

EXHIBIT NO. ___(JKP-6)
DOCKET NO. UE-07___/UG-07___
2007 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-07___
Docket No. UG-07___

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

DECEMBER 3, 2007

Puget Sound Energy - 2007 Gas Cost of Service Study
Proposed Test Year With Gas
Summary

Line No.	Description	Total Company	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non-Exclusive Interruptible (87)	Transport & Contracts	CNG Service (50)	Rentals
	(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)	(k)	(l)
Rate Base											
1	Plant in Service	\$ 2,282,742,658	\$ 1,518,316,281	\$ 548,541,424	\$ 64,469,897	\$ 25,267,488	\$ 13,250,781	\$ 45,890,420	\$ 21,782,825	\$ 528,654	\$ 44,694,890
2	Accumulated Reserve	(773,227,502)	(509,155,001)	(191,104,811)	(20,043,297)	(8,021,428)	(4,281,820)	(13,883,364)	(6,744,857)	(97,329)	(19,895,595)
3	Other Rate Base Items	(160,120,115)	(100,005,554)	(45,781,786)	(4,437,124)	(1,576,802)	(767,379)	(3,223,837)	(1,512,433)	7,684	(2,822,884)
4	TOTAL RATE BASE	\$ 1,349,395,041	\$ 909,155,726	\$ 311,654,827	\$ 39,989,475	\$ 15,669,258	\$ 8,201,581	\$ 28,783,219	\$ 13,525,535	\$ 439,009	\$ 21,976,411
Revenue at Current Rates											
5	Gas Revenues	728,442,504	448,168,678	170,546,291	55,270,173	12,412,192	13,628,513	28,300,674	19,577	96,406	-
6	Base Rate Revenues	333,460,649	226,714,023	65,386,783	13,729,465	6,557,084	3,542,875	5,803,776	3,908,922	28,932	7,788,789
7	Other Revenues	6,291,644	4,614,507	1,446,076	44,583	115,235	32,661	15,641	22,222	719	-
8	TOTAL REVENUE	\$ 1,068,194,797	\$ 679,497,209	\$ 237,379,150	\$ 69,044,220	\$ 19,084,511	\$ 17,204,049	\$ 34,120,090	\$ 3,950,721	\$ 126,057	\$ 7,788,789
Expenses at Current Rates											
9	Operation and Maintenance	809,389,515	511,318,903	185,627,310	54,780,720	13,203,972	13,618,300	28,748,748	1,017,974	144,318	929,271
10	Depreciation Expense	99,429,849	61,261,863	22,204,394	2,582,245	1,016,508	521,547	1,856,427	892,819	50,819	9,043,226
11	Taxes Other Than Income	56,139,258	35,671,407	13,464,456	2,943,751	808,815	692,991	1,666,400	283,004	8,975	599,457
12	Income Taxes	22,497,545	15,525,938	3,504,855	1,904,104	883,725	516,741	402,834	382,874	(17,010)	(606,516)
13	TOTAL EXPENSES - Current	\$ 987,456,167	\$ 623,778,111	\$ 224,801,015	\$ 62,210,820	\$ 15,913,020	\$ 15,349,580	\$ 32,674,410	\$ 2,576,672	\$ 187,102	\$ 9,965,439
14	Operating Income - Current	\$ 80,738,630	\$ 55,719,098	\$ 12,578,136	\$ 6,833,400	\$ 3,171,491	\$ 1,854,469	\$ 1,445,681	\$ 1,374,050	\$ (61,045)	\$ (2,176,650)
15	Current Rate of Return	5.9833%	6.1287%	4.0359%	17.0880%	20.2402%	22.6111%	5.0227%	10.1589%	-13.9051%	-9.9045%
Calculation of Rate Schedule Revenue Requirement at Equal Rates of Return											
16	Required Return	8.6000%	8.6000%	8.6000%	8.6000%	8.6000%	8.6000%	8.6000%	8.6000%	8.6000%	8.6000%
17	Required Operating Income	\$ 116,047,973	\$ 78,187,392	\$ 26,802,315	\$ 3,439,095	\$ 1,347,556	\$ 705,336	\$ 2,475,357	\$ 1,163,196	\$ 37,755	\$ 1,889,971
18	Operating Income (Deficiency)/Surplus	(35,309,344)	(22,468,294)	(14,224,180)	3,394,306	1,823,935	1,149,133	(1,029,676)	210,854	(98,800)	(4,066,621)
19	Revenue Conversion Factor	0.6220									
20	Revenue (Deficiency) / Surplus	\$ (56,771,024)	\$ (36,543,472)	\$ (20,901,328)	\$ 4,000,910	\$ 2,199,858	\$ 1,399,797	\$ (1,558,412)	\$ 155,694	\$ (129,388)	\$ (5,394,682)
21	Revenue Requirement	\$ 1,124,965,821	\$ 716,040,681	\$ 258,280,478	\$ 65,043,310	\$ 16,884,653	\$ 15,804,252	\$ 35,678,503	\$ 3,795,028	\$ 255,446	\$ 13,183,471
22	Revenues Other Than Rate Sch. Rev.	6,291,644	4,614,507	1,446,076	44,583	115,235	32,661	15,641	22,222	719	-
23	Rate Schedule Revenue Requirement	1,118,674,177	711,426,173	256,834,401	64,998,728	16,769,418	15,771,591	35,662,862	3,772,805	254,726	13,183,471
24	Deficiency / (Surplus) as % of Sales & Trans Rev	5.35%	5.41%	8.86%	-5.80%	-11.60%	-8.15%	4.57%	-3.96%	103.23%	69.26%
Expenses at Required Return											
25	Operation and Maintenance	\$ 809,657,474	\$ 511,512,362	\$ 185,690,106	\$ 54,785,507	\$ 13,206,258	\$ 13,619,535	\$ 28,750,771	\$ 1,019,337	\$ 144,328	\$ 929,271
26	Depreciation Expense	99,429,849	61,261,863	22,204,394	2,582,245	1,016,508	521,547	1,856,427	892,819	50,819	9,043,226
27	Taxes Other Than Income	58,320,397	37,111,590	13,996,529	3,006,307	832,313	705,536	1,710,517	303,603	9,039	644,964
28	Income Taxes	41,510,127	27,967,473	9,587,134	1,230,157	482,018	252,297	885,430	416,073	13,505	676,039
29	TOTAL EXPENSES - Required	\$ 1,008,917,847	\$ 637,853,288	\$ 231,478,163	\$ 61,604,216	\$ 15,537,097	\$ 15,098,916	\$ 33,203,146	\$ 2,631,832	\$ 217,691	\$ 11,293,500
30	Rate Schedule Revenue as Proposed	\$ 1,118,673,480	\$ 713,565,294	\$ 252,111,402	\$ 68,999,765	\$ 18,969,130	\$ 16,869,121	\$ 35,347,327	\$ 4,487,337	\$ 130,412	\$ 8,193,691
31	Other Revenue	6,291,644	4,614,507	1,446,076	44,583	115,235	32,661	15,641	22,222	719	-
32	Revenue as Proposed	\$ 1,124,965,124	\$ 718,179,801	\$ 253,557,478	\$ 69,044,348	\$ 19,084,365	\$ 16,901,782	\$ 35,362,967	\$ 4,509,560	\$ 131,131	\$ 8,193,691
33	Proposed Revenue Increase	\$ 56,770,327	\$ 38,682,593	\$ 16,178,328	\$ 127	\$ (146)	\$ (302,267)	\$ 1,242,877	\$ 558,838	\$ 5,074	\$ 404,902
34	Proposed Revenue - Revenue Requirement	\$ 1,124,965,124	\$ 718,179,801	\$ 253,557,478	\$ 69,044,348	\$ 19,084,365	\$ 16,901,782	\$ 35,362,967	\$ 4,509,560	\$ 131,131	\$ 8,193,691
35	Current Revenue to Cost Ratio	0.95	0.95	0.92	1.06	1.13	1.09	0.96	1.04	0.49	0.59
36	Parity Ratio	1.00	1.00	0.97	1.12	1.19	1.15	1.01	1.10	0.52	0.62
37	Proposed Revenue to Cost Ratio	1.00	1.00	0.98	1.06	1.13	1.07	0.99	1.19	0.51	0.62

Puget Sound Energy - 2007 Gas Cost of Service Study
Proposed Test Year With Gas
Functional Rate Base

	System Total	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non-Exclusive Interruptible (87)	Transport & Contracts	CNG Service (50)	Rentals
Gas Supply										
Demand	\$ 1,841,549	\$ 1,310,485	\$ 469,654	\$ 56,044	\$ 1,813	\$ 2,575	\$ 941	\$ -	\$ 36	\$ -
Commodity	\$ 1,758,989	\$ 1,016,675	\$ 389,200	\$ 129,942	\$ 50,499	\$ 32,368	\$ 112,340	\$ 27,733	\$ 231	\$ -
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 3,600,538	\$ 2,327,161	\$ 858,854	\$ 185,986	\$ 52,313	\$ 34,943	\$ 113,281	\$ 27,733	\$ 267	\$ -
Storage										
Demand	\$ 26,318,592	\$ 18,235,605	\$ 5,853,079	\$ 915,860	\$ 244,492	\$ 495,827	\$ 573,728	\$ -	\$ -	\$ -
Commodity	\$ 2,501,317	\$ 1,229,115	\$ 470,525	\$ 157,806	\$ 145,240	\$ 39,131	\$ 313,982	\$ 145,239	\$ 279	\$ -
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 28,819,909	\$ 19,464,720	\$ 6,323,605	\$ 1,073,665	\$ 389,733	\$ 534,959	\$ 887,710	\$ 145,239	\$ 279	\$ -
Transmission										
Demand	\$ 1,029,908	\$ 648,648	\$ 236,538	\$ 42,295	\$ 23,588	\$ 6,256	\$ 47,169	\$ 25,364	\$ 51	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 1,029,908	\$ 648,648	\$ 236,538	\$ 42,295	\$ 23,588	\$ 6,256	\$ 47,169	\$ 25,364	\$ 51	\$ -
Distribution										
Demand	\$ 737,724,114	\$ 476,100,211	\$ 173,771,463	\$ 31,648,862	\$ 12,210,597	\$ 4,816,239	\$ 26,727,173	\$ 12,072,675	\$ 376,893	\$ -
Commodity	\$ 1,536,016	\$ 880,407	\$ 335,614	\$ 109,874	\$ 47,576	\$ 27,139	\$ 104,894	\$ 30,320	\$ 192	\$ -
Customer	\$ 562,986,795	\$ 403,030,015	\$ 126,452,835	\$ 6,360,863	\$ 2,220,120	\$ 2,525,333	\$ 510,363	\$ 802,577	\$ 26,949	\$ 21,057,739
Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 1,302,246,925	\$ 880,010,633	\$ 300,559,912	\$ 38,119,599	\$ 14,478,293	\$ 7,368,710	\$ 27,342,431	\$ 12,905,572	\$ 404,035	\$ 21,057,739
Gas Costs										
Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Specific Costs										
Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales	\$ 12,618,202	\$ 6,704,564	\$ 3,675,917	\$ 562,470	\$ 240,356	\$ 256,713	\$ 225,132	\$ -	\$ 34,378	\$ 918,672
Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 12,618,202	\$ 6,704,564	\$ 3,675,917	\$ 562,470	\$ 240,356	\$ 256,713	\$ 225,132	\$ -	\$ 34,378	\$ 918,672
Transport Specific Costs										
Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport	\$ 1,079,559	\$ -	\$ -	\$ 5,460	\$ 484,975	\$ -	\$ 167,496	\$ 421,628	\$ -	\$ -
Sub-total	\$ 1,079,559	\$ -	\$ -	\$ 5,460	\$ 484,975	\$ -	\$ 167,496	\$ 421,628	\$ -	\$ -
TOTAL										
Demand	\$ 766,914,162	\$ 496,294,950	\$ 180,330,735	\$ 32,663,060	\$ 12,480,491	\$ 5,320,897	\$ 27,349,012	\$ 12,098,039	\$ 376,980	\$ -
Commodity	\$ 5,796,322	\$ 3,126,197	\$ 1,195,339	\$ 397,622	\$ 243,315	\$ 98,638	\$ 531,216	\$ 203,292	\$ 702	\$ -
Customer	\$ 562,986,795	\$ 403,030,015	\$ 126,452,835	\$ 6,360,863	\$ 2,220,120	\$ 2,525,333	\$ 510,363	\$ 802,577	\$ 26,949	\$ 21,057,739
Direct Sales	\$ 12,618,202	\$ 6,704,564	\$ 3,675,917	\$ 562,470	\$ 240,356	\$ 256,713	\$ 225,132	\$ -	\$ 34,378	\$ 918,672
Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RATE BASE	\$ 1,348,315,482	\$ 909,155,726	\$ 311,654,827	\$ 39,984,015	\$ 15,184,283	\$ 8,201,581	\$ 28,615,723	\$ 13,103,908	\$ 439,009	\$ 21,976,411

Puget Sound Energy - 2007 Gas Cost of Service Study
Proposed Test Year With Gas
Functional Revenue Requirement

	System Total	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non-Exclusive Interruptible (87)	Transport & Contracts	CNG Service (50)	Rentals
Gas Supply										
Demand	\$ 782,196	\$ 556,627	\$ 199,485	\$ 23,805	\$ 770	\$ 1,094	\$ 400	\$ -	\$ 15	\$ -
Commodity	\$ 1,348,819	\$ 775,514	\$ 296,880	\$ 99,133	\$ 40,109	\$ 24,690	\$ 89,054	\$ 23,263	\$ 176	\$ -
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 2,131,015	\$ 1,332,142	\$ 496,365	\$ 122,937	\$ 40,879	\$ 25,784	\$ 89,454	\$ 23,263	\$ 191	\$ -
Storage										
Demand	\$ 5,878,072	\$ 4,072,794	\$ 1,307,244	\$ 204,551	\$ 54,606	\$ 110,740	\$ 128,138	\$ -	\$ -	\$ -
Commodity	\$ 675,525	\$ 331,944	\$ 127,074	\$ 42,618	\$ 39,225	\$ 10,568	\$ 84,796	\$ 39,224	\$ 75	\$ -
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 6,553,596	\$ 4,404,738	\$ 1,434,318	\$ 247,169	\$ 93,830	\$ 121,308	\$ 212,934	\$ 39,224	\$ 75	\$ -
Transmission										
Demand	\$ 904,749	\$ 569,822	\$ 207,793	\$ 37,155	\$ 20,721	\$ 5,495	\$ 41,437	\$ 22,281	\$ 45	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 904,749	\$ 569,822	\$ 207,793	\$ 37,155	\$ 20,721	\$ 5,495	\$ 41,437	\$ 22,281	\$ 45	\$ -
Distribution										
Demand	\$ 176,772,470	\$ 114,048,330	\$ 41,625,387	\$ 7,579,673	\$ 2,937,256	\$ 1,153,420	\$ 6,421,272	\$ 2,907,533	\$ 99,598	\$ -
Commodity	\$ 33,017,540	\$ 20,355,610	\$ 7,673,103	\$ 2,461,302	\$ 582,996	\$ 607,498	\$ 1,294,270	\$ 38,450	\$ 4,311	\$ -
Customer	\$ 185,321,725	\$ 130,783,792	\$ 38,880,883	\$ 1,682,295	\$ 554,132	\$ 644,272	\$ 128,257	\$ 205,581	\$ 23,838	\$ 12,418,676
Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 395,111,735	\$ 265,187,732	\$ 88,179,373	\$ 11,723,270	\$ 4,074,384	\$ 2,405,190	\$ 7,843,799	\$ 3,151,564	\$ 127,747	\$ 12,418,676
Gas Costs										
Demand	\$ 91,411,939	\$ 59,637,363	\$ 21,742,151	\$ 5,251,759	\$ 1,063,822	\$ 1,301,086	\$ 2,408,982	\$ -	\$ 6,777	\$ -
Commodity	\$ 605,608,867	\$ 369,847,938	\$ 141,612,251	\$ 47,016,460	\$ 10,713,837	\$ 11,660,546	\$ 24,636,205	\$ 37,890	\$ 83,740	\$ -
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 697,020,806	\$ 429,485,301	\$ 163,354,402	\$ 52,268,219	\$ 11,777,659	\$ 12,961,632	\$ 27,045,187	\$ 37,890	\$ 90,517	\$ -
Sales Specific Costs										
Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales	\$ 21,913,133	\$ 15,060,947	\$ 4,608,227	\$ 636,696	\$ 272,168	\$ 284,843	\$ 248,586	\$ -	\$ 36,870	\$ 764,796
Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total	\$ 21,913,133	\$ 15,060,947	\$ 4,608,227	\$ 636,696	\$ 272,168	\$ 284,843	\$ 248,586	\$ -	\$ 36,870	\$ 764,796
Transport Specific Costs										
Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport	\$ 1,330,787	\$ -	\$ -	\$ 7,864	\$ 605,011	\$ -	\$ 197,106	\$ 520,805	\$ -	\$ -
Sub-total	\$ 1,330,787	\$ -	\$ -	\$ 7,864	\$ 605,011	\$ -	\$ 197,106	\$ 520,805	\$ -	\$ -
TOTAL										
Demand	\$ 275,749,426	\$ 178,884,935	\$ 65,082,060	\$ 13,096,943	\$ 4,077,175	\$ 2,571,835	\$ 9,000,229	\$ 2,929,814	\$ 106,435	\$ -
Commodity	\$ 640,650,750	\$ 391,311,006	\$ 149,709,308	\$ 49,619,513	\$ 11,376,167	\$ 12,303,302	\$ 26,104,325	\$ 138,827	\$ 88,303	\$ -
Customer	\$ 185,321,725	\$ 130,783,792	\$ 38,880,883	\$ 1,682,295	\$ 554,132	\$ 644,272	\$ 128,257	\$ 205,581	\$ 23,838	\$ 12,418,676
Direct Sales	\$ 21,913,133	\$ 15,060,947	\$ 4,608,227	\$ 636,696	\$ 272,168	\$ 284,843	\$ 248,586	\$ -	\$ 36,870	\$ 764,796
Direct Transport	\$ 1,330,787	\$ -	\$ -	\$ 7,864	\$ 605,011	\$ -	\$ 197,106	\$ 520,805	\$ -	\$ -
TOTAL REVENUE REQUIREMENT	\$ 1,124,965,821	\$ 716,040,681	\$ 258,280,478	\$ 65,043,310	\$ 16,884,653	\$ 15,804,252	\$ 35,678,503	\$ 3,795,028	\$ 255,446	\$ 13,183,471
TOTAL FIXED COSTS	\$ 484,315,071	\$ 324,729,674	\$ 108,571,170	\$ 15,423,798	\$ 5,508,486	\$ 3,500,950	\$ 9,574,178	\$ 3,656,201	\$ 167,143	\$ 13,183,471

Puget Sound Energy - 2007 Gas Cost of Service Study
Proposed Test Year With Gas
Unit Costs

	System Total	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non-Exclusive Interruptible (87)	Transport & Contracts	CNG Service (50)	Rentals
Gas Supply										
Demand (per Peak Day therm per month)	\$ 0.0072	\$ 0.0074	\$ 0.0074	\$ 0.0073	\$ 0.0013	\$ 0.0074	\$ 0.0006	\$ -	\$ 0.0074	\$ -
Commodity (per therm)	\$ 0.0012	\$ 0.0015	\$ 0.0015	\$ 0.0014	\$ 0.0006	\$ 0.0015	\$ 0.0007	\$ 0.0004	\$ 0.0015	\$ -
Customer (per customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales (per sales customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport (per transp. cust. per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand and Commodity (per therm)	\$ 0.0020	\$ 0.0025	\$ 0.0024	\$ 0.0018	\$ 0.0006	\$ 0.0015	\$ 0.0007	\$ 0.0004	\$ 0.0016	\$ -
Storage										
Demand (per Peak Day therm per month)	\$ 0.0543	\$ 0.0540	\$ 0.0483	\$ 0.0625	\$ 0.0899	\$ 0.7467	\$ 0.1794	\$ -	\$ -	\$ -
Commodity (per therm)	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ 0.0006	\$ -
Customer (per customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales (per sales customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport (per transp. cust. per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand and Commodity (per therm)	\$ 0.0060	\$ 0.0083	\$ 0.0070	\$ 0.0036	\$ 0.0015	\$ 0.0072	\$ 0.0016	\$ 0.0006	\$ 0.0006	\$ -
Transmission										
Demand (per Peak Day therm per month)	\$ 0.0084	\$ 0.0075	\$ 0.0077	\$ 0.0114	\$ 0.0341	\$ 0.0371	\$ 0.0580	\$ 0.0252	\$ 0.0213	\$ -
Commodity (per therm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer (per customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales (per sales customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport (per transp. cust. per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand and Commodity (per therm)	\$ 0.0008	\$ 0.0011	\$ 0.0010	\$ 0.0005	\$ 0.0003	\$ 0.0003	\$ 0.0003	\$ 0.0004	\$ 0.0004	\$ -
Distribution										
Demand (per Peak Day therm per month)	\$ 1.6344	\$ 1.5110	\$ 1.5389	\$ 2.3175	\$ 4.8368	\$ 7.7772	\$ 8.9888	\$ 3.2837	\$ 47.5678	\$ -
Commodity (per therm)	\$ 0.0305	\$ 0.0382	\$ 0.0376	\$ 0.0360	\$ 0.0093	\$ 0.0358	\$ 0.0095	\$ 0.0006	\$ 0.0357	\$ -
Customer (per customer per month)	\$ 21.5209	\$ 16.4451	\$ 61.1935	\$ 103.5386	\$ 431.5673	\$ 133.5555	\$ 395.8552	\$ 503.8754	\$ 662.1555	\$ -
Direct Sales (per sales customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport (per transp. cust. per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand and Commodity (per therm)	\$ 0.1935	\$ 0.2523	\$ 0.2417	\$ 0.1468	\$ 0.0559	\$ 0.1038	\$ 0.0567	\$ 0.0468	\$ 0.8597	\$ -
Gas Costs										
Demand (per Peak Day therm per month)	\$ 0.8452	\$ 0.7901	\$ 0.8038	\$ 1.6057	\$ 1.7518	\$ 8.7729	\$ 3.3722	\$ -	\$ 3.2368	\$ -
Commodity (per therm)	\$ 0.5586	\$ 0.6942	\$ 0.6943	\$ 0.6874	\$ 0.1702	\$ 0.6875	\$ 0.1810	\$ 0.0006	\$ 0.6928	\$ -
Customer (per customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales (per sales customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport (per transp. cust. per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand and Commodity (per therm)	\$ 0.6429	\$ 0.8061	\$ 0.8009	\$ 0.7641	\$ 0.1871	\$ 0.7642	\$ 0.1987	\$ 0.0006	\$ 0.7489	\$ -
Sales Specific Costs										
Demand (per Peak Day therm per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity (per therm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer (per customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales (per sales customer per month)	\$ 2.545	\$ 1.894	\$ 7.253	\$ 39.244	\$ 731.634	\$ 59.047	\$ 1,294.717	\$ -	\$ 1,024.177	\$ -
Direct Transport (per transp. cust. per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transport Specific Costs										
Demand (per Peak Day therm per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commodity (per therm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer (per customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Sales (per sales customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Transport (per transp. cust. per month)	\$ 901.617	\$ -	\$ -	\$ 327.652	\$ 663.390	\$ -	\$ 1,493.230	\$ 1,276.483	\$ -	\$ -
TOTAL										
Demand (per Peak Day therm per month)	\$ 2.5496	\$ 2.3701	\$ 2.4060	\$ 4.0044	\$ 6.7139	\$ 17.3412	\$ 12.5990	\$ 3.3089	\$ 50.8333	\$ -
Commodity (per therm)	\$ 0.5909	\$ 0.7345	\$ 0.7340	\$ 0.7254	\$ 0.1807	\$ 0.7254	\$ 0.1918	\$ 0.0022	\$ 0.7306	\$ -
Customer (per customer per month)	\$ 21.5209	\$ 16.4451	\$ 61.1935	\$ 103.5386	\$ 431.5673	\$ 133.5555	\$ 395.8552	\$ 503.8754	\$ 662.1555	\$ -
Direct Sales (per sales customer per month)	\$ 2.5452	\$ 1.8938	\$ 7.2528	\$ 39.2441	\$ 731.6336	\$ 59.0471	\$ 1,294.7168	\$ -	\$ 1,024.1769	\$ -
Direct Transport (per transp. cust. per month)	\$ 901.6169	\$ -	\$ -	\$ 327.6521	\$ 663.3897	\$ -	\$ 1,493.2299	\$ 1,276.4834	\$ -	\$ -
Demand and Commodity (per therm)	\$ 0.8452	\$ 1.0703	\$ 1.0531	\$ 0.9169	\$ 0.2455	\$ 0.8770	\$ 0.2579	\$ 0.0487	\$ 1.6112	\$ -
All Customer (per customer per month)	\$ 24.2202	\$ 18.3389	\$ 68.4463	\$ 143.2087	\$ 1,114.7285	\$ 192.6026	\$ 1,771.4477	\$ 1,780.3587	\$ 1,686.3324	\$ -
PDAY	108,154,736	75,477,033	27,049,602	3,270,636	607,272	148,308	714,360	885,432	2,094	0
COM1	1,084,208,168	532,765,816	203,951,509	68,401,668	62,955,045	16,961,705	136,096,989	62,954,572	120,864	0
CLUST	8,611,236	7,952,736	635,376	16,248	1,284	4,824	324	408	36	0
CLUSTXT	8,609,760	7,952,736	635,376	16,224	372	4,824	192	0	36	0
TRANSCUS	1,476	0	0	24	912	0	132	408	0	0