

**EXH. JDT-13
DOCKETS UE-240004/UG-240005 et al.
2024 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-240004
Docket UG-240005
(consolidated)**

In the Matter of the Petition of

PUGET SOUND ENERGY

**For an Accounting Order Authorizing
deferred accounting treatment of
purchased power agreement expenses
pursuant to RCW 80.28.410**

**Docket UE 230810
(consolidated)**

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

JOHN D. TAYLOR

ON BEHALF OF PUGET SOUND ENERGY

SEPTEMBER 18, 2024

Puget Sound Energy
2024 Gas General Rate Case (Dockets UE-240004 & 240005)
Gas Decoupling Mechanism (Schedule 142)
Development of Decoupled Delivery Revenue by Decoupling Group
Proposed Effective January 2025

Line No.		Source	Schedules 23 & 53	Schedules 31 & 31T	Schedules 41, 41T, 86 & 86T	Schedule 23	Schedule 53	Schedule 31	Schedule 31T	Schedule 41	Schedule 41T	Schedule 86	Schedule 86T
	(a)	(b)	(c) = Σ (f & g)	(d) = Σ (h & i)	(e) = Σ (j thru m)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	<u>Proposed:</u>												
2	Total Base Revenue	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$ 526,064,111	\$ 198,846,788	\$ 35,649,441	\$ 526,064,111	\$ -	\$ 198,846,788	\$ -	\$ 26,857,087	\$ 7,203,174	\$ 1,312,038	\$ 277,143
3													
4	Basic Charge Revenue	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$ 147,105,621	\$ 36,039,760	\$ 3,275,960	\$ 147,105,621	\$ -	\$ 36,039,760	\$ -	\$ 2,552,956	\$ 476,907	\$ 213,138	\$ 32,959
5	Minimum Charge Revenue	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$ -	\$ -	\$ 3,753,818	\$ -	\$ -	\$ -	\$ -	\$ 3,490,242	\$ 261,282	\$ 2,294	\$ -
6	Total Basic & Minimum Charge Revenue	(4) + (5)	\$ 147,105,621	\$ 36,039,760	\$ 7,029,778	\$ 147,105,621	\$ -	\$ 36,039,760	\$ -	\$ 6,043,199	\$ 738,189	\$ 215,432	\$ 32,959
7													
8	Net Delivery Revenue	(6) - (2)	\$ 378,958,490	\$ 162,807,028	\$ 28,619,663	\$ 378,958,490	\$ -	\$ 162,807,028	\$ -	\$ 20,813,888	\$ 6,464,985	\$ 1,096,606	\$ 244,184
		Check											

Puget Sound Energy
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Line No.		Source	Schedules 23 & 53	Schedules 31 & 31T	Schedules 41, 41T, 86 & 86T	Schedule 23	Schedule 53	Schedule 31	Schedule 31T	Schedule 41	Schedule 41T	Schedule 86	Schedule 86T
	(a)	(b)	(c) = Σ (f & g)	(d) = Σ (h & i)	(e) = Σ (j thru m)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	<u>Proposed:</u>												
2	Total Base Revenue	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$ 539,463,412	\$ 207,028,732	\$ 36,827,277	\$ 539,463,412	\$ -	\$ 207,028,732	\$ -	\$ 27,954,153	\$ 7,283,947	\$ 1,319,230	\$ 269,947
3													
4	Basic Charge Revenue	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$ 174,902,699	\$ 47,025,725	\$ 4,089,079	\$ 174,902,699	\$ -	\$ 47,025,725	\$ -	\$ 3,313,777	\$ 476,907	\$ 265,436	\$ 32,959
5	Minimum Charge Revenue	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$ -	\$ -	\$ 3,521,636	\$ -	\$ -	\$ -	\$ -	\$ 3,273,882	\$ 245,460	\$ 2,294	\$ -
6	Total Basic & Minimum Charge Revenue	(4) + (5)	\$ 174,902,699	\$ 47,025,725	\$ 7,610,714	\$ 174,902,699	\$ -	\$ 47,025,725	\$ -	\$ 6,587,659	\$ 722,367	\$ 267,730	\$ 32,959
7													
8	Net Delivery Revenue	(6) - (2)	\$ 364,560,713	\$ 160,003,007	\$ 29,216,563	\$ 364,560,713	\$ -	\$ 160,003,007	\$ -	\$ 21,366,494	\$ 6,561,580	\$ 1,051,500	\$ 236,989
	Check												

Puget Sound Energy
2024 Gas General Rate Case (Dockets UE-240004 & 240005)
Gas Decoupling Mechanism (Schedule 142)
Development of Allowed Delivery Revenue Per Customer
Proposed Effective January 2025

Line No.	Source	Schedules 23 & 53	Schedules 31 & 31T	Schedules 41, 41T, 86 & 86T
(a)	(b)	(c)	(d)	(e)
1 <u>Proposed:</u>				
2 Rate Year Delivery Revenue	Exhibit JDT-13, Delivery Rev	\$ 378,958,490	\$ 162,807,028	\$ 28,619,663
3 Forecasted Customers (Average)	Work Papers, Billing Determinants	818,788	58,552	1,436
4 Annual Allowed Delivery Revenue Per Customer	(2) / (3)	<u>\$ 462.83</u>	<u>\$ 2,780.54</u>	<u>\$ 19,937.07</u>

Puget Sound Energy
2024 Gas General Rate Case (Dockets UE-240004 & 240005)
Gas Decoupling Mechanism (Schedule 142)
Development of Allowed Delivery Revenue Per Customer
Proposed Effective January 2026

Line No.	Source	Schedules 23 & 53	Schedules 31 & 31T	Schedules 41, 41T, 86 & 86T
(a)	(b)	(c)	(d)	(e)
1 <u>Proposed:</u>				
2 Rate Year Delivery Revenue	Exhibit JDT-13, Delivery Rev	\$ 364,560,713	\$ 160,003,007	\$ 29,216,563
3 Forecasted Customers (Average)	Work Papers, Billing Determinants	818,788	58,770	1,430
4 Annual Allowed Delivery Revenue Per Customer	(2) / (3)	<u>\$ 445.24</u>	<u>\$ 2,722.53</u>	<u>\$ 20,434.74</u>

Puget Sound Energy
2024 Gas General Rate Case (Dockets UE-240004 & 240005)
Gas Decoupling Mechanism (Schedule 142)
Summary of Delivery Revenue Per Unit Rates (\$/therm)
Proposed Effective January 2025

Line No.		Proposed Rates:			
		Base Delivery Revenue		Tariff	
	(a)	Units	Source	Per Unit Rates	(e)
1	Schedule 23 Residential				
2	Delivery Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.70183	Sheet No. 1142-A
3					
4	Schedule 53 Residential Propane				
5	Delivery Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.70183	Sheet No. 1142-A
6					
7	Schedule 31 Commercial & Industrial - Sales				
8	Delivery Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.69381	Sheet No. 1142-A
9					
10	Procurement Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.01861	Sheet No. 1142-A
11					
12	Schedule 31 Commercial & Industrial - Transportation				
13	Delivery Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.69381	Sheet No. 1142-A
14					
15	Schedule 41 Large Volume High Load Factor - Sales				
16	Demand Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$1.62	Sheet No. 1142-B
17					
18	Delivery Charge:				
19	901 to 5,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.25737	Sheet No. 1142-B
20	All over 5,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.22252	Sheet No. 1142-B
21					
22	Procurement Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.01509	Sheet No. 1142-B
23					
24	Schedule 41 Large Volume High Load Factor - Transportation				
25	Demand Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$1.62	Sheet No. 1142-B
26					
27	Delivery Charge:				
28	901 to 5,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.25737	Sheet No. 1142-B
29	All over 5,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.22252	Sheet No. 1142-B
30					
31	Schedule 86 Limited Interruptible - Sales				
32	Demand Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$1.59	Sheet No. 1142-B
33					
34	Delivery Charge:				
35	First 1,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.27066	Sheet No. 1142-B
36	All over 1,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.19188	Sheet No. 1142-B
37					
38	Procurement Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.01651	Sheet No. 1142-B
39					
40	Schedule 86 Limited Interruptible - Transportation				
41	Demand Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$1.59	Sheet No. 1142-B
42					
43	Delivery Charge:				
44	First 1,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.27066	Sheet No. 1142-B
45	All over 1,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.19188	Sheet No. 1142-B

Puget Sound Energy
2024 Gas General Rate Case (Dockets UE-240004 & 240005)
Gas Decoupling Mechanism (Schedule 142)
Summary of Delivery Revenue Per Unit Rates (\$/therm)
Proposed Effective January 2026

Line No.		Proposed Rates:			
		Base Delivery Revenue		Tariff	
	(a)	Units	Source	Per Unit Rates	(e)
1	Schedule 23 Residential				
2	Delivery Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.68229	Sheet No. 1142-A
3					
4	Schedule 53 Residential Propane				
5	Delivery Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.68229	Sheet No. 1142-A
6					
7	Schedule 31 Commercial & Industrial - Sales				
8	Delivery Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.68185	Sheet No. 1142-A
9					
10	Procurement Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.01861	Sheet No. 1142-A
11					
12	Schedule 31 Commercial & Industrial - Transportation				
13	Delivery Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.68185	Sheet No. 1142-A
14					
15	Schedule 41 Large Volume High Load Factor - Sales				
16	Demand Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$1.91	Sheet No. 1142-B
17					
18	Delivery Charge:				
19	901 to 5,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.24178	Sheet No. 1142-B
20	All over 5,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.20904	Sheet No. 1142-B
21					
22	Procurement Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.01509	Sheet No. 1142-B
23					
24	Schedule 41 Large Volume High Load Factor - Transportation				
25	Demand Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$1.91	Sheet No. 1142-B
26					
27	Delivery Charge:				
28	901 to 5,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.24178	Sheet No. 1142-B
29	All over 5,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.20904	Sheet No. 1142-B
30					
31	Schedule 86 Limited Interruptible - Sales				
32	Demand Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$1.88	Sheet No. 1142-B
33					
34	Delivery Charge:				
35	First 1,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.26326	Sheet No. 1142-B
36	All over 1,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.18663	Sheet No. 1142-B
37					
38	Procurement Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.01715	Sheet No. 1142-B
39					
40	Schedule 86 Limited Interruptible - Transportation				
41	Demand Charge	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$1.88	Sheet No. 1142-B
42					
43	Delivery Charge:				
44	First 1,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.26326	Sheet No. 1142-B
45	All over 1,000 therms	\$/Therm	Exhibit JDT-11, GAS RATE SPREAD DESIGN	\$0.18663	Sheet No. 1142-B

Puget Sound Energy
2024 Gas General Rate Case (Dockets UE-240004 & 240005)
Gas Decoupling Mechanism (Schedule 142)
Development of Monthly Allowed Delivery Revenue Per Customer
Proposed Effective January 2025

Line No.	Source	Tariff	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	Sales															
2	<u>Schedules 23 & 53</u>															
3	Forecasted Delivered Volumes	Exhibit JDT-9, Gas Normalized Revenue		82,737,764	71,461,185	65,421,149	45,585,511	26,565,812	18,196,952	13,838,955	13,356,534	17,608,048	37,562,230	62,985,541	84,639,911	539,959,592
4	% of Annual Total	% of (C(o):R(2))		15.32%	13.23%	12.12%	8.44%	4.92%	3.37%	2.56%	2.47%	3.26%	6.96%	11.66%	15.68%	100.00%
5	<u>Schedules 31 & 31T</u>															
6	Forecasted Delivered Volumes	Exhibit JDT-9, Gas Normalized Revenue		29,080,225	26,056,253	23,378,566	16,969,763	12,444,620	10,043,323	8,597,979	9,460,722	11,613,098	19,566,506	27,708,212	33,607,803	228,527,070
7	% of Annual Total	% of (C(o):R(6))		12.73%	11.40%	10.23%	7.43%	5.45%	4.39%	3.76%	4.14%	5.08%	8.56%	12.12%	14.71%	100.00%
8	<u>Schedules 41, 41T, 86 & 86T</u>															
9	Forecasted Delivered Volumes	Exhibit JDT-9, Gas Normalized Revenue		9,313,335	9,281,230	8,533,677	7,150,042	6,086,404	5,398,239	4,474,831	4,640,579	5,430,772	7,439,062	9,646,373	10,553,360	87,947,904
10	% of Annual Total	% of (C(o):R(10))		10.59%	10.55%	9.70%	8.13%	6.92%	6.14%	5.09%	5.28%	6.17%	8.46%	10.97%	12.00%	100.00%
11	Monthly Allowed Delivery Revenue Per Customer															
12	<u>Schedules 23 & 53</u>															
13	Allowed Delivery Revenue Per Customer	Exhibit JDT-13, Allowed RPC														\$ 462.83
14	Monthly Allowed Delivery Revenue Per Customer	(3) x (15)	Sheet No. 1142-C	\$ 70.92	\$ 61.25	\$ 56.08	\$ 39.07	\$ 22.77	\$ 15.60	\$ 11.86	\$ 11.45	\$ 15.09	\$ 32.20	\$ 53.99	\$ 72.55	\$ 462.83
15	<u>Schedules 31 & 31T</u>															
16	Allowed Delivery Revenue Per Customer	Exhibit JDT-13, Allowed RPC														\$ 2,780.54
17	Monthly Allowed Delivery Revenue Per Customer	(7) x (19)	Sheet No. 1142-C.1	\$ 353.83	\$ 317.03	\$ 284.45	\$ 206.47	\$ 151.42	\$ 122.20	\$ 104.61	\$ 115.11	\$ 141.30	\$ 238.07	\$ 337.13	\$ 408.91	\$ 2,780.54
18	<u>Schedules 41, 41T, 86 & 86T</u>															
19	Allowed Delivery Revenue Per Customer	Exhibit JDT-13, Allowed RPC														\$ 19,937.07
20	Monthly Allowed Delivery Revenue Per Customer	(11) x (23)	Sheet No. 1142-C.2	\$ 2,111.26	\$ 2,103.98	\$ 1,934.51	\$ 1,620.86	\$ 1,379.74	\$ 1,223.74	\$ 1,014.41	\$ 1,051.98	\$ 1,231.11	\$ 1,686.37	\$ 2,186.75	\$ 2,392.36	\$ 19,937.07

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Development of Monthly Allowed Delivery Revenue Per Customer
Proposed Effective January 2026

No.		Source	Tariff	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	Sales															
2	<u>Schedules 23 & 53</u>															
3	Forecasted Delivered Volumes	Exhibit JDT-9, Gas Normalized Revenue		82,543,368	71,213,772	64,904,485	45,107,384	26,189,000	17,952,501	13,712,113	13,241,492	17,425,724	37,046,600	61,850,475	83,135,438	534,322,352
4	% of Annual Total	% of (C(o):R(2))		15.45%	13.33%	12.15%	8.44%	4.90%	3.36%	2.57%	2.48%	3.26%	6.93%	11.58%	15.56%	100.00%
5	<u>Schedules 31 & 31T</u>															
6	Forecasted Delivered Volumes	Exhibit JDT-9, Gas Normalized Revenue		29,195,081	26,072,345	23,347,183	16,898,500	12,424,329	10,071,259	8,642,809	9,529,876	11,681,334	19,577,800	27,581,537	33,403,201	228,425,254
7	% of Annual Total	% of (C(o):R(6))		12.78%	11.41%	10.22%	7.40%	5.44%	4.41%	3.78%	4.17%	5.11%	8.57%	12.07%	14.62%	100.00%
8																
9	<u>Schedules 41, 41T, 86 & 86T</u>															
10	Forecasted Delivered Volumes	Exhibit JDT-9, Gas Normalized Revenue		9,300,876	9,260,539	8,483,387	7,098,618	6,070,087	5,363,991	4,445,077	4,605,553	5,393,049	7,321,768	9,543,502	10,438,682	87,325,129
11	% of Annual Total	% of (C(o):R(10))		10.65%	10.60%	9.71%	8.13%	6.95%	6.14%	5.09%	5.27%	6.18%	8.38%	10.93%	11.95%	100.00%
12																
13	<u>Monthly Allowed Delivery Revenue Per Customer</u>															
14	<u>Schedules 23 & 53</u>															
15	Allowed Delivery Revenue Per Customer	Exhibit JDT-13, Allowed RPC														\$ 445.24
16	Monthly Allowed Delivery Revenue Per Customer	(3) x (15)	Sheet No. 1142-C	\$ 68.78	\$ 59.34	\$ 54.08	\$ 37.59	\$ 21.82	\$ 14.96	\$ 11.43	\$ 11.03	\$ 14.52	\$ 30.87	\$ 51.54	\$ 69.28	\$ 445.24
17																
18	<u>Schedules 31 & 31T</u>															
19	Allowed Delivery Revenue Per Customer	Exhibit JDT-13, Allowed RPC														\$ 2,722.53
20	Monthly Allowed Delivery Revenue Per Customer	(7) x (19)	Sheet No. 1142-C.1	\$ 347.97	\$ 310.75	\$ 278.27	\$ 201.41	\$ 148.08	\$ 120.04	\$ 103.01	\$ 113.58	\$ 139.23	\$ 233.34	\$ 328.74	\$ 398.12	\$ 2,722.53
21																
22	<u>Schedules 41, 41T, 86 & 86T</u>															
23	Allowed Delivery Revenue Per Customer	Exhibit JDT-13, Allowed RPC														\$ 20,434.74
24	Monthly Allowed Delivery Revenue Per Customer	(11) x (23)	Sheet No. 1142-C.2	\$ 2,176.48	\$ 2,167.04	\$ 1,985.18	\$ 1,661.13	\$ 1,420.45	\$ 1,255.21	\$ 1,040.18	\$ 1,077.73	\$ 1,262.01	\$ 1,713.35	\$ 2,233.25	\$ 2,442.73	\$ 20,434.74