3.29	\$8.96
75	53E - Customer Owned	Sodium Vapor	250	\$0.00	\$2.31	\$1.66	\$2.54	\$4.12	\$10.62
76	53E - Customer Owned	Sodium Vapor	310	\$0.00	\$2.31	\$2.05	\$3.15	\$5.10	\$12.62
77	53E - Customer Owned	Sodium Vapor	400	\$0.00	\$2.31	\$2.65	\$4.07	\$6.59	\$15.61
78	53E - Customer Owned	Sodium Vapor	1,000	\$0.00	\$2.31	\$6.62	\$10.18	\$16.46	\$35.57
79									
80	53E - Customer Owned	Metal Halide	70	\$0.00	\$4.61	\$0.46	\$0.71	\$1.15	\$6.94
81	53E - Customer Owned	Metal Halide	100	\$0.00	\$4.61	\$0.66	\$1.02	\$1.65	\$7.94
82	53E - Customer Owned	Metal Halide	150	\$0.00	\$4.61	\$0.99	\$1.53	\$2.47	\$9.60
83	53E - Customer Owned	Metal Halide	175	\$0.00	\$4.61	\$1.16	\$1.78	\$2.88	\$10.43
84	53E - Customer Owned	Metal Halide	250	\$0.00	\$4.61	\$1.66	\$2.54	\$4.12	\$12.93
85	53E - Customer Owned	Metal Halide	400	\$0.00	\$4.61	\$2.65	\$4.07	\$6.59	\$17.92
86									
87	53E - Customer Owned	Light Emitting Diode	30.01 - 60	\$0.00	\$0.46	\$0.30	\$0.46	\$0.74	\$1.96
88	53E - Customer Owned	Light Emitting Diode	60.01 - 90	\$0.00	\$0.46	\$0.50	\$0.76	\$1.23	\$2.96
89	53E - Customer Owned	Light Emitting Diode	90.01 - 120	\$0.00	\$0.46	\$0.70	\$1.07	\$1.73	\$3.95
90	53E - Customer Owned	Light Emitting Diode	120.01 - 150	\$0.00	\$0.46	\$0.89	\$1.37	\$2.22	\$4.95
91	53E - Customer Owned	Light Emitting Diode	150.01 - 180	\$0.00	\$0.46	\$1.09	\$1.68	\$2.72	\$5.95
92	53E - Customer Owned	Light Emitting Diode	180.01 - 210	\$0.00	\$0.46	\$1.29	\$1.98	\$3.21	\$6.95
93	53E - Customer Owned	Light Emitting Diode	210.01 - 240	\$0.00	\$0.46	\$1.49	\$2.29	\$3.70	\$7.95
94	53E - Customer Owned	Light Emitting Diode	240.01 - 270	\$0.00	\$0.46	\$1.69	\$2.59	\$4.20	\$8.94
95	53E - Customer Owned	Light Emitting Diode	270.01 - 300	\$0.00	\$0.46	\$1.89	\$2.90	\$4.69	\$9.94
96									
97	Sch 54E								
98	54E	Sodium Vapor	50	\$0.00	\$0.00	\$0.33	\$0.51	\$0.82	\$1.66
99	54E	Sodium Vapor	70	\$0.00	\$0.00	\$0.46	\$0.71	\$1.15	\$2.33
100	54E	Sodium Vapor	100	\$0.00	\$0.00	\$0.66	\$1.02	\$1.65	\$3.33

Puget Sound Energy
 Summary of Allocated Costs
 2017 General Rate Case
 Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	Capital	O&M	Customer	Demand-Related	Energy-Related	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Source									= (d) + (e) + (f) + (g) + (h)
101	54E	Sodium Vapor	150	\$0.00	\$0.00	\$0.99	\$1.53	\$2.47	\$4.99
102	54E	Sodium Vapor	200	\$0.00	\$0.00	\$1.32	\$2.04	\$3.29	\$6.65
103	54E	Sodium Vapor	250	\$0.00	\$0.00	\$1.66	\$2.54	\$4.12	\$8.32
104	54E	Sodium Vapor	310	\$0.00	\$0.00	\$2.05	\$3.15	\$5.10	\$10.31
105	54E	Sodium Vapor	400	\$0.00	\$0.00	\$2.65	\$4.07	\$6.59	\$13.31
106	54E	Sodium Vapor	1,000	\$0.00	\$0.00	\$6.62	\$10.18	\$16.46	\$33.26
107									
108	54E	Light Emitting Diode	30.01 - 60	\$0.00	\$0.00	\$0.30	\$0.46	\$0.74	\$1.50
109	54E	Light Emitting Diode	60.01 - 90	\$0.00	\$0.00	\$0.50	\$0.76	\$1.23	\$2.49
110	54E	Light Emitting Diode	90.01 - 120	\$0.00	\$0.00	\$0.70	\$1.07	\$1.73	\$3.49
111	54E	Light Emitting Diode	120.01 - 150	\$0.00	\$0.00	\$0.89	\$1.37	\$2.22	\$4.49
112	54E	Light Emitting Diode	150.01 - 180	\$0.00	\$0.00	\$1.09	\$1.68	\$2.72	\$5.49
113	54E	Light Emitting Diode	180.01 - 210	\$0.00	\$0.00	\$1.29	\$1.98	\$3.21	\$6.49
114	54E	Light Emitting Diode	210.01 - 240	\$0.00	\$0.00	\$1.49	\$2.29	\$3.70	\$7.48
115	54E	Light Emitting Diode	240.01 - 270	\$0.00	\$0.00	\$1.69	\$2.59	\$4.20	\$8.48
116	54E	Light Emitting Diode	270.01 - 300	\$0.00	\$0.00	\$1.89	\$2.90	\$4.69	\$9.48
117									
118	Sch 55 & 56								
119	55E & 56E	Sodium Vapor	70	\$7.34	\$2.31	\$0.46	\$0.74	\$1.15	\$12.00
120	55E & 56E	Sodium Vapor	100	\$7.59	\$2.31	\$0.66	\$1.06	\$1.65	\$13.27
121	55E & 56E	Sodium Vapor	150	\$8.02	\$2.31	\$0.99	\$1.59	\$2.47	\$15.38
122	55E & 56E	Sodium Vapor	200	\$8.45	\$2.31	\$1.32	\$2.12	\$3.29	\$17.49
123	55E & 56E	Sodium Vapor	250	\$8.87	\$2.31	\$1.66	\$2.65	\$4.12	\$19.60
124	55E & 56E	Sodium Vapor	400	\$10.15	\$2.31	\$2.65	\$4.24	\$6.59	\$25.93
125									
126	55E & 56E	Metal Halide	250	\$9.91	\$4.61	\$1.66	\$2.65	\$4.12	\$22.94
127									
128	55E & 56E	Light Emitting Diode	30.01 - 60	\$10.62	\$0.46	\$0.30	\$0.48	\$0.74	\$12.59
129	55E & 56E	Light Emitting Diode	60.01 - 90	\$10.80	\$0.46	\$0.50	\$0.79	\$1.23	\$13.79
130	55E & 56E	Light Emitting Diode	90.01 - 120	\$10.98	\$0.46	\$0.70	\$1.11	\$1.73	\$14.98
131	55E & 56E	Light Emitting Diode	120.01 - 150	\$11.16	\$0.46	\$0.89	\$1.43	\$2.22	\$16.17
132	55E & 56E	Light Emitting Diode	150.01 - 180	\$11.34	\$0.46	\$1.09	\$1.75	\$2.72	\$17.36
133	55E & 56E	Light Emitting Diode	180.01 - 210	\$11.52	\$0.46	\$1.29	\$2.07	\$3.21	\$18.55
134	55E & 56E	Light Emitting Diode	210.01 - 240	\$11.70	\$0.46	\$1.49	\$2.38	\$3.70	\$19.74
135	55E & 56E	Light Emitting Diode	240.01 - 270	\$11.88	\$0.46	\$1.69	\$2.70	\$4.20	\$20.93
136	55E & 56E	Light Emitting Diode	270.01 - 300	\$12.06	\$0.46	\$1.89	\$3.02	\$4.69	\$22.12
137									
138	Sch 58 & 59								
139	58E & 59E - Directional	Sodium Vapor	70	\$7.34	\$2.31	\$0.46	\$0.74	\$1.15	\$12.00
140	58E & 59E - Directional	Sodium Vapor	100	\$7.59	\$2.31	\$0.66	\$1.06	\$1.65	\$13.27
141	58E & 59E - Directional	Sodium Vapor	150	\$8.02	\$2.31	\$0.99	\$1.59	\$2.47	\$15.38
142	58E & 59E - Directional	Sodium Vapor	200	\$8.45	\$2.31	\$1.32	\$2.12	\$3.29	\$17.49
143	58E & 59E - Directional	Sodium Vapor	250	\$8.87	\$2.31	\$1.66	\$2.65	\$4.12	\$19.60
144	58E & 59E - Directional	Sodium Vapor	400	\$10.15	\$2.31	\$2.65	\$4.24	\$6.59	\$25.93
145									
146	58E & 59E - Horizontal	Sodium Vapor	100	\$7.59	\$2.31	\$0.66	\$1.06	\$1.65	\$13.27
147	58E & 59E - Horizontal	Sodium Vapor	150	\$8.02	\$2.31	\$0.99	\$1.59	\$2.47	\$15.38
148	58E & 59E - Horizontal	Sodium Vapor	200	\$8.45	\$2.31	\$1.32	\$2.12	\$3.29	\$17.49
149	58E & 59E - Horizontal	Sodium Vapor	250	\$8.87	\$2.31	\$1.66	\$2.65	\$4.12	\$19.60
150	58E & 59E - Horizontal	Sodium Vapor	400	\$10.15	\$2.31	\$2.65	\$4.24	\$6.59	\$25.93

Puget Sound Energy
Summary of Allocated Costs
2017 General Rate Case
Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	Capital	O&M	Customer	Demand- Related	Energy- Related	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Source									= (d) + (e) + (f) + (g) + (h)
151									
152	58E & 59E - Directional	Metal Halide	175	\$9.08	\$4.61	\$1.16	\$1.85	\$2.88	\$19.59
153	58E & 59E - Directional	Metal Halide	250	\$9.91	\$4.61	\$1.66	\$2.65	\$4.12	\$22.94
154	58E & 59E - Directional	Metal Halide	400	\$11.56	\$4.61	\$2.65	\$4.24	\$6.59	\$29.64
155	58E & 59E - Directional	Metal Halide	1,000	\$18.16	\$4.61	\$6.62	\$10.59	\$16.46	\$56.45
156									
157	58E & 59E - Horizontal	Metal Halide	250	\$9.91	\$4.61	\$1.66	\$2.65	\$4.12	\$22.94
158	58E & 59E - Horizontal	Metal Halide	400	\$11.56	\$4.61	\$2.65	\$4.24	\$6.59	\$29.64
159									
160	58E & 59E	Light Emitting Diode	30.01 - 60	\$10.62	\$0.46	\$0.30	\$0.48	\$0.74	\$12.59
161	58E & 59E	Light Emitting Diode	60.01 - 90	\$10.80	\$0.46	\$0.50	\$0.79	\$1.23	\$13.79
162	58E & 59E	Light Emitting Diode	90.01 - 120	\$10.98	\$0.46	\$0.70	\$1.11	\$1.73	\$14.98
163	58E & 59E	Light Emitting Diode	120.01 - 150	\$11.16	\$0.46	\$0.89	\$1.43	\$2.22	\$16.17
164	58E & 59E	Light Emitting Diode	150.01 - 180	\$11.34	\$0.46	\$1.09	\$1.75	\$2.72	\$17.36
165	58E & 59E	Light Emitting Diode	180.01 - 210	\$11.52	\$0.46	\$1.29	\$2.07	\$3.21	\$18.55
166	58E & 59E	Light Emitting Diode	210.01 - 240	\$11.70	\$0.46	\$1.49	\$2.38	\$3.70	\$19.74
167	58E & 59E	Light Emitting Diode	240.01 - 270	\$11.88	\$0.46	\$1.69	\$2.70	\$4.20	\$20.93
168	58E & 59E	Light Emitting Diode	270.01 - 300	\$12.06	\$0.46	\$1.89	\$3.02	\$4.69	\$22.12
169	58E & 59E	Light Emitting Diode	300.01 - 400	\$12.45	\$0.46	\$2.32	\$3.71	\$5.76	\$24.70
170	58E & 59E	Light Emitting Diode	400.01 - 500	\$13.05	\$0.46	\$2.98	\$4.77	\$7.41	\$28.67
171	58E & 59E	Light Emitting Diode	500.01 - 600	\$13.65	\$0.46	\$3.64	\$5.83	\$9.06	\$32.64
172	58E & 59E	Light Emitting Diode	600.01 - 700	\$14.25	\$0.46	\$4.30	\$6.89	\$10.70	\$36.60
173	58E & 59E	Light Emitting Diode	700.01 - 800	\$14.85	\$0.46	\$4.97	\$7.95	\$12.35	\$40.57
174	58E & 59E	Light Emitting Diode	800.01 - 900	\$15.45	\$0.46	\$5.63	\$9.00	\$13.99	\$44.54
175									
176	Sch 57								
177	57E	Per W charge	-	\$0.00	\$0.00	\$0.001246	0.000000	0.000000	0.001246
178									
179	Pole Rental Rates								
180	55 & 56 - Old	Pole	-	\$4.04	\$2.31	\$0.00	\$0.00	\$0.00	\$6.34
181	55 & 56 - New	Pole	-	\$8.08	\$2.31	\$0.00	\$0.00	\$0.00	\$10.38
182									
183	58 & 59 - New	Pole	-	\$8.08	\$2.31	\$0.00	\$0.00	\$0.00	\$10.38

Puget Sound Energy
Allocation of Capital Costs
2017 General Rate Case
Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	Financier	Installed Cost	Capital Cost per \$ of System value	Allocated Capital Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Tariff		Exh. JAP-21	= (e) * (f)
1	Sch 50E						
2	003	Compact Fluorescent	22	Customer	\$0.00	\$0.00796	\$0.00
3							
4	50E-A	Mercury Vapor	100	Customer	\$0.00	\$0.00796	\$0.00
5	50E-A	Mercury Vapor	175	Customer	\$0.00	\$0.00796	\$0.00
6	50E-A	Mercury Vapor	400	Customer	\$0.00	\$0.00796	\$0.00
7	50E-B	Mercury Vapor	100	Customer	\$0.00	\$0.00796	\$0.00
8	50E-B	Mercury Vapor	175	Customer	\$0.00	\$0.00796	\$0.00
9	50E-B	Mercury Vapor	400	Customer	\$0.00	\$0.00796	\$0.00
10	50E-B	Mercury Vapor	700	Customer	\$0.00	\$0.00796	\$0.00
11							
12							
13	Sch 51E						
14	51E	Light Emitting Diode	30.01 - 60	Customer	\$1,334.57	\$0.00796	\$0.00
15	51E	Light Emitting Diode	60.01 - 90	Customer	\$1,357.22	\$0.00796	\$0.00
16	51E	Light Emitting Diode	90.01 - 120	Customer	\$1,379.86	\$0.00796	\$0.00
17	51E	Light Emitting Diode	120.01 - 150	Customer	\$1,402.50	\$0.00796	\$0.00
18	51E	Light Emitting Diode	150.01 - 180	Customer	\$1,425.15	\$0.00796	\$0.00
19	51E	Light Emitting Diode	180.01 - 210	Customer	\$1,447.79	\$0.00796	\$0.00
20	51E	Light Emitting Diode	210.01 - 240	Customer	\$1,470.43	\$0.00796	\$0.00
21	51E	Light Emitting Diode	240.01 - 270	Customer	\$1,493.08	\$0.00796	\$0.00
22	51E	Light Emitting Diode	270.01 - 300	Customer	\$1,515.72	\$0.00796	\$0.00
23							
24	Sch 52E						
25	52E	Sodium Vapor	50	Customer	\$901.11	\$0.00796	\$0.00
26	52E	Sodium Vapor	70	Customer	\$922.52	\$0.00796	\$0.00

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Line No.	Schedule	Lamp Type	Wattage (W)	Financier	Installed Cost	Capital Cost per \$ of System value	Allocated Capital Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Tariff		Exh. JAP-21	= (e) * (f)
27	52E	Sodium Vapor	100	Customer	\$954.62	\$0.00796	\$0.00
28	52E	Sodium Vapor	150	Customer	\$1,008.13	\$0.00796	\$0.00
29	52E	Sodium Vapor	200	Customer	\$1,061.64	\$0.00796	\$0.00
30	52E	Sodium Vapor	250	Customer	\$1,115.16	\$0.00796	\$0.00
31	52E	Sodium Vapor	310	Customer	\$1,179.37	\$0.00796	\$0.00
32	52E	Sodium Vapor	400	Customer	\$1,275.69	\$0.00796	\$0.00
33							
34							
35	52E	Metal Halide	70	Customer	\$996.76	\$0.00796	\$0.00
36	52E	Metal Halide	100	Customer	\$1,038.22	\$0.00796	\$0.00
37	52E	Metal Halide	150	Customer	\$1,107.34	\$0.00796	\$0.00
38	52E	Metal Halide	175	Customer	\$1,141.89	\$0.00796	\$0.00
39	52E	Metal Halide	250	Customer	\$1,245.56	\$0.00796	\$0.00
40	52E	Metal Halide	400	Customer	\$1,452.90	\$0.00796	\$0.00
41	52E	Metal Halide	1,000	Customer	\$2,282.24	\$0.00796	\$0.00
42							
43	Sch 53E						
44	53E - Company Owned	Sodium Vapor	50	Company	\$901.11	\$0.00796	\$7.17
45	53E - Company Owned	Sodium Vapor	70	Company	\$922.52	\$0.00796	\$7.34
46	53E - Company Owned	Sodium Vapor	100	Company	\$954.62	\$0.00796	\$7.59
47	53E - Company Owned	Sodium Vapor	150	Company	\$1,008.13	\$0.00796	\$8.02
48	53E - Company Owned	Sodium Vapor	200	Company	\$1,061.64	\$0.00796	\$8.45
49	53E - Company Owned	Sodium Vapor	250	Company	\$1,115.16	\$0.00796	\$8.87
50	53E - Company Owned	Sodium Vapor	310	Company	\$1,179.37	\$0.00796	\$9.38
51	53E - Company Owned	Sodium Vapor	400	Company	\$1,275.69	\$0.00796	\$10.15
52	53E - Company Owned	Sodium Vapor	1,000	Company	\$1,917.82	\$0.00796	\$15.26
53							
54	53E - Company Owned	Metal Halide	70	Company	\$996.76	\$0.00796	\$7.93
55	53E - Company Owned	Metal Halide	100	Company	\$1,038.22	\$0.00796	\$8.26
56	53E - Company Owned	Metal Halide	150	Company	\$1,107.34	\$0.00796	\$8.81
57	53E - Company Owned	Metal Halide	250	Company	\$1,245.56	\$0.00796	\$9.91
58	53E - Company Owned	Metal Halide	400	Company	\$1,452.90	\$0.00796	\$11.56

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Line No.	Schedule	Lamp Type	Wattage (W)	Financier	Installed Cost	Capital Cost per \$ of System value	Allocated Capital Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Tariff		Exh. JAP-21	= (e) * (f)
59							
60	53E - Company Owned	Light Emitting Diode	30.01 - 60	Company	\$1,334.57	\$0.00796	\$10.62
61	53E - Company Owned	Light Emitting Diode	60.01 - 90	Company	\$1,357.22	\$0.00796	\$10.80
62	53E - Company Owned	Light Emitting Diode	90.01 - 120	Company	\$1,379.86	\$0.00796	\$10.98
63	53E - Company Owned	Light Emitting Diode	120.01 - 150	Company	\$1,402.50	\$0.00796	\$11.16
64	53E - Company Owned	Light Emitting Diode	150.01 - 180	Company	\$1,425.15	\$0.00796	\$11.34
65	53E - Company Owned	Light Emitting Diode	180.01 - 210	Company	\$1,447.79	\$0.00796	\$11.52
66	53E - Company Owned	Light Emitting Diode	210.01 - 240	Company	\$1,470.43	\$0.00796	\$11.70
67	53E - Company Owned	Light Emitting Diode	240.01 - 270	Company	\$1,493.08	\$0.00796	\$11.88
68	53E - Company Owned	Light Emitting Diode	270.01 - 300	Company	\$1,515.72	\$0.00796	\$12.06
69							
70	53E - Customer Owned	Sodium Vapor	50	Customer	\$901.11	\$0.00796	\$0.00
71	53E - Customer Owned	Sodium Vapor	70	Customer	\$922.52	\$0.00796	\$0.00
72	53E - Customer Owned	Sodium Vapor	100	Customer	\$954.62	\$0.00796	\$0.00
73	53E - Customer Owned	Sodium Vapor	150	Customer	\$1,008.13	\$0.00796	\$0.00
74	53E - Customer Owned	Sodium Vapor	200	Customer	\$1,061.64	\$0.00796	\$0.00
75	53E - Customer Owned	Sodium Vapor	250	Customer	\$1,115.16	\$0.00796	\$0.00
76	53E - Customer Owned	Sodium Vapor	310	Customer	\$1,179.37	\$0.00796	\$0.00
77	53E - Customer Owned	Sodium Vapor	400	Customer	\$1,275.69	\$0.00796	\$0.00
78	53E - Customer Owned	Sodium Vapor	1,000	Customer	\$1,917.82	\$0.00796	\$0.00
79							
80	53E - Customer Owned	Metal Halide	70	Customer	\$996.76	\$0.00796	\$0.00
81	53E - Customer Owned	Metal Halide	100	Customer	\$1,038.22	\$0.00796	\$0.00
82	53E - Customer Owned	Metal Halide	150	Customer	\$1,107.34	\$0.00796	\$0.00
83	53E - Customer Owned	Metal Halide	175	Customer	\$1,141.89	\$0.00796	\$0.00
84	53E - Customer Owned	Metal Halide	250	Customer	\$1,245.56	\$0.00796	\$0.00
85	53E - Customer Owned	Metal Halide	400	Customer	\$1,452.90	\$0.00796	\$0.00
86							
87	53E - Customer Owned	Light Emitting Diode	30.01 - 60	Customer	\$1,334.57	\$0.00796	\$0.00

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Line No.	Schedule	Lamp Type	Wattage (W)	Financier	Installed Cost	Capital Cost per \$ of System value	Allocated Capital Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Tariff		Exh. JAP-21	= (e) * (f)
88	53E - Customer Owned	Light Emitting Diode	60.01 - 90	Customer	\$1,357.22	\$0.00796	\$0.00
89	53E - Customer Owned	Light Emitting Diode	90.01 - 120	Customer	\$1,379.86	\$0.00796	\$0.00
90	53E - Customer Owned	Light Emitting Diode	120.01 - 150	Customer	\$1,402.50	\$0.00796	\$0.00
91	53E - Customer Owned	Light Emitting Diode	150.01 - 180	Customer	\$1,425.15	\$0.00796	\$0.00
92	53E - Customer Owned	Light Emitting Diode	180.01 - 210	Customer	\$1,447.79	\$0.00796	\$0.00
93	53E - Customer Owned	Light Emitting Diode	210.01 - 240	Customer	\$1,470.43	\$0.00796	\$0.00
94	53E - Customer Owned	Light Emitting Diode	240.01 - 270	Customer	\$1,493.08	\$0.00796	\$0.00
95	53E - Customer Owned	Light Emitting Diode	270.01 - 300	Customer	\$1,515.72	\$0.00796	\$0.00
96							
97	Sch 54E						
98	54E	Sodium Vapor	50	Customer	\$901.11	\$0.00796	\$0.00
99	54E	Sodium Vapor	70	Customer	\$922.52	\$0.00796	\$0.00
100	54E	Sodium Vapor	100	Customer	\$954.62	\$0.00796	\$0.00
101	54E	Sodium Vapor	150	Customer	\$1,008.13	\$0.00796	\$0.00
102	54E	Sodium Vapor	200	Customer	\$1,061.64	\$0.00796	\$0.00
103	54E	Sodium Vapor	250	Customer	\$1,115.16	\$0.00796	\$0.00
104	54E	Sodium Vapor	310	Customer	\$1,179.37	\$0.00796	\$0.00
105	54E	Sodium Vapor	400	Customer	\$1,275.69	\$0.00796	\$0.00
106	54E	Sodium Vapor	1,000	Customer	\$1,917.82	\$0.00796	\$0.00
107							
108	54E	Light Emitting Diode	30.01 - 60	Customer	\$1,334.57	\$0.00796	\$0.00
109	54E	Light Emitting Diode	60.01 - 90	Customer	\$1,357.22	\$0.00796	\$0.00
110	54E	Light Emitting Diode	90.01 - 120	Customer	\$1,379.86	\$0.00796	\$0.00
111	54E	Light Emitting Diode	120.01 - 150	Customer	\$1,402.50	\$0.00796	\$0.00

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Line No.	Schedule	Lamp Type	Wattage (W)	Financier	Installed Cost	Capital Cost per \$ of System value	Allocated Capital Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Tariff		Exh. JAP-21	= (e) * (f)
112	54E	Light Emitting Diode	150.01 - 180	Customer	\$1,425.15	\$0.00796	\$0.00
113	54E	Light Emitting Diode	180.01 - 210	Customer	\$1,447.79	\$0.00796	\$0.00
114	54E	Light Emitting Diode	210.01 - 240	Customer	\$1,470.43	\$0.00796	\$0.00
115	54E	Light Emitting Diode	240.01 - 270	Customer	\$1,493.08	\$0.00796	\$0.00
116	54E	Light Emitting Diode	270.01 - 300	Customer	\$1,515.72	\$0.00796	\$0.00
117							
118	Sch 55 & 56						
119	55E & 56E	Sodium Vapor	70	Company	\$922.52	\$0.00796	\$7.34
120	55E & 56E	Sodium Vapor	100	Company	\$954.62	\$0.00796	\$7.59
121	55E & 56E	Sodium Vapor	150	Company	\$1,008.13	\$0.00796	\$8.02
122	55E & 56E	Sodium Vapor	200	Company	\$1,061.64	\$0.00796	\$8.45
123	55E & 56E	Sodium Vapor	250	Company	\$1,115.16	\$0.00796	\$8.87
124	55E & 56E	Sodium Vapor	400	Company	\$1,275.69	\$0.00796	\$10.15
125							
126	55E & 56E	Metal Halide	250	Company	\$1,245.56	\$0.00796	\$9.91
127							
128	55E & 56E	Light Emitting Diode	30.01 - 60	Company	\$1,334.57	\$0.00796	\$10.62
129	55E & 56E	Light Emitting Diode	60.01 - 90	Company	\$1,357.22	\$0.00796	\$10.80
130	55E & 56E	Light Emitting Diode	90.01 - 120	Company	\$1,379.86	\$0.00796	\$10.98
131	55E & 56E	Light Emitting Diode	120.01 - 150	Company	\$1,402.50	\$0.00796	\$11.16
132	55E & 56E	Light Emitting Diode	150.01 - 180	Company	\$1,425.15	\$0.00796	\$11.34
133	55E & 56E	Light Emitting Diode	180.01 - 210	Company	\$1,447.79	\$0.00796	\$11.52
134	55E & 56E	Light Emitting Diode	210.01 - 240	Company	\$1,470.43	\$0.00796	\$11.70
135	55E & 56E	Light Emitting Diode	240.01 - 270	Company	\$1,493.08	\$0.00796	\$11.88
136	55E & 56E	Light Emitting Diode	270.01 - 300	Company	\$1,515.72	\$0.00796	\$12.06
137							
138	Sch 58 & 59						
139	58E & 59E - Directional	Sodium Vapor	70	Company	\$922.52	\$0.00796	\$7.34
140	58E & 59E - Directional	Sodium Vapor	100	Company	\$954.62	\$0.00796	\$7.59
141	58E & 59E - Directional	Sodium Vapor	150	Company	\$1,008.13	\$0.00796	\$8.02
142	58E & 59E - Directional	Sodium Vapor	200	Company	\$1,061.64	\$0.00796	\$8.45
143	58E & 59E - Directional	Sodium Vapor	250	Company	\$1,115.16	\$0.00796	\$8.87
144	58E & 59E - Directional	Sodium Vapor	400	Company	\$1,275.69	\$0.00796	\$10.15
145							
146	58E & 59E - Horizontal	Sodium Vapor	100	Company	\$954.62	\$0.00796	\$7.59
147	58E & 59E - Horizontal	Sodium Vapor	150	Company	\$1,008.13	\$0.00796	\$8.02
148	58E & 59E - Horizontal	Sodium Vapor	200	Company	\$1,061.64	\$0.00796	\$8.45
149	58E & 59E - Horizontal	Sodium Vapor	250	Company	\$1,115.16	\$0.00796	\$8.87
150	58E & 59E - Horizontal	Sodium Vapor	400	Company	\$1,275.69	\$0.00796	\$10.15
151							

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Line No.	Schedule	Lamp Type	Wattage (W)	Financier	Installed Cost	Capital Cost per \$ of System value	Allocated Capital Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Tariff		Exh. JAP-21	= (e) * (f)
152	58E & 59E - Directional	Metal Halide	175	Company	\$1,141.89	\$0.00796	\$9.08
153	58E & 59E - Directional	Metal Halide	250	Company	\$1,245.56	\$0.00796	\$9.91
154	58E & 59E - Directional	Metal Halide	400	Company	\$1,452.90	\$0.00796	\$11.56
155	58E & 59E - Directional	Metal Halide	1,000	Company	\$2,282.24	\$0.00796	\$18.16
156							
157	58E & 59E - Horizontal	Metal Halide	250	Company	\$1,245.56	\$0.00796	\$9.91
158	58E & 59E - Horizontal	Metal Halide	400	Company	\$1,452.90	\$0.00796	\$11.56
159							
160	58E & 59E	Light Emitting Diode	30.01 - 60	Company	\$1,334.57	\$0.00796	\$10.62
161	58E & 59E	Light Emitting Diode	60.01 - 90	Company	\$1,357.22	\$0.00796	\$10.80
162	58E & 59E	Light Emitting Diode	90.01 - 120	Company	\$1,379.86	\$0.00796	\$10.98
163	58E & 59E	Light Emitting Diode	120.01 - 150	Company	\$1,402.50	\$0.00796	\$11.16
164	58E & 59E	Light Emitting Diode	150.01 - 180	Company	\$1,425.15	\$0.00796	\$11.34
165	58E & 59E	Light Emitting Diode	180.01 - 210	Company	\$1,447.79	\$0.00796	\$11.52
166	58E & 59E	Light Emitting Diode	210.01 - 240	Company	\$1,470.43	\$0.00796	\$11.70
167	58E & 59E	Light Emitting Diode	240.01 - 270	Company	\$1,493.08	\$0.00796	\$11.88
168	58E & 59E	Light Emitting Diode	270.01 - 300	Company	\$1,515.72	\$0.00796	\$12.06
169	58E & 59E	Light Emitting Diode	300.01 - 400	Company	\$1,564.78	\$0.00796	\$12.45
170	58E & 59E	Light Emitting Diode	400.01 - 500	Company	\$1,640.26	\$0.00796	\$13.05
171	58E & 59E	Light Emitting Diode	500.01 - 600	Company	\$1,715.74	\$0.00796	\$13.65
172	58E & 59E	Light Emitting Diode	600.01 - 700	Company	\$1,791.21	\$0.00796	\$14.25
173	58E & 59E	Light Emitting Diode	700.01 - 800	Company	\$1,866.69	\$0.00796	\$14.85
174	58E & 59E	Light Emitting Diode	800.01 - 900	Company	\$1,942.17	\$0.00796	\$15.45
175							
176	Sch 57						
177	57E	Per W charge	-	Customer	\$0.00	\$0.00796	\$0.00
178							
179	Pole Rental Rates						
180	55 & 56 - Old	Pole	-	Company	\$1,220.95	\$0.00331	\$4.04
181	55 & 56 - New	Pole	-	Company	\$2,441.90	\$0.00331	\$8.08
182							
183	58 & 59 - New	Pole	-	Company	\$2,441.90	\$0.00331	\$8.08

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Line No.	Schedule	Lamp Type	Wattage (W)	O&M Eligible?	Weighting Factor	O&M Cost per Weighted Eligible Lamp	Allocated O&M Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Tariff		Exh. JAP-21	= (e) * (f)
1	Sch 50E						
2	003	Compact Fluorescent	22	No	1	\$2.31	\$0.00
3							
4	50E-A	Mercury Vapor	100	Yes	1	\$2.31	\$2.31
5	50E-A	Mercury Vapor	175	Yes	1	\$2.31	\$2.31
6	50E-A	Mercury Vapor	400	Yes	1	\$2.31	\$2.31
7	50E-B	Mercury Vapor	100	No	1	\$2.31	\$0.00
8	50E-B	Mercury Vapor	175	No	1	\$2.31	\$0.00
9	50E-B	Mercury Vapor	400	No	1	\$2.31	\$0.00
10	50E-B	Mercury Vapor	700	No	1	\$2.31	\$0.00
11							
12							
13	Sch 51E						
14	51E	Light Emitting Diode	30.01 - 60	No	0.2	\$2.31	\$0.00
15	51E	Light Emitting Diode	60.01 - 90	No	0.2	\$2.31	\$0.00
16	51E	Light Emitting Diode	90.01 - 120	No	0.2	\$2.31	\$0.00
17	51E	Light Emitting Diode	120.01 - 150	No	0.2	\$2.31	\$0.00
18	51E	Light Emitting Diode	150.01 - 180	No	0.2	\$2.31	\$0.00
19	51E	Light Emitting Diode	180.01 - 210	No	0.2	\$2.31	\$0.00
20	51E	Light Emitting Diode	210.01 - 240	No	0.2	\$2.31	\$0.00
21	51E	Light Emitting Diode	240.01 - 270	No	0.2	\$2.31	\$0.00
22	51E	Light Emitting Diode	270.01 - 300	No	0.2	\$2.31	\$0.00
23							
24	Sch 52E						
25	52E	Sodium Vapor	50	No	1	\$2.31	\$0.00
26	52E	Sodium Vapor	70	No	1	\$2.31	\$0.00
27	52E	Sodium Vapor	100	No	1	\$2.31	\$0.00
28	52E	Sodium Vapor	150	No	1	\$2.31	\$0.00
29	52E	Sodium Vapor	200	No	1	\$2.31	\$0.00
30	52E	Sodium Vapor	250	No	1	\$2.31	\$0.00
31	52E	Sodium Vapor	310	No	1	\$2.31	\$0.00
32	52E	Sodium Vapor	400	No	1	\$2.31	\$0.00
33							
34							
35	52E	Metal Halide	70	No	2	\$2.31	\$0.00
36	52E	Metal Halide	100	No	2	\$2.31	\$0.00
37	52E	Metal Halide	150	No	2	\$2.31	\$0.00
38	52E	Metal Halide	175	No	2	\$2.31	\$0.00
39	52E	Metal Halide	250	No	2	\$2.31	\$0.00
40	52E	Metal Halide	400	No	2	\$2.31	\$0.00
41	52E	Metal Halide	1,000	No	2	\$2.31	\$0.00
42							
43	Sch 53E						
44	53E - Company Owned	Sodium Vapor	50	Yes	1	\$2.31	\$2.31
45	53E - Company Owned	Sodium Vapor	70	Yes	1	\$2.31	\$2.31
46	53E - Company Owned	Sodium Vapor	100	Yes	1	\$2.31	\$2.31

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Line No.	Schedule	Lamp Type	Wattage (W)	O&M Eligible?	Weighting Factor	O&M Cost per Weighted Eligible Lamp	Allocated O&M Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Tariff		Exh. JAP-21	= (e) * (f)
47	53E - Company Owned	Sodium Vapor	150	Yes	1	\$2.31	\$2.31
48	53E - Company Owned	Sodium Vapor	200	Yes	1	\$2.31	\$2.31
49	53E - Company Owned	Sodium Vapor	250	Yes	1	\$2.31	\$2.31
50	53E - Company Owned	Sodium Vapor	310	Yes	1	\$2.31	\$2.31
51	53E - Company Owned	Sodium Vapor	400	Yes	1	\$2.31	\$2.31
52	53E - Company Owned	Sodium Vapor	1,000	Yes	1	\$2.31	\$2.31
53							
54	53E - Company Owned	Metal Halide	70	Yes	2	\$2.31	\$4.61
55	53E - Company Owned	Metal Halide	100	Yes	2	\$2.31	\$4.61
56	53E - Company Owned	Metal Halide	150	Yes	2	\$2.31	\$4.61
57	53E - Company Owned	Metal Halide	250	Yes	2	\$2.31	\$4.61
58	53E - Company Owned	Metal Halide	400	Yes	2	\$2.31	\$4.61
59							
60	53E - Company Owned	Light Emitting Diode	30.01 - 60	Yes	0.2	\$2.31	\$0.46
61	53E - Company Owned	Light Emitting Diode	60.01 - 90	Yes	0.2	\$2.31	\$0.46
62	53E - Company Owned	Light Emitting Diode	90.01 - 120	Yes	0.2	\$2.31	\$0.46
63	53E - Company Owned	Light Emitting Diode	120.01 - 150	Yes	0.2	\$2.31	\$0.46
64	53E - Company Owned	Light Emitting Diode	150.01 - 180	Yes	0.2	\$2.31	\$0.46
65	53E - Company Owned	Light Emitting Diode	180.01 - 210	Yes	0.2	\$2.31	\$0.46
66	53E - Company Owned	Light Emitting Diode	210.01 - 240	Yes	0.2	\$2.31	\$0.46
67	53E - Company Owned	Light Emitting Diode	240.01 - 270	Yes	0.2	\$2.31	\$0.46
68	53E - Company Owned	Light Emitting Diode	270.01 - 300	Yes	0.2	\$2.31	\$0.46
69							
70	53E - Customer Owned	Sodium Vapor	50	Yes	1	\$2.31	\$2.31
71	53E - Customer Owned	Sodium Vapor	70	Yes	1	\$2.31	\$2.31
72	53E - Customer Owned	Sodium Vapor	100	Yes	1	\$2.31	\$2.31
73	53E - Customer Owned	Sodium Vapor	150	Yes	1	\$2.31	\$2.31
74	53E - Customer Owned	Sodium Vapor	200	Yes	1	\$2.31	\$2.31
75	53E - Customer Owned	Sodium Vapor	250	Yes	1	\$2.31	\$2.31
76	53E - Customer Owned	Sodium Vapor	310	Yes	1	\$2.31	\$2.31
77	53E - Customer Owned	Sodium Vapor	400	Yes	1	\$2.31	\$2.31
78	53E - Customer Owned	Sodium Vapor	1,000	Yes	1	\$2.31	\$2.31
79							
80	53E - Customer Owned	Metal Halide	70	Yes	2	\$2.31	\$4.61
81	53E - Customer Owned	Metal Halide	100	Yes	2	\$2.31	\$4.61
82	53E - Customer Owned	Metal Halide	150	Yes	2	\$2.31	\$4.61
83	53E - Customer Owned	Metal Halide	175	Yes	2	\$2.31	\$4.61
84	53E - Customer Owned	Metal Halide	250	Yes	2	\$2.31	\$4.61
85	53E - Customer Owned	Metal Halide	400	Yes	2	\$2.31	\$4.61
86							

Puget Sound Energy
Allocation of O&M Costs
2017 General Rate Case
Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	O&M Eligible?	Weighting Factor	O&M Cost per Weighted O&M Eligible Lamp	Allocated O&M Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Tariff		Exh. JAP-21	= (e) * (f)
87	53E - Customer Owned	Light Emitting Diode	30.01 - 60	Yes	0.2	\$2.31	\$0.46
88	53E - Customer Owned	Light Emitting Diode	60.01 - 90	Yes	0.2	\$2.31	\$0.46
89	53E - Customer Owned	Light Emitting Diode	90.01 - 120	Yes	0.2	\$2.31	\$0.46
90	53E - Customer Owned	Light Emitting Diode	120.01 - 150	Yes	0.2	\$2.31	\$0.46
91	53E - Customer Owned	Light Emitting Diode	150.01 - 180	Yes	0.2	\$2.31	\$0.46
92	53E - Customer Owned	Light Emitting Diode	180.01 - 210	Yes	0.2	\$2.31	\$0.46
93	53E - Customer Owned	Light Emitting Diode	210.01 - 240	Yes	0.2	\$2.31	\$0.46
94	53E - Customer Owned	Light Emitting Diode	240.01 - 270	Yes	0.2	\$2.31	\$0.46
95	53E - Customer Owned	Light Emitting Diode	270.01 - 300	Yes	0.2	\$2.31	\$0.46
96							
97	Sch 54E						
98	54E	Sodium Vapor	50	No	1	\$2.31	\$0.00
99	54E	Sodium Vapor	70	No	1	\$2.31	\$0.00
100	54E	Sodium Vapor	100	No	1	\$2.31	\$0.00
101	54E	Sodium Vapor	150	No	1	\$2.31	\$0.00
102	54E	Sodium Vapor	200	No	1	\$2.31	\$0.00
103	54E	Sodium Vapor	250	No	1	\$2.31	\$0.00
104	54E	Sodium Vapor	310	No	1	\$2.31	\$0.00
105	54E	Sodium Vapor	400	No	1	\$2.31	\$0.00
106	54E	Sodium Vapor	1,000	No	1	\$2.31	\$0.00
107							
108	54E	Light Emitting Diode	30.01 - 60	No	0.2	\$2.31	\$0.00
109	54E	Light Emitting Diode	60.01 - 90	No	0.2	\$2.31	\$0.00
110	54E	Light Emitting Diode	90.01 - 120	No	0.2	\$2.31	\$0.00
111	54E	Light Emitting Diode	120.01 - 150	No	0.2	\$2.31	\$0.00
112	54E	Light Emitting Diode	150.01 - 180	No	0.2	\$2.31	\$0.00
113	54E	Light Emitting Diode	180.01 - 210	No	0.2	\$2.31	\$0.00
114	54E	Light Emitting Diode	210.01 - 240	No	0.2	\$2.31	\$0.00
115	54E	Light Emitting Diode	240.01 - 270	No	0.2	\$2.31	\$0.00
116	54E	Light Emitting Diode	270.01 - 300	No	0.2	\$2.31	\$0.00
117							
118	Sch 55 & 56						
119	55E & 56E	Sodium Vapor	70	Yes	1	\$2.31	\$2.31
120	55E & 56E	Sodium Vapor	100	Yes	1	\$2.31	\$2.31
121	55E & 56E	Sodium Vapor	150	Yes	1	\$2.31	\$2.31
122	55E & 56E	Sodium Vapor	200	Yes	1	\$2.31	\$2.31
123	55E & 56E	Sodium Vapor	250	Yes	1	\$2.31	\$2.31
124	55E & 56E	Sodium Vapor	400	Yes	1	\$2.31	\$2.31
125							
126	55E & 56E	Metal Halide	250	Yes	2	\$2.31	\$4.61

Puget Sound Energy
Allocation of O&M Costs
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Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	O&M Eligible?	Weighting Factor	O&M Cost per Weighted O&M Eligible Lamp	Allocated O&M Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Tariff		Exh. JAP-21	= (e) * (f)
127							
128	55E & 56E	Light Emitting Diode	30.01 - 60	Yes	0.2	\$2.31	\$0.46
129	55E & 56E	Light Emitting Diode	60.01 - 90	Yes	0.2	\$2.31	\$0.46
130	55E & 56E	Light Emitting Diode	90.01 - 120	Yes	0.2	\$2.31	\$0.46
131	55E & 56E	Light Emitting Diode	120.01 - 150	Yes	0.2	\$2.31	\$0.46
132	55E & 56E	Light Emitting Diode	150.01 - 180	Yes	0.2	\$2.31	\$0.46
133	55E & 56E	Light Emitting Diode	180.01 - 210	Yes	0.2	\$2.31	\$0.46
134	55E & 56E	Light Emitting Diode	210.01 - 240	Yes	0.2	\$2.31	\$0.46
135	55E & 56E	Light Emitting Diode	240.01 - 270	Yes	0.2	\$2.31	\$0.46
136	55E & 56E	Light Emitting Diode	270.01 - 300	Yes	0.2	\$2.31	\$0.46
137							
138	Sch 58 & 59						
139	58E & 59E - Directional	Sodium Vapor	70	Yes	1	\$2.31	\$2.31
140	58E & 59E - Directional	Sodium Vapor	100	Yes	1	\$2.31	\$2.31
141	58E & 59E - Directional	Sodium Vapor	150	Yes	1	\$2.31	\$2.31
142	58E & 59E - Directional	Sodium Vapor	200	Yes	1	\$2.31	\$2.31
143	58E & 59E - Directional	Sodium Vapor	250	Yes	1	\$2.31	\$2.31
144	58E & 59E - Directional	Sodium Vapor	400	Yes	1	\$2.31	\$2.31
145							
146	58E & 59E - Horizontal	Sodium Vapor	100	Yes	1	\$2.31	\$2.31
147	58E & 59E - Horizontal	Sodium Vapor	150	Yes	1	\$2.31	\$2.31
148	58E & 59E - Horizontal	Sodium Vapor	200	Yes	1	\$2.31	\$2.31
149	58E & 59E - Horizontal	Sodium Vapor	250	Yes	1	\$2.31	\$2.31
150	58E & 59E - Horizontal	Sodium Vapor	400	Yes	1	\$2.31	\$2.31
151							
152	58E & 59E - Directional	Metal Halide	175	Yes	2	\$2.31	\$4.61
153	58E & 59E - Directional	Metal Halide	250	Yes	2	\$2.31	\$4.61
154	58E & 59E - Directional	Metal Halide	400	Yes	2	\$2.31	\$4.61
155	58E & 59E - Directional	Metal Halide	1,000	Yes	2	\$2.31	\$4.61
156							
157	58E & 59E - Horizontal	Metal Halide	250	Yes	2	\$2.31	\$4.61
158	58E & 59E - Horizontal	Metal Halide	400	Yes	2	\$2.31	\$4.61

Puget Sound Energy
Allocation of O&M Costs
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Line No.	Schedule	Lamp Type	Wattage (W)	O&M Eligible?	Weighting Factor	O&M Cost per Weighted O&M Eligible Lamp	Allocated O&M Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Tariff		Exh. JAP-21	= (e) * (f)
159							
160	58E & 59E	Light Emitting Diode	30.01 - 60	Yes	0.2	\$2.31	\$0.46
161	58E & 59E	Light Emitting Diode	60.01 - 90	Yes	0.2	\$2.31	\$0.46
162	58E & 59E	Light Emitting Diode	90.01 - 120	Yes	0.2	\$2.31	\$0.46
163	58E & 59E	Light Emitting Diode	120.01 - 150	Yes	0.2	\$2.31	\$0.46
164	58E & 59E	Light Emitting Diode	150.01 - 180	Yes	0.2	\$2.31	\$0.46
165	58E & 59E	Light Emitting Diode	180.01 - 210	Yes	0.2	\$2.31	\$0.46
166	58E & 59E	Light Emitting Diode	210.01 - 240	Yes	0.2	\$2.31	\$0.46
167	58E & 59E	Light Emitting Diode	240.01 - 270	Yes	0.2	\$2.31	\$0.46
168	58E & 59E	Light Emitting Diode	270.01 - 300	Yes	0.2	\$2.31	\$0.46
169	58E & 59E	Light Emitting Diode	300.01 - 400	Yes	0.2	\$2.31	\$0.46
170	58E & 59E	Light Emitting Diode	400.01 - 500	Yes	0.2	\$2.31	\$0.46
171	58E & 59E	Light Emitting Diode	500.01 - 600	Yes	0.2	\$2.31	\$0.46
172	58E & 59E	Light Emitting Diode	600.01 - 700	Yes	0.2	\$2.31	\$0.46
173	58E & 59E	Light Emitting Diode	700.01 - 800	Yes	0.2	\$2.31	\$0.46
174	58E & 59E	Light Emitting Diode	800.01 - 900	Yes	0.2	\$2.31	\$0.46
175							
176	Sch 57						
177	57E	Per W charge	-	No	0	\$2.31	\$0.00
178							
179	Pole Rental Rates						
180	55 & 56 - Old	Pole	-	Yes	1	\$2.31	\$2.31
181	55 & 56 - New	Pole	-	Yes	1	\$2.31	\$2.31
182							
183	58 & 59 - New	Pole	-	Yes	1	\$2.31	\$2.31

Puget Sound Energy
Allocation of Customer Costs
2017 General Rate Case
Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	Billed Hours (Monthly)	Monthly Billed Usage Per Lamp (kWh)	Customer Cost per kWh	Allocated Customer Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Work Papers	= (c) * (d) ÷ 1000	Exh. JAP-21	= (e) * (f)
1	Sch 50E						
2	003	Compact Fluorescent	22	350	7.7	\$0.01892	\$0.15
3							
4	50E-A	Mercury Vapor	100	350	35	\$0.01892	\$0.66
5	50E-A	Mercury Vapor	175	350	61.25	\$0.01892	\$1.16
6	50E-A	Mercury Vapor	400	350	140	\$0.01892	\$2.65
7	50E-B	Mercury Vapor	100	350	35	\$0.01892	\$0.66
8	50E-B	Mercury Vapor	175	350	61.25	\$0.01892	\$1.16
9	50E-B	Mercury Vapor	400	350	140	\$0.01892	\$2.65
10	50E-B	Mercury Vapor	700	350	245	\$0.01892	\$4.64
11							
12							
13	Sch 51E						
14	51E	Light Emitting Diode	30.01 - 60	350	15.75	\$0.02	\$0.30
15	51E	Light Emitting Diode	60.01 - 90	350	26.25	\$0.02	\$0.50
16	51E	Light Emitting Diode	90.01 - 120	350	36.75	\$0.02	\$0.70
17	51E	Light Emitting Diode	120.01 - 150	350	47.25	\$0.02	\$0.89
18	51E	Light Emitting Diode	150.01 - 180	350	57.75	\$0.02	\$1.09
19	51E	Light Emitting Diode	180.01 - 210	350	68.25	\$0.02	\$1.29
20	51E	Light Emitting Diode	210.01 - 240	350	78.75	\$0.02	\$1.49
21	51E	Light Emitting Diode	240.01 - 270	350	89.25	\$0.02	\$1.69
22	51E	Light Emitting Diode	270.01 - 300	350	99.75	\$0.02	\$1.89
23							
24	Sch 52E						
25	52E	Sodium Vapor	50	350	17.5	\$0.01892	\$0.33
26	52E	Sodium Vapor	70	350	24.5	\$0.01892	\$0.46
27	52E	Sodium Vapor	100	350	35	\$0.01892	\$0.66
28	52E	Sodium Vapor	150	350	52.5	\$0.01892	\$0.99
29	52E	Sodium Vapor	200	350	70	\$0.01892	\$1.32
30	52E	Sodium Vapor	250	350	87.5	\$0.01892	\$1.66
31	52E	Sodium Vapor	310	350	108.5	\$0.01892	\$2.05
32	52E	Sodium Vapor	400	350	140	\$0.01892	\$2.65
33							
34							
35	52E	Metal Halide	70	350	24.5	\$0.01892	\$0.46
36	52E	Metal Halide	100	350	35	\$0.01892	\$0.66
37	52E	Metal Halide	150	350	52.5	\$0.01892	\$0.99
38	52E	Metal Halide	175	350	61.25	\$0.01892	\$1.16
39	52E	Metal Halide	250	350	87.5	\$0.01892	\$1.66
40	52E	Metal Halide	400	350	140	\$0.01892	\$2.65
41	52E	Metal Halide	1,000	350	350	\$0.01892	\$6.62
42							
43	Sch 53E						
44	53E - Company Owned	Sodium Vapor	50	350	17.5	\$0.01892	\$0.33
45	53E - Company Owned	Sodium Vapor	70	350	24.5	\$0.01892	\$0.46
46	53E - Company Owned	Sodium Vapor	100	350	35	\$0.01892	\$0.66
47	53E - Company Owned	Sodium Vapor	150	350	52.5	\$0.01892	\$0.99
48	53E - Company Owned	Sodium Vapor	200	350	70	\$0.01892	\$1.32

Puget Sound Energy
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Line No.	Schedule	Lamp Type	Wattage (W)	Billed Hours (Monthly)	Monthly Billed Usage Per Lamp (kWh)	Customer Cost per kWh	Allocated Customer Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Work Papers	= (c) * (d) ÷ 1000	Exh. JAP-21	= (e) * (f)
49	53E - Company Owned	Sodium Vapor	250	350	87.5	\$0.01892	\$1.66
50	53E - Company Owned	Sodium Vapor	310	350	108.5	\$0.01892	\$2.05
51	53E - Company Owned	Sodium Vapor	400	350	140	\$0.01892	\$2.65
52	53E - Company Owned	Sodium Vapor	1,000	350	350	\$0.01892	\$6.62
53							
54	53E - Company Owned	Metal Halide	70	350	24.5	\$0.01892	\$0.46
55	53E - Company Owned	Metal Halide	100	350	35	\$0.01892	\$0.66
56	53E - Company Owned	Metal Halide	150	350	52.5	\$0.01892	\$0.99
57	53E - Company Owned	Metal Halide	250	350	87.5	\$0.01892	\$1.66
58	53E - Company Owned	Metal Halide	400	350	140	\$0.01892	\$2.65
59				350	0		
60	53E - Company Owned	Light Emitting Diode	30.01 - 60	350	15.75	\$0.02	\$0.30
61	53E - Company Owned	Light Emitting Diode	60.01 - 90	350	26.25	\$0.02	\$0.50
62	53E - Company Owned	Light Emitting Diode	90.01 - 120	350	36.75	\$0.02	\$0.70
63	53E - Company Owned	Light Emitting Diode	120.01 - 150	350	47.25	\$0.02	\$0.89
64	53E - Company Owned	Light Emitting Diode	150.01 - 180	350	57.75	\$0.02	\$1.09
65	53E - Company Owned	Light Emitting Diode	180.01 - 210	350	68.25	\$0.02	\$1.29
66	53E - Company Owned	Light Emitting Diode	210.01 - 240	350	78.75	\$0.02	\$1.49
67	53E - Company Owned	Light Emitting Diode	240.01 - 270	350	89.25	\$0.02	\$1.69
68	53E - Company Owned	Light Emitting Diode	270.01 - 300	350	99.75	\$0.02	\$1.89
69							
70	53E - Customer Owned	Sodium Vapor	50	350	17.5	\$0.01892	\$0.33
71	53E - Customer Owned	Sodium Vapor	70	350	24.5	\$0.01892	\$0.46
72	53E - Customer Owned	Sodium Vapor	100	350	35	\$0.01892	\$0.66
73	53E - Customer Owned	Sodium Vapor	150	350	52.5	\$0.01892	\$0.99
74	53E - Customer Owned	Sodium Vapor	200	350	70	\$0.01892	\$1.32
75	53E - Customer Owned	Sodium Vapor	250	350	87.5	\$0.01892	\$1.66
76	53E - Customer Owned	Sodium Vapor	310	350	108.5	\$0.01892	\$2.05
77	53E - Customer Owned	Sodium Vapor	400	350	140	\$0.01892	\$2.65
78	53E - Customer Owned	Sodium Vapor	1,000	350	350	\$0.01892	\$6.62
79							
80	53E - Customer Owned	Metal Halide	70	350	24.5	\$0.01892	\$0.46
81	53E - Customer Owned	Metal Halide	100	350	35	\$0.01892	\$0.66
82	53E - Customer Owned	Metal Halide	150	350	52.5	\$0.01892	\$0.99
83	53E - Customer Owned	Metal Halide	175	350	61.25	\$0.01892	\$1.16
84	53E - Customer Owned	Metal Halide	250	350	87.5	\$0.01892	\$1.66
85	53E - Customer Owned	Metal Halide	400	350	140	\$0.01892	\$2.65
86							
87	53E - Customer Owned	Light Emitting Diode	30.01 - 60	350	15.75	\$0.02	\$0.30
88	53E - Customer Owned	Light Emitting Diode	60.01 - 90	350	26.25	\$0.02	\$0.50
89	53E - Customer Owned	Light Emitting Diode	90.01 - 120	350	36.75	\$0.02	\$0.70
90	53E - Customer Owned	Light Emitting Diode	120.01 - 150	350	47.25	\$0.02	\$0.89
91	53E - Customer Owned	Light Emitting Diode	150.01 - 180	350	57.75	\$0.02	\$1.09
92	53E - Customer Owned	Light Emitting Diode	180.01 - 210	350	68.25	\$0.02	\$1.29
93	53E - Customer Owned	Light Emitting Diode	210.01 - 240	350	78.75	\$0.02	\$1.49
94	53E - Customer Owned	Light Emitting Diode	240.01 - 270	350	89.25	\$0.02	\$1.69
95	53E - Customer Owned	Light Emitting Diode	270.01 - 300	350	99.75	\$0.02	\$1.89
96							

Puget Sound Energy
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Line No.	Schedule	Lamp Type	Wattage (W)	Billed Hours (Monthly)	Monthly Billed Usage Per Lamp (kWh)	Customer Cost per kWh	Allocated Customer Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Work Papers	= (c) * (d) ÷ 1000	Exh. JAP-21	= (e) * (f)
97	Sch 54E						
98	54E	Sodium Vapor	50	350	17.5	\$0.01892	\$0.33
99	54E	Sodium Vapor	70	350	24.5	\$0.01892	\$0.46
100	54E	Sodium Vapor	100	350	35	\$0.01892	\$0.66
101	54E	Sodium Vapor	150	350	52.5	\$0.01892	\$0.99
102	54E	Sodium Vapor	200	350	70	\$0.01892	\$1.32
103	54E	Sodium Vapor	250	350	87.5	\$0.01892	\$1.66
104	54E	Sodium Vapor	310	350	108.5	\$0.01892	\$2.05
105	54E	Sodium Vapor	400	350	140	\$0.01892	\$2.65
106	54E	Sodium Vapor	1,000	350	350	\$0.01892	\$6.62
107							
108	54E	Light Emitting Diode	30.01 - 60	350	15.75	\$0.02	\$0.30
109	54E	Light Emitting Diode	60.01 - 90	350	26.25	\$0.02	\$0.50
110	54E	Light Emitting Diode	90.01 - 120	350	36.75	\$0.02	\$0.70
111	54E	Light Emitting Diode	120.01 - 150	350	47.25	\$0.02	\$0.89
112	54E	Light Emitting Diode	150.01 - 180	350	57.75	\$0.02	\$1.09
113	54E	Light Emitting Diode	180.01 - 210	350	68.25	\$0.02	\$1.29
114	54E	Light Emitting Diode	210.01 - 240	350	78.75	\$0.02	\$1.49
115	54E	Light Emitting Diode	240.01 - 270	350	89.25	\$0.02	\$1.69
116	54E	Light Emitting Diode	270.01 - 300	350	99.75	\$0.02	\$1.89
117							
118	Sch 55 & 56						
119	55E & 56E	Sodium Vapor	70	350	24.5	\$0.01892	\$0.46
120	55E & 56E	Sodium Vapor	100	350	35	\$0.01892	\$0.66
121	55E & 56E	Sodium Vapor	150	350	52.5	\$0.01892	\$0.99
122	55E & 56E	Sodium Vapor	200	350	70	\$0.01892	\$1.32
123	55E & 56E	Sodium Vapor	250	350	87.5	\$0.01892	\$1.66
124	55E & 56E	Sodium Vapor	400	350	140	\$0.01892	\$2.65
125							
126	55E & 56E	Metal Halide	250	350	87.5	\$0.01892	\$1.66
127							
128	55E & 56E	Light Emitting Diode	30.01 - 60	350	15.75	\$0.01892	\$0.30
129	55E & 56E	Light Emitting Diode	60.01 - 90	350	26.25	\$0.01892	\$0.50
130	55E & 56E	Light Emitting Diode	90.01 - 120	350	36.75	\$0.01892	\$0.70
131	55E & 56E	Light Emitting Diode	120.01 - 150	350	47.25	\$0.01892	\$0.89
132	55E & 56E	Light Emitting Diode	150.01 - 180	350	57.75	\$0.01892	\$1.09
133	55E & 56E	Light Emitting Diode	180.01 - 210	350	68.25	\$0.01892	\$1.29
134	55E & 56E	Light Emitting Diode	210.01 - 240	350	78.75	\$0.01892	\$1.49
135	55E & 56E	Light Emitting Diode	240.01 - 270	350	89.25	\$0.01892	\$1.69
136	55E & 56E	Light Emitting Diode	270.01 - 300	350	99.75	\$0.01892	\$1.89
137							
138	Sch 58 & 59						
139	58E & 59E - Directional	Sodium Vapor	70	350	24.5	\$0.01892	\$0.46
140	58E & 59E - Directional	Sodium Vapor	100	350	35	\$0.01892	\$0.66
141	58E & 59E - Directional	Sodium Vapor	150	350	52.5	\$0.01892	\$0.99
142	58E & 59E - Directional	Sodium Vapor	200	350	70	\$0.01892	\$1.32
143	58E & 59E - Directional	Sodium Vapor	250	350	87.5	\$0.01892	\$1.66
144	58E & 59E - Directional	Sodium Vapor	400	350	140	\$0.01892	\$2.65

Puget Sound Energy
Allocation of Customer Costs
2017 General Rate Case
Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	Billed Hours (Monthly)	Monthly Billed Usage Per Lamp (kWh)	Customer Cost per kWh	Allocated Customer Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Work Papers	= (c) * (d) ÷ 1000	Exh. JAP-21	= (e) * (f)
145							
146	58E & 59E - Horizontal	Sodium Vapor	100	350	35	\$0.01892	\$0.66
147	58E & 59E - Horizontal	Sodium Vapor	150	350	52.5	\$0.01892	\$0.99
148	58E & 59E - Horizontal	Sodium Vapor	200	350	70	\$0.01892	\$1.32
149	58E & 59E - Horizontal	Sodium Vapor	250	350	87.5	\$0.01892	\$1.66
150	58E & 59E - Horizontal	Sodium Vapor	400	350	140	\$0.01892	\$2.65
151							
152	58E & 59E - Directional	Metal Halide	175	350	61.25	\$0.01892	\$1.16
153	58E & 59E - Directional	Metal Halide	250	350	87.5	\$0.01892	\$1.66
154	58E & 59E - Directional	Metal Halide	400	350	140	\$0.01892	\$2.65
155	58E & 59E - Directional	Metal Halide	1,000	350	350	\$0.01892	\$6.62
156							
157	58E & 59E - Horizontal	Metal Halide	250	350	87.5	\$0.01892	\$1.66
158	58E & 59E - Horizontal	Metal Halide	400	350	140	\$0.01892	\$2.65
159							
160	58E & 59E	Light Emitting Diode	30.01 - 60	350	15.75	\$0.01892	\$0.30
161	58E & 59E	Light Emitting Diode	60.01 - 90	350	26.25	\$0.01892	\$0.50
162	58E & 59E	Light Emitting Diode	90.01 - 120	350	36.75	\$0.01892	\$0.70
163	58E & 59E	Light Emitting Diode	120.01 - 150	350	47.25	\$0.01892	\$0.89
164	58E & 59E	Light Emitting Diode	150.01 - 180	350	57.75	\$0.01892	\$1.09
165	58E & 59E	Light Emitting Diode	180.01 - 210	350	68.25	\$0.01892	\$1.29
166	58E & 59E	Light Emitting Diode	210.01 - 240	350	78.75	\$0.01892	\$1.49
167	58E & 59E	Light Emitting Diode	240.01 - 270	350	89.25	\$0.01892	\$1.69
168	58E & 59E	Light Emitting Diode	270.01 - 300	350	99.75	\$0.01892	\$1.89
169	58E & 59E	Light Emitting Diode	300.01 - 400	350	122.5	\$0.01892	\$2.32
170	58E & 59E	Light Emitting Diode	400.01 - 500	350	157.5	\$0.01892	\$2.98
171	58E & 59E	Light Emitting Diode	500.01 - 600	350	192.5	\$0.01892	\$3.64
172	58E & 59E	Light Emitting Diode	600.01 - 700	350	227.5	\$0.01892	\$4.30
173	58E & 59E	Light Emitting Diode	700.01 - 800	350	262.5	\$0.01892	\$4.97
174	58E & 59E	Light Emitting Diode	800.01 - 900	350	297.5	\$0.01892	\$5.63
175							
176	Sch 57						
177	57E	Per W charge	-	730	0	\$0.00125	\$0.001246
178							
179	Pole Rental Rates						
180	55 & 56 - Old	Pole	-	0	0	\$0.01892	\$0.00
181	55 & 56 - New	Pole	-	0	0	\$0.01892	\$0.00
182							
183	58 & 59 - New	Pole	-	0	0	\$0.01892	\$0.00

Puget Sound Energy
Allocation of Demand-Related Costs
2017 General Rate Case
Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	Demand Cost per kW	Allocated Demand Costs
	(a)	(b)	(c)	(d) Exh. JAP-21	(e) = (c)*(d) ÷ 1000
Source					
1	Sch 50E				
2	003	Compact Fluorescent	22	\$10.17572	\$0.22
3					
4	50E-A	Mercury Vapor	100	\$10.17572	\$1.02
5	50E-A	Mercury Vapor	175	\$10.17572	\$1.78
6	50E-A	Mercury Vapor	400	\$10.17572	\$4.07
7	50E-B	Mercury Vapor	100	\$10.17572	\$1.02
8	50E-B	Mercury Vapor	175	\$10.17572	\$1.78
9	50E-B	Mercury Vapor	400	\$10.17572	\$4.07
10	50E-B	Mercury Vapor	700	\$10.17572	\$7.12
11					
12					
13	Sch 51E				
14	51E	Light Emitting Diode	30.01 - 60	10.17571557	0.457907201
15	51E	Light Emitting Diode	60.01 - 90	10.17571557	0.763178668
16	51E	Light Emitting Diode	90.01 - 120	10.17571557	1.068450135
17	51E	Light Emitting Diode	120.01 - 150	10.17571557	1.373721602
18	51E	Light Emitting Diode	150.01 - 180	10.17571557	1.678993069
19	51E	Light Emitting Diode	180.01 - 210	10.17571557	1.984264536
20	51E	Light Emitting Diode	210.01 - 240	10.17571557	2.289536003
21	51E	Light Emitting Diode	240.01 - 270	10.17571557	2.59480747
22	51E	Light Emitting Diode	270.01 - 300	10.17571557	2.900078937
23					
24	Sch 52E				
25	52E	Sodium Vapor	50	\$10.17572	\$0.51
26	52E	Sodium Vapor	70	\$10.17572	\$0.71
27	52E	Sodium Vapor	100	\$10.17572	\$1.02
28	52E	Sodium Vapor	150	\$10.17572	\$1.53
29	52E	Sodium Vapor	200	\$10.17572	\$2.04
30	52E	Sodium Vapor	250	\$10.17572	\$2.54
31	52E	Sodium Vapor	310	\$10.17572	\$3.15
32	52E	Sodium Vapor	400	\$10.17572	\$4.07
33					
34					
35	52E	Metal Halide	70	\$10.17572	\$0.71
36	52E	Metal Halide	100	\$10.17572	\$1.02
37	52E	Metal Halide	150	\$10.17572	\$1.53
38	52E	Metal Halide	175	\$10.17572	\$1.78
39	52E	Metal Halide	250	\$10.17572	\$2.54
40	52E	Metal Halide	400	\$10.17572	\$4.07
41	52E	Metal Halide	1,000	\$10.17572	\$10.18
42					

Puget Sound Energy
Allocation of Demand-Related Costs
2017 General Rate Case
Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	Demand Cost per kW	Allocated Demand Costs
	(a)	(b)	(c)	(d)	(e)
Source				Exh. JAP-21	= (c)*(d) ÷ 1000
43	Sch 53E				
44	53E - Company Owned	Sodium Vapor	50	\$10.17572	\$0.51
45	53E - Company Owned	Sodium Vapor	70	\$10.17572	\$0.71
46	53E - Company Owned	Sodium Vapor	100	\$10.17572	\$1.02
47	53E - Company Owned	Sodium Vapor	150	\$10.17572	\$1.53
48	53E - Company Owned	Sodium Vapor	200	\$10.17572	\$2.04
49	53E - Company Owned	Sodium Vapor	250	\$10.17572	\$2.54
50	53E - Company Owned	Sodium Vapor	310	\$10.17572	\$3.15
51	53E - Company Owned	Sodium Vapor	400	\$10.17572	\$4.07
52	53E - Company Owned	Sodium Vapor	1,000	\$10.17572	\$10.18
53					
54	53E - Company Owned	Metal Halide	70	\$10.17572	\$0.71
55	53E - Company Owned	Metal Halide	100	\$10.17572	\$1.02
56	53E - Company Owned	Metal Halide	150	\$10.17572	\$1.53
57	53E - Company Owned	Metal Halide	250	\$10.17572	\$2.54
58	53E - Company Owned	Metal Halide	400	\$10.17572	\$4.07
59					
60	53E - Company Owned	Light Emitting Diode	30.01 - 60	10.17571557	0.457907201
61	53E - Company Owned	Light Emitting Diode	60.01 - 90	10.17571557	0.763178668
62	53E - Company Owned	Light Emitting Diode	90.01 - 120	10.17571557	1.068450135
63	53E - Company Owned	Light Emitting Diode	120.01 - 150	10.17571557	1.373721602
64	53E - Company Owned	Light Emitting Diode	150.01 - 180	10.17571557	1.678993069
65	53E - Company Owned	Light Emitting Diode	180.01 - 210	10.17571557	1.984264536
66	53E - Company Owned	Light Emitting Diode	210.01 - 240	10.17571557	2.289536003
67	53E - Company Owned	Light Emitting Diode	240.01 - 270	10.17571557	2.59480747
68	53E - Company Owned	Light Emitting Diode	270.01 - 300	10.17571557	2.900078937
69					
70	53E - Customer Owned	Sodium Vapor	50	\$10.17572	\$0.51
71	53E - Customer Owned	Sodium Vapor	70	\$10.17572	\$0.71
72	53E - Customer Owned	Sodium Vapor	100	\$10.17572	\$1.02
73	53E - Customer Owned	Sodium Vapor	150	\$10.17572	\$1.53
74	53E - Customer Owned	Sodium Vapor	200	\$10.17572	\$2.04
75	53E - Customer Owned	Sodium Vapor	250	\$10.17572	\$2.54
76	53E - Customer Owned	Sodium Vapor	310	\$10.17572	\$3.15
77	53E - Customer Owned	Sodium Vapor	400	\$10.17572	\$4.07
78	53E - Customer Owned	Sodium Vapor	1,000	\$10.17572	\$10.18
79					
80	53E - Customer Owned	Metal Halide	70	\$10.17572	\$0.71
81	53E - Customer Owned	Metal Halide	100	\$10.17572	\$1.02
82	53E - Customer Owned	Metal Halide	150	\$10.17572	\$1.53
83	53E - Customer Owned	Metal Halide	175	\$10.17572	\$1.78
84	53E - Customer Owned	Metal Halide	250	\$10.17572	\$2.54

Puget Sound Energy
Allocation of Demand-Related Costs
2017 General Rate Case
Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	Demand Cost per kW	Allocated Demand Costs
	(a)	(b)	(c)	(d)	(e)
Source				Exh. JAP-21	= (c)*(d) ÷ 1000
85	53E - Customer Owned	Metal Halide	400	\$10.17572	\$4.07
86					
87	53E - Customer Owned	Light Emitting Diode	30.01 - 60	10.17571557	0.457907201
88	53E - Customer Owned	Light Emitting Diode	60.01 - 90	10.17571557	0.763178668
89	53E - Customer Owned	Light Emitting Diode	90.01 - 120	10.17571557	1.068450135
90	53E - Customer Owned	Light Emitting Diode	120.01 - 150	10.17571557	1.373721602
91	53E - Customer Owned	Light Emitting Diode	150.01 - 180	10.17571557	1.678993069
92	53E - Customer Owned	Light Emitting Diode	180.01 - 210	10.17571557	1.984264536
93	53E - Customer Owned	Light Emitting Diode	210.01 - 240	10.17571557	2.289536003
94	53E - Customer Owned	Light Emitting Diode	240.01 - 270	10.17571557	2.59480747
95	53E - Customer Owned	Light Emitting Diode	270.01 - 300	10.17571557	2.900078937
96					
97	Sch 54E				
98	54E	Sodium Vapor	50	\$10.17572	\$0.51
99	54E	Sodium Vapor	70	\$10.17572	\$0.71
100	54E	Sodium Vapor	100	\$10.17572	\$1.02
101	54E	Sodium Vapor	150	\$10.17572	\$1.53
102	54E	Sodium Vapor	200	\$10.17572	\$2.04
103	54E	Sodium Vapor	250	\$10.17572	\$2.54
104	54E	Sodium Vapor	310	\$10.17572	\$3.15
105	54E	Sodium Vapor	400	\$10.17572	\$4.07
106	54E	Sodium Vapor	1,000	\$10.17572	\$10.18
107					
108	54E	Light Emitting Diode	30.01 - 60	10.17571557	0.457907201
109	54E	Light Emitting Diode	60.01 - 90	10.17571557	0.763178668
110	54E	Light Emitting Diode	90.01 - 120	10.17571557	1.068450135
111	54E	Light Emitting Diode	120.01 - 150	10.17571557	1.373721602
112	54E	Light Emitting Diode	150.01 - 180	10.17571557	1.678993069
113	54E	Light Emitting Diode	180.01 - 210	10.17571557	1.984264536
114	54E	Light Emitting Diode	210.01 - 240	10.17571557	2.289536003
115	54E	Light Emitting Diode	240.01 - 270	10.17571557	2.59480747
116	54E	Light Emitting Diode	270.01 - 300	10.17571557	2.900078937
117					
118	Sch 55 & 56				
119	55E & 56E	Sodium Vapor	70	\$10.59378	\$0.74
120	55E & 56E	Sodium Vapor	100	\$10.59378	\$1.06
121	55E & 56E	Sodium Vapor	150	\$10.59378	\$1.59
122	55E & 56E	Sodium Vapor	200	\$10.59378	\$2.12
123	55E & 56E	Sodium Vapor	250	\$10.59378	\$2.65
124	55E & 56E	Sodium Vapor	400	\$10.59378	\$4.24
125					
126	55E & 56E	Metal Halide	250	\$10.59378	\$2.65

Puget Sound Energy
Allocation of Demand-Related Costs
2017 General Rate Case
Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	Demand Cost per kW	Allocated Demand Costs
	(a)	(b)	(c)	(d) Exh. JAP-21	(e) = (c)*(d) ÷ 1000
Source					
127					
128	55E & 56E	Light Emitting Diode	30.01 - 60	\$10.59378	\$0.48
129	55E & 56E	Light Emitting Diode	60.01 - 90	\$10.59378	\$0.79
130	55E & 56E	Light Emitting Diode	90.01 - 120	\$10.59378	\$1.11
131	55E & 56E	Light Emitting Diode	120.01 - 150	\$10.59378	\$1.43
132	55E & 56E	Light Emitting Diode	150.01 - 180	\$10.59378	\$1.75
133	55E & 56E	Light Emitting Diode	180.01 - 210	\$10.59378	\$2.07
134	55E & 56E	Light Emitting Diode	210.01 - 240	\$10.59378	\$2.38
135	55E & 56E	Light Emitting Diode	240.01 - 270	\$10.59378	\$2.70
136	55E & 56E	Light Emitting Diode	270.01 - 300	\$10.59378	\$3.02
137					
138	Sch 58 & 59				
139	58E & 59E - Directional	Sodium Vapor	70	\$10.59378	\$0.74
140	58E & 59E - Directional	Sodium Vapor	100	\$10.59378	\$1.06
141	58E & 59E - Directional	Sodium Vapor	150	\$10.59378	\$1.59
142	58E & 59E - Directional	Sodium Vapor	200	\$10.59378	\$2.12
143	58E & 59E - Directional	Sodium Vapor	250	\$10.59378	\$2.65
144	58E & 59E - Directional	Sodium Vapor	400	\$10.59378	\$4.24
145					
146	58E & 59E - Horizontal	Sodium Vapor	100	\$10.59378	\$1.06
147	58E & 59E - Horizontal	Sodium Vapor	150	\$10.59378	\$1.59
148	58E & 59E - Horizontal	Sodium Vapor	200	\$10.59378	\$2.12
149	58E & 59E - Horizontal	Sodium Vapor	250	\$10.59378	\$2.65
150	58E & 59E - Horizontal	Sodium Vapor	400	\$10.59378	\$4.24
151					
152	58E & 59E - Directional	Metal Halide	175	\$10.59378	\$1.85
153	58E & 59E - Directional	Metal Halide	250	\$10.59378	\$2.65
154	58E & 59E - Directional	Metal Halide	400	\$10.59378	\$4.24
155	58E & 59E - Directional	Metal Halide	1,000	\$10.59378	\$10.59
156					
157	58E & 59E - Horizontal	Metal Halide	250	\$10.59378	\$2.65
158	58E & 59E - Horizontal	Metal Halide	400	\$10.59378	\$4.24
159					
160	58E & 59E	Light Emitting Diode	30.01 - 60	\$10.59378	\$0.48
161	58E & 59E	Light Emitting Diode	60.01 - 90	\$10.59378	\$0.79
162	58E & 59E	Light Emitting Diode	90.01 - 120	\$10.59378	\$1.11
163	58E & 59E	Light Emitting Diode	120.01 - 150	\$10.59378	\$1.43
164	58E & 59E	Light Emitting Diode	150.01 - 180	\$10.59378	\$1.75
165	58E & 59E	Light Emitting Diode	180.01 - 210	\$10.59378	\$2.07
166	58E & 59E	Light Emitting Diode	210.01 - 240	\$10.59378	\$2.38
167	58E & 59E	Light Emitting Diode	240.01 - 270	\$10.59378	\$2.70

Puget Sound Energy
Allocation of Demand-Related Costs
2017 General Rate Case
Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	Demand Cost per kW	Allocated Demand Costs
	(a)	(b)	(c)	(d)	(e)
Source				Exh. JAP-21	= (c)*(d) ÷ 1000
168	58E & 59E	Light Emitting Diode	270.01 - 300	\$10.59378	\$3.02
169	58E & 59E	Light Emitting Diode	300.01 - 400	\$10.59378	\$3.71
170	58E & 59E	Light Emitting Diode	400.01 - 500	\$10.59378	\$4.77
171	58E & 59E	Light Emitting Diode	500.01 - 600	\$10.59378	\$5.83
172	58E & 59E	Light Emitting Diode	600.01 - 700	\$10.59378	\$6.89
173	58E & 59E	Light Emitting Diode	700.01 - 800	\$10.59378	\$7.95
174	58E & 59E	Light Emitting Diode	800.01 - 900	\$10.59378	\$9.00
175					
176	Sch 57				
177	57E	Per W charge	-	\$6.42746	\$0.00000
178					
179	Pole Rental Rates				
180	55 & 56 - Old	Pole	-	\$6.42746	\$0.00
181	55 & 56 - New	Pole	-	\$6.42746	\$0.00
182					
183	58 & 59 - New	Pole	-	\$6.42746	\$0.00

Puget Sound Energy
Allocation of Energy-Related Costs
2017 General Rate Case
Test Year Ending September 30, 2016

Line No.	Schedule	Lamp Type	Wattage (W)	Monthly Billed			Allocated Energy Costs
				Billed Hours (Monthly)	Usage Per Lamp (kWh)	Energy Cost per kWh	
Source	(a)	(b)	(c)	(d) Work Papers	(e) = (c) * (d) ÷ 1000	(f) Exh. JAP-21	(g) = (e) * (f)
1	Sch 50E						
2	003	Compact Fluorescent	22	350	7.7	\$0.04704	\$0.36222
3							
4	50E-A	Mercury Vapor	100	350	35	\$0.04704	\$1.64644
5	50E-A	Mercury Vapor	175	350	61.25	\$0.04704	\$2.88128
6	50E-A	Mercury Vapor	400	350	140	\$0.04704	\$6.58577
7	50E-B	Mercury Vapor	100	350	35	\$0.04704	\$1.64644
8	50E-B	Mercury Vapor	175	350	61.25	\$0.04704	\$2.88128
9	50E-B	Mercury Vapor	400	350	140	\$0.04704	\$6.58577
10	50E-B	Mercury Vapor	700	350	245	\$0.04704	\$11.52510
11							
12							
13	Sch 51E						
14	51E	Light Emitting Diode	30.01 - 60	350	15.75	\$0.04704	\$0.74090
15	51E	Light Emitting Diode	60.01 - 90	350	26.25	\$0.04704	\$1.23483
16	51E	Light Emitting Diode	90.01 - 120	350	36.75	\$0.04704	\$1.72877
17	51E	Light Emitting Diode	120.01 - 150	350	47.25	\$0.04704	\$2.22270
18	51E	Light Emitting Diode	150.01 - 180	350	57.75	\$0.04704	\$2.71663
19	51E	Light Emitting Diode	180.01 - 210	350	68.25	\$0.04704	\$3.21056
20	51E	Light Emitting Diode	210.01 - 240	350	78.75	\$0.04704	\$3.70450
21	51E	Light Emitting Diode	240.01 - 270	350	89.25	\$0.04704	\$4.19843
22	51E	Light Emitting Diode	270.01 - 300	350	99.75	\$0.04704	\$4.69236
23							
24	Sch 52E						
25	52E	Sodium Vapor	50	350	17.5	\$0.04704	\$0.82322
26	52E	Sodium Vapor	70	350	24.5	\$0.04704	\$1.15251
27	52E	Sodium Vapor	100	350	35	\$0.04704	\$1.64644
28	52E	Sodium Vapor	150	350	52.5	\$0.04704	\$2.46967
29	52E	Sodium Vapor	200	350	70	\$0.04704	\$3.29289
30	52E	Sodium Vapor	250	350	87.5	\$0.04704	\$4.11611
31	52E	Sodium Vapor	310	350	108.5	\$0.04704	\$5.10397
32	52E	Sodium Vapor	400	350	140	\$0.04704	\$6.58577
33							
34							
35	52E	Metal Halide	70	350	24.5	\$0.04704	\$1.15251
36	52E	Metal Halide	100	350	35	\$0.04704	\$1.64644
37	52E	Metal Halide	150	350	52.5	\$0.04704	\$2.46967
38	52E	Metal Halide	175	350	61.25	\$0.04704	\$2.88128
39	52E	Metal Halide	250	350	87.5	\$0.04704	\$4.11611
40	52E	Metal Halide	400	350	140	\$0.04704	\$6.58577
41	52E	Metal Halide	1,000	350	350	\$0.04704	\$16.46443
42							
43	Sch 53E						
44	53E - Company Owned	Sodium Vapor	50	350	17.5	\$0.04704	\$0.82322
45	53E - Company Owned	Sodium Vapor	70	350	24.5	\$0.04704	\$1.15251
46	53E - Company Owned	Sodium Vapor	100	350	35	\$0.04704	\$1.64644
47	53E - Company Owned	Sodium Vapor	150	350	52.5	\$0.04704	\$2.46967
48	53E - Company Owned	Sodium Vapor	200	350	70	\$0.04704	\$3.29289
49	53E - Company Owned	Sodium Vapor	250	350	87.5	\$0.04704	\$4.11611
50	53E - Company Owned	Sodium Vapor	310	350	108.5	\$0.04704	\$5.10397
51	53E - Company Owned	Sodium Vapor	400	350	140	\$0.04704	\$6.58577
52	53E - Company Owned	Sodium Vapor	1,000	350	350	\$0.04704	\$16.46443
53							
54	53E - Company Owned	Metal Halide	70	350	24.5	\$0.04704	\$1.15251
55	53E - Company Owned	Metal Halide	100	350	35	\$0.04704	\$1.64644
56	53E - Company Owned	Metal Halide	150	350	52.5	\$0.04704	\$2.46967

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Line No.	Schedule	Lamp Type	Wattage (W)	Monthly Billed			Allocated Energy Costs
				Billed Hours (Monthly)	Usage Per Lamp (kWh)	Energy Cost per kWh	
Source	(a)	(b)	(c)	(d)	(e)	(f)	(g)
				Work Papers	= (c) * (d) ÷ 1000	Exh. JAP-21	= (e) * (f)
57	53E - Company Owned	Metal Halide	250	350	87.5	\$0.04704	\$4.11611
58	53E - Company Owned	Metal Halide	400	350	140	\$0.04704	\$6.58577
59							
60	53E - Company Owned	Light Emitting Diode	30.01 - 60	350	15.75	\$0.04704	\$0.74090
61	53E - Company Owned	Light Emitting Diode	60.01 - 90	350	26.25	\$0.04704	\$1.23483
62	53E - Company Owned	Light Emitting Diode	90.01 - 120	350	36.75	\$0.04704	\$1.72877
63	53E - Company Owned	Light Emitting Diode	120.01 - 150	350	47.25	\$0.04704	\$2.22270
64	53E - Company Owned	Light Emitting Diode	150.01 - 180	350	57.75	\$0.04704	\$2.71663
65	53E - Company Owned	Light Emitting Diode	180.01 - 210	350	68.25	\$0.04704	\$3.21056
66	53E - Company Owned	Light Emitting Diode	210.01 - 240	350	78.75	\$0.04704	\$3.70450
67	53E - Company Owned	Light Emitting Diode	240.01 - 270	350	89.25	\$0.04704	\$4.19843
68	53E - Company Owned	Light Emitting Diode	270.01 - 300	350	99.75	\$0.04704	\$4.69236
69							
70	53E - Customer Owned	Sodium Vapor	50	350	17.5	\$0.04704	\$0.82322
71	53E - Customer Owned	Sodium Vapor	70	350	24.5	\$0.04704	\$1.15251
72	53E - Customer Owned	Sodium Vapor	100	350	35	\$0.04704	\$1.64644
73	53E - Customer Owned	Sodium Vapor	150	350	52.5	\$0.04704	\$2.46967
74	53E - Customer Owned	Sodium Vapor	200	350	70	\$0.04704	\$3.29289
75	53E - Customer Owned	Sodium Vapor	250	350	87.5	\$0.04704	\$4.11611
76	53E - Customer Owned	Sodium Vapor	310	350	108.5	\$0.04704	\$5.10397
77	53E - Customer Owned	Sodium Vapor	400	350	140	\$0.04704	\$6.58577
78	53E - Customer Owned	Sodium Vapor	1,000	350	350	\$0.04704	\$16.46443
79							
80	53E - Customer Owned	Metal Halide	70	350	24.5	\$0.04704	\$1.15251
81	53E - Customer Owned	Metal Halide	100	350	35	\$0.04704	\$1.64644
82	53E - Customer Owned	Metal Halide	150	350	52.5	\$0.04704	\$2.46967
83	53E - Customer Owned	Metal Halide	175	350	61.25	\$0.04704	\$2.88128
84	53E - Customer Owned	Metal Halide	250	350	87.5	\$0.04704	\$4.11611
85	53E - Customer Owned	Metal Halide	400	350	140	\$0.04704	\$6.58577
86							
87	53E - Customer Owned	Light Emitting Diode	30.01 - 60	350	15.75	\$0.04704	\$0.74090
88	53E - Customer Owned	Light Emitting Diode	60.01 - 90	350	26.25	\$0.04704	\$1.23483
89	53E - Customer Owned	Light Emitting Diode	90.01 - 120	350	36.75	\$0.04704	\$1.72877
90	53E - Customer Owned	Light Emitting Diode	120.01 - 150	350	47.25	\$0.04704	\$2.22270
91	53E - Customer Owned	Light Emitting Diode	150.01 - 180	350	57.75	\$0.04704	\$2.71663
92	53E - Customer Owned	Light Emitting Diode	180.01 - 210	350	68.25	\$0.04704	\$3.21056
93	53E - Customer Owned	Light Emitting Diode	210.01 - 240	350	78.75	\$0.04704	\$3.70450
94	53E - Customer Owned	Light Emitting Diode	240.01 - 270	350	89.25	\$0.04704	\$4.19843
95	53E - Customer Owned	Light Emitting Diode	270.01 - 300	350	99.75	\$0.04704	\$4.69236
96							
97	Sch 54E						
98	54E	Sodium Vapor	50	350	17.5	\$0.04704	\$0.82322
99	54E	Sodium Vapor	70	350	24.5	\$0.04704	\$1.15251
100	54E	Sodium Vapor	100	350	35	\$0.04704	\$1.64644
101	54E	Sodium Vapor	150	350	52.5	\$0.04704	\$2.46967
102	54E	Sodium Vapor	200	350	70	\$0.04704	\$3.29289
103	54E	Sodium Vapor	250	350	87.5	\$0.04704	\$4.11611
104	54E	Sodium Vapor	310	350	108.5	\$0.04704	\$5.10397
105	54E	Sodium Vapor	400	350	140	\$0.04704	\$6.58577
106	54E	Sodium Vapor	1,000	350	350	\$0.04704	\$16.46443
107							
108	54E	Light Emitting Diode	30.01 - 60	350	15.75	\$0.04704	\$0.74090
109	54E	Light Emitting Diode	60.01 - 90	350	26.25	\$0.04704	\$1.23483
110	54E	Light Emitting Diode	90.01 - 120	350	36.75	\$0.04704	\$1.72877
111	54E	Light Emitting Diode	120.01 - 150	350	47.25	\$0.04704	\$2.22270

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Line No.	Schedule	Lamp Type	Wattage (W)	Monthly Billed			Allocated Energy Costs
				Billed Hours (Monthly)	Usage Per Lamp (kWh)	Energy Cost per kWh	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Work Papers	= (c) * (d) ÷ 1000	Exh. JAP-21	= (e) * (f)
112	54E	Light Emitting Diode	150.01 - 180	350	57.75	\$0.04704	\$2.71663
113	54E	Light Emitting Diode	180.01 - 210	350	68.25	\$0.04704	\$3.21056
114	54E	Light Emitting Diode	210.01 - 240	350	78.75	\$0.04704	\$3.70450
115	54E	Light Emitting Diode	240.01 - 270	350	89.25	\$0.04704	\$4.19843
116	54E	Light Emitting Diode	270.01 - 300	350	99.75	\$0.04704	\$4.69236
117							
118	Sch 55 & 56						
119	55E & 56E	Sodium Vapor	70	350	24.5	\$0.04704	\$1.15251
120	55E & 56E	Sodium Vapor	100	350	35	\$0.04704	\$1.64644
121	55E & 56E	Sodium Vapor	150	350	52.5	\$0.04704	\$2.46967
122	55E & 56E	Sodium Vapor	200	350	70	\$0.04704	\$3.29289
123	55E & 56E	Sodium Vapor	250	350	87.5	\$0.04704	\$4.11611
124	55E & 56E	Sodium Vapor	400	350	140	\$0.04704	\$6.58577
125							
126	55E & 56E	Metal Halide	250	350	87.5	\$0.04704	\$4.11611
127							
128	55E & 56E	Light Emitting Diode	30.01 - 60	350	15.75	\$0.04704	\$0.74090
129	55E & 56E	Light Emitting Diode	60.01 - 90	350	26.25	\$0.04704	\$1.23483
130	55E & 56E	Light Emitting Diode	90.01 - 120	350	36.75	\$0.04704	\$1.72877
131	55E & 56E	Light Emitting Diode	120.01 - 150	350	47.25	\$0.04704	\$2.22270
132	55E & 56E	Light Emitting Diode	150.01 - 180	350	57.75	\$0.04704	\$2.71663
133	55E & 56E	Light Emitting Diode	180.01 - 210	350	68.25	\$0.04704	\$3.21056
134	55E & 56E	Light Emitting Diode	210.01 - 240	350	78.75	\$0.04704	\$3.70450
135	55E & 56E	Light Emitting Diode	240.01 - 270	350	89.25	\$0.04704	\$4.19843
136	55E & 56E	Light Emitting Diode	270.01 - 300	350	99.75	\$0.04704	\$4.69236
137							
138	Sch 58 & 59						
139	58E & 59E - Directional	Sodium Vapor	70	350	24.5	\$0.04704	\$1.15251
140	58E & 59E - Directional	Sodium Vapor	100	350	35	\$0.04704	\$1.64644
141	58E & 59E - Directional	Sodium Vapor	150	350	52.5	\$0.04704	\$2.46967
142	58E & 59E - Directional	Sodium Vapor	200	350	70	\$0.04704	\$3.29289
143	58E & 59E - Directional	Sodium Vapor	250	350	87.5	\$0.04704	\$4.11611
144	58E & 59E - Directional	Sodium Vapor	400	350	140	\$0.04704	\$6.58577
145							
146	58E & 59E - Horizontal	Sodium Vapor	100	350	35	\$0.04704	\$1.64644
147	58E & 59E - Horizontal	Sodium Vapor	150	350	52.5	\$0.04704	\$2.46967
148	58E & 59E - Horizontal	Sodium Vapor	200	350	70	\$0.04704	\$3.29289
149	58E & 59E - Horizontal	Sodium Vapor	250	350	87.5	\$0.04704	\$4.11611
150	58E & 59E - Horizontal	Sodium Vapor	400	350	140	\$0.04704	\$6.58577
151							
152	58E & 59E - Directional	Metal Halide	175	350	61.25	\$0.04704	\$2.88128
153	58E & 59E - Directional	Metal Halide	250	350	87.5	\$0.04704	\$4.11611
154	58E & 59E - Directional	Metal Halide	400	350	140	\$0.04704	\$6.58577
155	58E & 59E - Directional	Metal Halide	1,000	350	350	\$0.04704	\$16.46443
156					0		
157	58E & 59E - Horizontal	Metal Halide	250	350	87.5	\$0.04704	\$4.11611
158	58E & 59E - Horizontal	Metal Halide	400	350	140	\$0.04704	\$6.58577
159							
160	58E & 59E	Light Emitting Diode	30.01 - 60	350	15.75	\$0.04704	\$0.74090
161	58E & 59E	Light Emitting Diode	60.01 - 90	350	26.25	\$0.04704	\$1.23483
162	58E & 59E	Light Emitting Diode	90.01 - 120	350	36.75	\$0.04704	\$1.72877
163	58E & 59E	Light Emitting Diode	120.01 - 150	350	47.25	\$0.04704	\$2.22270
164	58E & 59E	Light Emitting Diode	150.01 - 180	350	57.75	\$0.04704	\$2.71663
165	58E & 59E	Light Emitting Diode	180.01 - 210	350	68.25	\$0.04704	\$3.21056
166	58E & 59E	Light Emitting Diode	210.01 - 240	350	78.75	\$0.04704	\$3.70450
167	58E & 59E	Light Emitting Diode	240.01 - 270	350	89.25	\$0.04704	\$4.19843

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Line No.	Schedule	Lamp Type	Wattage (W)	Monthly Billed			Allocated Energy Costs
				Billed Hours (Monthly)	Usage Per Lamp (kWh)	Energy Cost per kWh	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Source				Work Papers	= (c) * (d) ÷ 1000	Exh. JAP-21	= (e) * (f)
168	58E & 59E	Light Emitting Diode	270.01 - 300	350	99.75	\$0.04704	\$4.69236
169	58E & 59E	Light Emitting Diode	300.01 - 400	350	122.5	\$0.04704	\$5.76255
170	58E & 59E	Light Emitting Diode	400.01 - 500	350	157.5	\$0.04704	\$7.40900
171	58E & 59E	Light Emitting Diode	500.01 - 600	350	192.5	\$0.04704	\$9.05544
172	58E & 59E	Light Emitting Diode	600.01 - 700	350	227.5	\$0.04704	\$10.70188
173	58E & 59E	Light Emitting Diode	700.01 - 800	350	262.5	\$0.04704	\$12.34833
174	58E & 59E	Light Emitting Diode	800.01 - 900	350	297.5	\$0.04704	\$13.99477
175							
176	Sch 57						
177	57E	Per W charge	-	730	-	\$0.04704	\$0.00000
178							
179	Pole Rental Rates						
180	55 & 56 - Old	Pole	-	0	0	\$0.04704	\$0.00000
181	55 & 56 - New	Pole	-	0	0	\$0.04704	\$0.00000
182							
183	58 & 59 - New	Pole	-	0	0	\$0.04704	\$0.00000