

**EXH. JDT-12  
DOCKETS UE-190529/UG-190530  
UE-190274/UG-190275  
2019 PSE GENERAL RATE CASE  
WITNESS: JOHN D. TAYLOR**

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY,**

**Respondent.**

**Docket UE-190529  
Docket UG-190530 (*Consolidated*)**

**In the Matter of the Petition of**

**PUGET SOUND ENERGY**

**For an Order Authorizing Deferral  
Accounting and Ratemaking Treatment  
for Short-life IT/Technology Investment**

**Docket UE-190274  
Docket UG-190275 (*Consolidated*)**

**THIRD EXHIBIT (NONCONFIDENTIAL) TO THE  
PREFILED REBUTTAL TESTIMONY OF**

**JOHN D. TAYLOR**

**ON BEHALF OF PUGET SOUND ENERGY**

**JANUARY 15, 2020**

**Puget Sound Energy  
2019 Gas Cost of Service Study  
Account Inputs**

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>RATE BASE</b>										
<b>Plant-in-Service</b>										
<b>Intangible Plant</b>										
301.0	Organization	159,000								PLT
302.0	Franchise and Consents	532,382								PLT
303.0	Misc. Intangible	204,628,662								OML
	<b>Sub-total</b>	<b>205,320,044</b>								
<b>Production and Gathering Plant</b>										
304.0	Land and Land Rights	153,000								
305.0	Structures and Improvements	508,000								
311.0	Liquefied Petroleum Gas Equipment	6,070,000	F_PRODU	DEM	PDAYXT					
320.0	Other Equipment	5,000	F_PRODU	DEM	PDAYXT					
	Natural Gas Production Plant	1,646,000	F_PRODU	DEM	PDAYXT					
	<b>Sub-total</b>	<b>8,382,000</b>								
<b>Natural Gas Underground Storage</b>										
	JP Storage Balancing - DIR	10,074,750	F_STORG	COM		COM_1				
350.0	Land and Land Rights	1,090,200	F_STORG	DEM	SEAS3_DEM					
351.0	Structures and Improvements	865,050	F_STORG	DEM	SEAS3_DEM					
352.0	Wells	15,388,990	F_STORG	DEM	SEAS3_DEM					
353.0	Lines	2,491,660	F_STORG	DEM	SEAS3_DEM					
354.0	Compressor Equipment	15,047,130	F_STORG	DEM	SEAS3_DEM					
355.0	Measuring and Regulating Equipment	451,090	F_STORG	DEM	SEAS3_DEM					
356.0	Purification Equipment	2,231,750	F_STORG	DEM	SEAS3_DEM					
357.0	Other Equipment	333,380	F_STORG	DEM	SEAS3_DEM					
	<b>Sub-total</b>	<b>47,975,000</b>								
<b>Natural Gas Local Storage</b>										
360.0	Land & Land Rights	1,705,000	F_STORG	DEM	SEAS3_DEM					
361.0	Structures & Improvement	4,156,000	F_STORG	DEM	SEAS3_DEM					
362.0	Gas Holders	3,683,000	F_STORG	DEM	SEAS3_DEM					
363.0	Purification Equipment	3,984,000	F_STORG	DEM	SEAS3_DEM					
364.0	Terminating & Processing	971,000	F_STORG	DEM	SEAS3_DEM					
	<b>Sub-total</b>	<b>14,499,000</b>								
<b>Transmission Plant</b>										
365.0	Land and Land Rights	-								
366.0	Structures and Improvements	-								
367.0	Mains	-								
369.0	M&R Station Equipment	-								
372.0	Easements	-								
	<b>Sub-total</b>	<b>-</b>								

**Puget Sound Energy  
2019 Gas Cost of Service Study  
Account Inputs**

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Distribution Plant</b>										
373.0	Easements	-								
374.0	Land and Land Rights	24,123,000								
375.0	Structures and Improvements	34,201,205								
376.0	Mains	641,847,873	F_DISTR	COM	A_MAINS					
376.0	Mains - Peak	1,344,931,247	F_DISTR	DEM	P_MAINS					
376.0	Mains - LNG Related	31,525,880	F_STORG	DIRS			LNGMAINS			
378.0	Meas. & Reg. Station Equip. - Gen.	41,069,908	F_DISTR	COM	COM_1					
378.0	Meas. & Reg. Station Equip. - Peak	86,058,092	F_DISTR	DEM	PDAY					
380.0	Services	1,165,290,125	F_DISTR	CUS		SERV				
380.0	Services - DIR	11,129,875	F_DISTR	CUS		DIR_380				
381.0	Meters	114,991,833	F_DISTR	CUS		MTRS_CUS				
382.0	Meter Installations	182,836,000	F_DISTR	CUS		MTRS_INST				
383.0	House Regulators	17,726,000	F_DISTR	CUS		MTRS_CUS				
384.0	House Regulators Installations	83,089,000	F_DISTR	CUS		MTRS_CUS				
385.0	Indust. Meas. & Reg. Station Equip.	43,475,000	F_DISTR	CUS		MTRS_385				
386.0	Rental Property on Customers Premise	20,144,000	F_DISTR	CUS		DIR_386				
387.0	Other Equipment	5,000,000								
388.0	ARO	10,127,000								
	<b>Sub-total</b>	<b>3,857,566,038</b>								
<b>General Plant</b>										
389.0	Land and Land Rights	15,709,777								
390.0	Structures and Improvements	57,456,126								
391.0	Office Furniture and Equipment	49,327,663								
392.0	Transportation Equipment	8,294,502								
390.1	Leaseholds	12,461,690								
393.0	Stores Equipment	31,443								
394.0	Tools, Shop, and Garage Equipment	8,079,222								
395.0	Laboratory Equipment	2,751,000								
396.0	Power Operated Equipment	268,799								
397.0	Communication Equipment	31,664,604								
398.0	Misc. Equipment	513,710								
399.0	Other Intangible Property	169,388								
	<b>Sub-total</b>	<b>186,727,923</b>								
<b>Other Assets</b>										
114.0	Plant Acquisition Adjustment	-								
	<b>Sub-total</b>	<b>-</b>								
<b>TOTAL PLANT-IN-SERVICE</b>										
	<b>Sub-total</b>	<b>4,320,470,005</b>								

**Puget Sound Energy  
2019 Gas Cost of Service Study  
Account Inputs**

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Accumulated Reserve</b>										
<b>Intangible Plant</b>										
301.0	Organization	-								PLT
302.0	Franchise and Consents	(231,183)								PLT
303.0	Misc. Intangible	(71,544,449)								OML
	<b>Sub-total</b>	<b>(71,775,631)</b>								
<b>Production and Gathering Plant</b>										
304.0	Land and Land Rights	-								
305.0	Structures and Improvements	(493,000)								
311.0	Liquefied Petroleum Gas Equipment	(5,857,000)	F_PRODU	DEM	PDAYXT					
320.0	Other Equipment	(1,000)	F_PRODU	DEM	PDAYXT					
	<b>Sub-total</b>	<b>(6,351,000)</b>								
<b>Natural Gas Underground Storage</b>										
JP Storage Balancing - DJR										
350.0	Land and Land Rights	(4,550,491)	F_STORG	COM		COM_1				
351.0	Structures and Improvements	(4,740)	F_STORG	DEM	SEAS3_DEM					
352.0	Wells	(377,675)	F_STORG	DEM	SEAS3_DEM					
353.0	Lines	(8,050,585)	F_STORG	DEM	SEAS3_DEM					
354.0	Compressor Equipment	(1,452,021)	F_STORG	DEM	SEAS3_DEM					
355.0	Measuring and Regulating Equipment	(6,012,392)	F_STORG	DEM	SEAS3_DEM					
356.0	Purification Equipment	(233,050)	F_STORG	DEM	SEAS3_DEM					
357.0	Other Equipment	(948,063)	F_STORG	DEM	SEAS3_DEM					
	<b>Sub-total</b>	<b>(21,669,005)</b>								
<b>Natural Gas Local Storage</b>										
360.0	Land & Land Rights	-	F_STORG	DEM	SEAS3_DEM					
361.0	Structures & Improvement	(1,723,000)	F_STORG	DEM	SEAS3_DEM					
362.0	Gas Holders	(1,611,000)	F_STORG	DEM	SEAS3_DEM					
363.0	Purification Equipment	(1,987,000)	F_STORG	DEM	SEAS3_DEM					
364.0	Terminating & Processing	(646,010)	F_STORG	DEM	SEAS3_DEM					
	<b>Sub-total</b>	<b>(5,966,010)</b>								
<b>Transmission Plant</b>										
365.0	Land and Land Rights	-								
366.0	Structures and Improvements	-								
367.0	Mains	-								
369.0	M&R Station Equipment	-								
372.0	Easements	-								
	<b>Sub-total</b>	<b>-</b>								

**Puget Sound Energy**  
**2019 Gas Cost of Service Study**  
**Account Inputs**

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Distribution Plant</b>										
373.0	Easements	-								
374.0	Land and Land Rights	(2,458,000)								DISTPT
375.0	Structures and Improvements	(13,206,226)								DISTPT
376.0	Mains	(234,101,491)	F_DISTR	COM		A_MAINS				DISTPT
376.0	Mains - Peak	(490,537,436)	F_DISTR	DEM	P_MAINS					
376.0	Mains - LNG Related	(1,097,299)	F_STORG	DIRS			LNGMAINS			
378.0	Mains & Reg. Station Equip.- Gen.	(13,433,042)	F_DISTR	COM		COM_1				
378.0	Mains & Reg. Station Equip. - Peak	(28,147,664)	F_DISTR	DEM	PDAY					
380.0	Services	(569,171,319)	F_DISTR	CUS			SERV			
380.0	Services - DIR	(5,436,248)	F_DISTR	CUS			DIR_380			
381.0	Meters	(24,999,751)	F_DISTR	CUS			MTRS_CUS			
382.0	Meter Installations	(53,312,366)	F_DISTR	CUS			MTRS_INST			
383.0	House Regulators	(7,987,444)	F_DISTR	CUS			MTRS_CUS			
384.0	House Regulators Installations	(29,550,644)	F_DISTR	CUS			MTRS_CUS			
385.0	Indust. Meas. & Reg. Station Equip.	(3,505,570)	F_DISTR	CUS			MTRS_385			
386.0	Rental Property on Customers Premise	(10,749,143)	F_DISTR	CUS			DIR_386			
387.0	Other Equipment	(252,063)								DISTPT
388.0	ARO	(937,883)								DISTPT
	<b>Sub-total</b>	<b>(1,488,883,589)</b>								
<b>General Plant</b>										
389.0	Land and Land Rights	(747,201)								PLTXR
390.0	Structures and Improvements	(16,882,131)								PLTXR
391.0	Office Furniture and Equipment	(15,029,906)								OML
392.0	Transportation Equipment	(6,140,469)								OML
390.1	Leaseholds	(10,397,229)								PLTXR
393.0	Stores Equipment	602								PLTXR
394.0	Tools, Shop, and Garage Equipment	(1,952,216)								OML
395.0	Laboratory Equipment	(1,142,248)								PLTXR
396.0	Power Operated Equipment	(307,860)								PLTXR
397.0	Communication Equipment	(6,590,070)								OML
398.0	Misc. Equipment	(522,927)								OML
399.0	Other Intangible Plant	(8,508)								OML
	<b>Sub-total</b>	<b>(59,720,162)</b>								
<b>Other Assets</b>										
108.0	Retirement Work in Progress	4,758,526								
230.0	Asset Retirement Obligations	(11,895,651)								
253.0	Landlord Incentives	(1,089,266)								
182.3	Gas Rental Equip & Pipe	-								
	Other	8,496,290								
	<b>Sub-total</b>	<b>269,698</b>								
<b>TOTAL ACCUMULATED RESERVE</b>										
		<b>(1,654,095,499)</b>								

**Puget Sound Energy  
2019 Gas Cost of Service Study  
Account Inputs**

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Rate Base Adjustments and Working Capital</b>										
<b>Other Rate Base</b>										
n/a	Customer Advances for Construction	(13,796,258)	F_DISTR	CUS			DIR_252			
n/a	Gas Stored Underground - Non current	8,654,564	F_STORG	DEM	SEAS3_DEM					
n/a	CIAC - Accum. Def. FIT.	-	F_DISTR	CUS			DIR_252			
n/a	Customer Deposit	(13,197,399)	F_DISTR	CUS			DIR_235			
n/a	Liberalized Depr. Tot. Accum. Def. FIT	(601,820,369)								
n/a	Allowance for Working Capital	67,228,202								NETPLT
	<b>Total Other Rate Base</b>	<b>(652,831,259)</b>								OM
	<b>TOTAL RATE BASE</b>	<b>2,113,443,247</b>								

**Puget Sound Energy  
2019 Gas Cost of Service Study  
Account Inputs**

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>EXPENSES</b>										
<b>O &amp; M Expenses</b>										
<b>Production Expense</b>										
710.0	Oper. Supervision and Engineering	-	F_PRODU	DEM	PDAYXT					PROD_OML
717.0	LPG Expenses	175,624	F_PRODU	DEM	PDAYXT					
735.0	Misc. Production Expenses	-	F_PRODU	DEM	PDAYXT					
741.0	Main Structures and Improvements	-	F_PRODU	DEM	PDAYXT					
742.0	Maintenance of Production Equipment	-	F_PRODU	DEM	PDAYXT					
	<b>Sub-total</b>	<b>175,624</b>								
<b>Other Gas Supply Expenses</b>										
807.2	Oper. of Purch. Gas Measuring Sta.	-	F_PRODU	COM	COM_1					
807.4	Purch. Gas Calculation Exp.	-	F_PRODU	COM	COM1XT_COM					
807.5	Purchased Gas Cost Adjustment	2,275,422	F_PRODU	COM	COM1XT_COM					
812.0	Gas Used for Other Utility Operations	(64,441)	F_PRODU	COM	COM_1					
813.0	Other Gas Supply Expenses	654,752	F_PRODU	COM	COM1XT_COM					
	<b>Sub-total</b>	<b>2,865,733</b>								
<b>Underground Storage Expenses</b>										
814.0	JP Storage Balancing - DIR	470,500	F_STORG	COM	COM_1					STOR_OML
815.0	Operation Supv & Eng	134,408								STORPT
816.0	Oper Map & Records	-								STORPT
817.0	Oper Wells Expense	17,208								STORPT
817.0	Oper Lines Expense	6,151								STORPT
818.0	Oper Compressor Sta Exp	238,732								STORPT
819.0	Oper Compressor Sta Fuel	25,648								STORPT
820.0	Oper Meas & Reg Sta Exp	8,459								STORPT
821.0	Oper Purification Exp	14,421								STORPT
823.0	Storage Gas Losses	-								STORPT
824.0	Oper Other Expenses	114,587								STORPT
825.0	Oper Storage Well Royalty	27,795								STORPT
826.0	Oper Other Storage Rents	-								STORPT
830.0	Maint Supv & Engineering	114,632								STORPT
831.0	Maint Structures	37,303								STORPT
832.0	Maint Reservoirs & Wells	718,819								STORPT
833.0	Maint Of Lines	12,713								STORPT
834.0	Maint Compressor Sta Equip	208,079								STORPT
835.0	Maint M&R Sta Equip	-								STORPT
836.0	Maint Purification Equip	79,219								STORPT
837.0	Maint Other Equipment	11,803								STORPT
	<b>Sub-total</b>	<b>2,240,476</b>								

**Puget Sound Energy  
2019 Gas Cost of Service Study  
Account Inputs**

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Natural Gas Local Storage Expenses</b>										
841.0	Operating Labor & Expenses	888,956								LNGPLT
843.2	Maint Struc & Impro	-								LNGPLT
843.3	Maintenance of Gas Holders	-								LNGPLT
843.6	Maintenance of Vaporizing Equipment	-								LNGPLT
843.8	Maint Measur & Reg	-								LNGPLT
843.9	Other Gas Maintenance	-								LNGPLT
844.1	Gas LNG Oper Sup & Eng	1,375								LNGPLT
	<b>Sub-total</b>	<b>890,331</b>								
<b>Transmission</b>										
850.0	Oper Supervision & Engineering	-	F_TRANS	DEM	PAVG					
856.0	Oper Mains Expenses	-	F_TRANS	DEM	PAVG					
857.0	Oper Meas & Reg Sta Exp	-	F_TRANS	DEM	PAVG					
862.0	Maint Structures & Improvements	2,169	F_TRANS	DEM	PAVG					
863.0	Maint Mains	-	F_TRANS	DEM	PAVG					
864.0	Maint Supv & Eng	-	F_TRANS	DEM	PAVG					
865.0	Maint Structures	-	F_TRANS	DEM	PAVG					
867.0	Maint Other Equipment	-	F_TRANS	DEM	PAVG					
	<b>Sub-total</b>	<b>2,169</b>								



**Puget Sound Energy  
2019 Gas Cost of Service Study  
Account Inputs**

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Distribution</b>										
870.0	Oper Supv & Engineering	2,478,849	F_DISTR	COM		COM_1				DIST_OML
871.0	Oper Load Dispatching	256,555								
874.0	Oper Mains & Services Exp	18,158,259								DMAINS_SERV
875.0	Oper Meas & Reg Sta Gen	1,234,612	F_DISTR	DEM	PAVG					INDUSMR
876.0	Oper Meas & Reg Sta Indus	402,001								MRHREG
878.0	Oper Meter & House Reg	2,973,292								CUSINSTL
879.0	Oper Customer Install Exp	3,722,836								DISTOM
880.0	Oper Other Expense	15,432,515								DISTOM
881.0	Oper Rents Expense	219,685								DISTOM
885.0	Dist Maint Supv & Engineering	59,998								DISTOM
886.0	Maint of Facilities and Structures	141,289								DMAINS
887.0	Maint Mains	8,777,738								
889.0	Maint Meas & Reg Sta Gen	825,235	F_DISTR	DEM	PAVG					INDUSMR
890.0	Maint Meas & Reg Sta Ind	716								DSERV
892.0	Maint Services	4,898,592								MRHREG
893.0	Maint Meters & House Reg	1,085,654								DMVAINT
894.0	Maint Other Equipment	7,268								
	Direct Assign to Sales	1,537,867	F_SALES	DIRS				DIR_DSALS		
	Direct Assignment to Transport	113,489	F_TRNSP	DIRT					DIR_DTRNSP	
	<b>Sub-total</b>	<b>62,326,449</b>								
<b>Customer Accounts Expense</b>										
901.0	Supervision - Customer Accounting	97,956	F_SALES	DIRS				SALES_902		CUSTACC
902.0	Direct Assignment to Sales	8,124,108	F_TRNSP	DIRT					TRANS_902	
902.0	Direct Assignment to Transport	3,519	F_DISTR	CUS		CUST				
902.0	Meter Reading Expense	140,287	F_SALES	DIRS				DIR_CASALS		
903.0	Direct Assign to Sales	5,816,227	F_TRNSP	DIRT					DIR_CATRNSP	
903.0	Direct Assignment to Transport	282,704	F_DISTR	CUS		CUST				
903.0	Cust. Records & Collection Exp.	11,200,431	F_DISTR	CUS		DIR_904				
904.0	Uncollectible Accounts	2,462,933	F_DISTR	CUS						
905.0	Misc. Customer Accounts Expense	431,457	F_SALES	DIRS				DIR_CASALS		CUSTACC
	<b>Sub-total</b>	<b>28,559,622</b>								

**Puget Sound Energy  
2019 Gas Cost of Service Study  
Account Inputs**

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Customer Service &amp; Information Expenses</b>										
908.0	Direct Assignment to Rentals	463,290	F_DISTR	CUS			DIR_908			
908.0	Customer Assistance Expenses	116,906	F_DISTR	CUS			CUST			
909.0	Information, Instructional Advertising	1,428,068	F_DISTR	CUS			CUSTXT			
910.0	Misc. Cust. Serv. & Infor. Expenses	645	F_DISTR	CUS			CUST			
908.0	Customer Assistance Expense	-	F_DISTR	CUS			CUSTXT			
	<b>Sub-total</b>	<b>2,008,910</b>								
<b>Sales Expense</b>										
911.0	Sales Supervision Exp	-	F_DISTR	CUS			CUSTXT			
912.0	Demonstrating and Selling	(214,062)	F_DISTR	CUS			CUSTXT			
913.0	Advertising Expenses	-	F_DISTR	CUS			CUSTXT			
	<b>Sub-total</b>	<b>(214,062)</b>								
<b>Administrative &amp; General Expenses</b>										
920.0	A & G Salaries - DIR Sales Procurement	-	F_SALES	DIRS				DIR_CUSTXT		
920.0	A & G Salaries - DIR Transport	-	F_TRNSP	DIRT					DIR920_TRNSPT	OM
920.0	A & G Salaries	24,457,417	F_SALES	DIRS				DIR_CUSTXT		OM
921.0	Office Supplies and Expenses- DIR Sales Procurement	-	F_SALES	DIRS					DIR921_TRNSPT	OM
921.0	Office Supplies and Expenses- Transport	4,420,784	F_TRNSP	DIRT						OM
921.0	Office Supplies and Expenses	(11,012,817)								OM
922.0	Admin Expenses Transferred	6,482,466								OM
923.0	Outside Services Employed	3,142,247								PLT
924.0	Property Insurance	142,156								OML
925.0	Injuries & Damages	799,286								
926.0	Benefits - DIR Sales	92,481	F_SALES	DIRS			DIR926_SALES			
926.0	Benefits - DIR Transport	-	F_TRNSP	DIRT				DIR_CUSTXT	DIR926_TRNSPT	
926.0	Benefits - DIR Sales Procurement	96,517	F_SALES	DIRS						OML
926.0	Benefit - DIR Rental	14,924,011	F_DISTR	CUS			DIR_386			
926.0	Emp Pension & Benefits	1,727,913								
928.0	Regulatory Commission Expense	20,315	F_DISTR	COM				STRREV		
928.0	Regulatory Commission Expense - Other Revenue	168,406	F_DISTR	COM				OTHREV		
928.0	Reg. Comm. Expense - Rate Inc Rel	-	F_DISTR	COM				STRREV		
930.1	Gen Advertising Exp	2,944,375								OM
930.2	Misc. General Expenses	2,564,262								OM
931.0	Rents	-								OM
932.0	Maint Of General Plant- DIR	1,198,541								GENPLT
932.0	Maint Of General Plant- Gas	7,997,340								GENPLT
935.0	Maint Of General Plant- Common	60,165,702								GENPLT
	<b>Sub-total</b>	<b>159,020,954</b>								
<b>TOTAL O &amp; M EXPENSES</b>										

**Puget Sound Energy  
2019 Gas Cost of Service Study  
Account Inputs**

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Labor O &amp; M Expenses</b>										
<b>Production Expense - Labor</b>										
710.0	Oper. Supervision and Engineering	-	F_PRODU	DEM	PDAYXT					PROD_OML
717.0	LPG Expenses	93,146	F_PRODU	DEM	PDAYXT					
735.0	Misc. Production Expenses	-	F_PRODU	DEM	PDAYXT					
741.0	Maint. Structures and Improvements	-	F_PRODU	DEM	PDAYXT					
742.0	Maint. Production Equipment	-	F_PRODU	DEM	PDAYXT					
	<b>Sub-total</b>	<b>93,146</b>								
<b>Other Gas Supply Expenses</b>										
807.2	Purchased Gas Expense	-	F_PRODU	COM	COM_1					
807.4	Purchased Gas Expense	-	F_PRODU	COM	COM1XT_COM					
	<b>Sub-total</b>	<b>-</b>								
<b>Natural Gas Underground Storage - Labor</b>										
	JP Storage Balancing - DIR	248,992	F_STORG	COM	COM_1					STOR_OML
814.0	Operation Supv & Eng	105,513								STORPT
818.0	Oper Compressor Sta Exp	135,568								STORPT
841.0	Operating Labor & Expenses	525,116								STORPT
830.0	Maint Supv & Engineering	95,946								STORPT
834.0	Maint Compressor Sta Equip	72,004								STORPT
824.0	Other Expenses	2,537								STORPT
	<b>Sub-total</b>	<b>1,185,678</b>								
<b>Natural Gas Local Storage - Labor</b>										
843.2	Maint Struc & Impro	1								LNGPLT
843.3	Maintenance of Gas Holders	-								LNGPLT
843.6	Maintenance of Vaporizing Equipment	-								LNGPLT
843.8	Maint Measur & Reg	-								LNGPLT
843.9	Other Gas Maintenance	-								LNGPLT
	<b>Sub-total</b>	<b>1</b>								
<b>Transmission - Labor</b>										
856.0	Oper Mains Expenses	-	F_TRANS	DEM	PAVG					
857.0	Oper Meas & Reg Sta Exp	-	F_TRANS	DEM	PAVG					
862.0	Maint Structures & Improvements	-	F_TRANS	DEM	PAVG					
863.0	Maint Supv & Eng	-	F_TRANS	DEM	PAVG					
865.0	Maint Structures	-	F_TRANS	DEM	PAVG					
867.0	Maint Other Equipment	-	F_TRANS	DEM	PAVG					
	<b>Sub-total</b>	<b>-</b>								

**Puget Sound Energy  
2019 Gas Cost of Service Study  
Account Inputs**

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Distribution - Labor</b>										
870.0	Oper Supv & Engineering	1,957,487	F_DISTR	COM		COM_1				DIST_OML
871.0	Oper Load Dispatching	220,948								
874.0	Oper Mains & Services Exp	2,989,538	F_DISTR	DEM	PAVG					DMAINS_SERV
875.0	Oper Meas & Reg Sta Gen	962,314								
876.0	Oper Meas & Reg Sta Indus	400,715								INDUSMR
878.0	Oper Meter & House Reg	1,438,320								MRHREG
879.0	Oper Customer Install Exp	2,707,737								CUSINSTL
880.0	Oper Other Expense	10,146,588								DISTOM
887.0	Maint Mains	2,892,591								DMAINS
889.0	Maint Meas & Reg Sta Gen	572,507	F_DISTR	DEM	PAVG					INDUSMR
890.0	Maint Meas & Reg Sta Ind	265,907								DSERV
892.0	Maint Services	1,391,212								MRHREG
893.0	Maint Meters & House Reg	813,006								
894.0	Maint Other Equipment	477,445								DMAINT
	<b>Sub-total</b>	<b>27,367,438</b>								
<b>Customer Accounts Expense - Labor</b>										
901.0	Supervision - Customer Accounting	84,354								CUSTACC
902.0	Meter Reading Expenses	140,422								MR_EXP
903.0	Cust. Records & Coll. Exp.	8,168,870								EXP_903
905.0	Misc. Customer Accounts Expense	-								CUSTACC
	<b>Sub-total</b>	<b>8,393,647</b>								
<b>Customer Service &amp; Information Expenses - Labor</b>										
908.0	Customer Assistance Expenses	444,185	F_DISTR	CUS			CUSTXT			EXP_908
909.0	Information, Instructional Advertising	440,523								
910.0	Misc. Customer Service & Information Expenses	-								EXP_908
	<b>Sub-total</b>	<b>884,708</b>								
<b>Sales Expense - Labor</b>										
912.0	Demonstrating and Selling	-	F_DISTR	CUS			CUSTXT			
	<b>Sub-total</b>	<b>-</b>								
<b>TOTAL LABOR O &amp; M EXPENSES</b>										
		<b>37,924,617</b>								

**Puget Sound Energy**  
**2019 Gas Cost of Service Study**  
**Account Inputs**

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Depreciation Expense</b>										
403.0	Production Depreciation Expense	36,777	F_STORG	COM		COM_1				PRODPT
403.0	JP Balancing Depreciation Expense	-								STORPT
403.0	Underground Depreciation Expense	1,149,993								LSTORPT
403.0	Storage Depreciation Expense	336,846								LSTORPT
403.0	LNG Terminal/Processing Depr Exp	22,518								TRANPT
403.0	Transmission Depreciation Expense	-								DISTPT
403.0	Distribution Depreciation Expense	107,153,431				DIR_386				GENPLT
403.0	Rental Depreciation Expense	1,858,203								DMAINS
403.0	General Depreciation Expense	11,106,537								GENPLT
403.1	Depr. Expense - FAS 143	155,900								PLT
404.0	Amort. Ltd - Term Plant	37,168,457								
407.0	Amortization of Property Losses	-								
407.3	Regulatory Debits	15,169,163		COM		STREV				
407.4	Regulatory Credits	-		COM		STREV				
411.0	Accretion Exp - FAS143	168,529								
414.0	Gains/Losses Property Sales	24,348								
	<b>TOTAL DEPRECIATION EXPENSES</b>	<b>174,350,703</b>								
<b>Taxes (other than income)</b>										
408.1	Taxes other than Income Taxes - DIR Sales	213,765	F_SALES	DIRS				DIR408_SALES		
408.1	Taxes other than Income Taxes - DIR Transport	24,712	F_TRNSP	DIRT					DIR408_TRNSPT	
408.1	Other Taxes - DIR Sales Procurement	-	F_SALES	DIRS				DIR_CUSTXT		
408.1	Other Taxes - DIR Rental	25,917	F_DISTR	CUS		DIR_386				
408.1	Taxes Other Than Income - Excise Taxes	19,534,975	F_DISTR	COM		STREV				PLT
408.1	Other Taxes - Property Taxes	4,834,511								OML
408.1	Other Taxes - Payroll Taxes	3,226,916								
408.1	Other Taxes - Rate Inc Rel	27,860,795	F_DISTR	COM		STREV				
	<b>TOTAL TAXES OTHER THAN INCOME</b>	<b>361,232,451</b>								
<b>TOTAL EXPENSES</b>										
<b>INCOME TAXES &amp; ITC</b>										
410.1	DIT, utility operating income	523,320								BASE
411.1	Provision for DIT - credit	(722,630)								BASE
411.4	ITC adjustments	-								BASE
409.1	FIT Current	2,101,341								BASE
409.1	FIT Current - Rate Incr. Rel.	16,879,020								BASE
	<b>TOTAL INCOME TAXES &amp; ITC</b>	<b>18,781,050</b>								

Puget Sound Energy  
2019 Gas Cost of Service Study  
Account Inputs

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
	<b>REVENUE</b>									
480.481	Res., Comm. & Indus. Sales	429,044,947	SALESREV							
489.0	Rev From Transp. of Gas To Others	16,402,799	TRANSREV							
	Other Operating Revenue	4,130,042	OTHREV							
	Rental Revenue	5,310,381	DIR_386							
	Forfeited Discounts	909,871	DIR_904							
	<b>TOTAL REVENUE</b>	<b>455,798,040</b>								