

**Puget Sound Energy
Rule 7 and Schedule 7 Line Extension Rate Analysis**

Test Period: January 1, 2013 - December 31, 2013

Category	2013 vs. 2012				2013 vs. Tariff					
	Jan-Dec 2012 Cost Study Results	Jan-Dec 2013 Cost Study Results	\$ Variance	% Change	Final Sample Size	Population Size	Tariff Sheet	Tariff Rate	\$ Variance	% Change
Gas Main - PSE provided trench \$/ft	\$ 79.82	\$ 86.26	\$ 6.44	8.07%	113	138	107-D, 1	\$42.78	\$43.47	101.62%
Gas Main - Customer provided trench \$/ft	\$ 21.46	\$ 19.93	\$ -1.53	-7.12%	27	29	107-D, 1	\$15.19	\$4.74	31.22%
Gas Service - PSE provided trench to stub, Customer provided trench for Extension	\$ 5,669.71	\$ 5,378.90	\$ -290.80	-5.13%	50	1,344	107-D, 2a	\$3,478.91	\$1,899.99	54.61%
Gas Service - Customer provided trench	\$ 3,644.72	\$ 3,505.82	\$ -138.90	-3.81%			107-D, 2a	\$2,340.68	\$1,165.14	49.78%
Gas Service - Twin Service	\$ 1,056.06	\$ 1,090.27	\$ 34.21	3.24%	50	6,708	107-D, 2a	\$841.05	\$249.22	29.63%
Commercial Gas Service Base Cost	\$ 2,748.30	\$ 2,556.15	\$ -192.15	-6.99%	19	101	107-D, 2a	\$1,887.35	\$568.79	35.44%
Commercial Gas Service - PSE provided trench \$/ft	\$ 5,399.41	\$ 5,246.38	\$ -153.02	-2.83%			107-D, 2b	\$3,721.79	\$1,524.60	40.96%
Commercial Gas Service - Customer provided trench \$/ft	\$ 102.78	\$ 104.84	\$ 2.06	2.00%	187	257	107-D, 2b	\$46.45	\$58.39	125.72%
Altered Residential Service 0'-10' - PSE provided trench	\$ 56.41	\$ 54.19	\$ -2.23	-3.95%			107-D, 2b	\$28.81	\$25.38	88.10%
Altered Residential Service 0'-10' - Customer provided trench	\$ 1,536.00	\$ 1,922.00	\$ 386.00	25.13%	53	80	N/A			
Altered Residential Service 11'-25' - PSE provided trench	\$ 1,121.00	\$ 1,405.00	\$ 284.00	25.33%			N/A			
Altered Residential Service 11'-25' - Customer provided trench	\$ 1,991.00	\$ 2,533.00	\$ 542.00	27.22%	50	63	107-F, 4a	\$1,622.00	\$911.00	56.17%
Altered Residential Service greater than 25' - PSE provided trench \$/ft	\$ 1,379.00	\$ 1,772.00	\$ 393.00	28.50%			107-F, 4a	\$1,221.00	\$551.00	45.13%
Altered Residential Service greater than 25' - Customer provided trench \$/ft	\$ 33.33	\$ 18.22	\$ -15.11	-45.33%	73	265	107-F, 4a	\$32.26	\$-14.04	-43.52%
Gas Service - Twin Service	\$ 31.93	\$ 12.94	\$ -18.99	-59.47%			107-F, 4a	\$31.09	\$-18.15	-58.38%

Other Data

Category	Min Average	Max Average	Average
Gas Main - PSE provided trench \$/ft	\$ 59.97	\$ 326.12	\$ 86.26
Gas Main - Customer provided trench \$/ft	\$ 17.34	\$ 40.06	\$ 19.93
Gas Service - PSE provided trench	\$ 4,321.86	\$ 6,649.62	\$ 5,378.90
Gas Service - Customer provided trench	\$ 907.82	\$ 1,511.82	\$ 1,090.27
Gas Service - Twin Service	\$ 1,914.02	\$ 2,902.02	\$ 2,556.15