EXHIBIT NO. \_\_\_(JPG-6) DOCKET NOS. UE-121697/UG-121705 WITNESSES: KEVIN C. HIGGINS THOMAS E. SCHOOLEY NANCY HIRSH EDWARD A. FINKLEA

## BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of the Petition of

PUGET SOUND ENERGY, INC. and NW ENERGY COALITION

For an Order Authorizing PSE To Implement Electric and Natural Gas Decoupling Mechanisms and To Record Accounting Entries Associated With the Mechanisms Docket No. UE-121697 Docket No. UG-121705 (Consolidated)

FIFTH EXHIBIT (NONCONFIDENTIAL) TO THE JOINT TESTIMONY IN SUPPORT OF THE JOINT RESPONSE TO PETITIONS FOR RECONSIDERATION FILED BY THE NORTHWEST INDUSTRIAL GAS USERS AND NUCOR STEEL SEATTLE, INC.

**NOVEMBER 1, 2013** 

## Puget Sound Energy Decoupling Filing Development of Delivery Cost Energy Rate and Rate Change - Natural Gas Rate Year - July 1, 2013 through April 30, 2014

Line No.		Source	Residential	July - December Non-Residential Schedules*		January - April Non-Residential Schedules**		
1	(a)	(b)	(C)		(d)		(e)	
2	Test Year Allowed Delivery Revenue	UG-130138 WP	\$ 291,431,766	\$	121,678,451	\$	106,613,184	
4 5	Less: Test Year Basic & Minimum Charge Revenue	UG-130138 WP	\$ 88,147,474	\$	31,659,542	\$	28,582,722	
6 7	Test Year Volumetric Delivery Revenue	(2) - (4)	\$ 203,284,292	\$	90,018,909	\$	78,030,462	
8 9	Test Year Base Sales (Therms)	UG-130138 WP	 559,688,037		512,283,585		304,023,625	
10	Test Year Volumetric Delivery Revenue Per Unit (\$/Therm)	(6) / (8)	\$ 0.36321	\$	0.17572	\$	0.25666	
11 12 13	Tariff 2013 Allowed Volumetric Delivery Revenue Per Customer	Sch 142 Tariff	\$ 298.03	\$	1,635.39			
14 15	Forecasted Rate Year Customer Count	F2012	 719,962		57,843			
16 17	Forecasted Rate Year Allowed Volumetric Delivery Revenue	(12) x (14)	\$ 214,570,341	\$	94,596,047			
18 19	Plus: Deferred Balance at End of Calendar Year 2012		\$ -	\$	-			
20 21	Estimated Recoverable Volumetric Delivery Revenue	(16) + (18)	\$ 214,570,341	\$	94,596,047			
22 23	Forecasted Rate Year Base Sales (Therms)	F2012	 558,453,341		545,285,872			
24	Rate Year Volumetric Delivery Revenue Per Unit (\$/Therm)	(20) / (22)	\$ 0.38422	\$	0.17348	\$	0.25442	
25 26 27	Change in Volumetric Delivery Revenue Per Unit (\$/Therm)	(24) - (10)	\$ 0.02101	\$	(0.00224)	\$	(0.00224)	
28 29	Post-Rate Test Change in Volumetric Delivery Revenue Per Unit (\$/Therm)***	Page 2	\$ 0.02101	\$	(0.00224)	\$	(0.00224)	
30 31	Post-Rate Test Deferred Balance to Recover/(Refund)	Calculation	\$ -	\$	-			
32 33	Rate Year Change in Volumetric Delivery Revenue	(22) x (28)		\$	(1,221,440)			
33 34 35	Change from Rate Year Volumetric Delivery Revenue Per Unit	(32) / (20)			-1.291%			

36 \* Includes Schedules 31, 31T, 41, 41T, 85, 85T, 86, 86T, 87 and 87T. Rates for special contract customers are governed by thier contracts.

37 \*\* Includes Schedules 31, 31T, 41, 41T, 86, and 86T. Rates for special contract customers are governed by thier contracts.

38 \*\*\* For residential customers, this is the Schedule 142 rate.

## Puget Sound Energy Decoupling Filing 3% Rate Test - 12 Months ending June 31, 2012 Rate Year - July 1, 2013 through April 30, 2014

Line No.		Source		Residential		Non-Residential Schedules*		
	(a)	(b)		(c)		(d)		
1								
2	ERF Normalized Revenues**	Work Paper	\$	674,745,923	\$	452,413,462		
3								
4	Less: Schedule 142 Revenues		\$	-	\$	-		
5			•		•			
6	Adjusted ERF Normalized Revenues	(2) - (4)	\$	674,745,923	\$	452,413,462		
7	EDE Dece Cales (Therma)	Mark Danar		FF0 000 007		E40 000 E0E		
8 9	ERF Base Sales (Therms)	Work Paper		559,688,037		512,283,585		
9 10	Average Rate (\$/Therm)	(2) / (8)	\$	1.20558	¢	0.88313		
10	Average Rate (\$/ mem)	(2)7(0)	φ	1.20330	φ	0.00313		
12	Plus: Current Volumetric Delivery Revenue per Unit (\$/Therm)		\$	-	\$	<u>-</u>		
13			<u> </u>		Ψ			
14	Average Rate Including Schedule 142 (\$/Therm)	(10) + (12)	\$	1.20558	\$	0.88313		
15	<b>3 3 (</b> , <i>)</i>				·			
16	Proposed Volumetric Delivery Revenue per Unit (\$/Therm)	Page 1	\$	0.02101	\$	(0.00224)		
17		-						
18	Incremental Change in Volumetric Delivery Revenue per Unit (\$/Therm)	(16) - (12)	\$	0.02101	\$	(0.00224)		
19								
20	% Change to Revenues	(18) / (14)		1.74%		-0.25%		
21								
22	% above 3% Maximum	Calculation		0.00%		0.00%		
23								
24	Adjust Volumetric Delivery Revenue per Unit (\$/Therm)	(14) x (22)	\$	-	\$	-		
25			•		•			
26	Post-Rate Test Volumetric Delivery Revenue per Unit (\$/Therm)	(16) - (24)	\$	0.02101	\$	(0.00224)		
27								

28 \* Includes Schedules 31, 31T, 41, 41T, 85, 85T, 86, 86T, 87 and 87T. Rates for special contract customers are governed by thier contracts.

29 \*\* Includes gas cost for Non-Residential transportation customers

## Puget Sound Energy Decoupling Filing Development of Schedule 142 Rate by Rate Schedule Rate Year - July 1, 2013 through April 30, 2014\*

ine No.	Description	Units	Billing Determinants	Rates	G-130138 Revenues	Schedule 142 Adder %	Rates	ates w/ Sch 142 Revenues	Chang Revenue	Percent	Proposed 142 Adjusting Rate
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Schedule 31 Commercial & Industr		.,	.,	.,		10,	.,	.,		.,
2	Delivery Charge	Therms	202,815,693	\$0.30482	\$61,822,280	-1.291%	\$0.30088	\$61,023,186	(\$799,094)	-1.293%	(\$0.0039
3 4	Schedule 31 Commercial & Industr	ial Transportatio									
4 5	Delivery Charge	Therms	0	\$0.30482	\$0	-1.291%	\$0.30088	\$0	\$0	0.000%	(\$0.0039
6	Procurement Charge	mermo	0	(\$0.00536)	\$0	-1.291%	(\$0.00529)	\$0	\$0	0.000%	\$0.0000
7	Total Margin Revenue			··· /	\$0			\$0	\$0	0.000%	
8											
9	Schedule 41 Large Volume High Lo										
10	Demand Charge	Demand	4,308,674	\$1.14	\$4,911,889	-1.291%	\$1.13	\$4,868,802	(\$43,087)	-0.877%	(\$0.0
11 12	Delivery Charge:										
13	First 900 therms	Therms	18,457,758	\$0.13773 ir	n minimum bills		\$0.13773	in minimum bills			\$0.0000
14	Next 4,100 therms	Therms	32,519,670	\$0.13773	\$4,478,934	-1.291%	\$0.13595	\$4,421,049	(\$57,885)	-1.292%	(\$0.001
15	All over 5,000 therms	Therms	26,996,599	\$0.11087	\$2,993,113	-1.291%	\$0.10944	\$2,954,508	(\$38,605)	-1.290%	(\$0.0014
16	Total Volume		77,974,027	_							
17 18	Total Margin Revenue				\$12,383,936			\$12,244,359	(\$139,577)	-1.127%	
19	Schedule 41 Large Volume High Lo	ad Factor - Transi	ortation								
20	Demand Charge	Demand	512,366	\$1.14	\$584,097	-1.291%	\$1.13	\$578,974	(\$5,124)	-0.877%	(\$0.0
21	Ū.										
22	Delivery Charge:										
23	First 900 therms	Therms	665,953		n minimum bills			in minimum bills			\$0.0000
24 25	Next 4,100 therms	Therms	2,690,154	\$0.13773	\$370,515	-1.291%	\$0.13595	\$365,726	(\$4,788) (\$10,772)	-1.292%	(\$0.001)
25 26	All over 5,000 therms Total Volume	Therms	7,533,376 10,889,483	\$0.11087	\$835,225	-1.291%	\$0.10944	\$824,453	(\$10,773)	-1.290%	(\$0.0014
27	Procurement Charge	Therms	10,889,483	\$ (0.00536)	(\$58,368)	-1.291%	(\$0.00529)	(\$57,605)	\$762	-1.306%	\$0.0000
28	Total Margin Revenue		.,,		\$1,731,470			\$1,711,547	(\$19,923)	-1.151%	,
29	-										
30	Schedule 85 Interruptible - Sales				···-			•		a	
31	Demand Charge	Demand	101,408	\$1.14	\$115,605	-1.291%	\$1.13	\$114,591	(\$1,014)	-0.877%	(\$0.0
32 33	Procurement Charge	Therms	17,344,756	\$0.00679	\$117,771	-1.291%	\$0.00670	\$116,210	(\$1,561)	-1.325%	(\$0.000
53 34	Delivery Charge:										
35	First 25,000 Therms	Therms	8,755,957	\$0.10161	\$889,693	-1.291%	\$0.10030	\$878,222	(\$11,470)	-1.289%	(\$0.001
36	Next 25,000 Therms	Therms	4,051,604	\$0.05028	\$203,715	-1.291%	\$0.04963	\$201,081	(\$2,634)	-1.293%	(\$0.000
37	All over 50,000 Therms	Therms	4,537,195	\$0.04810	\$218,239	-1.291%	\$0.04748	\$215,426	(\$2,813)	-1.289%	(\$0.000
88	Total Volume		17,344,756	_	41 5 15 000			44 595 594	(440,400)		
89 10					\$1,545,023			\$1,525,531	(\$19,492)	-1.262%	
11	Schedule 85 Interruptible - Transp	ortation									
12		Demand	665,050	\$1.14	\$758,157	-1.291%	\$1.13	\$751,507	(\$6,651)	-0.877%	(\$0.0
13											
4	Delivery Charge:										
5	First 25,000 Therms	Therms	27,027,671	\$0.10161	\$2,746,282	-1.291%	\$0.10030	\$2,710,875	(\$35,406)	-1.289%	(\$0.001
6	Next 25,000 Therms	Therms	18,099,259	\$0.05028	\$910,031	-1.291%	\$0.04963	\$898,266	(\$11,765)	-1.293%	(\$0.000
17 18	Next 50,000 Therms Total Volume	Therms	31,440,202 76,567,132	\$0.04810	\$1,512,274	-1.291%	\$0.04748	\$1,492,781	(\$19,493)	-1.289%	(\$0.000
19	Total Margin Revenue		70,507,132	-	\$5,926,743			\$5,853,429	(\$73,314)	-1.237%	
50	i otar margan nevenae				<i>\$3,320,713</i>			<i>\$3,633,123</i>	(070,011)	1.23770	
51	Schedule 86 Limited Interruptible	- Sales									
52	Demand Charge	Demand	93,477	\$1.14	\$106,564	-1.291%	\$1.13	\$105,629	(\$935)	-0.877%	(\$0.0
3	Procurement Charge	Therms	12,317,849	\$0.00678	\$83,515	-1.291%	\$0.00669	\$82,406	(\$1,109)	-1.327%	(\$0.000
54 55	Delivery Charge:										
56	First 1,000 therms	Therms	2,903,910	\$0.19822	\$575,613	-1.291%	\$0.19566	\$568,179	(\$7,434)	-1.291%	(\$0.0025
57	All over 1,000 therms	Therms	9,413,939	\$0.14054	\$1,323,035	-1.291%	\$0.13873	\$1,305,996	(\$17,039)	-1.288%	(\$0.0018
58	Total Volume	Therms	12,317,849	_							
9	Total Margin Revenue				\$2,088,727			\$2,062,210	(\$26,517)	-1.270%	
50 51	Cohodulo OC Limited Interruntible	Transportation									
52 52	Schedule 86 Limited Interruptible Demand Charge	Demand	0	\$1.14	\$0	-1.291%	\$1.13	\$0	\$0	0.000%	(\$0.0
52 53	Sector Charge	Schialiu	0	¥1.14	οç	1.231/0	دب	ŞŪ	υç	0.00076	١.0ڊ)
54	Delivery Charge:										
65	First 1,000 therms	Therms	5,459	\$0.19822	\$1,082	-1.291%	\$0.19566	\$1,068	(\$14)	-1.291%	(\$0.002
6	All over 1,000 therms	Therms	21,114	\$0.14054	\$2,967	-1.291%	\$0.13873	\$2,929	(\$38)	-1.288%	(\$0.001
57	Total Volume	Therms	26,573	_	64.040			62.007	145-21	1 2000/	
88 39	Total Margin Revenue				\$4,049			\$3,997	(\$52)	-1.289%	
70	Schedule 87 Non-exclusive Interru	ptible - Sales									
71	Demand Charge	Demand	2,184	\$1.14	\$2,490	-1.291%	\$1.13	\$2,468	(\$22)	-0.877%	(\$0.0
72	Procurement Charge		26,567,234	\$0.00536	\$142,400	-1.291%	\$0.00529	\$140,541	(\$1,860)	-1.306%	(\$0.000
73											
74	Delivery Charge:			60	4004		An	400	140	4.00	· · · · ·
75 76	First 25,000 Therms Next 25,000 Therms	Therms Therms	2,100,000 2,055,807	\$0.14369 \$0.08683	\$301,749 \$178,506	-1.291% -1.291%	\$0.14183 \$0.08571	\$297,843 \$176,203	(\$3,906) (\$2,303)	-1.294% -1.290%	(\$0.0018 (\$0.0011
77	Next 50,000 Therms	Therms	2,055,807 3,801,695	\$0.08683 \$0.05525	\$178,506 \$210,044	-1.291%	\$0.08571 \$0.05454	\$176,203 \$207,344	(\$2,303) (\$2,699)	-1.290% -1.285%	(\$0.001)
78	Next 100,000 therms	Therms	5,152,762	\$0.03543	\$182,562	-1.291%	\$0.03497	\$180,192	(\$2,370)	-1.298%	(\$0.0004
79	Next 300,000 therms	Therms	4,864,411	\$0.02549	\$123,994	-1.291%	\$0.02516	\$122,389	(\$1,605)	-1.295%	(\$0.0003
30	All over 500,000 therms	Therms	8,592,559	\$0.01965	\$168,844	-1.291%	\$0.01940	\$166,696	(\$2,148)	-1.272%	(\$0.0002
31	Total Volume	Therms	26,567,234	_							
32	Total Margin Revenue				\$1,310,588			\$1,293,676	(\$16,913)	-1.290%	
33 M	Schedule 87 Non ovelvelve lat	ntible. Transact	ation								
34 35	Schedule 87 Non-exclusive Interru Demand Charge	ptible - Transport Demand	ation 332,988	\$1.14	\$379,606	-1.291%	\$1.13	\$376,276	(\$3,330)	-0.877%	(\$0.0
36	Sector Charge	Schialiu	552,500	¥1.14	,000,000	1.231/0	دب	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(الددردب	0.07770	١.0ڊ)
37	Delivery Charge:										
38	First 25,000 Therms	Therms	2,925,980	\$0.14369	\$420,434	-1.291%	\$0.14183	\$414,992	(\$5,442)	-1.294%	(\$0.001
39	Next 25,000 Therms	Therms	2,885,234	\$0.08683	\$250,525	-1.291%	\$0.08571	\$247,293	(\$3,231)	-1.290%	(\$0.001
90	Next 50,000 Therms	Therms	5,700,000	\$0.05525	\$314,925	-1.291%	\$0.05454	\$310,878	(\$4,047)	-1.285%	(\$0.000
91	Next 100,000 therms	Therms	11,216,700	\$0.03543	\$397,408	-1.291%	\$0.03497	\$392,248	(\$5,160)	-1.298%	(\$0.0004
	Next 300,000 therms	Therms Therms	28,237,241	\$0.02549 \$0.01965	\$719,767	-1.291%	\$0.02516 \$0.01940	\$710,449 \$714,224	(\$9,318) (\$9,204)	-1.295% -1.272%	(\$0.0003
	All over 500,000 therms Total Volume	inerms	36,815,683 87,780,838	20'013P2	\$723,428	-1.291%	şu.u1940	\$714,224	(\$9,204)	-1.272%	(\$0.0002
93			07,700,008	_	\$3,206,093			\$3,166,361	(\$39,733)	-1.239%	
92 93 94 95								+-,100,001	(+33), 33)	/	
93 94	Total Margin Revenue				+-,						
93 94 95			512,283,585		\$90,018,909			\$88,884,295	(\$1,134,614)	-1.260%	

Exhibit No. \_\_\_(JPG-6) Page 3 of 3