

**EXHIBIT NO. JKP-28
DOCKET NOS. UE-090704/UG-090705
2009 PSE GENERAL RATE CASE
WITNESS: JANET K. PHELPS**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

**Docket No. UE-090704
Docket No. UG-090705**

**THIRD EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED REBUTTAL TESTIMONY OF
JANET K. PHELPS
ON BEHALF OF PUGET SOUND ENERGY, INC.**

DECEMBER 17, 2009

Puget Sound Energy
 Twelve Months ended December 2008
 Summary - Rate Spread

Line No.	Voltage Level	Schedule	kWh	Proforma Revenue	Rebuttal Proposed Increase	Percent of Total w/o Schedule 40 & Firm Resale / Special Contract	Percent of Uniform Increase	Proposed Revenue Increase (%)	Proposed Revenue Increase (\$)	Proposed Revenue
			A	B	C	D	E	F	G = B * F	H = B + G
1	Residential	7	10,886,425,798	\$ 1,086,009,284		55.48%	100%	5.94%	\$ 64,470,522	\$ 1,150,479,806
2										
3	Secondary Voltage									
4	Demand <= 50 kW	24	2,690,813,599	\$ 251,380,615		12.84%	100%	5.94%	\$ 14,923,113	\$ 266,303,728
5	Demand > 50 kW but <= 350 kW	25 / 29	3,138,920,022	\$ 274,490,508		14.02%	75%	4.45%	\$ 12,221,267	\$ 286,711,775
6	Demand > 350 kW	26	2,126,986,054	\$ 167,558,420		8.56%	100%	5.94%	\$ 9,947,041	\$ 177,505,461
7	Total Secondary Voltage		7,956,719,674	\$ 693,429,542					\$ 37,091,421	\$ 730,520,964
8										
9	Primary Voltage									
10	General Service / Irrigation	31 / 35	1,352,545,752	\$ 106,331,509		5.43%	75%	4.45%	\$ 4,734,247	\$ 111,065,756
11	Interruptible Total Electric Schools	43	164,521,412	\$ 13,767,819		0.70%	75%	4.45%	\$ 612,991	\$ 14,380,810
12	Total Primary Voltage		1,517,067,164	\$ 120,099,328					\$ 5,347,238	\$ 125,446,566
13										
14	Campus Rate	40	681,456,292	\$ 44,871,350				6.36%	\$ 2,855,550	\$ 47,726,900
15										
16	Total High Voltage	46 / 49	570,036,950	\$ 35,350,468		1.81%	100%	5.94%	\$ 2,098,567	\$ 37,449,035
17										
18	Choice / Retail Wheeling	448 / 449	2,040,112,226	\$ 6,161,091		0.31%	125%	7.42%	\$ 457,188	\$ 6,618,279
19										
20	Lighting	50-59	83,137,756	\$ 16,499,336		0.84%	100%	5.94%	\$ 979,477	\$ 17,478,813
21										
22	Total Jurisdictional Retail Sales		23,734,955,859	\$ 2,002,420,399		100.00%		5.66%	\$ 113,299,963	\$ 2,115,720,362
21										
22	Firm Resale / Special Contract		7,617,108	\$ 1,323,875				16.83%	\$ 222,835	\$ 1,546,710
23										
24	Total Sales		23,742,572,967	\$ 2,003,744,275	\$ 113,522,798			5.67%	\$ 113,522,798	\$ 2,117,267,073
25										
26										
27	Average Increase Before Schedule 40					100%		5.666%		
28	Average Increase After Schedule 40 & Firm Resale / Special Contract							5.642%		
29	Adjustment to Average Increase for Unequal Allocation of Increase							1.052195765		
30	Average Increase After Schedule 40 & Firm Resale / Special Contract adjusted for Unequal Allocation of Increase							5.936%		