

**EXHIBIT NO. \_\_\_(JKP-10)**  
**DOCKET NO. UE-06 \_\_\_/UG-06 \_\_\_**  
**2006 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-06 \_\_\_**  
**Docket No. UG-06 \_\_\_**

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

**FEBRUARY 15, 2006**

Puget Sound Energy  
2006 Gas General Rate Case  
Depreciation Tracker Rates  
12 Months Ended December 2007

Rate Class	Test Year Volume (Therms)	Projected 2007 Volume (Therms)	Test Year Depreciation Expense				Tracker Revenue Requirement			Rate (\$/Therm) (2)	Schedule 16 Rate(3)
			Allocation		Allocation		Transmission	Distribution	Total		
			Transmission(1)	Factor	Distribution(1)	Factor					
Residential (16,23,53)	510,039,280	530,341,771	\$ 1,791,916	62%	\$ 32,957,983	70%	\$ 505,501	\$ 6,999,173	\$ 7,504,674	\$ 0.01415	\$ 0.27
Commercial & industrial (31,36,51,61)	205,181,707	214,485,596	689,662	24%	11,202,678	24%	194,554	2,379,074	2,573,628	\$ 0.01200	\$ 0.23
Large volume (41)	51,434,876	53,237,489	132,292	5%	1,418,526	3%	37,320	301,248	338,567	\$ 0.00636	\$ 0.12
Interruptible (85)	15,479,708	19,301,357	19,293	1%	169,745	0%	5,443	36,048	41,491	\$ 0.00215	\$ 0.04
Limited interruptible (86)	18,469,221	14,559,823	24,280	1%	356,840	1%	6,849	75,781	82,630	\$ 0.00568	\$ 0.11
Non exclusive interruptible (87)	38,116,540	25,507,168	35,583	1%	179,586	0%	10,038	38,138	48,176	\$ 0.00189	\$ 0.04
Transportation service (57)	163,295,477	179,329,158	175,262	6%	905,357	2%	49,442	192,267	241,709	\$ 0.00135	\$ 0.03
Transportation contracts(99, 199, 299)	36,402,261	21,119,892	43,397	1%	194,933	0%	12,242	41,397	53,639	\$ 0.00254	\$ 0.05
Compressed natural gas (50)	31,831	88,824	66	0%	692	0%	18	147	165	\$ 0.00186	\$ 0.04
<b>Total</b>	<b>1,038,450,901</b>	<b>1,057,971,077</b>	<b>\$ 2,911,749</b>	<b>100%</b>	<b>\$ 47,386,339</b>	<b>100%</b>	<b>\$ 821,407</b>	<b>\$ 10,063,273</b>	<b>\$ 10,884,680</b>	<b>\$ 0.01029</b>	<b>\$ 0.93</b>

(1) Test year ended September 2005 transmission and distribution expense as allocated in cost of service study, based on plant.

(2) Rate is based on projected 2007 volume.

(3) Schedule 16 rate assumes 19 therms per mantle.