

**EXH. JDT-13
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*)**

**FOURTH 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
External Allocators**

Name	Description	Classifier	Total	Residential (16,23,53)	Comm. & Indus. (31,31T)	Large Volume (41,41T)	Interruptible (85, 85T)	Limited Interruptible (86, 86T)	Non-Exclusive Interruptible (87, 87T)	Contracts	Rentals	
												92.96%
CUSTOMER EXTERNAL ALLOCATORS												
CUST	Average Customers	CUS	830,647	772,130	56,691	1,442	131	228	15	0.00%	0.00%	
CUSTXT	Customers (excl. transport)	CUS	830,413	772,130	56,689	1,335	28	226	5	0.00%	0.00%	
DIR_CUSTXT	Customers (excl. transport)	DIRS	830,413	772,130	56,689	1,335	28	226	5	0.00%	0.00%	
MTRS_CUS	Customer Meters - Acc 381	CUS	195,367,311	154,698,917	39,869,459	790,343	4,486	2,611	-	0.00%	0.00%	
MTRS_INST	Meters Installation - Acc 382	CUS	39,708,917	36,849,217	2,834,486	24,898	135	135	-	0.00%	45	
MTRS_385	Regulators - Acc 385	CUS	37,545,090	168,220	19,681,849	10,663,385	4,253,190	995,119	2,86%	1,89%	710,101	
SERV	Services	CUS	1,329,019	772,130	545,661	9,694	0.00%	1,534	0.00%	0.00%	0.00%	
DIR_380	Distr. Plant - Services	CUS	11,129,875	0.00%	0.00%	0.00%	76,66%	0.00%	9.87%	13.47%	1,499,248	
DIR_252	Cust. Adv. in Aid of Construction (# cust)	CUS	830,263	772,130	56,691	1,442	0.00%	0.00%	0.00%	0.00%	0.00%	
DIR_386	Rental Property	CUS	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
DIR_908	Direct Cust. Service Assignment to Rentals_908	CUS	127,084	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	127,084	
DIR_DSALLES	Direct Distr. Assignment to Sales	DIRS	1,455,992	9,184	818,607	250,154	13,136	39,889	2,036	0.00%	322,986	
DIR_DTRNSP	Direct Distr. Assignment to Transport	DIRT	108,369	0.00%	0.73%	38,55%	47,03%	1,36%	5.12%	7.20%	0.00%	
DIR_CASALES	Direct Cust. Acct. Assignment to Sales	DIRS	5,789,977	5,093,078	498,300	60,181	22,961	8,739	47,581	0.00%	59,136	
DIR_CATRNSP	Direct Cust. Acct. Assignment to Transport	DIRT	281,428	0.00%	0.02%	4.73%	16.55%	0.17%	52.14%	26.40%	0.00%	

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TRANSCUS	Transport Customers	DIRT	234	0.00%	1.11%	45.67%	43.77%	0.89%	4.28%	4.28%	0.00%
				-	3	107	102	2	10	10	-
SALES_902	Sales Meter Reading Costs	DIRS	8,016,465	92.09%	7.69%	0.19%	0.00%	0.04%	0.00%	0.00%	0.00%
				7,382,032	616,457	15,054	54	2,850	18	-	-
TRANS_902	Transport Meter Reading Costs	DIRT	3,473	0.00%	0.78%	37.92%	46.75%	1.82%	4.94%	7.79%	0.00%
				-	27	1,317	1,624	63	171	271	-
DIR_904	Uncollectibles	CUS	4,878,337	84.95%	9.49%	0.00%	0.00%	0.00%	0.00%	0.00%	5.56%
				4,143,916	462,923	-	-	166	-	-	271,331
DIR_235	Customer Deposit	CUS	5,209,602	76.23%	21.24%	1.09%	0.00%	0.19%	0.00%	0.00%	1.24%
				3,971,538	1,106,739	56,993	-	9,923	-	-	64,409
DIR920_TRNSPT	Acct. 920 Direct Assignment to Transport	DIRT	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				-	-	-	-	-	-	-	-
DIR921_TRNSPT	Acct. 921 Direct Assignment to Transport	DIRT	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				-	-	-	-	-	-	-	-
DIR926_SALES	Acct. 926 Direct Assignment to Sales	DIRS	799,286	57.96%	29.44%	8.68%	1.07%	1.37%	1.48%	0.00%	0.00%
				463,247	235,342	69,371	8,546	10,932	11,849	-	-
DIR926_TRNSPT	Acct. 926 Direct Assignment to Transport	DIRT	92,481	0.00%	0.21%	13.95%	24.86%	0.49%	39.32%	21.17%	0.00%
				-	196	12,902	22,988	455	36,363	19,577	-
DIR408_SALES	Acct. 408 Direct Assignment to Sales	DIRS	213,765	57.99%	29.42%	8.67%	1.07%	1.37%	1.48%	0.00%	0.00%
				123,965	62,897	18,532	2,283	2,921	3,167	-	-
DIR408_TRNSPT	Acct. 408 Direct Assignment to Transport	DIRT	24,712	0.00%	0.21%	13.94%	24.85%	0.49%	39.33%	21.17%	0.00%
				-	52	3,445	6,140	121	9,720	5,233	-

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OTHREV	Other Operating Revenue	COM	3,546,060								
SALESREV	Sales Margin Revenue	COM	429,044,947	73.53% 315,481,526	21.83% 93,641,987	3.58% 15,377,701	0.36% 1,552,344	0.45% 1,918,324	0.25% 1,073,066	0.00% -	0.00% -
STREV	Sales, Transportation and Rental Margin Revenue	COM	451,489,295	69.88% 315,481,526	20.75% 93,663,669	4.32% 19,499,458	1.88% 8,489,398	0.44% 1,989,280	1.02% 4,605,200	0.38% 1,719,216	1.34% 6,041,548
TRANSREV	Margin Revenue from Transportation for Others	COM	16,402,799	0.00% -	0.13% 21,682	25.13% 4,121,757	42.29% 6,937,054	0.43% 70,956	21.53% 3,532,134	10.48% 1,719,216	0.00% -
STREV	Sales & Transportation Margin Revenue	COM	445,447,746	70.82% 315,481,526	21.03% 93,663,669	4.38% 19,499,458	1.91% 8,489,398	0.45% 1,989,280	1.03% 4,605,200	0.39% 1,719,216	0.00% -
COM_1	Weather Normalized Volumes	COM	1,194,623,705	51.30% 612,852,104	19.68% 235,132,259	7.24% 86,514,963	7.58% 90,548,323	0.77% 9,247,991	10.32% 123,237,198	3.10% 37,090,867	0.00% -
COM1XT_COM	Weather Normalized Volumes (excl. Transportation)	COM	961,440,520	63.74% 612,852,104	24.45% 235,095,904	6.87% 66,021,726	1.64% 15,775,106	0.93% 8,896,703	2.37% 22,798,976	0.00% -	0.00% -
COM1GS	Weather Normalized Volumes	COM	1,194,623,705	51.30% 612,852,104	19.68% 235,132,259	7.24% 86,514,963	7.58% 90,548,323	0.77% 9,247,991	10.32% 123,237,198	3.10% 37,090,867	0.00% -
A_MAINS	Average for Mains	COM	631,663,138	56.70% 358,129,796	21.75% 137,403,245	8.00% 50,556,383	6.81% 42,992,223	0.70% 4,390,934	5.91% 37,353,081	0.13% 837,476	0.00% -

COMMODITY EXTERNAL ALLOCATORS

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				63.80% 0.6380	23.19% 0.2319	5.01% 0.0501	2.88% 0.0288	0.30% 0.0030	3.50% 0.0350	70.17% 928,784,210	25.01% 331,045,436	3.97% 52,501,859	0.53% 6,984,102	0.06% 774,181	0.13% 1,745,463		
PAVG	Peak and Average	DEM	1.0000														
P_MAINS	Peak for Mains	DEM	1,323,590,102														
PDAY	Peak Day (Design Day)	DEM	10,131,080														
PDAYXT	Peak Day (excl. transport)	DEM	9,901,108														
SEAS3_DEM	Seasonal 3	DEM	1.0000														
LNGMAINS	Peak Day (excl. transport)	DIRS	9,901,108														
COMIXT_DEM	Weather Normalized Volumes x Transport	DEM	961,440,520														

DEMAND EXTERNAL ALLOCATORS