

**EXH. JDT-14
DOCKETS UE-190529/UG-190530
UE-190274/UG-190275
2019 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-190529
Docket UG-190530 (*Consolidated*)**

In the Matter of the Petition of

PUGET SOUND ENERGY

**For an Order Authorizing Deferral
Accounting and Ratemaking Treatment
for Short-life IT/Technology Investment**

**Docket UE-190274
Docket UG-190275 (*Consolidated*)**

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

JOHN D. TAYLOR

ON BEHALF OF PUGET SOUND ENERGY

JANUARY 15, 2020

Puget Sound Energy
2019 Gas General Rate Case Filing
Allocation of Revenue Deficiency to Rate Classes
Test Year Ended December 31, 2018

| Rate Class | Pro forma Existing Rates | Pro forma Gas Revenue at Existing Rates (1) | Pro forma Margin at Existing Rates | Pro forma Revenue (Therms) | Percent of Total Margin Less Contracts | F | G | H | I | J | K | L | M | N | O | P | Q | R |
|---|--------------------------|---|------------------------------------|----------------------------|--|------|-------|---------------|----------------|------|----------------|----------------|----------------|---------------|-------|-------|------------|---|
| | | | | | | | | | | | | | | | | | | |
| Residential (16,23,53) | \$ 515,670,041 | \$ 200,188,515 | \$ 315,481,526 | 612,852,104 | 70.0% | 1.05 | 20.6% | \$ 65,023,240 | \$ 380,504,766 | 1.03 | \$ 380,503,345 | \$ 200,188,515 | \$ 580,691,860 | \$ 65,021,819 | 12.6% | 20.6% | \$ (1,421) | |
| Commercial & industrial (31,31T) | \$ 168,595,812 | \$ 74,932,143 | \$ 93,663,669 | 235,132,259 | 20.8% | 0.84 | 30.9% | \$ 28,957,236 | \$ 122,620,905 | 0.89 | \$ 122,619,885 | \$ 74,932,143 | \$ 197,552,028 | \$ 28,956,216 | 17.2% | 30.9% | \$ (1,020) | |
| Large volume (41,41T) | \$ 39,197,075 | \$ 19,697,618 | \$ 19,499,458 | 86,514,963 | 4.3% | 1.26 | 10.3% | \$ 2,009,496 | \$ 21,508,954 | 1.13 | \$ 21,503,858 | \$ 19,697,618 | \$ 41,206,476 | \$ 2,009,401 | 5.1% | 10.3% | \$ (96) | |
| Interruptible (65, 85T) | \$ 12,894,906 | \$ 4,405,508 | \$ 8,489,398 | 90,548,323 | 1.9% | 1.13 | 10.3% | \$ 874,866 | \$ 9,364,264 | 1.01 | \$ 9,364,130 | \$ 4,405,508 | \$ 13,769,639 | \$ 874,732 | 6.8% | 10.3% | \$ (134) | |
| Limited interruptible (86, 86T) | \$ 4,460,008 | \$ 2,470,728 | \$ 1,989,280 | 9,247,991 | 0.4% | 1.77 | 0.9% | \$ - | \$ 1,989,280 | 1.44 | \$ 1,989,305 | \$ 2,470,728 | \$ 4,460,032 | \$ 25 | 0.0% | 0.9% | \$ 25 | |
| Non exclusive interruptible (87,87T) | \$ 10,841,262 | \$ 6,236,062 | \$ 4,605,200 | 123,237,198 | 1.0% | 0.85 | 30.9% | \$ 1,423,752 | \$ 6,028,952 | 0.90 | \$ 6,028,925 | \$ 6,236,062 | \$ 12,264,987 | \$ 1,423,725 | 13.1% | 30.9% | \$ (27) | |
| Contracts | \$ 1,719,216 | \$ - | \$ 1,719,216 | 37,090,867 | 1.0% | 1.69 | 2.2% | \$ - | \$ 1,719,216 | 1.41 | \$ 1,757,818 | \$ - | \$ 1,757,818 | \$ 38,603 | 2.2% | 2.2% | \$ 825 | |
| Rentals | \$ 5,310,381 | \$ - | \$ 5,310,381 | 0 | 1.2% | 1.31 | -8.4% | \$ (445,717) | \$ 4,864,664 | 0.98 | \$ 4,865,489 | \$ - | \$ 4,865,489 | \$ (444,892) | -8.4% | -8.4% | \$ - | |
| Subtotal revenue from rates | \$ 758,688,701 | \$ 307,930,574 | \$ 450,758,127 | 1,194,623,705 | 99.6% | | | \$ 97,842,873 | \$ 548,601,000 | | \$ 548,637,755 | \$ 307,930,574 | \$ 856,568,329 | \$ 97,879,628 | 12.9% | 21.7% | \$ (1,848) | |
| Other revenue | \$ 5,039,913 | \$ - | \$ 5,039,913 | | | | | \$ - | \$ - | | \$ - | \$ - | \$ 5,039,913 | \$ - | 0.0% | | \$ - | |
| Total | \$ 763,728,614 | \$ 307,930,574 | \$ 455,798,040 | 1,194,623,705 | | | | \$ 97,842,873 | \$ 548,601,000 | | \$ 553,677,668 | \$ 307,930,574 | \$ 861,608,242 | \$ 97,879,628 | 12.8% | 21.5% | \$ (1,848) | |
| Proposed total increase | | | | | | | | \$ 97,881,476 | | | | | | | | | \$ (1,848) | |
| Average increase on margin (includes rentals, excludes contracts) | | | | | | | | 21.71% | | | | | | | | | | |
| Average increase on total (includes rentals, excludes contracts) | | | | | | | | 12.90% | | | | | | | | | | |
| Average increase on margin after contracts | | | | | | | | 21.71% | | | | | | | | | | |

Proposed total increase
Average increase on margin (includes rentals, excludes contracts)
Average increase on total (includes rentals, excludes contracts)
Average increase on margin after contracts

Rounding error

- (1) Pro forma gas revenue at current Schedule 101 rates (effective 11-1-18) in effect at the time of filing.
- (2) Calculated margin increase (column O) divided by pro forma revenue at existing rates (column B).
- (3) Calculated margin increase (column O) divided by pro forma margin at existing rates (column D).

Mitigation Strategy
Apply the system average increase to those classes with parity percentages between 90 percent and 110 percent
Apply 50 percent of the average increase to those classes between 110 and 150 percent of parity
Apply no increase to those above 150 percent of parity
Apply 150 percent of the average increase to those below 90 percent of parity

Puget Sound Energy
2019 Gas General Rate Case Filing
Current and Proposed Rates by Rate Schedule (Schedules 16, 23 & 53)
Test Year Ended December 31, 2018

| Description | Units | Billing Determinants | | Current | | Proposed | | Difference \$ | Difference % | Target Increase | Resulting Percent |
|--------------------------------|---------|----------------------|-----------|---------------|-----------|---------------|--------------|---------------|---|-----------------|-------------------|
| | | Rates | Revenues | Rates | Revenues | Rates | Revenues | | | | |
| Schedule 23 | | | | | | | | | | | |
| Basic Charge | Bills | 9,401,342 | \$11.00 | \$103,414,757 | \$11.52 | \$108,303,454 | \$4,888,698 | 4.7% | TARGET 23/53 \$65,022,244 over (under) (\$1,418) | 4.727% | |
| Delivery Charge | Therms | 612,842,635 | \$0.34603 | \$212,061,937 | \$0.44415 | \$272,194,056 | \$60,132,119 | 28.4% | | | |
| | | | | \$315,476,694 | | \$380,497,511 | \$65,020,817 | 20.6% | | | |
| Gas Revenue (Schedule 101) (1) | Therms | 612,842,635 | \$0.32665 | \$200,185,047 | \$0.32665 | \$200,185,047 | \$0 | 0.0% | 28.3570% | 28.356% | |
| Total Revenues | | | | \$515,661,740 | | \$580,682,557 | \$65,020,817 | 12.6% | | | |
| Schedule 53 | | | | | | | | | | | |
| Basic Charge | Bills | 1 | \$11.00 | \$16 | \$11.52 | \$17 | \$1 | 4.727% | TARGET 16 \$996 over (under) (\$3) | 20.743% | |
| Delivery Charge | Therms | 83 | \$0.34603 | \$29 | \$0.44415 | \$37 | \$8 | 28.356% | | | |
| Total Delivery Charges | | | | \$45 | | \$54 | \$9 | 19.8% | | | |
| Gas Revenue (Schedule 101) | Therms | 83 | \$4.80769 | \$401 | \$4.80769 | \$401 | \$0 | 0.0% | 20.7409% | 20.743% | |
| Total Revenues | | | | \$446 | | \$455 | \$9 | 2.0% | | | |
| Schedule 16 | | | | | | | | | | | |
| Total Delivery Charge | Mantles | 494 | \$9.69 | \$4,787 | \$11.70 | \$5,780 | \$993 | 20.7% | TARGET 16 \$996 over (under) (\$3) | 20.743% | |
| Calculated Total Therms | | 9,386 | | | | | | | | | |
| Gas Revenue (Schedule 101) (1) | | 494 | \$6.21 | \$3,068 | \$6.21 | \$3,068 | \$0 | 0.0% | | | |
| Total Revenues | | | | \$7,855 | | \$8,848 | \$993 | 12.6% | 20.7409% | 20.743% | |

Puget Sound Energy
 2019 Gas General Rate Case Filing
 Current and Proposed Rates by Rate Schedule (Schedules 16, 23 & 53)
 Test Year Ended December 31, 2018

| Description | Units | Billing Determinants | | Current | | Proposed | | Difference | Target Increase | Resulting Percent |
|---|-------|----------------------|-------------|---------------|-------|---------------|----|--------------|-----------------|-------------------|
| | | Therms | Rates | Revenues | Rates | Revenues | \$ | | | |
| Residential Summary | | | | | | | | | | |
| Total Residential Gas (Schedule 101) Revenues | | | | Current | | Proposed | | Change | | |
| | | | | \$200,188,515 | | \$200,188,515 | | \$0 | | |
| Total Residential Margin Revenues | | | | \$315,481,526 | | \$380,503,345 | | \$65,021,819 | | 20.6% |
| Total Residential Revenues | | | 612,852,104 | \$515,670,041 | | \$580,691,860 | | \$65,021,819 | | 12.6% |

(1) Schedule 101 rates in effective November 1, 2018

Puget Sound Energy
 2019 Gas General Rate Case Filing
 Current and Proposed Rates by Rate Schedule (Schedules 31, 31T, 41 & 41T)
 Test Year Ended December 31, 2018

| Description | Units | Billing Determinants | | Current | | Proposed | | Difference | | Resulting Percent |
|-------------------------------------|--------|----------------------|-----|-----------|---------------|-----------|---------------|--------------|---|-------------------|
| | | 31 | 31T | Rates | Revenues | Rates | Revenues | \$ | % | |
| Schedule 31 - Sales | | | | | | | | | | |
| Basic Charge | Bills | 692,597 | | \$32.16 | \$22,273,923 | \$33.84 | \$23,437,487 | \$1,163,563 | | 5.224% |
| Delivery Charge | Therms | 235,095,904 | | \$0.29475 | \$69,294,518 | \$0.40473 | \$95,150,365 | \$25,855,848 | | 37.313% |
| Procurement Charge | | 235,095,904 | | \$0.00882 | \$2,073,546 | \$0.01704 | \$4,006,034 | \$1,932,488 | | 93.197% |
| Total Delivery Charges | | | | | \$93,641,987 | | \$122,593,886 | \$28,951,899 | | |
| Gas Revenue (Schedule 101) (1) | Therms | 235,095,904 | | \$0.31873 | \$74,932,118 | \$0.31873 | \$74,932,118 | \$0 | | 0.0% |
| Total Revenues | | | | | \$168,574,105 | | \$197,526,004 | \$28,951,899 | | 17.2% |
| Schedule 31 - Transportation | | | | | | | | | | |
| Basic Charge | Bills | 31 | | \$353.77 | \$10,967 | \$364.04 | \$11,285 | \$318 | | 2.903% |
| Delivery Charge | Therms | 36,354 | | \$0.29475 | \$10,715 | \$0.40473 | \$14,714 | \$3,998 | | 37.313% |
| Procurement Charge | | 36,354 | | \$0.00000 | \$0 | \$0.00000 | \$0 | \$0 | | |
| Total Delivery Charges | | | | | \$21,682 | | \$25,999 | \$4,317 | | |
| Gas Balancing Service Charge | Therms | 36,354 | | \$0.00070 | \$25 | \$0.00100 | \$36 | \$11 | | |
| Total Revenues | | | | | \$21,708 | | \$26,035 | \$4,328 | | |
| Schedule 31 - Total | | | | | | | | | | |
| Basic Charge | Bills | 692,628 | | | \$22,284,890 | | \$23,448,772 | \$1,163,882 | | |
| Delivery Charge | Therms | 235,132,259 | | | \$69,305,233 | | \$95,165,079 | \$25,859,846 | | |
| Procurement Charge | Therms | 235,132,259 | | | \$2,073,546 | | \$4,006,034 | \$1,932,488 | | |
| Total Delivery Charges | | | | | \$93,663,669 | | \$122,619,885 | \$28,956,216 | | 30.9% |
| Gas Revenue (Schedule 101) (1) | Therms | 235,132,259 | | | \$74,932,143 | | \$74,932,154 | \$11 | | 0.0% |
| Total Revenues | | | | | \$168,595,812 | | \$197,552,039 | \$28,956,227 | | 17.2% |

TARGET 31/31T
 \$28,957,236
 over (under)
 (\$1,020)

37.3140%

Puget Sound Energy
2019 Gas General Rate Case Filing
Current and Proposed Rates by Rate Schedule (Schedules 31, 31T, 41 & 41T)
Test Year Ended December 31, 2018

| Description | Units | Billing Determinants | | Current | | Proposed | | Difference \$ | Difference % | Target Increase | Resulting Percent |
|-------------------------------------|--------|----------------------|-----------|------------------|-----------|------------------|-------------|---------------|--|-----------------|-------------------|
| | | 15,978 | 4,466,418 | Rates | Revenues | Rates | Revenues | | | | |
| Schedule 41 - Sales | | | | | | | | | | | |
| Basic Charge | Bills | 15,978 | \$106.43 | \$1,700,551 | \$113.40 | \$1,811,918 | \$111,367 | 6.549% | TARGET 41/41T \$2,009,496 over (under) (\$96) | 10.450% | |
| Minimum Bill | Bills | 15,978 | \$115.88 | \$1,851,544 | \$127.99 | \$2,045,039 | \$193,495 | 10.450% | | | |
| Demand Charge | Demand | 4,466,418 | \$1.17 | \$5,225,709 | \$1.25 | \$5,583,022 | \$357,313 | 6.838% | | | |
| Delivery Charge: | | | | | | | | | | | |
| First 900 therms | Therms | 13,387,854 | \$0.12876 | in minimum bills | \$0.14221 | in minimum bills | | 10.446% | 10.4495% | 88.506% | |
| Next 4,100 therms | Therms | 29,572,063 | \$0.12876 | \$3,807,699 | \$0.14221 | \$4,205,443 | \$397,744 | 10.446% | | | |
| All over 5,000 therms | Therms | 23,061,808 | \$0.10364 | \$2,390,126 | \$0.11447 | \$2,639,885 | \$249,759 | 10.450% | | | |
| Total Volume | | 66,021,726 | | | | | | | | | |
| Procurement Charge | Therms | 66,021,726 | \$0.00609 | \$402,072 | \$0.01148 | \$757,929 | \$355,857 | | | | |
| Total Delivery Charges | | | | \$15,377,701 | | \$17,043,238 | \$1,665,537 | 10.8% | | | |
| Gas Revenue (Schedule 101) (1) | | | | | | | | | | | |
| Volumetric Charge | Therms | 66,021,726 | \$0.22710 | \$14,993,534 | \$0.22710 | \$14,993,534 | \$0 | | | | |
| Demand Charge | Demand | 4,466,418 | \$1.05 | \$4,689,739 | \$1.05 | \$4,689,739 | \$0 | | | | |
| Total Gas Revenue | | | | \$19,683,272 | | \$19,683,272 | \$0 | 0.0% | | | |
| Total Revenues | | | | \$35,060,973 | | \$36,726,510 | \$1,665,537 | 4.8% | | | |
| Schedule 41 - Transportation | | | | | | | | | | | |
| Basic Charge | Bills | 1,233 | \$410.51 | \$506,297 | \$422.79 | \$521,442 | \$15,145 | 2.991% | 10.450% | 6.838% | |
| Minimum Bill | Bills | 1,233 | \$115.88 | \$142,919 | \$127.99 | \$157,855 | \$14,936 | 10.450% | | | |
| Demand Charge | Demand | 1,160,981 | \$1.17 | \$1,358,347 | \$1.25 | \$1,451,226 | \$92,878 | 6.838% | | | |
| Delivery Charge: | | | | | | | | | | | |
| First 900 therms | Therms | 1,129,777 | \$0.12876 | in minimum bills | \$0.14221 | in minimum bills | | 10.446% | 10.446% | 10.450% | |
| Next 4,100 therms | Therms | 4,274,079 | \$0.12876 | \$550,330 | \$0.14221 | \$607,817 | \$57,486 | 10.446% | | | |
| All over 5,000 therms | Therms | 15,089,381 | \$0.10364 | \$1,563,863 | \$0.11447 | \$1,727,281 | \$163,418 | 10.450% | | | |
| Total Volume | | 20,493,237 | | | | | | | | | |
| Procurement Charge | Therms | 20,493,237 | \$0.00000 | \$0 | \$0.00000 | \$0 | \$0 | | | | |
| Total Delivery Charges | | | | \$4,121,757 | | \$4,465,621 | \$343,864 | 8.3% | | | |
| Gas Balancing Service Charge | Therms | 20,493,237 | \$0.00070 | \$14,345 | \$0.00100 | \$20,493 | \$6,148 | | | | |
| Total Revenues | | | | \$4,136,102 | | \$4,486,114 | \$350,012 | 8.5% | | | |

Puget Sound Energy
2019 Gas General Rate Case Filing
Current and Proposed Rates by Rate Schedule (Schedules 31, 31T, 41 & 41T)
Test Year Ended December 31, 2018

| Description | Units | Billing Determinants | Current | | Proposed | | Difference | |
|--------------------------------|--------|----------------------|---------|------------------|----------|--------------|-------------|------|
| | | | Rates | Revenues | Rates | Revenues | \$ | % |
| Schedule 41 - Total | | | | | | | | |
| Basic Charge | Bills | 17,211 | | \$2,206,848 | | \$2,333,360 | \$126,513 | |
| Minimum Bill | Bills | 17,211 | | \$1,994,463 | | \$2,202,894 | \$208,431 | |
| Demand Charge | Demand | 5,627,398 | | \$6,584,056 | | \$7,034,248 | \$450,192 | |
| Delivery Charge: | | | | | | | | |
| First 900 therms | Therms | 14,517,631 | | in minimum bills | | | | |
| Next 4,100 therms | Therms | 33,846,143 | | \$4,358,029 | | \$4,813,260 | \$455,231 | |
| All over 5,000 therms | Therms | 38,151,189 | | \$3,953,989 | | \$4,367,167 | \$413,177 | |
| Total Volume | | 86,514,963 | | | | | | |
| Procurement Charge | Therms | 86,514,963 | | \$402,072 | | \$757,929 | \$0 | |
| Total Delivery Charges | | | | \$19,499,458 | | \$21,508,858 | \$1,653,543 | 8.5% |
| Gas Revenue (Schedule 101) (1) | | | | | | | | |
| Volumetric Charge | | | | \$14,993,534 | | \$14,993,534 | \$0 | |
| Demand Charge | | | | \$4,689,739 | | \$4,689,739 | \$0 | |
| Gas Balancing Service Charge | | | | \$14,345 | | \$20,493 | \$6,148 | |
| Total Gas Revenue | | | | \$19,697,618 | | \$19,703,766 | \$6,148 | 0.0% |
| Total Revenues | | | | \$39,197,075 | | \$41,212,624 | \$1,659,691 | 4.2% |

Commercial & Industrial Summary

Total Gas (Schedule 101) Revenues

| | Therms | Current | Proposed | Change |
|------------------------------|-------------|---------------|---------------|--------------|
| Schedules 31, 31T, 61 | | \$74,932,143 | \$74,932,154 | \$11 |
| Schedule 41, 41T | | \$19,697,618 | \$19,703,766 | \$6,148 |
| Total | | \$94,629,761 | \$94,635,920 | \$6,159 |
| Total Margin Revenues | | | | |
| Schedules 31, 31T | | \$93,663,669 | \$122,619,885 | \$28,956,216 |
| Schedule 41, 41T | | \$19,499,458 | \$21,508,858 | \$2,009,401 |
| Total | | \$113,163,127 | \$144,128,743 | \$30,965,616 |
| Total Revenue | | | | |
| Schedules 31, 31T | 235,132,259 | \$168,595,812 | \$197,552,039 | \$28,956,227 |
| Schedule 41, 41T | 86,514,963 | \$39,197,075 | \$41,212,624 | \$2,015,548 |
| Total | 321,647,222 | \$207,792,888 | \$238,764,663 | \$30,971,775 |

(1) Schedule 101 rates in effective November 1, 2018

Puget Sound Energy
2019 Gas General Rate Case Filing
Current and Proposed Rates by Rate Schedule (Schedules 85, 85T, 86, 86T, 87 & 87T)
Test Year Ended December 31, 2018

| Description | Units | Billing | | Current | | Proposed | | Difference | Resulting Percent |
|-------------------------------------|--------|--------------|-----------|-------------|-----------|-------------|-----------|------------|--|
| | | Determinants | Rates | Revenues | Rates | Revenues | \$ | | |
| Schedule 85 - Sales | | | | | | | | | |
| Basic Charge | Bills | 330 | \$548.57 | \$180,764 | \$595.08 | \$196,089 | \$15,326 | 8.478% | <div style="border: 1px solid black; padding: 2px;"> TARGET 85/85T \$874,866 over (under) (\$134) </div> |
| Demand Charge | Demand | 86,413 | \$1.21 | \$104,560 | \$1.30 | \$112,337 | \$7,777 | 7.438% | |
| Procurement Charge | Therms | 15,775,106 | \$0.00747 | \$117,840 | \$0.00705 | \$111,215 | (\$6,626) | -5.622% | |
| Minimum Bills | | | | \$0 | | \$0 | \$0 | | |
| Delivery Charge: | | | | | | | | | |
| First 25,000 Therms | Therms | 7,617,622 | \$0.09936 | \$756,887 | \$0.11166 | \$850,584 | \$93,697 | 12.379% | <div style="border: 1px solid black; padding: 2px;"> 12.3833% </div> |
| Next 25,000 Therms | Therms | 4,021,282 | \$0.04917 | \$197,726 | \$0.05526 | \$222,216 | \$24,490 | 12.386% | |
| All over 50,000 Therms | Therms | 4,136,203 | \$0.04704 | \$194,567 | \$0.05287 | \$218,681 | \$24,114 | 12.394% | |
| Total Delivery Charges | | 15,775,106 | | \$1,552,344 | | \$1,711,121 | \$158,778 | 10.2% | |
| Gas Revenue (Schedule 101) (1) | | | | | | | | | |
| Volumetric Charge | Therms | 15,775,106 | \$0.27020 | \$4,262,434 | \$0.27020 | \$4,262,434 | \$0 | | |
| Demand Charge | Demand | 86,413 | \$1.05 | \$90,734 | \$1.05 | \$90,734 | \$0 | 0.0% | |
| Total Gas Revenue | | | | \$4,353,167 | | \$4,353,167 | \$0 | 0.0% | |
| Total Revenues | | | | \$5,905,511 | | \$6,064,289 | \$158,778 | 2.7% | |
| Schedule 85 - Transportation | | | | | | | | | |
| Basic Charge | Bills | 1,199 | \$877.69 | \$1,052,701 | \$903.09 | \$1,083,166 | \$30,465 | 2.894% | <div style="border: 1px solid black; padding: 2px;"> 2.894% 7.438% </div> |
| Demand Charge | Demand | 697,056 | \$1.21 | \$843,438 | \$1.30 | \$906,173 | \$62,735 | 7.438% | |
| Minimum Bills | | | | \$12,285 | | \$12,285 | \$0 | | |
| Delivery Charge: | | | | | | | | | |
| First 25,000 Therms | Therms | 28,123,064 | \$0.09936 | \$2,794,308 | \$0.11166 | \$3,140,221 | \$345,914 | 12.379% | <div style="border: 1px solid black; padding: 2px;"> 12.386% 12.394% </div> |
| Next 25,000 Therms | Therms | 18,732,273 | \$0.04917 | \$921,066 | \$0.05526 | \$1,035,145 | \$114,080 | 12.386% | |
| Next 50,000 Therms | Therms | 27,917,881 | \$0.04704 | \$1,313,257 | \$0.05287 | \$1,476,018 | \$162,761 | 12.394% | |
| Total Delivery Charges | | 74,773,217 | | \$6,937,054 | | \$7,653,009 | \$715,954 | 10.3% | |
| Gas Balancing Service Charge | Therms | 74,773,217 | \$0.00070 | \$52,341 | \$0.00100 | \$74,773 | \$22,432 | | |
| Total Revenues | | | | \$6,989,396 | | \$7,727,782 | \$738,386 | 10.6% | |

Puget Sound Energy
2019 Gas General Rate Case Filing
Current and Proposed Rates by Rate Schedule (Schedules 85, 85T, 86, 86T, 87 & 87T)
Test Year Ended December 31, 2018

| Description | Units | Billing | | Current | | Proposed | | Difference | Resulting Percent |
|--------------------------------|--------|--------------|-------|--------------|-------|--------------|----|------------|-------------------|
| | | Determinants | Rates | Revenues | Rates | Revenues | \$ | | |
| Schedule 85 - Total | | | | | | | | | |
| Basic Charge | Bills | 1,529 | | \$1,233,465 | | \$1,279,256 | | \$45,791 | |
| Demand Charge | Demand | 783,469 | | \$947,997 | | \$1,018,510 | | \$70,512 | |
| Procurement Charge | Therms | 15,775,106 | | \$117,840 | | \$111,215 | | (\$6,626) | |
| Minimum Bills | | | | \$12,285 | | \$12,285 | | \$0 | |
| Delivery Charge: | | | | | | | | | |
| First 25,000 Therms | Therms | 35,740,685 | | \$3,551,195 | | \$3,990,805 | | \$439,610 | |
| Next 25,000 Therms | Therms | 22,753,555 | | \$1,118,792 | | \$1,257,361 | | \$138,569 | |
| All over 50,000 Therms | Therms | 32,054,083 | | \$1,507,824 | | \$1,694,699 | | \$186,875 | |
| Total Delivery Charges | | 90,548,323 | | \$8,489,398 | | \$9,364,130 | | \$874,732 | 10.3% |
| Gas Revenue (Schedule 101) (1) | | | | | | | | | |
| Volumetric Charge | | 15,775,106 | | \$4,262,434 | | \$4,262,434 | | \$0 | |
| Demand Charge | | 86,413 | | \$90,734 | | \$90,734 | | \$0 | |
| Gas Balancing Service Charge | Therms | 74,773,217 | | \$52,341 | | \$74,773 | | \$22,432 | |
| Total Gas Revenue | | | | \$4,405,508 | | \$4,427,940 | | \$22,432 | 0.5% |
| Total Revenues | | | | \$12,894,906 | | \$13,792,071 | | \$897,164 | 7.0% |

| | | | | | | | | | |
|--------------------------------|--------|-----------|--|-------------|--|-------------|--|------------|---------|
| Schedule 86 - Sales | | | | | | | | | |
| Basic Charge | Bills | 2,662 | | \$370,915 | | \$396,093 | | \$25,178 | 6.788% |
| Demand Charge | Demand | 82,401 | | \$100,530 | | \$111,242 | | \$10,712 | 10.656% |
| Procurement Charge | Therms | 8,896,703 | | \$80,693 | | \$112,543 | | \$31,850 | 39.471% |
| Minimum Bills | | | | \$35,298 | | \$35,298 | | \$0 | |
| Delivery Charge: | | | | | | | | | |
| First 1,000 therms | Therms | 2,054,251 | | \$395,936 | | \$376,051 | | (\$19,885) | -5.022% |
| All over 1,000 therms | Therms | 6,842,451 | | \$934,953 | | \$888,013 | | (\$46,939) | -5.020% |
| Total Delivery Charges | Therms | 8,896,703 | | \$1,918,324 | | \$1,919,240 | | \$916 | 0.0% |
| Gas Revenue (Schedule 101) (1) | | | | | | | | | |
| Volumetric Charge | Therms | 8,896,703 | | \$2,383,960 | | \$2,383,960 | | \$0 | |
| Demand Charge | Demand | 82,401 | | \$86,521 | | \$86,521 | | \$0 | |
| Total Gas Revenue | | | | \$2,470,482 | | \$2,470,482 | | \$0 | 0.0% |
| Total Revenues | | | | \$4,388,806 | | \$4,389,722 | | \$916 | 0.0% |

| |
|---------------|
| TARGET 86/86T |
| \$0 |
| over (under) |
| \$25 |
| -5.0210% |

Puget Sound Energy
 2019 Gas General Rate Case Filing
 Current and Proposed Rates by Rate Schedule (Schedules 85, 85T, 86, 86T, 87 & 87T)
 Test Year Ended December 31, 2018

| Description | Units | Billing Determinants | | Current | | Proposed | | Difference | | Resulting Percent |
|-------------------------------------|--------|----------------------|--------------|-------------|-----------|-------------|------------|------------|---------|-------------------|
| | | Units | Determinants | Rates | Revenues | Rates | Revenues | \$ | % | |
| Schedule 86 - Transportation | | | | | | | | | | |
| Basic Charge | Bills | 22 | \$443.44 | \$9,770 | \$457.76 | \$10,086 | \$316 | | 3.229% | |
| Demand Charge | Demand | 9,750 | \$1.22 | \$11,895 | \$1.35 | \$13,163 | \$1,268 | | 10.656% | |
| Minimum Bills | | | | \$0 | | \$0 | \$0 | | | |
| Delivery Charge: | | | | | | | | | | |
| First 1,000 therms | Therms | 23,012 | \$0.19274 | \$4,435 | \$0.18306 | \$4,213 | (\$223) | | -5.022% | |
| All over 1,000 therms | Therms | 328,276 | \$0.13664 | \$44,856 | \$0.12978 | \$42,604 | (\$2,252) | | -5.020% | |
| Total Delivery Charges | Therms | 351,288 | | \$70,956 | | \$70,065 | (\$892) | | | |
| Gas Balancing Service Charge | Therms | 351,288 | \$0.00070 | \$246 | \$0.00100 | \$351 | \$105 | | | |
| Total Revenues | | | | \$71,202 | | \$70,416 | (\$786) | | | |
| Schedule 86 - Total | | | | | | | | | | |
| Basic Charge | Bills | 2,684 | | \$380,685 | | \$406,179 | \$25,494 | | | |
| Demand Charge | Demand | 92,151 | | \$112,425 | | \$124,404 | \$11,980 | | | |
| Procurement Charge | Therms | 8,896,703 | | \$80,693 | | \$112,543 | \$31,850 | | | |
| Minimum Bills | | | | \$35,298 | | \$35,298 | \$0 | | | |
| Delivery Charge: | | | | | | | | | | |
| First 1,000 therms | Therms | 2,077,263 | | \$400,372 | | \$380,264 | (\$20,108) | | | |
| All over 1,000 therms | Therms | 7,170,728 | | \$979,808 | | \$930,617 | (\$49,191) | | | |
| Total Delivery Charges | Therms | 9,247,991 | | \$1,989,280 | | \$1,989,305 | \$25 | | 0.0% | |
| Gas Revenue (Schedule 101) (1) | | | | | | | | | | |
| Volumetric Charge | Therms | 9,247,991 | | \$2,383,960 | | \$2,383,960 | \$0 | | | |
| Demand Charge | Demand | 92,151 | | \$86,521 | | \$86,521 | \$0 | | | |
| Gas Balancing Service Charge | Therms | 9,247,991 | | \$246 | | \$351 | \$105 | | | |
| Total Gas Revenue | | | | \$2,470,728 | | \$2,470,833 | \$105 | | 0.0% | |
| Total Revenues | | | | \$4,460,008 | | \$4,460,138 | \$130 | | 0.0% | |

Puget Sound Energy
2019 Gas General Rate Case Filing
Current and Proposed Rates by Rate Schedule (Schedules 85, 85T, 86, 86T, 87 & 87T)
Test Year Ended December 31, 2018

| Description | Units | Billing Determinants | | Current | | Proposed | | Difference | | Resulting Percent |
|-------------------------------------|--------|----------------------|--------------|-------------|-----------|-------------|-------------|------------|---------|-------------------|
| | | Units | Determinants | Rates | Revenues | Rates | Revenues | \$ | % | |
| Schedule 87 - Sales | | | | | | | | | | |
| Basic Charge | Bills | 60 | \$557.39 | \$33,457 | \$606.50 | \$36,405 | \$2,948 | | 8.811% | |
| Demand Charge | Demand | 0 | \$1.38 | \$0 | \$1.45 | \$0 | \$0 | | 5.072% | |
| Procurement Charge | | 22,798,976 | \$0.00594 | \$135,426 | \$0.00829 | \$189,004 | \$53,578 | | 39.562% | |
| Minimum Bills | | | | \$34,828 | | \$34,828 | \$0 | | | |
| Delivery Charge: | | | | | | | | | | |
| First 25,000 Therms | Therms | 1,500,625 | \$0.13910 | \$208,737 | \$0.18737 | \$281,172 | \$72,435 | | 34.702% | |
| Next 25,000 Therms | Therms | 1,470,839 | \$0.08406 | \$123,639 | \$0.11323 | \$166,543 | \$42,904 | | 34.701% | |
| Next 50,000 Therms | Therms | 2,603,460 | \$0.05349 | \$139,259 | \$0.07205 | \$187,579 | \$48,320 | | 34.698% | |
| Next 100,000 therms | Therms | 3,197,117 | \$0.03430 | \$109,661 | \$0.04620 | \$147,707 | \$38,046 | | 34.694% | |
| Next 300,000 therms | Therms | 3,739,137 | \$0.02468 | \$92,282 | \$0.03324 | \$124,289 | \$32,007 | | 34.684% | |
| All over 500,000 therms | Therms | 10,287,798 | \$0.01903 | \$195,777 | \$0.02563 | \$263,676 | \$67,899 | | 34.682% | |
| Total Delivery Charges | Therms | 22,798,976 | | \$1,073,066 | | \$1,431,203 | \$358,137 | | | |
| Gas Revenue (Schedule 101) (1) | | | | | | | | | | |
| Volumetric Charge | Therms | 22,798,976 | \$0.27044 | \$6,165,755 | \$0.27044 | \$6,165,755 | \$0 | | | |
| Demand Charge | Demand | 0 | \$1.05 | \$0 | \$1.05 | \$0 | \$0 | | | |
| Total Gas Revenue | | | | \$6,165,755 | | \$6,165,755 | \$0 | | 0.0% | |
| Total Revenues | | | | \$7,238,821 | | \$7,596,958 | \$358,137 | | 4.9% | |
| Schedule 87 - Transportation | | | | | | | | | | |
| Basic Charge | Bills | 119 | \$891.83 | \$105,920 | \$918.31 | \$109,065 | \$3,145 | | 2.969% | |
| Demand Charge | Demand | 308,558 | \$1.38 | \$425,810 | \$1.45 | \$447,409 | \$21,599 | | 5.072% | |
| Minimum Bills | | | | \$0 | | \$0 | \$0 | | | |
| Delivery Charge: | | | | | | | | | | |
| First 25,000 Therms | Therms | 3,000,000 | \$0.13910 | \$417,300 | \$0.18737 | \$562,110 | \$144,810 | | 34.702% | |
| Next 25,000 Therms | Therms | 3,000,000 | \$0.08406 | \$252,180 | \$0.11323 | \$339,690 | \$87,510 | | 34.701% | |
| Next 50,000 Therms | Therms | 5,983,755 | \$0.05349 | \$320,071 | \$0.07205 | \$431,130 | \$111,059 | | 34.698% | |
| Next 100,000 therms | Therms | 11,737,513 | \$0.03430 | \$402,597 | \$0.04620 | \$542,273 | \$139,676 | | 34.694% | |
| Next 300,000 therms | Therms | 26,253,607 | \$0.02468 | \$647,939 | \$0.03324 | \$872,670 | \$224,731 | | 34.684% | |
| All over 500,000 therms | Therms | 50,463,347 | \$0.01903 | \$960,317 | \$0.02563 | \$1,293,376 | \$333,058 | | 34.682% | |
| Total Delivery Charges | Therms | 100,438,222 | | \$3,532,134 | | \$4,597,722 | \$1,065,588 | | | |
| Gas Balancing Service Charge | Therms | 100,438,222 | \$0.00070 | \$70,307 | \$0.00100 | \$100,438 | \$30,131 | | | |
| Total Revenues | | | | \$3,602,441 | | \$4,698,160 | \$1,095,719 | | 30.4% | |

TARGET 87/87T
\$1,423,752
over (under)
(\$27)

34.7025%

Puget Sound Energy
 2019 Gas General Rate Case Filing
 Current and Proposed Rates by Rate Schedule (Schedules 85, 85T, 86, 86T, 87 & 87T)
 Test Year Ended December 31, 2018

| Description | Units | Billing Determinants | Current | | Proposed | | Difference | |
|--------------------------------|--------|----------------------|--------------|--------------|-------------|----------|------------|-------|
| | | | Rates | Revenues | Rates | Revenues | \$ | % |
| Schedule 87 - Total | | | | | | | | |
| Basic Charge | Bills | 179 | \$139,377 | \$145,470 | \$6,093 | | | |
| Demand Charge | Demand | 308,558 | \$425,810 | \$447,409 | \$21,599 | | | |
| Procurement Charge | | | \$135,426 | \$189,004 | \$53,578 | | | |
| Minimum Bills | | | \$34,828 | \$34,828 | \$0 | | | |
| Delivery Charge: | | | | | | | | |
| First 25,000 Therms | Therms | 4,500,625 | \$626,037 | \$843,282 | \$217,245 | | | |
| Next 25,000 Therms | Therms | 4,470,839 | \$375,819 | \$506,233 | \$130,414 | | | |
| Next 50,000 Therms | Therms | 8,587,216 | \$459,330 | \$618,709 | \$159,379 | | | |
| Next 100,000 therms | Therms | 14,934,629 | \$512,258 | \$689,980 | \$177,722 | | | |
| Next 300,000 therms | Therms | 29,992,744 | \$740,221 | \$996,959 | \$256,738 | | | |
| All over 500,000 therms | Therms | 60,751,145 | \$1,156,094 | \$1,557,052 | \$400,958 | | | |
| Total Delivery Charges | Therms | 123,237,198 | \$4,605,200 | \$6,028,925 | \$1,423,725 | | | 30.9% |
| Gas Revenue (Schedule 101) (1) | | | | | | | | |
| Volumetric Charge | | | \$6,165,755 | \$6,165,755 | \$0 | | | |
| Demand Charge | | | \$0 | \$0 | \$0 | | | |
| Gas Balancing Service Charge | Therms | 100,438,222 | \$70,307 | \$100,438 | \$30,131 | | | |
| Total Gas Revenue | | | \$6,236,062 | \$6,266,193 | \$30,131 | | | 0.5% |
| Total Revenues | | | \$10,841,262 | \$12,295,118 | \$1,453,857 | | | 13.4% |

Target Increase _____
 Resulting Percent _____

Puget Sound Energy
 2019 Gas General Rate Case Filing
 Current and Proposed Rates by Rate Schedule (Schedules 85, 85T, 86, 86T, 87 & 87T)
 Test Year Ended December 31, 2018

| Description | Units | Billing Determinants | | Current | | Proposed | | Difference | | Resulting Percent |
|--|-------|----------------------|-------|---------------|-------|---------------|----------|--------------|---|-------------------|
| | | Therms | Rates | Revenues | Rates | Revenues | Revenues | \$ | % | |
| Interruptible Summary | | | | | | | | | | |
| Total Gas (Schedule 101) Revenues | | | | | | | | | | |
| Schedules 85, 85T | | | | \$4,405,508 | | \$4,427,940 | | \$22,432 | | |
| Schedules 86, 86T | | | | \$2,470,728 | | \$2,470,833 | | \$105 | | |
| Schedules 87, 87T | | | | \$6,236,062 | | \$6,266,193 | | \$30,131 | | |
| Total | | | | \$13,112,298 | | \$13,164,967 | | \$52,669 | | |
| Total Margin Revenues | | | | | | | | | | |
| Schedules 85, 85T | | | | \$8,489,398 | | \$9,364,130 | | \$874,732 | | |
| Schedules 86, 86T | | | | \$1,989,280 | | \$1,989,305 | | \$25 | | |
| Schedules 87, 87T | | | | \$4,605,200 | | \$6,028,925 | | \$1,423,725 | | |
| Total | | | | \$15,083,878 | | \$17,382,360 | | \$2,298,482 | | |
| Total Revenue | | | | | | | | | | |
| Schedules 85, 85T | | 90,548,323 | | \$12,894,906 | | \$13,792,071 | | \$897,164 | | |
| Schedules 86, 86T | | 9,247,991 | | \$4,460,008 | | \$4,460,138 | | \$130 | | |
| Schedules 87, 87T | | 123,237,198 | | \$10,841,262 | | \$12,295,118 | | \$1,453,857 | | |
| Total | | 223,033,512 | | \$28,196,176 | | \$30,547,327 | | \$2,351,151 | | |
| Total Summary | | | | | | | | | | |
| Total | | 1,157,532,838 | | \$751,659,105 | | \$850,003,849 | | \$98,344,745 | | 13.1% |
| Plus Contracts | | 37,090,867 | | 1,719,216 | | 1,757,818 | | \$38,603 | | 2.2% |
| Plus Rentals | | | | 5,310,381 | | 4,865,489 | | (\$444,892) | | -8.4% |
| Grand Total | | 1,194,623,705 | | \$758,688,701 | | \$856,627,157 | | \$97,938,456 | | 12.9% |

(1) Schedule 101 rates in effective November 1, 2018

Puget Sound Energy
2019 Gas General Rate Case Filing
Current and Proposed Rates by Rate Schedule (Rental Schedules 71, 72 & 74)
Test Year Ended December 31, 2018

| Rate Schedule | Description | A | B | C | D | E | F | G | H | I | J |
|---------------|---|----------------|---------------|------------------------------|----------------|------------------------------|-------------------|------------------------------|-------------------|-----------------|-------------------|
| | | Annual Charges | Current Rates | Revenue Under Existing Rates | Proposed Rates | Revenue Under Proposed Rates | Proposed Increase | Revenue Under Proposed Rates | Proposed Increase | Target Increase | Resulting Percent |
| 71G-A | Standard Models | 12,263 | \$ 7.37 | \$ 90,378 | \$ 6.75 | \$ 82,775 | \$ (7,603) | \$ 82,775 | \$ (7,603) | TARGET RENTALS | -8.412% |
| 71G-B | Conservation Models | 190,792 | \$ 12.09 | \$ 2,306,675 | \$ 11.08 | \$ 2,113,975 | \$ (192,700) | \$ 2,113,975 | \$ (192,700) | (\$445,717 | -8.354% |
| 71G-C | Direct Vent Models | 36,011 | \$ 17.15 | \$ 617,589 | \$ 15.71 | \$ 565,733 | \$ (51,856) | \$ 565,733 | \$ (51,856) | over (under) | -8.397% |
| 71G-D | High Recovery Models | 7,959 | \$ 16.78 | \$ 133,552 | \$ 15.37 | \$ 122,330 | \$ (11,222) | \$ 122,330 | \$ (11,222) | \$825 | -8.403% |
| 71G-E | High Efficiency Standard (Energy Factor ≥60) | 40,377 | \$ 5.83 | \$ 235,398 | \$ 5.34 | \$ 215,613 | \$ (19,785) | \$ 215,613 | \$ (19,785) | | -8.405% |
| 71G-F | High Efficiency Direct Vent (Energy Factor ≥60) | 2,345 | \$ 10.57 | \$ 24,787 | \$ 9.68 | \$ 22,700 | \$ (2,087) | \$ 22,700 | \$ (2,087) | | -8.420% |
| 72G-F | 25 - 40 gallon storage 30,000 to 50,000 | 1,384 | \$ 14.90 | \$ 20,622 | \$ 13.65 | \$ 18,892 | \$ (1,730) | \$ 18,892 | \$ (1,730) | | -8.389% |
| 72G-G | 45 - 55 gallon storage 70,000 to 79,000 | 1,036 | \$ 19.60 | \$ 20,306 | \$ 17.95 | \$ 18,596 | \$ (1,709) | \$ 18,596 | \$ (1,709) | | -8.418% |
| 72G-H | 45 - 55 gallon storage 51,000 to 75,000 | 2,711 | \$ 19.60 | \$ 53,136 | \$ 17.95 | \$ 48,662 | \$ (4,473) | \$ 48,662 | \$ (4,473) | | -8.418% |
| 72G-I | 50 - 65 gallon storage 60,000 to 69,000 | 157 | \$ 30.95 | \$ 4,859 | \$ 28.35 | \$ 4,451 | \$ (408) | \$ 4,451 | \$ (408) | | -8.401% |
| 72G-J | 60 - 84 gallon storage 70,000 to 129,000 | 6,638 | \$ 40.51 | \$ 268,905 | \$ 37.11 | \$ 246,336 | \$ (22,569) | \$ 246,336 | \$ (22,569) | | -8.393% |
| 72G-K | 75 - 90 gallon storage 130,000 to 169,000 | 4,526 | \$ 54.25 | \$ 245,536 | \$ 49.70 | \$ 224,942 | \$ (20,593) | \$ 224,942 | \$ (20,593) | | -8.387% |
| 72G-L | 75 - 100 gallon storage 170,000 to 200,000 | 13,159 | \$ 63.09 | \$ 830,201 | \$ 57.79 | \$ 760,459 | \$ (69,743) | \$ 760,459 | \$ (69,743) | | -8.401% |
| 74G-A | 45,000 to 400,000 Standard Models | 11,501 | \$ 10.16 | \$ 116,850 | \$ 9.31 | \$ 107,074 | \$ (9,776) | \$ 107,074 | \$ (9,776) | | -8.366% |
| 74G-B | 401,000 to 700,000 Standard Models | 844 | \$ 27.71 | \$ 23,387 | \$ 25.38 | \$ 21,421 | \$ (1,967) | \$ 21,421 | \$ (1,967) | | -8.409% |
| 74G-C | 701,000 to 1,300,000 Standard Models | 541 | \$ 37.58 | \$ 20,331 | \$ 34.43 | \$ 18,627 | \$ (1,704) | \$ 18,627 | \$ (1,704) | | -8.382% |
| 74G-D | 45,000 to 400,000 Conservation Models | 19,205 | \$ 15.51 | \$ 297,870 | \$ 14.21 | \$ 272,903 | \$ (24,967) | \$ 272,903 | \$ (24,967) | | -8.382% |
| | Total | 351,449 | \$ | \$ 5,310,381 | \$ | \$ 4,865,489 | \$ (444,892) | \$ 4,865,489 | \$ (444,892) | | |