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.

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

PUGET SOUND ENERGY, INC.,

Respondent.

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

Note						Rebuttal	Percent of Total w/o Schedule 40 & Firm	Percent of	Proposed	Proposed Revenue		
Revidential Residential Residential Review Revenue Rev					Proforma				1		Pı	roposed
1 Residential 7 10.886,425.798 \$ 1.086,009.284 55.48% 100% 5.94% \$ 64,470,522 \$ 1,150 2 3 Secondary Voltage 4 Demand <= 50 kW 24 2.690,813.599 \$ 251,380.615 12.84% 100% 5.94% \$ 14,923,113 \$ 2.66 5 Demand > 50 kW but <= 350 kW 25 / 29 3,138,920,022 \$ 274,490.508 14.02% 75% 4.45% \$ 12,221,267 \$ 2.28 6 Demand > 350 kW 26 2.126.986,054 \$ 167,558,420 8.56% 100% 5.94% \$ 9,947,041 \$ 177 7 Total Secondary Voltage 7.956,719,674 \$ 693,429,542 8.56% 100% 5.94% \$ 9,947,041 \$ 177 8 Primary Voltage 7.956,719,674 \$ 10.315,594,575 \$ 10.63,31,509 \$ 5.43% 75% 4.45% \$ 4.734,247 \$ 1111 11 Interruptible Total Electric Schools 43 164,521,412 \$ 13,767,819 0.70% 75% 4.45% \$ 4.734,247 \$ 1111 12 Total Primary Voltage 1.517,067,164 \$ 120,099,328	Line No.	Voltage Level	Schedule	kWh	Revenue	•		Increase	Increase (%)	(\$)		evenue
3 Secondary Voltage 4 Demand <= 50 kW 24 2,690,813,599 \$ 251,380,615 \$ 12.84% 100% 5.94% \$ 14,923,113 \$ 266				A	В	С	D	Е	F	G = B * F	Н	= B + G
Secondary Voltage	1	Residential	7	10,886,425,798	1,086,009,284		55.48%	100%	5.94%	\$ 64,470,522	\$ 1,	150,479,806
4 Demand < 50 kW												
5 Demand > 50 kW but <= 350 kW 25 / 29	3	, ,										
6 Demand > 350 kW 26	4											266,303,728
7 Total Secondary Voltage 9 Primary Voltage 10 General Service / Irrigation 31 / 35	5			3,138,920,022	5 274,490,508							286,711,775
8 Primary Voltage General Service / Irrigation 31 / 35 1,352,545,752 \$ 106,331,509 \$ 5,43% 75% 4,45% \$ 4,734,247 \$ 111 111 Interruptible Total Electric Schools 43 164,521,412 \$ 13,767,819 \$ 0.70% 75% 4,45% \$ 612,991 \$ 12 12 Total Primary Voltage 1,517,067,164 \$ 120,099,328 \$ 12: \$ 5,347,238 \$ 12: \$ 5,347,238 \$ 12: \$ 13 14 Campus Rate 40 681,456,292 \$ 44,871,350 \$ 6,36% \$ 2,855,550 \$ 47.15 15	6	Demand > 350 kW	26	2,126,986,054	167,558,420		8.56%	100%	5.94%	\$ 9,947,041	\$	177,505,461
9 Primary Voltage 10 General Service / Irrigation 31 / 35	7	Total Secondary Voltage	_	7,956,719,674	693,429,542				_	\$ 37,091,421	\$	730,520,964
10 General Service Irrigation 31 / 35 1,352,545,752 \$ 106,331,509 5.43% 75% 4.45% \$ 4,734,247 \$ 111 11 Interruptible Total Electric Schools 43 164,521,412 \$ 13,767,819 0.70% 75% 4.45% \$ 612,991 \$ 14 12 Total Primary Voltage 1,517,067,164 \$ 120,099,328	8											
Interruptible Total Electric Schools 43 164,521,412 \$ 13,767,819 0.70% 75% 4.45% \$ 612,991 \$ 12 1.517,067,164 \$ 120,099,328	9											
Total 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
13 14 Campus Rate 40 681,456,292 \$ 44,871,350 15 16 Total High Voltage 46 / 49 570,036,950 \$ 35,350,468 1.81% 100% 5.94% \$ 2,098,567 \$ 37,177 18 Choice / Retail Wheeling 448 / 449 2,040,112,226 \$ 6,161,091 20 Lighting 50-59 83,137,756 \$ 16,499,336 21 22 Total Jurisdictional Retail Sales 23,734,955,859 \$ 2,002,420,399 20 Firm Resale / Special Contract 23 Total Sales 23,742,572,967 \$ 2,003,744,275 \$ 113,522,798 24 Average Increase Before Schedule 40 40 681,456,292 \$ 44,871,350 6.36% \$ 2,855,550 \$ 47,200,200,200,200,200,200,200,200,200,20	11	Interruptible Total Electric Schools	43	164,521,412	13,767,819		0.70%	75%	4.45%	\$ 612,991	\$	14,380,810
14 Campus Rate 40 681,456,292 \$ 44,871,350	12	Total Primary Voltage	=	1,517,067,164	120,099,328				_	\$ 5,347,238	\$	125,446,566
15 16 Total High Voltage	13		-						_			
15 16 Total High Voltage	14	Campus Rate	40	681,456,292	44,871,350				6.36%	\$ 2,855,550	\$	47,726,900
17 18 Choice / Retail Wheeling 448 / 449	15	•	=									
17 18 Choice / Retail Wheeling 448 / 449	16	Total High Voltage	46 / 49	570.036.950	35.350.468		1.81%	100%	5.94%	\$ 2.098.567	\$	37,449,035
19 20 Lighting 50-59 83,137,756 \$ 16,499,336	17	2 2	-		· · · · · · · · · · · · · · · · · · ·				_		·	
19 20 Lighting 50-59 83,137,756 \$ 16,499,336	18	Choice / Retail Wheeling	448 / 449	2.040.112.226	6.161.091		0.31%	125%	7.42%	\$ 457.188	\$	6,618,279
20 Lighting 50-59 83,137,756 \$ 16,499,336 0.84% 100% 5.94% \$ 979,477 \$ 17,223 21 Total Jurisdictional Retail Sales 23,734,955,859 \$ 2,002,420,399 100.00% 5.66% \$ 113,299,963 \$ 2,115 21 Total Sales 7,617,108 \$ 1,323,875 16.83% \$ 222,835 \$ 122,835 \$ 122,835 \$ 122,835 \$ 123,742,572,967 \$ 2,003,744,275 \$ 113,522,798 \$ 5.67% \$ 113,522,798 \$ 2,117,225				_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	***************************************					+ 121,120		2,020,212
21		Lighting	50-59	83.137.756	16.499.336		0.84%	100%	5 94%	\$ 979.477	\$	17,478,813
22 Total Jurisdictional Retail Sales 23,734,955,859 \$ 2,002,420,399 100.00% 5.66% \$ 113,299,963 \$ 2,115 21 Firm Resale / Special Contract 7,617,108 \$ 1,323,875 16.83% \$ 222,835 \$ 1 23 Total Sales 23,742,572,967 \$ 2,003,744,275 \$ 113,522,798 5.67% \$ 113,522,798 \$ 2,117 25 26 27 Average Increase Before Schedule 40 100% 5.666%		2.55	_	00,107,700	10,100,000		0.0.70	10070		Ψ	Ψ	17,170,015
21		Total Jurisdictional Retail Sales	-	23 734 955 859	\$ 2,002,420,399		100.00%	•	5 66%	\$ 113 299 963	\$ 2	115,720,362
22 Firm Resale / Special Contract 7,617,108 \$ 1,323,875 16.83% \$ 222,835 \$ 1 23 24 Total Sales 23,742,572,967 \$ 2,003,744,275 \$ 113,522,798 5.67% \$ 113,522,798 \$ 2,117 25 26 27 Average Increase Before Schedule 40 100% 5.666%		Total surisdictional retain Suics	=	23,731,733,037	2,002,120,333		100.0070		3.0070 =	Ψ 113,277,703	Ψ 2,	113,720,302
23		Firm Pasala / Special Contract	-	7 617 109 9	1 222 975				16 920/	¢ 222.925	¢	1,546,710
24 Total Sales 23,742,572,967 \$ 2,003,744,275 \$ 113,522,798 \$ 2,117 25		Film Resale / Special Contract	-	7,017,100	1,323,673				10.63%	\$ 222,033	Ф	1,340,710
25 26 27 Average Increase Before Schedule 40 100% 5.666%		Total Colos	-	22 742 572 067	2 002 744 275	¢ 112 522 709	_	-	5 670/	¢ 112 522 709	¢ 2	117,267,073
26 27 Average Increase Before Schedule 40 100% 5.666%		Total Sales	=	25,742,572,907	2,003,744,273	\$ 115,522,796	=	=	3.07%	\$ 115,322,798	3 ∠,	117,207,073
Average Increase Before Schedule 40 100% 5.666%												
28 Average Increase After Schedule 40 & Firm Resale / Special Contract 5.642%						100%	0					
· ·		· ·										
Adjustment to Average Increase for Unequal Allocation of Increase 1.052195765												
Average Increase After Schedule 40 & Firm Resale / Special Contract adjusted for Unequal Allocation of Increase 5.936%	30	Average Increase After Schedule 40 & Fi	irm Resale / Spe	ecial Contract adjusted	d for Unequal Alloc	cation of Increase	e		5.936%			