

EXHIBIT NO. ___(JKP-5)
DOCKET NO. UE-09___/UG-09___
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-09___
Docket No. UG-09___

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

MAY 8, 2009

**Puget Sound Energy - 2009 Gas Cost of Service Study
Proposed Test Year Without Gas**

Line No.	Description	Total Company	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41,41T)	Interruptible (85, 85T)	Limited Interruptible (86)	Non-Exclusive Interruptible (87, 87T)	Contracts	Rentals
	(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)	(k)
Summary										
Rate Base										
1	Plant in Service	\$ 2,507,032,469	\$ 1,719,776,681	\$ 542,593,810	\$ 89,966,958	\$ 46,095,020	\$ 12,475,037	\$ 45,015,962	\$ 13,804,753	\$ 37,304,250
2	Accumulated Reserve	(853,149,390)	(584,816,257)	(185,061,305)	(28,355,162)	(14,403,207)	(4,092,879)	(13,587,945)	(4,126,452)	(18,706,183)
3	Other Rate Base Items	(179,492,876)	(124,487,584)	(37,742,183)	(6,432,748)	(3,324,395)	(735,031)	(3,441,865)	(1,112,530)	(2,216,540)
4	TOTAL RATE BASE	\$ 1,474,390,203	\$ 1,010,472,840	\$ 319,790,321	\$ 55,179,047	\$ 28,367,418	\$ 7,647,126	\$ 27,986,152	\$ 8,565,772	\$ 16,381,527
Revenue at Current Rates										
5	Gas Revenues	-	-	-	-	-	-	-	-	-
6	Base Rate Revenues	395,183,098	270,481,194	78,420,730	18,042,418	8,715,955	3,278,543	6,360,311	1,627,949	8,255,997
7	Other Revenues	11,544,298	8,662,658	2,600,066	151,993	15,895	15,638	27,785	1,971	68,292
8	TOTAL REVENUE	\$ 406,727,395	\$ 279,143,852	\$ 81,020,797	\$ 18,194,410	\$ 8,731,851	\$ 3,294,181	\$ 6,388,096	\$ 1,629,920	\$ 8,324,289
Expenses at Current Rates										
9	Operation and Maintenance	126,622,941	94,008,660	23,464,665	3,661,292	2,093,647	646,309	1,508,290	455,777	784,302
10	Depreciation Expense	105,884,027	67,827,488	21,600,510	3,665,970	1,861,047	504,421	1,844,616	558,080	8,021,896
11	Taxes Other Than Income	29,327,221	19,848,419	6,474,946	1,092,625	572,187	153,671	539,183	167,570	478,619
12	Income Taxes	35,600,296	24,398,651	7,721,586	1,332,341	684,953	184,646	675,747	206,827	395,545
13	TOTAL EXPENSES - Current	\$ 297,434,485	\$ 206,083,218	\$ 59,261,706	\$ 9,752,228	\$ 5,211,834	\$ 1,489,047	\$ 4,567,837	\$ 1,388,254	\$ 9,680,361
14	Operating Income - Current	\$ 109,292,910	\$ 73,060,634	\$ 21,759,091	\$ 8,442,183	\$ 3,520,016	\$ 1,805,134	\$ 1,820,259	\$ 241,666	\$ (1,356,073)
15	Current Rate of Return	7.41%	7.23%	6.80%	15.30%	12.41%	23.61%	6.50%	2.82%	-8.28%
Calculation of Rate Schedule Revenue Requirement at Equal Rates of Return										
16	Required Return	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%	8.56%
17	Required Operating Income	\$ 126,207,801	\$ 86,496,475	\$ 27,374,051	\$ 4,723,326	\$ 2,428,251	\$ 654,594	\$ 2,395,615	\$ 733,230	\$ 1,402,259
18	Operating Income (Deficiency)/Surplus	(16,914,891)	(13,435,841)	(5,614,961)	3,718,856	1,091,765	1,150,540	(575,355)	(491,564)	(2,758,332)
19	Revenue Conversion Factor	0.6219								
20	Revenue (Deficiency) / Surplus	\$ (27,199,122)	\$ (20,491,107)	\$ (7,842,185)	\$ 3,336,648	\$ 896,042	\$ 1,097,584	\$ (768,204)	\$ (550,603)	\$ (2,877,296)
21	Revenue Requirement	\$ 433,926,517	\$ 299,634,959	\$ 88,862,982	\$ 14,857,763	\$ 7,835,809	\$ 2,196,597	\$ 7,156,300	\$ 2,180,523	\$ 11,201,584
22	Revenues Other Than Rate Sch. Rev.	11,544,298	8,662,658	2,600,066	151,993	15,895	15,638	27,785	1,971	68,292
23	Rate Schedule Revenue Requirement	422,382,219	290,972,302	86,262,916	14,705,770	7,819,913	2,180,959	7,128,515	2,178,552	11,133,293
24	Deficiency / (Surplus) as % of Sales & Trans Rev	6.88%	7.58%	10.00%	-18.49%	-10.28%	-33.48%	12.08%	33.82%	34.85%
Expenses at Required Return										
25	Operation and Maintenance	\$ 126,754,395	\$ 94,109,564	\$ 23,487,528	\$ 3,664,776	\$ 2,094,872	\$ 646,906	\$ 1,509,185	\$ 456,005	\$ 785,557
26	Depreciation Expense	105,884,027	67,827,488	21,600,510	3,665,970	1,861,047	504,421	1,844,616	558,080	8,021,896
27	Taxes Other Than Income	30,371,966	20,560,594	6,703,805	1,130,481	591,446	158,790	558,253	173,465	495,131
28	Income Taxes	44,708,328	30,640,838	9,697,087	1,673,209	860,193	231,886	848,632	259,742	496,741
29	TOTAL EXPENSES - Required	\$ 307,718,716	\$ 213,138,484	\$ 61,488,931	\$ 10,134,436	\$ 5,407,558	\$ 1,542,003	\$ 4,760,686	\$ 1,447,292	\$ 9,799,326
30	Rate Schedule Revenue as Proposed	\$ 422,381,390	\$ 290,264,066	\$ 84,157,085	\$ 18,702,900	\$ 9,034,923	\$ 3,278,399	\$ 6,825,642	\$ 1,678,151	\$ 8,440,224
31	Other Revenue	11,544,298	8,662,658	2,600,066	151,993	15,895	15,638	27,785	1,971	68,292
32	Revenue as Proposed	\$ 433,925,688	\$ 298,926,723	\$ 86,757,152	\$ 18,854,893	\$ 9,050,818	\$ 3,294,037	\$ 6,853,427	\$ 1,680,122	\$ 8,508,516
33	Proposed Revenue Increase	\$ 27,198,293	\$ 19,782,871	\$ 5,736,355	\$ 660,483	\$ 318,968	\$ (144)	\$ 465,331	\$ 50,202	\$ 184,228
34	Proposed Revenue - Revenue Requirement	\$ 433,925,688	\$ 298,926,723	\$ 86,757,152	\$ 18,854,893	\$ 9,050,818	\$ 3,294,037	\$ 6,853,427	\$ 1,680,122	\$ 8,508,516
35	Current Revenue to Cost Ratio	0.94	0.93	0.91	1.23	1.11	1.50	0.89	0.75	0.74
36	Parity Ratio	1.00	0.99	0.97	1.31	1.19	1.61	0.95	0.80	0.79
37	Proposed Revenue to Cost Ratio	1.00	1.00	0.98	1.27	1.16	1.50	0.96	0.77	0.76

**Puget Sound Energy - 2009 Gas Cost of Service Study
Proposed Test Year Without Gas**

Line No.	Description	Total Company	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41,41T)	Interruptible (85, 85T)	Limited Interruptible (86)	Non-Exclusive Interruptible (87, 87T)	Contracts	Rentals
	(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)	(k)
Functional Rate Base										
Gas Supply										
1	Demand	\$ 1,716,440	\$ 1,232,957	\$ 412,741	\$ 66,920	\$ 1,565	\$ 2,137	\$ 119	\$ -	\$ -
2	Commodity	\$ 1,796,362	\$ 1,050,717	\$ 376,732	\$ 151,674	\$ 64,825	\$ 29,494	\$ 107,203	\$ 15,717	\$ -
3	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sub-total	\$ 3,512,802	\$ 2,283,674	\$ 789,473	\$ 218,595	\$ 66,390	\$ 31,630	\$ 107,322	\$ 15,717	\$ -
Storage										
7	Demand	\$ 27,726,577	\$ 19,339,481	\$ 5,797,685	\$ 1,333,662	\$ 301,945	\$ 448,621	\$ 505,183	\$ -	\$ -
8	Commodity	\$ 1,822,153	\$ 909,522	\$ 326,107	\$ 132,559	\$ 145,370	\$ 25,530	\$ 226,094	\$ 56,972	\$ -
9	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Sub-total	\$ 29,548,730	\$ 20,249,003	\$ 6,123,792	\$ 1,466,220	\$ 447,316	\$ 474,151	\$ 731,277	\$ 56,972	\$ -
Transmission										
13	Demand	\$ 699,169	\$ 445,513	\$ 151,870	\$ 34,985	\$ 22,157	\$ 3,787	\$ 31,600	\$ 9,259	\$ -
14	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Sub-total	\$ 699,169	\$ 445,513	\$ 151,870	\$ 34,985	\$ 22,157	\$ 3,787	\$ 31,600	\$ 9,259	\$ -
Distribution										
19	Demand	\$ 818,782,232	\$ 531,464,453	\$ 181,354,588	\$ 42,419,170	\$ 24,325,892	\$ 4,732,021	\$ 26,326,382	\$ 8,159,726	\$ -
20	Commodity	\$ 540,708	\$ 269,893	\$ 96,769	\$ 39,336	\$ 43,137	\$ 7,576	\$ 67,091	\$ 16,906	\$ -
21	Customer	\$ 607,523,984	\$ 447,871,186	\$ 128,309,014	\$ 10,091,258	\$ 2,704,698	\$ 2,143,880	\$ 527,993	\$ 263,674	\$ 15,612,281
22	Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Sub-total	\$ 1,426,846,924	\$ 979,605,532	\$ 309,760,371	\$ 52,549,764	\$ 27,073,727	\$ 6,883,477	\$ 26,921,467	\$ 8,440,305	\$ 15,612,281
Gas Costs										
25	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Specific Costs										
31	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Direct Sales	\$ 13,007,445	\$ 7,889,117	\$ 2,964,815	\$ 856,148	\$ 197,725	\$ 254,081	\$ 76,313	\$ -	\$ 769,246
35	Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Sub-total	\$ 13,007,445	\$ 7,889,117	\$ 2,964,815	\$ 856,148	\$ 197,725	\$ 254,081	\$ 76,313	\$ -	\$ 769,246

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	(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)	(k)
Transport Specific Costs										
37	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Direct Transport	\$ 775,132	\$ -	\$ -	\$ 53,336	\$ 560,104	\$ -	\$ 118,173	\$ 43,518	\$ -
42	Sub-total	\$ 775,132	\$ -	\$ -	\$ 53,336	\$ 560,104	\$ -	\$ 118,173	\$ 43,518	\$ -
TOTAL										
43	Demand	\$ 848,924,418	\$ 552,482,405	\$ 187,716,884	\$ 43,854,737	\$ 24,651,559	\$ 5,186,565	\$ 26,863,284	\$ 8,168,985	\$ -
44	Commodity	\$ 4,159,223	\$ 2,230,132	\$ 799,608	\$ 323,568	\$ 253,332	\$ 62,600	\$ 400,388	\$ 89,595	\$ -
45	Customer	\$ 607,523,984	\$ 447,871,186	\$ 128,309,014	\$ 10,091,258	\$ 2,704,698	\$ 2,143,880	\$ 527,993	\$ 263,674	\$ 15,612,281
46	Direct Sales	\$ 13,007,445	\$ 7,889,117	\$ 2,964,815	\$ 856,148	\$ 197,725	\$ 254,081	\$ 76,313	\$ -	\$ 769,246
47	Direct Transport	\$ 775,132	\$ -	\$ -	\$ 53,336	\$ 560,104	\$ -	\$ 118,173	\$ 43,518	\$ -
48	TOTAL RATE BASE	\$ 1,474,390,203	\$ 1,010,472,840	\$ 319,790,321	\$ 55,179,047	\$ 28,367,418	\$ 7,647,126	\$ 27,986,152	\$ 8,565,772	\$ 16,381,527

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Line No.	Description	Total Company	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41,41T)	Interruptible (85, 85T)	Limited Interruptible (86)	Non-Exclusive Interruptible (87, 87T)	Contracts	Rentals
	(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)	(k)
Functional Revenue Requirement										
Gas Supply										
1	Demand	\$ 906,336	\$ 651,041	\$ 217,941	\$ 35,336	\$ 826	\$ 1,128	\$ 63	\$ -	\$ -
2	Commodity	\$ 1,458,943	\$ 845,502	\$ 303,153	\$ 122,114	\$ 56,649	\$ 23,733	\$ 92,964	\$ 14,827	\$ -
3	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sub-total	\$ 2,365,279	\$ 1,496,544	\$ 521,093	\$ 157,451	\$ 57,476	\$ 24,862	\$ 93,027	\$ 14,827	\$ -
Storage										
7	Demand	\$ 6,161,100	\$ 4,297,410	\$ 1,288,299	\$ 296,352	\$ 67,095	\$ 99,688	\$ 112,256	\$ -	\$ -
8	Commodity	\$ 483,422	\$ 241,299	\$ 86,517	\$ 35,168	\$ 38,567	\$ 6,773	\$ 59,983	\$ 15,115	\$ -
9	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Sub-total	\$ 6,644,522	\$ 4,538,709	\$ 1,374,816	\$ 331,520	\$ 105,662	\$ 106,461	\$ 172,240	\$ 15,115	\$ -
Transmission										
13	Demand	\$ 715,294	\$ 455,788	\$ 155,372	\$ 35,792	\$ 22,668	\$ 3,874	\$ 32,328	\$ 9,472	\$ -
14	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Sub-total	\$ 715,294	\$ 455,788	\$ 155,372	\$ 35,792	\$ 22,668	\$ 3,874	\$ 32,328	\$ 9,472	\$ -
Distribution										
19	Demand	\$ 197,333,796	\$ 128,070,647	\$ 43,701,945	\$ 10,220,864	\$ 5,865,589	\$ 1,139,939	\$ 6,363,555	\$ 1,971,256	\$ -
20	Commodity	\$ 3,381,231	\$ 2,195,748	\$ 695,651	\$ 212,052	\$ 96,557	\$ 39,827	\$ 119,900	\$ 21,496	\$ -
21	Customer	\$ 200,150,150	\$ 147,287,962	\$ 38,075,881	\$ 2,705,218	\$ 684,085	\$ 552,253	\$ 131,446	\$ 65,310	\$ 10,647,994
22	Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Sub-total	\$ 400,865,177	\$ 277,554,357	\$ 82,473,477	\$ 13,138,134	\$ 6,646,232	\$ 1,732,019	\$ 6,614,902	\$ 2,058,062	\$ 10,647,994
Gas Costs										
25	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Specific Costs										
31	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Direct Sales	\$ 22,269,992	\$ 15,589,561	\$ 4,338,224	\$ 1,130,818	\$ 241,194	\$ 329,382	\$ 87,223	\$ -	\$ 553,590
35	Direct Transport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Sub-total	\$ 22,269,992	\$ 15,589,561	\$ 4,338,224	\$ 1,130,818	\$ 241,194	\$ 329,382	\$ 87,223	\$ -	\$ 553,590
Transport Specific Costs										
37	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Commodity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Direct Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Direct Transport	\$ 1,066,253	\$ -	\$ -	\$ 64,049	\$ 762,578	\$ -	\$ 156,580	\$ 83,046	\$ -
42	Sub-total	\$ 1,066,253	\$ -	\$ -	\$ 64,049	\$ 762,578	\$ -	\$ 156,580	\$ 83,046	\$ -

Puget Sound Energy - 2009 Gas Cost of Service Study
Proposed Test Year Without Gas

Line No.	Description	Total Company	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41,41T)	Interruptible (85, 85T)	Limited Interruptible (86)	Non-Exclusive Interruptible (87, 87T)	Contracts	Rentals
	(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)	(k)
TOTAL										
43	Demand	\$ 205,116,526	\$ 133,474,887	\$ 45,363,557	\$ 10,588,344	\$ 5,956,178	\$ 1,244,629	\$ 6,508,203	\$ 1,980,728	\$ -
44	Commodity	\$ 5,323,596	\$ 3,282,549	\$ 1,085,321	\$ 369,334	\$ 191,774	\$ 70,334	\$ 272,847	\$ 51,438	\$ -
45	Customer	\$ 200,150,150	\$ 147,287,962	\$ 38,075,881	\$ 2,705,218	\$ 684,085	\$ 552,253	\$ 131,446	\$ 65,310	\$ 10,647,994
46	Direct Sales	\$ 22,269,992	\$ 15,589,561	\$ 4,338,224	\$ 1,130,818	\$ 241,194	\$ 329,382	\$ 87,223	\$ -	\$ 553,590
47	Direct Transport	\$ 1,066,253	\$ -	\$ -	\$ 64,049	\$ 762,578	\$ -	\$ 156,580	\$ 83,046	\$ -
48	TOTAL REVENUE REQUIREMENT	\$ 433,926,517	\$ 299,634,959	\$ 88,862,982	\$ 14,857,763	\$ 7,835,809	\$ 2,196,597	\$ 7,156,300	\$ 2,180,523	\$ 11,201,584
49	TOTAL FIXED COSTS	\$ 428,602,921	\$ 296,352,410	\$ 87,777,661	\$ 14,488,429	\$ 7,644,035	\$ 2,126,264	\$ 6,883,453	\$ 2,129,085	\$ 11,201,584

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Line No.	Description	Total Company	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41,41T)	Interruptible (85, 85T)	Limited Interruptible (86)	Non-Exclusive Interruptible (87, 87T)	Contracts	Rentals
	(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)	(k)
Unit Costs										
Gas Supply										
1	Demand (per Peak Day therm per month)	\$ 0.0081	\$ 0.0083	\$ 0.0083	\$ 0.0082	\$ 0.0009	\$ 0.0083	\$ 0.0001	\$ -	\$ -
2	Commodity (per therm)	\$ 0.0013	\$ 0.0015	\$ 0.0015	\$ 0.0015	\$ 0.0006	\$ 0.0015	\$ 0.0007	\$ 0.0004	\$ -
3	Customer (per customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Direct Sales (per sales customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Direct Transport (per transp. cust. per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Demand and Commodity (per therm)	\$ 0.0021	\$ 0.0027	\$ 0.0026	\$ 0.0019	\$ 0.0006	\$ 0.0016	\$ 0.0007	\$ 0.0004	\$ -
Storage										
7	Demand (per Peak Day therm per month)	\$ 0.0553	\$ 0.0547	\$ 0.0490	\$ 0.0684	\$ 0.0741	\$ 0.7325	\$ 0.1553	\$ -	\$ -
8	Commodity (per therm)	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ 0.0004	\$ -
9	Customer (per customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Direct Sales (per sales customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Direct Transport (per transp. cust. per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Demand and Commodity (per therm)	\$ 0.0059	\$ 0.0081	\$ 0.0069	\$ 0.0041	\$ 0.0012	\$ 0.0068	\$ 0.0012	\$ 0.0004	\$ -
Transmission										
13	Demand (per Peak Day therm per month)	\$ 0.0064	\$ 0.0058	\$ 0.0059	\$ 0.0083	\$ 0.0250	\$ 0.0285	\$ 0.0447	\$ 0.0192	\$ -
14	Commodity (per therm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Customer (per customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Direct Sales (per sales customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Direct Transport (per transp. cust. per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Demand and Commodity (per therm)	\$ 0.0006	\$ 0.0008	\$ 0.0008	\$ 0.0004	\$ 0.0003	\$ 0.0002	\$ 0.0002	\$ 0.0003	\$ -
Distribution										
19	Demand (per Peak Day therm per month)	\$ 1.7715	\$ 1.6310	\$ 1.6626	\$ 2.3606	\$ 6.4801	\$ 8.3762	\$ 8.8038	\$ 4.0058	\$ -
20	Commodity (per therm)	\$ 0.0030	\$ 0.0039	\$ 0.0035	\$ 0.0026	\$ 0.0011	\$ 0.0025	\$ 0.0009	\$ 0.0006	\$ -
21	Customer (per customer per month)	\$ 22.6088	\$ 18.0081	\$ 59.2542	\$ 109.5496	\$ 455.1465	\$ 122.4237	\$ 438.1549	\$ 395.8204	\$ -
22	Direct Sales (per sales customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Direct Transport (per transp. cust. per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Demand and Commodity (per therm)	\$ 0.1795	\$ 0.2334	\$ 0.2218	\$ 0.1282	\$ 0.0668	\$ 0.0753	\$ 0.0467	\$ 0.0570	\$ -
Gas Costs										
25	Demand (per Peak Day therm per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Commodity (per therm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Customer (per customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Direct Sales (per sales customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Direct Transport (per transp. cust. per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Demand and Commodity (per therm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Specific Costs										
31	Demand (per Peak Day therm per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Commodity (per therm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Customer (per customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Direct Sales (per sales customer per month)	\$ 2.516	\$ 1.906	\$ 6.751	\$ 45.905	\$ 633.054	\$ 73.017	\$ 660.782	\$ -	\$ -
35	Direct Transport (per transp. cust. per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transport Specific Costs										
36	Demand (per Peak Day therm per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Commodity (per therm)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Customer (per customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Direct Sales (per sales customer per month)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Direct Transport (per transp. cust. per month)	\$ 703.797	\$ -	\$ -	\$ 1,067.483	\$ 679.659	\$ -	\$ 932.022	\$ 503.310	\$ -

Puget Sound Energy - 2009 Gas Cost of Service Study
Proposed Test Year Without Gas

Line No.	Description	Total Company	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41,41T)	Interruptible (85, 85T)	Limited Interruptible (86)	Non-Exclusive Interruptible (87, 87T)	Contracts	Rentals
	(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)	(j)	(k)
TOTAL										
41	Demand (per Peak Day therm per month)	\$ 1.8414	\$ 1.6998	\$ 1.7258	\$ 2.4455	\$ 6.5802	\$ 9.1455	\$ 9.0039	\$ 4.0251	\$ -
42	Commodity (per therm)	\$ 0.0048	\$ 0.0059	\$ 0.0054	\$ 0.0045	\$ 0.0021	\$ 0.0045	\$ 0.0020	\$ 0.0015	\$ -
43	Customer (per customer per month)	\$ 22.6088	\$ 18.0081	\$ 59.2542	\$ 109.5496	\$ 455.1465	\$ 122.4237	\$ 438.1549	\$ 395.8204	\$ -
44	Direct Sales (per sales customer per month)	\$ 2.5160	\$ 1.9061	\$ 6.7512	\$ 45.9048	\$ 633.0544	\$ 73.0175	\$ 660.7823	\$ -	\$ -
45	Direct Transport (per transp. cust. per month)	\$ 703.7972	\$ -	\$ -	\$ 1,067.4831	\$ 679.6594	\$ -	\$ 932.0225	\$ 503.3104	\$ -
46	Demand and Commodity (per therm)	\$ 0.1882	\$ 0.2450	\$ 0.2321	\$ 0.1347	\$ 0.0689	\$ 0.0839	\$ 0.0489	\$ 0.0581	\$ -
47	All Customer (per customer per month)	\$ 25.2449	\$ 19.9142	\$ 66.0054	\$ 157.9365	\$ 1,122.9919	\$ 195.4412	\$ 1,250.8317	\$ 899.1308	\$ -
48	PDAY	111,393,851	78,522,135	26,285,840	4,329,696	905,172	136,092	722,820	492,096	0
49	COM1	1,118,222,744	558,157,184	200,125,906	81,348,859	89,211,172	15,667,418	138,749,582	34,962,623	0
50	CUST	8,852,741	8,178,983	642,585	24,694	1,503	4,511	300	165	0
51	CUSTXT	8,851,226	8,178,983	642,585	24,634	381	4,511	132	0	0
52	TRANSCUS	1,515	0	0	60	1,122	0	168	165	0