

**EXHIBIT NO. \_\_\_(CEP-3)**  
**DOCKET NO. UE-04\_\_\_/UG-04\_\_\_**  
**2004 PSE GENERAL RATE CASE**  
**WITNESS: COLLEEN E. PAULSON**

**BEFORE THE**  
**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY, INC.,**

**Respondent.**

**Docket No. UE-04\_\_\_**  
**Docket No. UG-04\_\_\_**

**SECOND EXHIBIT TO PREFILED DIRECT TESTIMONY  
OF COLLEEN E. PAULSON (NONCONFIDENTIAL)  
ON BEHALF OF PUGET SOUND ENERGY, INC.**

**APRIL 5, 2004**

Puget Sound Energy  
 Summary Results of Gas Operations  
 Excludes Revenue Deficiency and Includes Gas Costs

Docket No. UG-04 \_\_\_\_\_  
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Description	Category Reference ID #	Total Allocation	Residential All 23, 16	Com & Ind Small 31, 36, 51, 61	Com & Ind Large 41	Interruptible General 85	Interruptible Limited 86	Interruptible Non-Exclusive 87	Transportation Firm & Interruptible 57	Transportation Special Contracts 99, 199, 299	CNG 50	Rentals 71
1 Operating Revenue	REVCLASS.T	704,140,083	447,313,870	156,973,334	35,994,540	9,087,181	16,057,638	16,532,853	12,315,869	1,690,855	36,624	8,137,320
Operating Expense												
2 Operation & Maintenance Expense	OME.T	509,468,703	328,061,262	114,774,458	25,626,098	7,655,726	12,530,526	15,544,218	3,311,031	750,891	114,161	1,100,332
3 Depreciation & Amortization Expense	DAE.T	68,114,581	41,009,866	11,453,211	2,671,492	523,492	1,102,279	423,930	1,762,890	451,724	9,903	8,705,793
4 Taxes Other Than FIT	OT.T	45,811,330	29,788,165	9,478,190	2,221,137	535,020	988,485	793,780	848,191	219,386	5,972	933,004
5 Total Expenses Before Fed Income Tax (EBFIT.T)	(2+3+4)	623,394,614	398,859,293	135,705,858	30,518,727	8,714,239	14,621,289	16,761,929	5,922,112	1,422,000	130,037	10,739,130
6 Total Income Before Fed Income Tax (IBFIT.T)	(1-5)	80,745,469	48,454,577	21,267,475	5,475,813	372,942	1,436,349	-229,076	6,393,756	268,854	-93,413	-2,601,810
7 Total Federal Income Tax	FIT.T	12,853,167	7,713,062	3,385,384	871,647	59,365	228,640	-36,465	1,017,766	42,797	-14,870	-414,159
8 Total Operating Expense (OE.T)	(5+7)	636,247,781	406,572,354	139,091,242	31,390,374	8,773,604	14,849,929	16,725,464	6,939,879	1,464,797	115,167	10,324,970
9 Total Operating Income	(1-8)	67,892,302	40,741,516	17,882,091	4,604,166	313,576	1,207,709	-192,611	5,375,990	226,058	-78,543	-2,187,650
10 Gas Plant in Service	GPIS.T	1,762,590,237	1,181,791,179	326,327,900	74,920,409	14,819,036	31,034,870	12,515,921	52,902,677	13,516,065	347,250	54,414,931
11 Accum Provision For Depr & Amort	PFD.T	-500,677,483	-333,431,615	-94,021,888	-22,032,294	-4,324,299	-9,145,064	-3,451,860	-14,016,764	-3,597,254	-130,746	-16,525,698
12 Other Ratebase Credits	ORB2.T	-197,623,226	-132,151,779	-38,792,983	-8,029,501	-1,567,206	-3,302,259	-1,265,435	-5,285,355	-1,367,902	-30,758	-5,830,046
13 Net Investment In Plant (RB.T)	(10+11+12)	1,064,289,528	716,207,784	193,513,029	44,858,613	8,927,531	18,587,546	7,798,626	33,600,557	8,550,909	185,745	32,059,187
14 Realized Rate of Return on Net Investment	(9/13)	6.38%	5.69%	9.24%	10.26%	3.51%	6.50%	-2.47%	16.00%	2.64%	-42.29%	-6.82%
15 Relative Return	(restate 14)	100%	89%	145%	161%	55%	102%	-39%	251%	41%	-663%	-107%

Puget Sound Energy  
 Allocated Gas Costs versus Gas Revenue  
 Excludes Revenue Deficiency and Includes Gas Costs

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	Category Reference ID #	Total Allocation	Residential All 23, 16	Com & Ind Small 31, 36, 51, 61	Com & Ind Large 41	Interruptible General 85	Interruptible Limited 86	Interruptible Non-Exclusive 87	Transportation Firm & Interruptible 57	Transportation Special Contracts 99, 199, 299	CNG 50	Rentals 71
Operating Expense												
1	Operation & Maintenance Expense OME.T	509,468,703	328,061,262	114,774,458	25,626,098	7,655,726	12,530,526	15,544,218	3,311,031	750,891	114,161	1,100,332
2	Depreciation & Amortization Expense DAE.T	68,114,581	41,009,866	11,453,211	2,671,492	523,492	1,102,279	423,930	1,762,890	451,724	9,903	8,705,793
3	Total Taxes TAX.T	58,664,497	37,501,227	12,863,573	3,092,784	594,385	1,217,124	757,316	1,865,957	262,182	-8,898	518,845
4	Total Operating Expense (OE.T) (1+2+3)	636,247,781	406,572,354	139,091,242	31,390,374	8,773,604	14,849,929	16,725,464	6,939,879	1,464,797	115,167	10,324,970
5	Requested Return On Net Investment (RRB.T) RRB.T	97,063,207	65,318,151	17,648,389	4,091,106	814,191	1,695,184	711,235	3,064,371	779,843	16,940	2,923,798
6	Total Cost of Service (TC.T) (4+5)	733,310,988	471,890,505	156,739,631	35,481,480	9,587,795	16,545,113	17,436,699	10,004,249	2,244,640	132,107	13,248,768
7	Total Operating Revenue REV.T3	704,140,083	447,313,870	156,973,334	35,994,540	9,087,181	16,057,638	16,532,853	12,315,869	1,690,855	36,624	8,137,320
8	Operating Income Deficiency (OID.T) (6-7)	29,170,905	24,576,635	-233,703	-513,061	500,614	487,475	903,846	-2,311,619	553,785	95,483	5,111,448
9	Adjusted for Conversion Factor CF.T	47,242,426	39,801,984	-378,483	-830,904	810,748	789,468	1,463,783	-3,743,679	896,858	154,636	8,278,016
10	Total Sales Revenue REV.T1	692,127,934	444,574,749	156,262,648	35,840,848	9,065,372	16,005,208	16,518,516	12,155,221	1,668,905	36,467	
11	Rent from Gas Property ID493.00	8,137,320										8,137,320
12	Total Sales Revenue (10+11)	700,265,254	444,574,749	156,262,648	35,840,848	9,065,372	16,005,208	16,518,516	12,155,221	1,668,905	36,467	8,137,320
13	Revenue Required From Rates (9+12)	747,507,680	484,376,732	155,884,165	35,009,944	9,876,119	16,794,675	17,982,299	8,411,542	2,565,763	191,102	16,415,336
14	Revenue to Revenue Requirement (12/13)	94%	92%	100%	102%	92%	95%	92%	145%	65%	19%	50%
15	Adjusted Revenue to Revenue Requirement (restate 14)	100%	98%	107%	109%	98%	102%	98%	154%	69%	20%	53%

Puget Sound Energy  
 Summary Results of Gas Operations  
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Docket No. UG-04 \_\_\_\_\_  
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Description	Category Reference ID #	Total Allocation	Residential All 23, 16	Com & Ind Small 31, 36, 51, 61	Com & Ind Large 41	Interruptible General 85	Interruptible Limited 86	Interruptible Non-Exclusive 87	Transportation Firm & Interruptible 57	Transportation Special Contracts 99, 199, 299	CNG 50	Rentals 71
1 Operating Revenue	REVCLASS.T	260,795,493	169,023,634	51,305,255	11,690,574	1,658,879	3,988,121	1,090,514	12,219,640	1,669,594	11,964	8,137,320
Operating Expense												
2 Operation & Maintenance Expense	OME.T	83,108,291	60,483,611	13,298,188	2,044,005	501,713	947,062	673,313	3,228,596	732,868	88,548	1,110,388
3 Depreciation & Amortization Expense	DAE.T	68,114,581	41,011,966	11,451,991	2,670,976	523,312	1,102,018	423,473	1,763,122	451,779	9,922	8,706,023
4 Taxes Other Than FIT	OT.T	28,827,152	19,125,485	5,437,979	1,282,637	250,353	527,508	202,190	844,505	218,571	4,919	933,004
5 Total Expenses Before Fed Income Tax (EBFIT.T)	(2+3+4)	180,050,024	120,621,062	30,188,157	5,997,618	1,275,378	2,576,587	1,298,976	5,836,223	1,403,218	103,390	10,749,416
6 Total Income Before Fed Income Tax (IBFIT.T)	(1-5)	80,745,469	48,402,572	21,117,097	5,692,956	383,501	1,411,534	-208,462	6,383,417	266,376	-91,425	-2,612,096
7 Total Federal Income Tax	FIT.T	12,853,167	7,704,783	3,361,447	906,212	61,046	224,690	-33,183	1,016,120	42,402	-14,553	-415,797
8 Total Operating Expense (OE.T)	(5+7)	192,903,191	128,325,845	33,549,604	6,903,830	1,336,424	2,801,277	1,265,793	6,852,343	1,445,620	88,836	10,333,619
9 Total Operating Income	(1-8)	67,892,302	40,697,789	17,755,651	4,786,744	322,455	1,186,844	-175,279	5,367,296	223,974	-76,872	-2,196,299
10 Gas Plant in Service	GPIS.T	1,762,590,237	1,181,912,300	326,257,532	74,890,620	14,808,612	31,019,831	12,489,516	52,916,017	13,519,262	348,340	54,428,209
11 Accum Provision For Depr & Amort	PFD.T	-500,677,483	-333,436,764	-94,018,897	-22,031,028	-4,323,855	-9,144,425	-3,450,738	-14,017,331	-3,597,390	-130,793	-16,526,262
12 Other Ratebase Credits	ORB2.T	-197,623,226	-132,151,779	-38,792,983	-8,029,501	-1,567,206	-3,302,259	-1,265,435	-5,285,355	-1,367,902	-30,758	-5,830,046
13 Net Investment In Plant (RB.T)	(10+11+12)	1,064,289,528	716,323,756	193,445,652	44,830,090	8,917,550	18,573,147	7,773,344	33,613,330	8,553,970	186,789	32,071,900
14 Realized Rate of Return on Net Investment	(9/13)	6.38%	5.68%	9.18%	10.68%	3.62%	6.39%	-2.25%	15.97%	2.62%	-41.15%	-6.85%
15 Relative Return	(restate 14)	100%	89%	144%	167%	57%	100%	-35%	250%	41%	-645%	-107%

Puget Sound Energy  
 Allocated Gas Costs versus Gas Revenue  
 Excludes Revenue Deficiency and Excludes Gas Costs

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Description	Category Reference ID #	Total Allocation	Residential All 23, 16	Com & Ind Small 31, 36, 51, 61	Com & Ind Large 41	Interruptible General 85	Interruptible Limited 86	Interruptible Non-Exclusive 87	Transportation Firm & Interruptible 57	Transportation Special Contracts 99, 199, 299	CNG 50	Rentals 71
Operating Expense												
1 Operation & Maintenance Expense	OME.T	83,108,291	60,483,611	13,298,188	2,044,005	501,713	947,062	673,313	3,228,596	732,868	88,548	1,110,388
2 Depreciation & Amortization Expense	DAE.T	68,114,581	41,011,966	11,451,991	2,670,976	523,312	1,102,018	423,473	1,763,122	451,779	9,922	8,706,023
3 Total Taxes	TAX.T	41,680,319	26,830,269	8,799,426	2,188,849	311,399	752,198	169,007	1,860,625	260,973	-9,634	517,207
4 Total Operating Expense (OE.T)	(1+2+3)	192,903,191	128,325,845	33,549,604	6,903,830	1,336,424	2,801,277	1,265,793	6,852,343	1,445,620	88,836	10,333,619
5 Requested Return On Net Investment (RRB.T)	RRB.T	97,063,207	65,328,728	17,642,244	4,088,504	813,281	1,693,871	708,929	3,065,536	780,122	17,035	2,924,957
6 Total Cost of Service (TC.T)	(4+5)	289,966,398	193,654,573	51,191,848	10,992,334	2,149,704	4,495,148	1,974,722	9,917,879	2,225,742	105,871	13,258,577
7 Total Operating Revenue	REV.T3	260,795,493	169,023,634	51,305,255	11,690,574	1,658,879	3,988,121	1,090,514	12,219,640	1,669,594	11,964	8,137,320
8 Operating Income Deficiency (OID.T)	(6-7)	29,170,905	24,630,939	-113,407	-698,240	490,826	507,027	884,208	-2,301,761	556,148	93,907	5,121,257
9 Adjusted for Conversion Factor	CF.T	47,242,426	39,889,929	-183,663	-1,130,803	794,895	821,133	1,431,979	-3,727,713	900,685	152,083	8,293,900
10 Total Sales Revenue	REV.T1	248,783,344	166,284,512	50,594,569	11,536,882	1,637,070	3,935,691	1,076,177	12,058,992	1,647,644	11,807	
11 Rent from Gas Property	ID493.00	8,137,320										8,137,320
12 Total Sales Revenue	(10+11)	256,920,664	166,284,512	50,594,569	11,536,882	1,637,070	3,935,691	1,076,177	12,058,992	1,647,644	11,807	8,137,320
13 Revenue Required From Rates	(9+12)	304,163,090	206,174,441	50,410,906	10,406,079	2,431,965	4,756,824	2,508,156	8,331,279	2,548,329	163,890	16,431,220
14 Revenue to Revenue Requirement	(12/13)	84%	81%	100%	111%	67%	83%	43%	145%	65%	7%	50%
15 Adjusted Revenue to Revenue Requirement	(restate 14)	100%	95%	119%	131%	80%	98%	51%	171%	77%	9%	59%

Puget Sound Energy  
 Summary Results of Gas Operations  
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1 Operating Revenue	REVCLASS.T	751,382,509	478,890,275	166,580,931	38,185,323	9,398,050	16,805,002	16,737,212	14,605,797	2,003,732	38,866	8,137,320
Operating Expense												
2 Operation & Maintenance Expense	OME.T	509,826,516	328,323,316	114,878,086	25,623,843	7,655,189	12,529,451	15,543,637	3,309,515	750,534	114,038	1,098,908
3 Depreciation & Amortization Expense	DAE.T	68,114,581	41,009,789	11,453,471	2,671,439	523,480	1,102,253	423,917	1,762,854	451,715	9,901	8,705,761
4 Taxes Other Than FIT	OT.T	47,817,628	31,119,251	9,856,659	2,310,406	552,444	1,025,198	807,852	906,967	234,598	6,314	997,939
5 Total Expenses Before Fed Income Tax (EBFIT.T)	(2+3+4)	625,758,725	400,452,356	136,188,216	30,605,688	8,731,113	14,656,903	16,775,406	5,979,336	1,436,847	130,253	10,802,607
6 Total Income Before Fed Income Tax (IBFIT.T)	(1-5)	125,623,784	78,437,919	30,392,714	7,579,635	666,937	2,148,099	-38,193	8,626,462	566,886	-91,387	-2,665,287
7 Total Federal Income Tax	FIT.T	28,560,577	17,832,867	6,909,786	1,723,231	151,628	488,370	-8,683	1,961,227	128,882	-20,777	-605,953
8 Total Operating Expense (OE.T)	(5+7)	654,319,302	418,285,223	143,098,002	32,328,919	8,882,741	15,145,273	16,766,723	7,940,562	1,565,728	109,476	10,196,654
9 Total Operating Income	(1-8)	97,063,207	60,605,052	23,482,928	5,856,405	515,309	1,659,729	-29,510	6,665,235	438,004	-70,610	-2,059,334
10 Gas Plant in Service	GPIS.T	1,762,590,237	1,181,786,757	326,342,934	74,917,373	14,818,307	31,033,410	12,515,144	52,900,595	13,515,580	347,087	54,413,051
11 Accum Provision For Depr & Amort	PFD.T	-500,677,483	-333,431,427	-94,022,527	-22,032,165	-4,324,268	-9,145,002	-3,451,827	-14,016,676	-3,597,233	-130,739	-16,525,618
12 Other Ratebase Credits	ORB2.T	-197,623,226	-132,151,779	-38,792,983	-8,029,501	-1,567,206	-3,302,259	-1,265,435	-5,285,355	-1,367,902	-30,758	-5,830,046
13 Net Investment In Plant (RB.T)	(10+11+12)	1,064,289,528	716,203,550	193,527,424	44,855,706	8,926,833	18,586,148	7,797,882	33,598,563	8,550,445	185,589	32,057,387
14 Realized Rate of Return on Net Investment	(9/13)	9.12%	8.46%	12.13%	13.06%	5.77%	8.93%	-0.38%	19.84%	5.12%	-38.05%	-6.42%
15 Relative Return	(restate 14)	100.00%	92.78%	133.05%	143.16%	63.30%	97.92%	-4.15%	217.52%	56.17%	-417.18%	-70.44%

Puget Sound Energy  
 Allocated Gas Costs versus Gas Revenue  
 Includes Revenue Deficiency and Includes Gas Costs

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Operating Expense												
1 Operation & Maintenance Expense	OME.T	509,826,516	328,323,316	114,878,086	25,623,843	7,655,189	12,529,451	15,543,637	3,309,515	750,534	114,038	1,098,908
2 Depreciation & Amortization Expense	DAE.T	68,114,581	41,009,789	11,453,471	2,671,439	523,480	1,102,253	423,917	1,762,854	451,715	9,901	8,705,761
3 Total Taxes	TAX.T	76,378,205	48,952,118	16,766,445	4,033,636	704,072	1,513,568	799,169	2,868,193	363,479	-14,463	391,986
4 Total Operating Expense (OE.T)	(1+2+3)	654,319,302	418,285,223	143,098,002	32,328,919	8,882,741	15,145,273	16,766,723	7,940,562	1,565,728	109,476	10,196,654
5 Requested Return On Net Investment (RRB.T)	RRB.T	97,063,207	65,317,765	17,649,701	4,090,840	814,127	1,695,057	711,167	3,064,189	779,801	16,926	2,923,634
6 Total Cost of Service (TC.T)	(4+5)	751,382,509	483,602,988	160,747,704	36,419,759	9,696,869	16,840,330	17,477,889	11,004,751	2,345,529	126,402	13,120,288
7 Total Operating Revenue	REV.T3	751,382,509	478,890,275	166,580,931	38,185,323	9,398,050	16,805,002	16,737,212	14,605,797	2,003,732	38,866	8,137,320
8 Operating Income Deficiency (OID.T)	(6-7)		4,712,713	-5,833,227	-1,765,564	298,818	35,328	740,677	-3,601,046	341,796	87,536	4,982,968
9 Adjusted for Conversion Factor	CF.T		7,632,262	-9,446,940	-2,859,340	483,938	57,214	1,199,530	-5,831,912	553,541	141,765	8,069,941
10 Total Sales Revenue	REV.T1	739,370,360	476,151,154	165,870,245	38,031,631	9,376,241	16,752,571	16,722,876	14,445,150	1,981,783	38,709	
11 Rent from Gas Property	ID493.00	8,137,320										8,137,320
12 Total Sales Revenue	(10+11)	747,507,680	476,151,154	165,870,245	38,031,631	9,376,241	16,752,571	16,722,876	14,445,150	1,981,783	38,709	8,137,320
13 Revenue Required From Rates	(9+12)	747,507,680	483,783,416	156,423,305	35,172,291	9,860,179	16,809,785	17,922,406	8,613,238	2,535,324	180,474	16,207,261
14 Revenue to Revenue Requirement	(12/13)	100%	98%	106%	108%	95%	100%	93%	168%	78%	21%	50%
15 Adjusted Revenue to Revenue Requirement	(restate 14)	100%	98%	106%	108%	95%	100%	93%	168%	78%	21%	50%

Puget Sound Energy  
Gas Unit Cost Calculation  
Includes Revenue Deficiency and Includes Gas Costs

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<b>COST OF SERVICE</b>														
<b>GAS SUPPLY</b>														
1 - Demand	TC.T	PROD	DEM	81,772,283	54,405,519	19,090,552	2,949,154	1,077,623	2,172,220	1,939,030	113,175	21,339	2,965	707
2 - Commodity	TC.T	PROD	COM	520,662,839	320,194,717	125,795,774	31,997,995	9,075,152	14,147,422	19,179,253	202,022	38,125	28,915	3,464
3 Total Gas Supply	TC.T	PROD	*	602,435,122	374,600,236	144,886,326	34,947,149	10,152,775	16,319,642	21,118,283	315,197	59,464	31,880	4,170
<b>STORAGE</b>														
4 - Demand	TC.T	STOR	DEM	12,269,736	8,581,683	2,823,467	247,470	123,900	313,160	178,404	681	138	314	519
5 - Commodity	TC.T	STOR	COM	-156,639,876	-96,344,487	-37,876,354	-9,675,081	-2,751,248	-4,280,698	-5,821,942	100,097	19,369	-8,749	-783
6 Total Gas Storage	TC.T	STOR	*	-144,370,140	-87,762,804	-35,052,887	-9,427,611	-2,627,349	-3,967,539	-5,643,538	100,778	19,507	-8,435	-264
<b>TRANSMISSION</b>														
7 - Demand	TC.T	TRAN	DEM	7,583,435	4,751,301	1,843,219	334,821	43,861	90,977	67,347	323,816	127,684	169	241
8 - Commodity	TC.T	TRAN	COM	5,275,588	2,524,611	988,213	251,580	71,997	111,903	152,504	983,381	190,987	249	162
9 Total Transmission	TC.T	TRAN	*	12,859,023	7,275,912	2,831,432	586,401	115,858	202,880	219,851	1,307,197	318,672	418	402
<b>DISTRIBUTION PLANT</b>														
10 - Demand	TC.T	DIST	DEM	61,687,451	38,524,050	14,911,116	2,706,950	780,293	736,431	604,718	2,729,310	687,111	1,661	5,812
11 - Commodity	TC.T	DIST	COM	57,395,994	32,450,938	12,679,912	3,224,531	765,115	1,432,661	923,936	4,892,080	1,018,223	3,386	5,212
12 - Customer	TC.T	DIST	CUS	161,375,059	118,514,656	20,491,805	4,382,340	510,177	2,116,254	254,639	1,660,189	242,552	97,492	13,104,955
13 Total Distribution	TC.T	DIST	*	280,458,503	189,489,644	48,082,833	10,313,820	2,055,585	4,285,346	1,783,293	9,281,579	1,947,886	102,539	13,115,978
<b>TOTAL COST OF SERVICE</b>														
14 - Demand	(1+4+7+10)	*	DEM	163,312,905	106,262,552	38,668,354	6,238,396	2,025,676	3,312,788	2,789,499	3,166,982	836,272	5,109	7,279
15 - Commodity	(2+5+8+11)	*	COM	426,694,545	258,825,780	101,587,545	25,799,024	7,161,016	11,411,288	14,433,752	6,177,581	1,266,705	23,801	8,054
16 - Customer	(12)	*	CUS	161,375,059	118,514,656	20,491,805	4,382,340	510,177	2,116,254	254,639	1,660,189	242,552	97,492	13,104,955
17 TOTAL COST OF SERVICE	(14+15+16)	*	*	751,382,509	483,602,988	160,747,704	36,419,759	9,696,869	16,840,330	17,477,889	11,004,751	2,345,529	126,402	13,120,288
18 Peak Day	PEAKDAY		DEM	13,536,109	8,780,254	3,378,715	611,678	81,913	168,414	126,769	267,897	120,145	325	
19 Commodity	COMMODITY		COM	1,022,317,997	499,094,946	193,846,019	49,209,260	14,415,122	22,199,973	30,770,565	174,233,223	38,494,208	54,682	
20 Annual Customers	ANN_CUST		CUS	7,544,172	6,945,600	573,336	16,104	456	6,816	156	1,440	180	84	
21 Peak Day (Excluding Transportation)	PEAKDAY_XT		DEM	6,574,034	4,390,127	1,689,357	305,839	40,956	84,207	63,384		162		
<b>UNIT COSTS</b>														
<b>GAS SUPPLY</b>														
22 - Demand	(1/18)	*	*	\$6.0410	\$6.1963	\$5.6502	\$4.8214	\$13.1558	\$12.8981	\$15.2958	\$0.4225	\$0.1776	\$9.1283	\$0.0000
23 - Commodity	(2/19)	*	*	\$0.5093	\$0.6416	\$0.6489	\$0.6502	\$0.6296	\$0.6373	\$0.6233	\$0.0012	\$0.0010	\$0.5288	\$0.0000
<b>STORAGE</b>														
24 - Demand	(4/21)	*	*	\$1.8664	\$1.9548	\$1.6713	\$0.8092	\$3.0252	\$3.7189	\$2.8146	\$0.0000	\$0.0000	\$1.9312	\$0.0000
25 - Commodity	(5/19)	*	*	(\$0.1532)	(\$0.1930)	(\$0.1954)	(\$0.1966)	(\$0.1909)	(\$0.1928)	(\$0.1892)	\$0.0006	\$0.0005	(\$0.1600)	\$0.0000
<b>TRANSMISSION</b>														
26 - Demand	(7/18)	*	*	\$0.5602	\$0.5411	\$0.5455	\$0.5474	\$0.5355	\$0.5402	\$0.5313	\$1.2087	\$1.0628	\$0.5212	\$0.0000
27 - Commodity	(8/19)	*	*	\$0.0052	\$0.0051	\$0.0051	\$0.0051	\$0.0050	\$0.0050	\$0.0050	\$0.0056	\$0.0050	\$0.0046	\$0.0000
<b>DISTRIBUTION PLANT</b>														
28 - Demand	(10/18)	*	*	\$4.5573	\$4.3876	\$4.4133	\$4.4254	\$9.5259	\$4.3727	\$4.7702	\$10.1879	\$5.7190	\$5.1142	\$0.0000
29 - Commodity	(11/19)	*	*	\$0.0561	\$0.0650	\$0.0654	\$0.0655	\$0.0531	\$0.0645	\$0.0300	\$0.0281	\$0.0265	\$0.0619	\$0.0000
30 - Customer	(12/20)	*	*	\$21.3907	\$17.0633	\$35.7414	\$272.1274	\$1,118.8084	\$310.4833	\$1,632.3014	\$1,152.9087	\$1,347.5100	\$1,160.6181	\$0.0000
<b>TOTAL</b>														
31 - Demand	(22+24+26+28)	*	*	\$13.0249	\$13.0798	\$12.2804	\$10.6034	\$26.2423	\$21.5299	\$23.4119	\$11.8191	\$6.9594	\$16.6949	\$0.0000
32 - Commodity	(23+25+27+29)	*	*	\$0.4174	\$0.5186	\$0.5241	\$0.5243	\$0.4968	\$0.5140	\$0.4691	\$0.0355	\$0.0329	\$0.4353	\$0.0000
33 - Customer	(30)	*	*	\$21.3907	\$17.0633	\$35.7414	\$272.1274	\$1,118.8084	\$310.4833	\$1,632.3014	\$1,152.9087	\$1,347.5100	\$1,160.6181	\$0.0000

Includes Revenue Deficiency and Includes Gas Costs  
Unit Costs



Puget Sound Energy  
 Summary Results of Gas Operations  
 Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 \_\_\_\_\_  
 Exhibit No. \_\_\_\_\_ (CEP-3)  
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Description	Category Reference ID #	Total Allocation	Residential All 23, 16	Com & Ind Small 31, 36, 51, 61	Com & Ind Large 41	Interruptible General 85	Interruptible Limited 86	Interruptible Non-Exclusive 87	Transportation Firm & Interruptible 57	Transportation Special Contracts 99, 199, 299	CNG 50	Rentals 71
1 Operating Revenue	REVCLASS.T	308,037,919	200,600,039	60,912,852	13,881,356	1,969,748	4,735,484	1,294,873	14,509,568	1,982,472	14,206	8,137,320
Operating Expense												
2 Operation & Maintenance Expense	OME.T	83,466,104	60,744,916	13,402,658	2,041,804	501,207	946,018	672,845	3,226,940	732,477	88,414	1,108,825
3 Depreciation & Amortization Expense	DAE.T	68,114,581	41,011,872	11,452,271	2,670,924	523,300	1,101,993	423,462	1,763,082	451,770	9,919	8,705,988
4 Taxes Other Than FIT	OT.T	30,833,450	20,456,572	5,816,449	1,371,906	267,777	564,221	216,262	903,280	233,783	5,261	997,939
5 Total Expenses Before Fed Income Tax (EBFIT.T)	(2+3+4)	182,414,135	122,213,359	30,671,377	6,084,634	1,292,284	2,612,233	1,312,570	5,893,302	1,418,030	103,594	10,812,752
6 Total Income Before Fed Income Tax (IBFIT.T)	(1-5)	125,623,784	78,386,680	30,241,475	7,796,723	677,465	2,123,252	-17,697	8,616,266	564,442	-89,388	-2,675,432
7 Total Federal Income Tax	FIT.T	28,560,577	17,821,218	6,875,402	1,772,585	154,022	482,721	-4,023	1,958,909	128,326	-20,322	-608,260
8 Total Operating Expense (OE.T)	(5+7)	210,974,712	140,034,577	37,546,779	7,857,219	1,446,305	3,094,954	1,308,546	7,852,211	1,546,356	83,272	10,204,492
9 Total Operating Income	(1-8)	97,063,207	60,565,462	23,366,073	6,024,137	523,443	1,640,530	-13,673	6,657,357	436,116	-69,066	-2,067,172
10 Gas Plant in Service	GPIS.T	1,762,590,237	1,181,906,889	326,273,679	74,887,655	14,807,923	31,018,412	12,488,890	52,913,749	13,518,733	348,162	54,426,145
11 Accum Provision For Depr & Amort	PFD.T	-500,677,483	-333,436,534	-94,019,583	-22,030,902	-4,323,826	-9,144,365	-3,450,711	-14,017,235	-3,597,367	-130,785	-16,526,174
12 Other Ratebase Credits	ORB2.T	-197,623,226	-132,151,779	-38,792,983	-8,029,501	-1,567,206	-3,302,259	-1,265,435	-5,285,355	-1,367,902	-30,758	-5,830,046
13 Net Investment In Plant (RB.T)	(10+11+12)	1,064,289,528	716,318,575	193,461,112	44,827,252	8,916,891	18,571,788	7,772,744	33,611,158	8,553,464	186,618	32,069,924
14 Realized Rate of Return on Net Investment	(9/13)	9.12%	8.46%	12.08%	13.44%	5.87%	8.83%	-0.18%	19.81%	5.10%	-37.01%	-6.45%
15 Relative Return	(restate 14)	100%	93%	132%	147%	64%	97%	-2%	217%	56%	-406%	-71%

Puget Sound Energy  
 Allocated Gas Costs versus Gas Revenue  
 Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 \_\_\_\_\_  
 Exhibit No. \_\_\_\_\_ (CEP-3)  
 Page 9 of 12

Description	Category Reference ID #	Total Allocation	Residential All 23, 16	Com & Ind Small 31, 36, 51, 61	Com & Ind Large 41	Interruptible General 85	Interruptible Limited 86	Interruptible Non-Exclusive 87	Transportation Firm & 57	Transportation Special Contracts 99, 199, 299	CNG 50	Rentals 71
Operating Expense												
1 Operation & Maintenance Expense	OME.T	83,466,104	60,744,916	13,402,658	2,041,804	501,207	946,018	672,845	3,226,940	732,477	88,414	1,108,825
2 Depreciation & Amortization Expense	DAE.T	68,114,581	41,011,872	11,452,271	2,670,924	523,300	1,101,993	423,462	1,763,082	451,770	9,919	8,705,988
3 Total Taxes	TAX.T	59,394,027	38,277,789	12,691,850	3,144,491	421,798	1,046,943	212,239	2,862,189	362,109	-15,061	389,679
4 Total Operating Expense (OE.T)	(1+2+3)	210,974,712	140,034,577	37,546,779	7,857,219	1,446,305	3,094,954	1,308,546	7,852,211	1,546,356	83,272	10,204,492
5 Requested Return On Net Investment (RRB.T)	RRB.T	97,063,207	65,328,255	17,643,654	4,088,245	813,220	1,693,747	708,874	3,065,338	780,076	17,020	2,924,777
6 Total Cost of Service (TC.T)	(4+5)	308,037,919	205,362,832	55,190,433	11,945,465	2,259,526	4,788,701	2,017,421	10,917,549	2,326,432	100,291	13,129,270
7 Total Operating Revenue	REV.T3	308,037,919	200,600,039	60,912,852	13,881,356	1,969,748	4,735,484	1,294,873	14,509,568	1,982,472	14,206	8,137,320
8 Operating Income Deficiency (OID.T)	(6-7)		4,762,793	-5,722,419	-1,935,892	289,777	53,217	722,548	-3,592,019	343,960	86,085	4,991,950
9 Adjusted for Conversion Factor	CF.T		7,713,367	-9,267,486	-3,135,186	469,296	86,185	1,170,169	-5,817,293	557,045	139,415	8,084,487
10 Total Sales Revenue	REV.T1	296,025,770	197,860,918	60,202,167	13,727,664	1,947,939	4,683,054	1,280,536	14,348,921	1,960,522	14,049	
11 Rent from Gas Property	ID493.00	8,137,320										8,137,320
12 Total Sales Revenue	(10+11)	304,163,090	197,860,918	60,202,167	13,727,664	1,947,939	4,683,054	1,280,536	14,348,921	1,960,522	14,049	8,137,320
13 Revenue Required From Rates	(9+12)	304,163,090	205,574,285	50,934,680	10,592,478	2,417,236	4,769,239	2,450,706	8,531,627	2,517,567	153,464	16,221,807
14 Revenue to Revenue Requirement	(12/13)	100%	96%	118%	130%	81%	98%	52%	168%	78%	9%	50%
15 Adjusted Revenue to Revenue Requirement	(restate 14)	100%	96%	118%	130%	81%	98%	52%	168%	78%	9%	50%

Puget Sound Energy  
Gas Unit Cost Calculation  
Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 \_\_\_\_\_  
Exhibit No. \_\_\_\_\_ (CEP-3)  
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Description	Reference ID #	Function	Total Allocation	Residential All 23, 16	Com & Ind Small 31, 36, 51, 61	Com & Ind Large 41	Interruptible General 85	Interruptible Limited 86	Interruptible Non-Exclusive 87	Transportation Firm & Interruptible 57	Transportation Special Contracts 99, 199, 299	CNG 50	Rentals 71	
<b>COST OF SERVICE</b>														
<b>GAS SUPPLY</b>														
1 - Demand	TC.T	PROD	DEM	1,232,077	813,770	323,943	60,002	7,359	15,698	10,553	361	73	44	275
2 - Commodity	TC.T	PROD	COM	1,216,363	720,002	286,587	72,448	18,570	30,130	36,177	43,566	8,203	99	580
3 Total Gas Supply	TC.T	PROD	*	2,448,440	1,533,772	610,530	132,450	25,929	45,828	46,730	43,927	8,276	143	855
<b>STORAGE</b>														
4 - Demand	TC.T	STOR	DEM	2,639,514	1,842,916	610,254	48,592	27,492	71,308	37,542	669	136	96	509
5 - Commodity	TC.T	STOR	COM	1,167,093	645,236	240,018	45,477	14,382	27,184	25,982	141,497	27,150	48	119
6 Total Gas Storage	TC.T	STOR	*	3,806,607	2,488,151	850,271	94,069	41,874	98,492	63,525	142,166	27,286	144	628
<b>TRANSMISSION</b>														
7 - Demand	TC.T	TRAN	DEM	7,776,796	4,834,482	1,930,675	357,543	44,074	93,650	63,980	324,267	127,696	166	264
8 - Commodity	TC.T	TRAN	COM	5,386,493	2,571,381	1,036,272	268,981	72,417	115,312	144,993	985,554	191,164	243	177
9 Total Transmission	TC.T	TRAN	*	13,163,289	7,405,862	2,966,947	626,524	116,490	208,962	208,973	1,309,821	318,860	408	441
<b>DISTRIBUTION PLANT</b>														
10 - Demand	TC.T	DIST	DEM	63,370,434	39,264,202	15,657,937	2,899,537	784,664	759,340	573,375	2,735,569	687,790	1,646	6,373
11 - Commodity	TC.T	DIST	COM	59,576,845	33,394,387	13,464,252	3,496,127	777,874	1,492,625	886,999	5,015,374	1,040,160	3,333	5,715
12 - Customer	TC.T	DIST	CUS	165,672,304	121,276,457	21,640,495	4,696,758	512,695	2,183,455	237,819	1,670,693	244,059	94,616	13,115,257
13 Total Distribution	TC.T	DIST	*	288,619,582	193,935,047	50,762,684	11,092,422	2,075,232	4,435,420	1,698,193	9,421,635	1,972,009	99,595	13,127,345
<b>TOTAL COST OF SERVICE</b>														
14 - Demand	(1+4+7+10)	*	DEM	75,018,821	46,755,370	18,522,808	3,365,674	863,589	939,996	685,450	3,060,865	815,696	1,952	7,422
15 - Commodity	(2+5+8+11)	*	COM	67,346,794	37,331,005	15,027,129	3,883,033	883,242	1,665,251	1,094,151	6,185,991	1,266,677	3,722	6,591
16 - Customer	(12)	*	CUS	165,672,304	121,276,457	21,640,495	4,696,758	512,695	2,183,455	237,819	1,670,693	244,059	94,616	13,115,257
17 TOTAL COST OF SERVICE	(14+15+16)	*	*	308,037,919	205,362,832	55,190,433	11,945,465	2,259,526	4,788,701	2,017,421	10,917,549	2,326,432	100,291	13,129,270
18 Peak Day	PEAKDAY		DEM	6,962,076	4,390,127	1,689,357	305,839	40,956	84,207	63,384	267,897	120,145	162	0
19 Commodity	COMMODITY		COM	1,022,317,997	499,094,946	193,846,019	49,209,260	14,415,122	22,199,973	30,770,565	174,233,223	38,494,208	54,682	
20 Annual Customers	ANN_CUST		CUS	7,544,172	6,945,600	573,336	16,104	456	6,816	156	1,440	180	84	
21 Peak Day (Excluding Transportation)	PEAKDAY_XT		DEM	6,574,034	4,390,127	1,689,357	305,839	40,956	84,207	63,384			162	
<b>UNIT COSTS</b>														
<b>GAS SUPPLY</b>														
22 - Demand	(1/18)	*	*	\$0.1770	\$0.1854	\$0.1918	\$0.1962	\$0.1797	\$0.1864	\$0.1665	\$0.0013	\$0.0006	\$0.2721	\$0.0000
23 - Commodity	(2/19)	*	*	\$0.0012	\$0.0014	\$0.0015	\$0.0015	\$0.0013	\$0.0014	\$0.0012	\$0.0003	\$0.0002	\$0.0018	\$0.0000
<b>STORAGE</b>														
24 - Demand	(4/21)	*	*	\$0.4015	\$0.4198	\$0.3612	\$0.1589	\$0.6713	\$0.8468	\$0.5923	\$0.0000	\$0.0000	\$0.5942	\$0.0000
25 - Commodity	(5/19)	*	*	\$0.0011	\$0.0013	\$0.0012	\$0.0009	\$0.0010	\$0.0012	\$0.0008	\$0.0008	\$0.0007	\$0.0009	\$0.0000
<b>TRANSMISSION</b>														
26 - Demand	(7/18)	*	*	\$1.1170	\$1.1012	\$1.1428	\$1.1691	\$1.0761	\$1.1121	\$1.0094	\$1.2104	\$1.0629	\$1.0201	\$0.0000
27 - Commodity	(8/19)	*	*	\$0.0053	\$0.0052	\$0.0053	\$0.0055	\$0.0050	\$0.0052	\$0.0047	\$0.0057	\$0.0050	\$0.0044	\$0.0000
<b>DISTRIBUTION PLANT</b>														
28 - Demand	(10/18)	*	*	\$9.1022	\$8.9438	\$9.2686	\$9.4806	\$19.1586	\$9.0175	\$9.0460	\$10.2113	\$5.7247	\$10.1356	\$0.0000
29 - Commodity	(11/19)	*	*	\$0.0583	\$0.0669	\$0.0695	\$0.0710	\$0.0540	\$0.0672	\$0.0288	\$0.0288	\$0.0270	\$0.0609	\$0.0000
30 - Customer	(12/20)	*	*	\$21.9603	\$17.4609	\$37.7449	\$291.6517	\$1,124.3301	\$320.3426	\$1,524.4808	\$1,160.2032	\$1,355.8809	\$1,126.3868	\$0.0000
<b>TOTAL</b>														
31 - Demand	(22+24+26+28)	*	*	\$10.7977	\$10.6501	\$10.9644	\$11.0047	\$21.0856	\$11.1629	\$10.8142	\$11.4230	\$6.7881	\$12.0220	\$0.0000
32 - Commodity	(23+25+27+29)	*	*	\$0.0659	\$0.0748	\$0.0775	\$0.0789	\$0.0613	\$0.0750	\$0.0356	\$0.0355	\$0.0329	\$0.0681	\$0.0000
33 - Customer	(30)	*	*	\$21.9603	\$17.4609	\$37.7449	\$291.6517	\$1,124.3301	\$320.3426	\$1,524.4808	\$1,160.2032	\$1,355.8809	\$1,126.3868	\$0.0000

Includes Revenue Deficiency and Excludes Gas Costs  
Unit Costs

Puget Sound Energy  
Gas Cost of Service  
Purchased Gas Costs

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Residential All 23, 16	Com & Ind Small 31, 36, 51 ,61	Com & Ind Large 41	Interruptible General 85	Interruptible Limited 86	Interruptible Non-Exclusive 87	Transportation Firm & 57	Transportation Special Contracts 99, 199, 299	CNG 50	Rentals 71
FIXED GAS SUPPLY COSTS													
1 - Annual Firm	ID800.00	BLOAD	21,066,000	13,756,688	4,917,521	903,942	312,156	571,879	602,740				1,074
2 - Winter Firm	ID800.01	PDAYXT	107,000	71,454	27,496	4,978	667	1,371	1,032				3
3 - Peaking Firm	ID800.02	PDAYXT	481,000	321,211	123,605	22,377	2,997	6,161	4,638				12
4 Total Gas Supply Costs - Fixed (SUPPLY-F.T)	(1+2+3)	*	21,654,000	14,149,353	5,068,622	931,297	315,819	579,410	608,410				1,089
FIXED GAS STORAGE COSTS													
5 - Clay Basin Demand	ID800.10	SEASLOAD	3,816,000	2,686,704	861,939	66,788	40,305	101,975	58,186				103
6 - Clay Basin Capacity	ID800.11	SEASLOAD	3,828,000	2,695,153	864,650	66,998	40,431	102,296	58,369				103
7 - 80% NWP JP Demand	ID800.12	SEAS3_DEM	249,600	176,063	56,092	4,121	2,674	6,790	3,854				7
8 - 80% NWP JP Capacity	ID800.13	SEAS3_DEM	230,400	162,519	51,777	3,804	2,468	6,267	3,558				6
9 - NWP LS-1 Demand	ID800.14	PDAYXT	684,000	456,774	175,770	31,821	4,261	8,761	6,595				17
10 - NWP LS-1 Capacity	ID800.15	PDAYXT	288,000	192,326	74,009	13,398	1,794	3,689	2,777				7
11 Total Gas Storage Costs - Fixed (STORAGE-)	(5+6+7+8+9+10)	*	9,096,000	6,369,539	2,084,237	186,930	91,933	229,778	133,339				243
FIXED GAS PIPELINE COSTS													
12 - TF-1 Annual Firm - Base	ID800.20	BLOAD	27,849,600	18,186,569	6,501,044	1,195,026	412,675	756,033	796,833				1,420
13 - TF-1 Annual Firm - Seasonal	ID800.21	SEASLOAD	18,566,400	13,071,915	4,193,686	324,949	196,098	496,150	283,100				501
14 - PG&E GTNW Annual Firm - Base	ID800.22	BLOAD	1,310,400	855,728	305,892	56,229	19,418	35,573	37,493				67
15 - PG&E GTNW Annual Firm - Seasonal	ID800.23	SEASLOAD	873,600	615,069	197,324	15,290	9,227	23,345	13,321				24
16 - Westcoast Annual Firm - Base	ID800.24	BLOAD	1,800,000	1,175,450	420,181	77,238	26,672	48,865	51,502				92
17 - Westcoast Annual Firm - Seasonal	ID800.25	SEASLOAD	1,200,000	844,876	271,050	21,002	12,674	32,068	18,298				32
18 - 80% TF-2 Winter NWP JP Demand	ID800.26	SEAS3_DEM	288,820	203,728	64,906	4,768	3,094	7,857	4,460				8
19 - 80% TF-2 Winter NWP JP Capacity	ID800.27	SEAS3_DEM	1,386,361	977,911	311,554	22,889	14,850	37,712	21,407				38
20 - TF-2 Winter NWP LS	ID800.28	SEAS3_DEM	66,024	46,572	14,837	1,090	707	1,796	1,020				2
21 Total Fixed Gas Pipeline Costs (PIPE-F.T)	(12+13+14+15+16+17+18+19+20)	*	53,341,205	35,977,817	12,280,474	1,718,483	695,416	1,439,398	1,227,433				2,184
OTHER FIXED GAS COSTS													
22 - 20% NWP JP Demand	ID800.30	COM1	62,400	30,464	11,832	3,004	880	1,355	1,878	10,635	2,350		3
23 - 20% NWP JP Capacity	ID800.31	COM1	57,600	28,120	10,922	2,773	812	1,251	1,734	9,817	2,169		3
24 - 20% TF-2 Winter NWP JP	ID800.32	COM1	72,205	35,250	13,691	3,476	1,018	1,568	2,173	12,306	2,719		4
25 - 20% TF-2 Winter PSE JP	ID800.33	COM1	346,590	169,205	65,718	16,683	4,887	7,526	10,432	59,069	13,050		19
26 Total Other Fixed Gas Costs (OTHER-F.T)	(22+23+24+25)	*	538,795	263,039	102,163	25,935	7,597	11,700	16,217	91,827	20,288		29
27 Total Fixed Demand Gas Costs (FIX.T)	(4+11+21+26)	*	84,630,000	56,759,749	19,535,495	2,862,644	1,110,766	2,260,287	1,985,399	91,827	20,288		3,545
VARIABLE GAS SUPPLY COSTS													

Puget Sound Energy  
Gas Cost of Service  
Purchased Gas Costs

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Description	Category Reference ID #	Category Allocation Method	Total Allocation	Residential All 23, 16	Com & Ind Small 31, 36, 51, 61	Com & Ind Large 41	Interruptible General 85	Interruptible Limited 86	Interruptible Non-Exclusive 87	Transportation Firm & 57	Transportation Special Contracts 99, 199, 299	CNG 50	Rentals 71
28 - Annual Firm	ID800.40	COM1XT	313,482,695	193,255,252	75,059,388	19,054,386	5,581,700	8,596,082	11,914,713				21,174
29 - Winter Firm	ID800.41	COM1XT	58,360,973	35,978,268	13,973,782	3,547,349	1,039,143	1,600,330	2,218,158				3,942
30 - Peaking Firm	ID800.42	PDAYXT_COM	3,967,713	2,649,631	1,019,600	184,587	24,719	50,823	38,255				98
31 - Spot Market	ID800.43	COM1XT	140,886,795	86,853,640	33,733,526	8,563,508	2,508,552	3,863,290	5,354,764				9,516
32 - Injection	ID800.44	COM1XT	-87,970,341	-54,231,799	-21,063,363	-5,347,092	-1,566,351	-2,412,255	-3,343,538				-5,942
33 - Withdrawal	ID800.45	COM1XT	53,770,901	33,148,589	12,874,749	3,268,351	957,415	1,474,464	2,043,701				3,632
35 Total Gas Supply Costs - Variable	(28+29+30+31+32+33)	*	482,498,736	297,653,581	115,597,681	29,271,089	8,545,178	13,172,734	18,226,053				32,420
VARIABLE GAS STORAGE COSTS													
36 - Variable Costs	ID800.60	COM1XT	419,000	258,304	100,324	25,468	7,460	11,489	15,925				28
37 Total Variable Gas Storage Costs (STORAGE-V.T)	(36)	*	419,000	258,304	100,324	25,468	7,460	11,489	15,925				28
VARIABLE GAS PIPELINE COSTS													
38 -TF-1 Annual Firm	ID800.70	COM1XT	3,698,743	2,280,194	885,616	224,820	65,858	101,424	140,580				250
39 -80% TF-2 Winter NWP JP	ID800.72	SEAS3_COM	206	145	46	3	2	6	3				
40 Total Variable Gas Pipeline Costs (PIPE-V.T)	(38+39)	*	3,698,949	2,280,340	885,663	224,824	65,860	101,430	140,583				250
OTHER VARIABLE GAS COSTS													
41 - 20% TF-2 Winter SWP/PSE JP	ID800.80	COM1	51	25	10	2	1	1	2	9		2	
42 Total Other Variable Gas Costs (OTHER-V.T)	(41)	*	51	25	10	2	1	1	2	9		2	
43 Total Variable Gas Costs (VARIABLE.T)	(35+37+40+42)	*	486,616,736	300,192,250	116,583,678	29,521,383	8,618,499	13,285,654	18,382,563	9		2	32,698
SECONDARY MARKET CREDITS													
44 - Off-System Sales Revenue	ID800.90	COM1XT	-138,838,726	-85,591,050	-33,243,142	-8,439,020	-2,472,086	-3,807,129	-5,276,922				-9,378
45 - Off-System Sales Cost	ID800.91	COM1XT	-5,796,038	-3,573,131	-1,387,787	-352,300	-103,201	-158,935	-220,293				-391
46 - P/L Cap / Release Revenue	ID800.92	COM1XT	-88,571	-54,602	-21,207	-5,384	-1,577	-2,429	-3,366				-6
47 - Storage Capacity Release Revenue	ID800.93	COM1XT	-3,399,884	-2,095,954	-814,058	-206,655	-60,536	-93,229	-129,221				-230
48 Total Secondary Market Credits (SEC-MKT.T)	(44+45+46+47)	*	-148,123,219	-91,314,737	-35,466,194	-9,003,358	-2,637,400	-4,061,722	-5,629,803				-10,005
49 Total Gas Costs (GAS.T)	(27+43+48)	*	423,123,517	265,637,262	100,652,979	23,380,669	7,091,865	11,484,220	14,738,160	91,835		20,290	26,238