EXHIBIT NO. ___(JAP-7)
DOCKET NO. UG-15____
WITNESS: JON A. PILIARIS

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of the Petition of **PUGET SOUND ENERGY, INC.** **for (i) Approval of a Special Contract for Liquefied Natural Gas Fuel Service with Totem Ocean Trailer Express, Inc. and (ii) a Declaratory Order Approving the Methodology for Allocating Costs Between Regulated and Non-regulated Liquefied Natural Gas Services**	**DOCKET NO. UG-15____**

SIXTH EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF JON A. PILIARIS
ON BEHALF OF PUGET SOUND ENERGY, INC.

AUGUST 11, 2015

Puget Sound Energy, Inc.
2011 Gas Cost of Service Study - Tacoma LNG Project External Allocators

External Allocators

12ME December 2014 CBR Test Year - Regulated LNG Service (0% Subscription)

Name	Description	Classifier	Total	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41)	Large Volume Trans. (41T)	Interruptible (85)	Interruptible Trans. (85T)	Limited Interruptible (86)	Limited Interruptible Trans. (86T)	Non-Exclusive Interruptible (87)	Non-Exclusive Interruptible Trans. (87T)	Contracts	Rentals	Regulated LNG Service
CUSTOMER EXTERNAL ALLOCATORS																
CUST	Average Customers	CUS		92.70%	7.05%	0.18%	0.01%	0.00%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			784,478	727,244	55,292	1,419	82	30	102	278	2	6	12	10		1
CUSTXT	Customers (excl. transport)	CUS		92.73%	7.05%	0.18%	0.00%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			784,269	727,244	55,292	1,419	-	30	-	278	-	6				
DIR_CUSTXT	Customers (excl. transport)	DIRS		92.73%	7.05%	0.18%	0.00%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			784,269	727,244	55,292	1,419	-	30	-	278	-	6		-	-	-
MTRS_CUS	Customer Meters - Acc 381	CUS		76.87%	22.18%	0.74%	0.00%	0.07%	0.00%	0.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			144,605,706	111,161,347	32,070,678	1,076,902	1,405	96,185	3,531	193,532	-			2,126		
MTRS_INST	Meters Installation - Acc 382	CUS		92.39%	7.48%	0.10%	0.00%	0.01%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			32,249,076	29,794,298	2,412,183	33,408	42	3,090	125	5,846	-	-	-	84		
MTRS_385	Regulators - Acc 385	CUS		0.48%	55.42%	19.99%	1.46%	3.71%	8.51%	5.10%	0.02%	1.31%	2.10%	1.92%	0.00%	0.00%
			22,396,469	107,585	12,411,578	4,476,335	326,614	830,110	1,906,278	1,141,863	3,456	293,828	469,521	429,300		
SERV	Services	CUS		73.45%	25.63%	0.74%	0.02%	0.00%	0.00%	0.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			944,945	694,085	242,144	6,970	209	-	-	1,532	5					
DIR380	Distr. Plant - Services	CUS		0.00%	0.00%	0.00%	0.00%	29.03%	51.11%	0.00%	0.00%	2.81%	7.73%	9.31%	0.00%	0.00%
			2,750,063	-	-	-	-	798,255	1,405,649	-	-	77,309	212,703	256,147		
DIR_LNG	Liquified Nature Gas Facilities	CUS		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
			1													1
DIR252	Cust. Adv. in Aid of Construction (# cust)	CUS		92.76%	7.05%	0.18%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			784,037	727,244	55,292	1,419	82									
DIR386	Rental Property	CUS		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
			1												1	
DIR_DSALES	Direct Distr. Assignment to Sales	DIRS		0.70%	45.88%	15.03%	0.00%	1.84%	0.00%	3.58%	0.00%	0.27%	0.00%	0.00%	32.71%	0.00%
			1,810,071	12,605	830,495	272,105	-	33,273	-	64,735	-	4,801	-	-	592,058	
DIR_DTRNSP	Direct Distr. Assignment to Transport	DIRT		0.00%	0.00%	0.00%	19.36%	0.00%	61.25%	0.00%	0.25%	0.00%	8.41%	10.73%	0.00%	0.00%
			79,381	-	-	-	15,372	-	48,620	-	198	-	6,677	8,515	-	
DIR_CASALES	Direct Cust. Acct. Assignment to Sales	DIRS		0.33%	58.79%	9.39%	0.00%	14.29%	0.00%	5.47%	0.00%	11.70%	0.00%	0.00%	0.00%	0.00%
			606,958	2,148	356,810	57,014	-	86,760	-	33,198	-	71,028	-	-	-	
DIR_CATRNSP	Direct Cust. Acct. Assignment to Transport	DIRT		0.00%	0.00%	0.00%	30.77%	0.00%	41.23%	0.00%	0.03%	0.00%	17.63%	10.34%	0.00%	0.00%
			126,046	-	-	-	38,780	-	51,968	-	37	-	22,227	13,034	-	
DIR_CSISALES_908	Direct Cust. Service Assignment to Sales_908	DIRS		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
			266,307	-	-	-	-	-	-	-	-	-	-	-	266,307	
DIR_CSITRNSP_908	Direct Cust. Service Assignment to Transport_908	DIRT		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			-	-	-	-	-	-	-	-	-	-	-	-	-	
TRANSCUS	Transport Customers	DIRT		0.00%	0.00%	0.00%	39.10%	0.00%	48.90%	0.00%	0.96%	0.00%	5.76%	4.80%	0.00%	0.48%
			208	-	-	-	82	-	102	-	2	-	12	10	-	1
SALES_902	Sales Meter Reading Costs	DIRS		89.93%	9.11%	0.67%	0.00%	0.11%	0.00%	0.16%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
			12,053,215	10,839,500	1,097,889	80,800	-	13,348	-	18,918	-	2,760	-	-	-	
TRANS_902	Transport Meter Reading Costs	DIRT		0.00%	0.00%	0.00%	15.21%	0.00%	64.08%	0.00%	0.00%	0.00%	9.49%	11.22%	0.00%	0.00%
			40,279	-	-	-	6,127	-	25,811	-	-	-	3,822	4,519	-	
DIR_CSI_910	Direct Cust. Service Assignment to 910	CUS		0.00%	62.11%	8.20%	1.97%	8.60%	4.78%	1.96%	0.01%	9.52%	1.15%	1.70%	0.00%	0.00%
			33,113	-	20,567	2,715	653	2,847	1,582	650	2	3,154	381	561	-	
DIR904	Uncollectibles	CUS		81.44%	16.57%	1.02%	0.00%	0.00%	0.06%	0.10%	0.00%	0.00%	0.00%	0.00%	0.81%	0.00%
			20,831,363	16,965,729	3,452,213	212,447	-	-	11,764	19,818	-				169,391	
DIR235	Customer Deposit	CUS		75.15%	24.34%	0.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			4,825,521	3,626,395	1,174,399	24,726	-	-	-	-	-					
DIR920_TRNSPT	Acct. 920 Direct Assignment to Transport	DIRT		0.00%	0.00%	0.00%	14.89%	0.00%	64.36%	0.00%	0.00%	0.00%	9.57%	11.17%	0.00%	0.00%
			66,491	-	-	-	9,903	-	42,795	-	-	-	6,366	7,427	-	
DIR921_TRNSPT	Acct. 921 Direct Assignment to Transport	DIRT		0.00%	0.00%	0.00%	14.89%	0.00%	64.36%	0.00%	0.00%	0.00%	9.57%	11.17%	0.00%	0.00%
			1,617	-	-	-	241	-	1,041	-	-	-	155	181	-	
DIR926_SALES	Acct. 926 Direct Assignment to Sales	DIRS		0.99%	64.65%	17.06%	0.00%	7.36%	0.00%	5.19%	0.00%	4.76%	0.00%	0.00%	0.00%	0.00%
			484,859	4,800	313,455	82,718	-	35,664	-	25,140	-	23,081	-	-	-	
DIR926_TRNSPT	Acct. 926 Direct Assignment to Transport	DIRT		0.00%	0.00%	0.00%	22.20%	0.00%	52.98%	0.00%	1.20%	0.00%	12.72%	10.90%	0.00%	0.00%
			80,977	-	-	-	17,977	-	42,899	-	972	-	10,298	8,830	-	
DIR408_SALES	Acct. 408 Direct Assignment to Sales	DIRS		0.99%	64.69%	17.10%	0.00%	7.30%	0.00%	5.19%	0.00%	4.74%	0.00%	0.00%	0.00%	0.00%
			147,217	1,455	95,232	25,168	-	10,751	-	7,640	-	6,971	-	-	-	
DIR408_TRNSPT	Acct. 408 Direct Assignment to Transport	DIRT		0.00%	0.00%	0.00%	22.24%	0.00%	53.11%	0.00%	1.00%	0.00%	12.72%	10.94%	0.00%	0.00%
			24,442	-	-	-	5,435	-	12,980	-	245	-	3,108	2,673	-	

Puget Sound Energy, Inc.
2011 Gas Cost of Service Study - Tacoma LNG Project External Allocators

External Allocators

12ME December 2014 CBR Test Year - Regulated LNG Service (0% Subscription)

Name	Description	Classifier	Total	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41)	Large Volume Trans. (41T)	Interruptible (85)	Interruptible Trans. (85T)	Limited Interruptible (86)	Limited Interruptible Trans. (86T)	Non-Exclusive Interruptible (87)	Non-Exclusive Interruptible Trans. (87T)	Contracts	Rentals	Regulated LNG Service
COMMODITY EXTERNAL ALLOCATORS																
OTHREV	Other Operating Revenue	COM		67.31%	28.58%	1.72%	0.08%	0.75%	0.18%	0.38%	0.00%	0.00%	0.54%	0.00%	0.47%	0.00%
			6,760,042	4,549,895	1,932,279	116,552	5,115	50,615	11,983	25,836	-	-	36,239	25	31,504	
SALESREV	Sales Margin Revenuev (not incl. Rental and LNG revenue)	COM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			-	-	-	-	-	-	-	-	-	-	-	-	-	
GASREV	Gas Cost Recovery Revenue	COM		62.80%	23.00%	7.69%	0.00%	1.84%	0.01%	1.49%	0.00%	3.15%	0.01%	0.00%	0.00%	0.00%
			628,503,281	394,704,822	144,583,285	48,349,338	5,470	11,563,377	45,434	9,365,187	51	19,828,433	57,883	-	-	
STRREV	Sales, Transportation and Rental Margin Revenue	COM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			-	-	-	-	-	-	-	-	-	-	-	-	-	
REVREQXLNG	Revenue Allocation Factor (Excluding LNG Plant)	COM		70.39%	21.30%	2.98%	0.51%	0.39%	1.42%	0.37%	0.00%	0.27%	0.74%	0.43%	0.80%	0.40%
			459,081,490	323,148,627	97,795,607	13,659,732	2,356,419	1,790,147	6,512,332	1,711,488	17,083	1,218,125	3,383,239	1,951,665	3,681,745	1,855,281
TRANSREV	Margin Revenue from Transportation for Others	COM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			-	-	-	-	-	-	-	-	-	-	-	-	-	
SGTREV	Sales, Gas & Transportation Revenue	COM		62.80%	23.00%	7.69%	0.00%	1.84%	0.01%	1.49%	0.00%	3.15%	0.01%	0.00%	0.00%	0.00%
			628,503,281	394,704,822	144,583,285	48,349,338	5,470	11,563,377	45,434	9,365,187	51	19,828,433	57,883	-	-	
STREV	Sales & Transportation Margin Revenue	COM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			-	-	-	-	-	-	-	-	-	-	-	-	-	
COM1	Weather Normalized Volumes	COM		49.72%	18.58%	6.03%	1.23%	1.36%	6.87%	0.90%	0.02%	1.99%	6.98%	3.44%	0.00%	2.90%
			1,166,705,715	580,030,499	216,768,093	70,346,468	14,330,755	15,851,244	80,124,227	10,531,781	190,840	23,166,859	81,421,324	40,086,994		33,856,632
COM1XT_COM	Weather Normalized Volumes (excl. Transportation)	COM		63.27%	23.63%	7.67%	0.00%	1.73%	0.00%	1.15%	0.00%	2.53%	0.00%	0.00%	0.00%	0.00%
			916,694,943	580,030,499	216,768,093	70,346,468	-	15,851,244	-	10,531,781	-	23,166,859	-	-		
SEAS3_COM	Seasonal 3	COM		70.18%	21.86%	4.34%	0.00%	1.06%	0.00%	1.00%	0.00%	1.56%	0.00%	0.00%	0.00%	0.00%
			1.0000	0.7018	0.2186	0.0434	-	0.0106	-	0.0100	-	0.0156	-	-	-	-
COM1GS	Weather Normalized Volumes	COM		49.72%	18.58%	6.03%	1.23%	1.36%	6.87%	0.90%	0.02%	1.99%	6.98%	3.44%	0.00%	2.90%
			1,166,705,715	580,030,499	216,768,093	70,346,468	14,330,755	15,851,244	80,124,227	10,531,781	190,840	23,166,859	81,421,324	40,086,994	-	33,856,632
PDAYXT_COM	Peak Day (excl. transport)	COM		71.78%	24.45%	3.61%	0.00%	0.08%	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			9,568,778	6,868,437	2,339,682	345,258	-	7,938	-	7,297	-	166	-	-	-	-
TF1_COM	TF-1 Allocator (Annual, Winter & Peak Day Sales)	COM		66.72%	23.61%	6.02%	0.00%	1.16%	0.00%	0.82%	0.00%	1.67%	0.00%	0.00%	0.00%	0.00%
			1.0000	0.6671	0.2361	0.0602	-	0.0116	-	0.0082	-	0.0167	-	-	-	-
SEAS2_COM	Seasonal 2	COM		65.88%	22.97%	6.42%	0.00%	1.48%	0.00%	1.09%	0.00%	2.16%	0.00%	0.00%	0.00%	0.00%
			608,720,014	401,013,494	139,833,428	39,064,325	-	8,984,373	-	6,654,086	-	13,170,308	-	-	-	-
JPTF2_COM	TF-2 Allocator (Seasonal Sales & Peak Day x Transport)	COM		71.17%	24.30%	3.90%	0.00%	0.22%	0.00%	0.18%	0.00%	0.22%	0.00%	0.00%	0.00%	0.00%
			1.0000	0.7118	0.2430	0.0390	-	0.0022	-	0.0018	-	0.0022	-	-	-	-
REVREQ	Interim Revenue Allocation Factor	COM		67.59%	20.60%	2.91%	0.46%	0.38%	1.28%	0.36%	0.00%	0.27%	0.67%	0.38%	0.72%	4.36%
			487,820,069	329,729,615	100,482,047	14,212,731	2,266,014	1,842,784	6,262,547	1,761,238	16,431	1,332,373	3,251,679	1,875,938	3,531,830	21,254,841
DEMAND EXTERNAL ALLOCATORS																
PAVG	Peak and Average	DEM		63.47%	22.16%	4.35%	0.89%	0.50%	2.63%	0.34%	0.01%	0.65%	2.45%	1.30%	0.00%	1.26%
			1.0000	0.6347	0.2216	0.0435	0.0089	0.0050	0.0263	0.0034	0.0001	0.0065	0.0245	0	-	0
PA_MAINS	Peak and Average for Mains	DEM		65.39%	22.88%	4.59%	0.94%	0.45%	2.39%	0.38%	0.01%	0.30%	1.22%	0.69%	0.00%	0.73%
			1,639,489,687	1,072,124,690	375,189,914	75,316,781	15,391,038	7,369,763	39,114,099	6,296,367	99,261	4,916,422	20,034,066	11,277,235		12,360,051
PDAY	Peak Day (Design Day)	DEM		70.14%	23.89%	3.53%	0.72%	0.08%	0.58%	0.07%	0.00%	0.00%	0.26%	0.26%	0.00%	0.47%
			9,792,766	6,868,437	2,339,682	345,258	70,760	7,938	56,720	7,297	-	166	25,146	24,983	-	46,379
PDAYXT	Peak Day (excl. transport)	DEM		71.78%	24.45%	3.61%	0.00%	0.08%	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			9,568,778	6,868,437	2,339,682	345,258	-	7,938	-	7,297	-	166	-	-	-	
SEAS2_DEM	Seasonal 2	DEM		65.88%	22.97%	6.42%	0.00%	1.48%	0.00%	1.09%	0.00%	2.16%	0.00%	0.00%	0.00%	0.00%
			608,720,014	401,013,494	139,833,428	39,064,325	-	8,984,373	-	6,654,086	-	13,170,308	-	-	-	
SEAS3_DEM	Seasonal 3	DEM		70.18%	21.86%	4.34%	0.00%	1.06%	0.00%	1.00%	0.00%	1.56%	0.00%	0.00%	0.00%	0.00%
			1.0000	0.7018	0.2186	0.0434	-	0.0106	-	0.0100	-	0.0156	-	-	-	
JPTF2_DEM	TF-2 Allocator (Seas.Sales & Peak Day x Transport)	DEM		71.17%	24.30%	3.90%	0.00%	0.22%	0.00%	0.18%	0.00%	0.22%	0.00%	0.00%	0.00%	0.00%
			1.0000	0.7118	0.2430	0.0390	-	0.0022	-	0.0018	-	0.0022	-	-	-	
COM1XT_DEM	Weather Normalized Volumes x Transport	DEM		63.27%	23.65%	7.67%	0.00%	1.73%	0.00%	1.15%	0.00%	2.53%	0.00%	0.00%	0.00%	0.00%
			916,694,943	580,030,499	216,768,093	70,346,468	-	15,851,244	-	10,531,781	-	23,166,859	-	-	-	
TF1_DEM	TF-1 Allocator (Annual, Winter & Peak Day Sales)	DEM		66.72%	23.61%	6.02%	0.00%	1.16%	0.00%	0.82%	0.00%	1.67%	0.00%	0.00%	0.00%	0.00%
			1.0000	0.6671	0.2361	0.0602	-	0.0116	-	0.0082	-	0.0167	-	-	-	

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CUSTOMER EXTERNAL ALLOCATORS																	
CUST	Average Customers	CUS		92.70%	7.05%	0.18%	0.01%	0.00%	0.01%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			784,478	727,244	55,292	1,419	82	30	102	278	2	6	12	10		1	-
CUSTXT	Customers (excl. transport)	CUS		92.73%	7.05%	0.18%	0.00%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			784,269	727,244	55,292	1,419	-	30	-	278	-	6					
DIR_CUSTXT	Customers (excl. transport)	DIRS		92.73%	7.05%	0.18%	0.00%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			784,269	727,244	55,292	1,419	-	30	-	278	-	6		-	-	-	-
MTRS_CUS	Customer Meters - Acc 381	CUS		76.87%	22.18%	0.74%	0.00%	0.07%	0.00%	0.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			144,605,706	111,161,347	32,070,678	1,076,902	1,405	96,185	3,531	193,532	-			2,126			
MTRS_INST	Meters Installation - Acc 382	CUS		92.39%	7.48%	0.10%	0.00%	0.01%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			32,249,076	29,794,298	2,412,183	33,408	42	3,090	125	5,846	-	-	-	84			
MTRS_385	Regulators - Acc 385	CUS		0.48%	55.42%	19.99%	1.46%	3.71%	8.51%	5.10%	0.02%	1.31%	2.10%	1.92%	0.00%	0.00%	0.00%
			22,396,469	107,585	12,411,578	4,476,335	326,614	830,110	1,906,278	1,141,863	3,456	293,828	469,521	429,300			
SERV	Services	CUS		73.45%	25.63%	0.74%	0.02%	0.00%	0.00%	0.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			944,945	694,083	242,144	6,970	209	-	-	1,532	5						
DIR380	Distr. Plant - Services	CUS		0.00%	0.00%	0.00%	0.00%	29.03%	51.11%	0.00%	0.00%	2.81%	7.73%	9.31%	0.00%	0.00%	0.00%
			2,750,063	-	-	-	-	798,255	1,405,649	-	-	77,309	212,703	256,147			
DIR_LNG	Liquified Nature Gas Facilities	CUS		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
			1													1	
DIR252	Cust. Adv. in Aid of Construction (# cust)	CUS		92.76%	7.05%	0.18%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			784,037	727,244	55,292	1,419	82										
DIR386	Rental Property	CUS		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
			1												1		
DIR_DSALES	Direct Distr. Assignment to Sales	DIRS		0.70%	45.88%	15.03%	0.00%	1.84%	0.00%	3.58%	0.00%	0.27%	0.00%	0.00%	32.71%	0.00%	0.00%
			1,810,071	12,605	830,495	272,105	-	33,273	-	64,735	-	4,801	-	-	592,058		
DIR_DTRNSP	Direct Distr. Assignment to Transport	DIRT		0.00%	0.00%	0.00%	19.36%	0.00%	61.25%	0.00%	0.25%	0.00%	8.41%	10.73%	0.00%	0.00%	0.00%
			79,381	-	-	-	15,372	-	48,620	-	198	-	6,677	8,515	-		
DIR_CASALES	Direct Cust. Acct. Assignment to Sales	DIRS		0.35%	58.79%	9.39%	0.00%	14.29%	0.00%	5.47%	0.00%	11.70%	0.00%	0.00%	0.00%	0.00%	0.00%
			606,958	2,148	356,810	57,014	-	86,760	-	33,198	-	71,028	-	-	-		
DIR_CATRNSP	Direct Cust. Acct. Assignment to Transport	DIRT		0.00%	0.00%	0.00%	30.77%	0.00%	41.23%	0.00%	0.03%	0.00%	17.63%	10.34%	0.00%	0.00%	0.00%
			126,046	-	-	-	38,780	-	51,968	-	37	-	22,227	13,034	-		
DIR_CSISALES_908	Direct Cust. Service Assignment to Sales_908	DIRS		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
			266,307	-	-	-	-	-	-	-	-	-	-	-	266,307		
DIR_CSITRNSP_908	Direct Cust. Service Assignment to Transport_908	DIRT		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			-	-	-	-	-	-	-	-	-	-	-	-	-		
TRANSCUS	Transport Customers	DIRT		0.00%	0.00%	0.00%	39.10%	0.00%	48.90%	0.00%	0.96%	0.00%	5.76%	4.80%	0.00%	0.48%	0.00%
			208	-	-	-	82	-	102	-	2	-	12	10	-	1	-
SALES_902	Sales Meter Reading Costs	DIRS		89.93%	9.11%	0.67%	0.00%	0.11%	0.00%	0.16%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
			12,053,215	10,839,500	1,097,889	80,800	-	13,348	-	18,918	-	2,760	-	-	-		
TRANS_902	Transport Meter Reading Costs	DIRT		0.00%	0.00%	0.00%	15.21%	0.00%	64.08%	0.00%	0.00%	0.00%	9.49%	11.22%	0.00%	0.00%	0.00%
			40,279	-	-	-	6,127	-	25,811	-	-	-	3,822	4,519	-		
DIR_CSI_910	Direct Cust. Service Assignment to 910	CUS		0.00%	62.11%	8.20%	1.97%	8.60%	4.78%	1.96%	0.01%	9.52%	1.15%	1.70%	0.00%	0.00%	0.00%
			33,113	-	20,567	2,715	653	2,847	1,582	650	2	3,154	381	561	-		
DIR904	Uncollectibles	CUS		81.44%	16.57%	1.02%	0.00%	0.00%	0.06%	0.10%	0.00%	0.00%	0.00%	0.00%	0.81%	0.00%	0.00%
			20,831,363	16,965,729	3,452,213	212,447	-	-	11,764	19,818	-				169,391		
DIR235	Customer Deposit	CUS		75.15%	24.34%	0.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			4,825,521	3,626,395	1,174,399	24,726	-	-	-	-	-				-	-	
DIR920_TRNSPT	Acct. 920 Direct Assignment to Transport	DIRT		0.00%	0.00%	0.00%	14.89%	0.00%	64.36%	0.00%	0.00%	0.00%	9.57%	11.17%	0.00%	0.00%	0.00%
			66,491	-	-	-	9,903	-	42,795	-	-	-	6,366	7,427	-		
DIR921_TRNSPT	Acct. 921 Direct Assignment to Transport	DIRT		0.00%	0.00%	0.00%	14.89%	0.00%	64.36%	0.00%	0.00%	0.00%	9.57%	11.17%	0.00%	0.00%	0.00%
			1,617	-	-	-	241	-	1,041	-	-	-	155	181	-		
DIR926_SALES	Acct. 926 Direct Assignment to Sales	DIRS		0.99%	64.65%	17.06%	0.00%	7.36%	0.00%	5.19%	0.00%	4.76%	0.00%	0.00%	0.00%	0.00%	0.00%
			484,859	4,800	313,455	82,718	-	35,664	-	25,140	-	23,081	-	-	-		
DIR926_TRNSPT	Acct. 926 Direct Assignment to Transport	DIRT		0.00%	0.00%	0.00%	22.20%	0.00%	52.98%	0.00%	1.20%	0.00%	12.72%	10.90%	0.00%	0.00%	0.00%
			80,977	-	-	-	17,977	-	42,899	-	972	-	10,298	8,830	-		
DIR408_SALES	Acct. 408 Direct Assignment to Sales	DIRS		0.99%	64.69%	17.10%	0.00%	7.30%	0.00%	5.19%	0.00%	4.74%	0.00%	0.00%	0.00%	0.00%	0.00%
			147,217	1,455	95,232	25,168	-	10,751	-	7,640	-	6,971	-	-	-		
DIR408_TRNSPT	Acct. 408 Direct Assignment to Transport	DIRT		0.00%	0.00%	0.00%	22.24%	0.00%	53.11%	0.00%	1.00%	0.00%	12.72%	10.94%	0.00%	0.00%	0.00%
			24,442	-	-	-	5,435	-	12,980	-	245	-	3,108	2,673	-		

Puget Sound Energy, Inc.
2011 Gas Cost of Service Study - Tacoma LNG Project External Allocators

External Allocators

12ME December 2014 CBR Test Year - Regulated LNG Service (100% Subscription)

Name	Description	Classifier	Total	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41)	Large Volume Trans. (41T)	Interruptible (85)	Interruptible Trans. (85T)	Limited Interruptible (86)	Limited Interruptible Trans. (86T)	Non-Exclusive Interruptible (87)	Non-Exclusive Interruptible Trans. (87T)	Contracts	Rentals	Regulated LNG Service	Unregulated LNG Service (BTL)
COMMODITY EXTERNAL ALLOCATORS																	
OTHREV	Other Operating Revenue	COM		67.31%	28.58%	1.72%	0.08%	0.75%	0.18%	0.38%	0.00%	0.00%	0.54%	0.00%	0.47%	0.00%	0.00%
			6,760,042	4,549,895	1,932,279	116,552	5,115	50,615	11,983	25,836	-	-	36,239	25	31,504		
SALESREV	Sales Margin Revenuev (not incl. Rental and LNG revenue)	COM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			-	-	-	-	-	-	-	-	-	-	-	-	-		
GASREV	Gas Cost Recovery Revenue	COM		62.80%	23.00%	7.69%	0.00%	1.84%	0.01%	1.49%	0.00%	3.15%	0.01%	0.00%	0.00%	0.00%	0.00%
			628,503,281	394,704,822	144,583,285	48,349,338	5,470	11,563,377	45,434	9,365,187	51	19,828,433	57,883	-	-		
STRREV	Sales, Transportation and Rental Margin Revenue	COM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			-	-	-	-	-	-	-	-	-	-	-	-	-		
REVREQXLNG	Revenue Allocation Factor (Excluding LNG Plant)	COM		70.19%	21.24%	2.98%	0.51%	0.39%	1.43%	0.37%	0.00%	0.26%	0.73%	0.42%	0.80%	0.40%	0.26%
			459,497,588	322,515,085	97,598,962	13,671,483	2,357,026	1,800,127	6,558,027	1,722,907	17,335	1,216,881	3,373,256	1,944,449	3,682,874	1,844,123	1,195,053
TRANSREV	Margin Revenue from Transportation for Others	COM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			-	-	-	-	-	-	-	-	-	-	-	-			
SGTREV	Sales, Gas & Transportation Revenue	COM		62.80%	23.00%	7.69%	0.00%	1.84%	0.01%	1.49%	0.00%	3.15%	0.01%	0.00%	0.00%	0.00%	0.00%
			628,503,281	394,704,822	144,583,285	48,349,338	5,470	11,563,377	45,434	9,365,187	51	19,828,433	57,883	-	-		
STREV	Sales & Transportation Margin Revenue	COM		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			-	-	-	-	-	-	-	-	-	-	-	-	-		
COM1	Weather Normalized Volumes	COM		48.26%	18.04%	5.85%	1.19%	1.22%	6.67%	0.88%	0.02%	1.93%	6.77%	3.34%	0.00%	2.82%	2.92%
			1,201,817,771	580,030,499	216,768,093	70,346,468	14,330,755	15,851,244	80,124,227	10,531,781	190,840	23,166,859	81,421,324	40,086,994	-	33,856,632	35,112,056
COM1XT_COM	Weather Normalized Volumes (excl. Transportation)	COM		63.27%	23.65%	7.67%	0.00%	1.73%	0.00%	1.15%	0.00%	2.53%	0.00%	0.00%	0.00%	0.00%	0.00%
			916,694,943	580,030,499	216,768,093	70,346,468	-	15,851,244	-	10,531,781	-	23,166,859	-	-	-	-	-
SEAS3_COM	Seasonal 3	COM		70.18%	21.86%	4.34%	0.00%	1.06%	0.00%	1.00%	0.00%	1.56%	0.00%	0.00%	0.00%	0.00%	0.00%
			1.0000	0.7018	0.2186	0.0434	-	0.0106	-	0.0100	-	0.0156	-	-	-	-	-
COM1GS	Weather Normalized Volumes	COM		49.72%	18.58%	6.03%	1.23%	1.36%	6.87%	0.90%	0.02%	1.99%	6.98%	3.44%	0.00%	2.90%	0.00%
			1,166,705,715	580,030,499	216,768,093	70,346,468	14,330,755	15,851,244	80,124,227	10,531,781	190,840	23,166,859	81,421,324	40,086,994	-	33,856,632	
PDAYXT_COM	Peak Day (excl. transport)	COM		71.78%	24.45%	3.61%	0.00%	0.08%	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			9,568,778	6,868,437	2,339,682	345,258	-	7,938	-	7,297	-	166	-	-	-	-	-
TF1_COM	TF-1 Allocator (Annual, Winter & Peak Day Sales)	COM		66.72%	23.61%	6.02%	0.00%	1.16%	0.00%	0.82%	0.00%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%
			1.0000	0.6672	0.2361	0.0602	-	0.0116	-	0.0082	-	0.0167	-	-	-	-	-
SEAS2_COM	Seasonal 2	COM		65.88%	22.97%	6.42%	0.00%	1.48%	0.00%	1.09%	0.00%	2.16%	0.00%	0.00%	0.00%	0.00%	0.00%
			608,720,014	401,013,494	139,833,428	39,064,325	-	8,984,373	-	6,654,086	-	13,170,308	-	-	-	-	-
JPTF2_COM	TF-2 Allocator (Seasonal Sales & Peak Day x Transport)	COM		71.17%	24.30%	3.90%	0.00%	0.22%	0.00%	0.18%	0.00%	0.22%	0.00%	0.00%	0.00%	0.00%	0.00%
			1.0000	0.7117	0.2430	0.0390	-	0.0022	-	0.0018	-	0.0022	-	-	-	-	-
REVREQ	Interim Revenue Allocation Factor	COM		67.41%	20.54%	2.91%	0.46%	0.38%	1.29%	0.36%	0.00%	0.27%	0.66%	0.38%	0.72%	4.36%	0.24%
			487,422,410	328,579,348	100,111,937	14,196,946	2,261,987	1,849,393	6,293,883	1,769,276	16,642	1,329,236	3,235,702	1,865,318	3,529,999	21,236,277	1,146,465
DEMAND EXTERNAL ALLOCATORS																	
PAVG	Peak and Average	DEM		62.78%	21.93%	4.31%	0.87%	0.50%	2.63%	0.34%	0.01%	0.65%	2.45%	1.30%	0.00%	1.26%	0.98%
			1.0000	0.6278	0.2193	0.0431	0.0087	0.0050	0.0263	0.0034	0.0001	0.0065	0.0245	0	-	0	0
PA_MAINS	Peak and Average for Mains	DEM		65.02%	22.77%	4.60%	0.94%	0.45%	2.41%	0.39%	0.01%	0.30%	1.22%	0.69%	0.00%	0.75%	0.45%
			1,639,489,687	1,066,076,601	373,309,972	75,399,849	15,407,247	7,451,947	39,501,728	6,383,125	10,1055	4,917,132	19,995,443	11,237,120		12,283,849	7,424,619
PDAY	Peak Day (Design Day)	DEM		70.14%	23.89%	3.53%	0.72%	0.08%	0.58%	0.07%	0.00%	0.00%	0.26%	0.26%	0.00%	0.47%	0.00%
			9,792,766	6,868,437	2,339,682	345,258	70,760	7,938	56,720	7,297	-	166	25,146	24,983	-	46,379	-
PDAYXT	Peak Day (excl. transport)	DEM		71.78%	24.45%	3.61%	0.00%	0.08%	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			9,568,778	6,868,437	2,339,682	345,258	-	7,938	-	7,297	-	166	-	-	-		
SEAS2_DEM	Seasonal 2	DEM		65.88%	22.97%	6.42%	0.00%	1.48%	0.00%	1.09%	0.00%	2.16%	0.00%	0.00%	0.00%	0.00%	0.00%
			608,720,014	401,013,494	139,833,428	39,064,325	-	8,984,373	-	6,654,086	-	13,170,308	-	-	-		
SEAS3_DEM	Seasonal 3	DEM		70.18%	21.86%	4.34%	0.00%	1.06%	0.00%	1.00%	0.00%	1.56%	0.00%	0.00%	0.00%	0.00%	0.00%
			1.0000	0.7018	0.2186	0.0434	-	0.0106	-	0.0100	-	0.0156	-	-	-		
JPTF2_DEM	TF-2 Allocator (Seas.Sales & Peak Day x Transport)	DEM		71.17%	24.30%	3.90%	0.00%	0.22%	0.00%	0.18%	0.00%	0.22%	0.00%	0.00%	0.00%	0.00%	0.00%
			1.0000	0.7117	0.2430	0.0390	-	0.0022	-	0.0018	-	0.0022	-	-	-		
COM1XT_DEM	Weather Normalized Volumes x Transport	DEM		63.27%	23.65%	7.67%	0.00%	1.73%	0.00%	1.15%	0.00%	2.53%	0.00%	0.00%	0.00%	0.00%	0.00%
			916,694,943	580,030,499	216,768,093	70,346,468	-	15,851,244	-	10,531,781	-	23,166,859	-	-	-		
TF1_DEM	TF-1 Allocator (Annual, Winter & Peak Day Sales)	DEM		66.72%	23.61%	6.02%	0.00%	1.16%	0.00%	0.82%	0.00%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%
			1.0000	0.6672	0.2361	0.0602	-	0.0116	-	0.0082	-	0.0167	-	-	-		