

**EXHIBIT NO. ___(DEG-10)
DOCKET NO. UE-072300/UG-072301
2007 PSE GENERAL RATE CASE
WITNESS: DONALD E. GAINES**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

**Docket No. UE-072300
Docket No. UG-072301**

**SECOND EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED REBUTTAL TESTIMONY OF
DONALD E. GAINES
ON BEHALF OF PUGET SOUND ENERGY, INC.**

JULY 3, 2008

Summary of Rate Cases Decided Between 1/1/2006 and 3/31/2008

Sorted by Date of Order

	State	Company Name	Type of Service	Date of Order	Test-Year End Date	Authorized Increase (\$ Million)	Authorized Equity % Cap.	Authorized Return on Equity	WACC
1	Wisconsin	Northern States Power	Electric	1/5/2006	12/31/2006	\$43.4	53.66%	11.00%	5.90%
2	Connecticut	United Illuminating	Electric	1/27/2006	12/31/2004	\$35.6	48.00%	9.75%	4.68%
3	Minnesota	Interstate Power and Light	Electric	3/3/2006	12/31/2004	\$1.2	49.10%	10.39%	5.10%
4	Washington	PacifiCorp	Electric	4/17/2006	9/30/2004	\$0.0	46.00%	10.20%	4.69%
5	Delaware	Delmarva Power and Light	Electric	4/25/2006	3/31/2005	(\$11.1)	47.72%	10.00%	4.77%
6	Nevada	Sierra Pacific Power	Electric	4/26/2006	5/31/2005	(\$14.0)	40.76%	10.60%	4.32%
7	Michigan	Upper Peninsula Power	Electric	6/27/2006	12/31/2006	\$3.8	47.12%	10.75%	5.07%
8	Maine	Maine Public Service	Electric	7/6/2006	12/31/2005	\$1.8	50.00%	10.20%	5.10%
9	New York	Central Hudson Gas & Electric	Electric	7/24/2006	3/31/2006	\$53.7	45.00%	9.60%	4.32%
10	West Virginia	AEP West Virginia	Electric	7/26/2006	12/31/2004	\$111.7	-	10.50%	
11	Illinois	Commonwealth Edison	Electric	7/28/2006	12/31/2004	\$82.6	42.86%	10.05%	4.31%
12	New York	New York State Electric & Gas	Electric	8/23/2006	12/31/2007	(\$36.3)	41.60%	9.55%	3.97%
13	Minnesota	Northern States Power	Electric	9/1/2006	12/31/2006	\$131.5	51.67%	10.54%	5.45%
14	Oregon	PacifiCorp	Electric	9/14/2006	12/31/2007	\$43.0	50.00%	10.00%	5.00%
15	New Hampshire	Unitil Energy Systems	Electric	10/6/2006	6/30/2005	\$2.8	43.10%	9.67%	4.17%
16	Illinois	Central Illinois Light	Electric	11/21/2006	12/31/2004	\$20.7	45.57%	10.12%	4.61%
17	Illinois	Central Illinois Public Service	Electric	11/21/2006	12/31/2004	(\$8.0)	48.92%	10.08%	4.93%
18	Illinois	Illinois Power	Electric	11/21/2006	12/31/2004	\$84.0	51.56%	10.08%	5.20%
19	Colorado	Public Service of Colorado	Electric	12/1/2006	-	\$107.0	60.00%	10.50%	6.30%
20	Vermont	Central Vermont Public Service	Electric	12/7/2006	12/31/2005	\$10.8	55.57%	10.75%	5.97%
21	Missouri	Empire District Electric	Electric	12/21/2006	12/31/2005	\$29.4	49.74%	10.90%	5.42%
22	Missouri	Kansas City Power & Light	Electric	12/21/2006	12/31/2005	\$50.6	53.69%	11.25%	6.04%
23	Vermont	Green Mountain Power	Electric	12/22/2006	12/31/2005	\$19.0	52.76%	10.25%	5.41%
24	Arkansas	OGE Electric Service	Electric	1/5/2007	12/31/2005	\$5.4	32.33%	10.00%	3.23%
25	Washington	Puget Sound Energy	Electric	1/5/2007	9/30/2005	(\$22.8)	44.00%	10.40%	4.58%
26	Pennsylvania	Metropolitan Edison	Electric	1/11/2007	12/31/2006	\$58.7	49.00%	10.10%	4.95%
27	Pennsylvania	Pennsylvania Electric	Electric	1/11/2007	12/31/2006	\$50.2	49.00%	10.10%	4.95%
28	Wisconsin	Wisconsin Public Service	Electric	1/11/2007	12/31/2007	\$56.7	57.46%	10.90%	6.26%
29	Oregon	Portland General Electric	Electric	1/12/2007	12/31/2007	\$20.5	50.00%	10.10%	5.05%
30	Wisconsin	Wisconsin Power and Light	Electric	1/19/2007	12/31/2007	\$36.2	54.13%	10.80%	5.85%

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31	New Jersey	Rockland Electric	Electric	3/22/2007	12/31/2006	\$6.4	46.51%	9.75%	4.53%
32	Virginia	Appalachian Power	Electric	5/15/2007	12/31/2005	\$24.0	41.11%	10.00%	4.11%
33	Missouri	Aquila Networks-MPS	Electric	5/17/2007	12/31/2005	\$45.2	48.17%	10.25%	4.94%
34	Missouri	Aquila Networks-L&P	Electric	5/17/2007	12/31/2005	\$13.6	48.17%	10.25%	4.94%
35	West Virginia	Monongahela Pow./Potomac Ed.	Electric	5/22/2007	12/31/2005	(\$6.2)	46.07%	10.50%	4.84%
36	Missouri	Union Electric	Electric	5/22/2007	6/30/2006	\$41.8	52.22%	10.20%	5.33%
37	Nevada	Nevada Power	Electric	5/23/2007	6/30/2006	\$120.5	47.29%	10.70%	5.06%
38	New Hampshire	Public Service of New Hampshire	Electric	5/25/2007	12/31/2005	\$50.1	47.66%	9.67%	4.61%
39	Arkansas	Entergy Arkansas	Electric	6/15/2007	6/30/2006	(\$5.7)	32.19%	9.90%	3.19%
40	Washington	PacifiCorp	Electric	6/21/2007	3/31/2006	\$14.4	46.00%	10.20%	4.69%
41	West Virginia	Appalachian Pow./Wheeling Pow.	Electric	6/22/2007	12/31/2006	\$85.5	42.88%	10.50%	4.50%
42	Arizona	Arizona Public Service	Electric	6/28/2007	9/30/2005	\$321.7	54.50%	10.75%	5.86%
43	New Hampshire	National Grid	Electric	7/12/2007	-	(\$2.2)	50.00%	9.67%	4.84%
44	Maryland	Delmarva Power & Light	Electric	7/19/2007	9/30/2006	\$14.9	48.63%	10.00%	4.86%
45	Maryland	Potomac Electric Power	Electric	7/19/2007	9/30/2006	\$10.6	47.69%	10.00%	4.77%
46	Indiana	Southern Indiana Gas & Electric	Electric	8/15/2007	3/31/2006	\$67.3	47.05%	10.40%	4.89%
47	Oklahoma	Public Service of Oklahoma	Electric	10/9/2007	6/30/2006	\$9.8	46.02%	10.00%	4.60%
48	New York	Orange and Rockland Utilities	Electric	10/18/2007	6/30/2008	\$0.0	47.54%	9.10%	4.33%
49	Texas	Electric Transmission Texas	Electric	10/31/2007	6/30/2008	\$12.0	40.00%	9.96%	3.98%
50	Wyoming	Cheyenne Light, Fuel & Power	Electric	11/29/2007	9/30/2006	\$6.7	54.00%	10.90%	5.89%
51	Missouri	Kansas City Power & Light	Electric	12/6/2007	12/31/2006	\$35.3	57.62%	10.75%	6.19%
52	Texas	AEP Texas Central	Electric	12/13/2007	6/30/2006	\$40.8	40.00%	9.96%	3.98%
53	Wisconsin	Madison Gas and Electric	Electric	12/14/2007	12/31/2008	\$16.2	57.36%	10.80%	6.19%
54	South Carolina	South Carolina Electric & Gas	Electric	12/14/2007	3/31/2007	\$76.9	53.32%	10.70%	5.71%
55	Washington	Avista Corporation	Electric	12/19/2007	12/31/2006	\$30.2	46.00%	10.20%	4.69%
56	North Carolina	Duke Energy Carolinas	Electric	12/20/2007	12/31/2006	(\$286.9)	53.00%	11.00%	5.83%
57	Maine	Bangor Hydro-Electric	Electric	12/20/2007	-	\$1.1	-	10.20%	
58	California	Pacific Gas and Electric	Electric	12/21/2007	12/31/2008	\$0.0	52.00%	11.35%	5.90%
59	California	San Diego Gas & Electric	Electric	12/21/2007	12/31/2008	\$8.2	49.00%	11.10%	5.44%
60	California	Southern California Edison	Electric	12/21/2007	12/31/2008	(\$9.6)	48.00%	11.50%	5.52%

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61	Idaho	PacifiCorp	Electric	12/28/2007	12/31/2006	\$11.5	50.40%	10.25%	5.17%
62	Georgia	Georgia Power	Electric	12/31/2007	7/31/2008	\$99.7	-	11.25%	
63	Wisconsin	Northern States Power-Wisconsin	Electric	1/8/2008	12/31/2008	\$39.4	52.51%	10.75%	5.64%
64	Wisconsin	Wisconsin Electric Power	Electric	1/17/2008	12/31/2008	\$148.4	54.36%	10.75%	5.84%
65	Connecticut	Connecticut Light & Power	Electric	1/28/2008	12/31/2006	\$97.9	48.99%	9.40%	4.61%
66	District Of Columbia	Potomac Electric Power	Electric	1/30/2008	2/28/2007	\$28.3	46.55%	10.00%	4.66%
67	Vermont	Central Vermont Public Service	Electric	1/31/2008	12/31/2006	\$6.4	50.02%	10.71%	5.36%
68	Idaho	Idaho Power	Electric	2/28/2008	-	\$32.1	-	-	
69	Massachusetts	Fitchburg Gas & Electric	Electric	2/29/2008	12/31/2006	\$2.1	42.80%	10.25%	4.39%
70	Wyoming	PacifiCorp	Electric	3/12/2008	-	\$23.0	50.80%	10.25%	5.21%
71	New York	Consolidated Edison of New York	Electric	3/25/2008	3/31/2009	\$425.3	47.98%	9.10%	4.37%
72	Wisconsin	Northern States Power	Gas	1/5/2006	12/31/2006	\$3.9	53.66%	11.00%	5.90%
73	Wisconsin	Wisconsin Electric Power	Gas	1/25/2006	12/31/2006	\$21.4	56.34%	11.20%	6.31%
74	Wisconsin	Wisconsin Gas	Gas	1/25/2006	12/31/2006	\$38.7	50.20%	11.20%	5.62%
75	Colorado	Public Service of Colorado	Gas	2/3/2006	12/31/2004	\$22.5	55.49%	10.50%	5.83%
76	Arizona	Southwest Gas	Gas	2/23/2006	8/31/2004	\$49.3	40.00%	9.50%	3.80%
77	Iowa	Aquila Inc.	Gas	3/1/2006	12/31/2004	\$2.9	51.39%	10.40%	5.34%
78	Nevada	Sierra Pacific Power	Gas	4/26/2006	5/31/2005	\$4.9	40.76%	10.60%	4.32%
79	Louisiana	LA Gas Service/Trans LA Gas	Gas	5/25/2006	-	\$0.0	48.00%	10.40%	4.99%
80	New York	Central Hudson Gas & Electric)	Gas	7/24/2006	3/31/2006	\$14.1	45.00%	9.60%	4.32%
81	Wyoming	Kinder Morgan	Gas	9/20/2006	6/30/2005	\$6.5	43.56%	11.00%	4.79%
82	Maryland	Chesapeake Utilities	Gas	9/26/2006	12/31/2005	\$0.8	53.00%	10.75%	5.70%
83	New York	Orange & Rockland Utilities	Gas	10/20/2006	10/31/2007	\$14.8	48.00%	9.80%	4.70%
84	Minnesota	CenterPoint Energy Minnesota Gas	Gas	11/2/2006	12/31/2006	\$21.0	46.14%	9.71%	4.48%
85	New Jersey	Public Service Electric & Gas	Gas	11/9/2006	9/30/2005	\$40.0	47.40%	10.00%	4.74%
86	Michigan	Consumers Energy	Gas	11/21/2006	12/31/2006	\$80.8	35.06%	11.00%	3.86%
87	Washington	Puget Sound Energy	Gas	1/5/2007	9/30/2005	\$29.5	44.00%	10.40%	4.58%
88	Michigan	SEMCO Energy Gas	Gas	1/9/2007	-	\$12.6	42.94%	11.00%	4.72%
89	Wisconsin	Wisconsin Public Service	Gas	1/11/2007	12/31/2007	\$18.9	57.46%	10.90%	6.26%

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90	Wisconsin	Wisconsin Power and Light	Gas	1/19/2007	12/31/2007	(\$1.9)	54.13%	10.80%	5.85%
91	Massachusetts	Fitchburg Gas & Electric	Gas	1/26/2007	-	\$2.2	-	10.00%	
92	Pennsylvania	PPL Gas	Gas	2/8/2007	12/31/2006	\$8.1	51.79%	10.40%	5.39%
93	Connecticut	Connecticut Natural Gas	Gas	3/14/2007	3/31/2006	\$14.4	53.60%	10.10%	5.41%
94	Delaware	Delmarva Power & Light	Gas	3/20/2007	3/31/2006	\$9.0	46.90%	10.25%	4.81%
95	Missouri	Southern Union	Gas	3/22/2007	12/31/2005	\$27.2	36.06%	10.50%	3.79%
96	Texas	Atmos Energy	Gas	3/29/2007	12/31/2005	\$4.8	48.10%	10.00%	4.81%
97	Oregon	Cascade Natural Gas	Gas	6/5/2007	-	(\$0.7)	45.00%	10.10%	4.55%
98	North Dakota	Northern States Power	Gas	6/13/2007	12/31/2007	\$2.2	51.59%	10.75%	5.55%
99	Colorado	Public Service of Colorado	Gas	6/18/2007	6/30/2006	\$32.3	60.17%	10.25%	6.17%
100	Connecticut	Yankee Gas Services	Gas	6/29/2007	6/30/2006	\$22.1	50.30%	10.10%	5.08%
101	New Mexico	Public Service Co. of New Mexico	Gas	6/29/2007	12/31/2005	\$8.6	51.80%	9.53%	4.94%
102	Arkansas	Arkansas Western Gas	Gas	7/13/2007	10/31/2006	\$5.8	34.29%	9.50%	3.26%
103	Nebraska	Aquila	Gas	7/24/2007	6/30/2006	\$9.2	51.00%	10.40%	5.30%
104	Indiana	Southern Indiana Gas & Electric	Gas	8/1/2007	3/31/2006	\$5.1	47.05%	10.15%	4.78%
105	Kentucky	Columbia Gas of Kentucky	Gas	8/29/2007	-	\$7.3	-	10.50%	
106	Minnesota	Northern States Power-Minnesota	Gas	9/10/2007	12/31/2007	\$14.4	51.98%	9.71%	5.05%
107	Virginia	Washington Gas Light	Gas	9/19/2007	12/31/2005	\$3.9	-	10.00%	
108	New York	Consolidated Edison of New York	Gas	9/25/2007	9/30/2008	\$67.5	48.00%	9.70%	4.66%
109	Tennessee	Atmos Energy	Gas	10/8/2007	10/31/2008	\$4.0	44.20%	10.48%	4.63%
110	Arkansas	CenterPoint Energy Resources	Gas	10/25/2007	12/31/2006	\$20.0	33.73%	9.65%	3.25%
111	Maryland	Washington Gas Light	Gas	11/15/2007	12/31/2006	\$20.6	53.02%	10.00%	5.30%
112	Arkansas	Arkansas Oklahoma Gas	Gas	11/20/2007	2/28/2007	\$3.3	41.46%	9.90%	4.10%
113	Arizona	UNS Gas	Gas	11/27/2007	12/31/2005	\$5.3	50.00%	10.00%	5.00%
114	Wyoming	Cheyenne Light, Fuel & Power	Gas	11/29/2007	9/30/2006	\$4.4	54.00%	10.90%	5.89%
115	Wisconsin	Madison Gas and Electric	Gas	12/14/2007	12/31/2008	\$7.8	57.36%	10.80%	6.19%
116	New England	NorthWestern Energy Div.	Gas	12/18/2007	12/31/2006	\$1.5	-	10.40%	
117	Washington	Avista Corporation	Gas	12/19/2007	12/31/2006	\$3.3	46.00%	10.20%	4.69%
118	California	Pacific Gas and Electric	Gas	12/21/2007	12/31/2008	\$0.0	52.00%	11.35%	5.90%
119	California	San Diego Gas & Electric	Gas	12/21/2007	12/31/2008	\$1.4	49.00%	11.10%	5.44%

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120	New York	Brooklyn Union Gas	Gas	12/21/2007	-	\$46.9	-	9.80%	
121	New York	KeySpan Gas East	Gas	12/21/2007	-	\$82.4	-	9.80%	
122	New York	National Fuel Gas Distribution	Gas	12/21/2007	12/31/2008	\$1.8	44.35%	9.10%	4.04%
123	Wisconsin	Northern States Power-Wisconsin	Gas	1/8/2008	12/31/2008	\$5.3	52.51%	10.75%	5.64%
124	Wisconsin	Wisconsin Electric Power	Gas	1/17/2008	12/31/2008	\$4.0	54.36%	10.75%	5.84%
125	Wisconsin	Wisconsin Gas	Gas	1/17/2008	12/31/2008	\$20.1	46.64%	10.75%	5.01%
126	Illinois	North Shore Gas	Gas	2/5/2008	9/30/2006	(\$0.2)	56.00%	9.99%	5.59%
127	Illinois	Peoples Gas Light & Coke	Gas	2/5/2008	9/30/2006	\$71.2	56.00%	10.19%	5.71%
128	Indiana	Indiana Gas	Gas	2/13/2008	12/31/2006	\$26.9	48.99%	10.20%	5.00%
						Average =	48.51%	10.31%	5.02%