

EXHIBIT NO. ___(JKP-3)
DOCKET NO. UE-06 ___/UG-06 ___
2006 PSE GENERAL RATE CASE
WITNESS: JANET K. PHELPS

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

Docket No. UE-06 ___
Docket No. UG-06 ___

**SECOND EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF
JANET K. PHELPS
ON BEHALF OF PUGET SOUND ENERGY, INC.**

FEBRUARY 15, 2006

**Puget Sound Energy
2006 Gas General Rate Case
Adjustments to Volume (Therms) by Rate Schedule
Test Year Ended September 30, 2005**

Line	Rate Class	Volume	Restating	Weather	Total	Pro forma
		From Sales & Transportation	Adjustments	Normalization Adjustment	Adjustments	Volume
	A	B	C	D	E	F
1	Residential (16,23,53)	496,700,270	-1,492,336	14,831,346	13,339,010	510,039,280
2	Commercial & industrial (31,36,51,61)	198,086,968	-653,370	7,748,110	7,094,739	205,181,707
3	Large volume (41)	52,873,915	-1,439,038	0	-1,439,038	51,434,876
4	Compressed natural gas (50)	-27,191	59,023	0	59,023	31,831
5	Interruptible (85)	15,085,009	199,404	195,295	394,699	15,479,708
6	Limited interruptible (86)	18,156,547	-86,967	399,641	312,673	18,469,221
7	Non exclusive interruptible (87)	36,365,378	1,263,876	487,286	1,751,162	38,116,540
8	Transportation (57)	162,853,468	5,479	436,529	442,009	163,295,477
9	Contracts (99,199,299)	35,823,433	7,817	571,011	578,828	36,402,261
10	Total sales and transport volume	1,015,917,797	-2,136,114	24,669,218	22,533,104	1,038,450,901

Puget Sound Energy
2006 Gas General Rate Case
Adjustments to Revenue by Rate Schedule
Test Year Ended September 30, 2005

Adjustments to Test Year Revenue

Line	Rate Class	Income Statement Revenue	Remove Municipal Taxes	Transfer Penalties & New Customer Revenue	Remove Trackers	Other Restating Adjustments	March 2005 GRC (1) Adjustment	October 2005 PGA (2) Adjustment	Weather Normalization Adjustment	Everett Delta Adjustment	Total Adjustments	Pro forma Revenue
	A	B	C	D	E	F	G	H	I	J	K	L
1	Residential (16,23,53)	\$ 544,251,604	\$ (19,674,265)	\$ (965,274)	\$ (9,361,564)	\$ 575,576	\$ 10,802,535	\$ 55,908,531	\$ 16,013,258	\$ 195,575	\$ 53,494,372	\$ 597,745,976
2	Commercial & industrial (31,36,51,61)	200,169,241	(9,453,888)	(65,575)	(3,483,553)	455,184	1,754,234	22,402,790	7,918,273	74,056	19,601,521	219,770,762
3	Large volume (41)	48,160,551	(2,301,819)	-	(729,296)	(543,829)	161,849	5,957,818	-	12,555	2,557,279	50,717,830
4	Compressed natural gas (50)	(4,677)	930	-	383	38,450	(2,628)	3,719	-	6	40,859	36,182
5	Interruptible (85)	12,572,963	(399,065)	(90,068)	(226,554)	(192,713)	181,823	1,752,511	159,947	739	1,186,619	13,759,582
6	Limited interruptible (86)	16,858,924	(772,283)	(53,394)	(279,414)	(181,287)	262,414	2,071,858	368,980	1,068	1,417,942	18,276,866
7	Non exclusive interruptible (87)	27,594,023	(1,109,731)	(36,177)	(435,994)	(513,923)	132,128	4,375,530	373,081	57	2,784,971	30,378,993
8	Transportation (57)	12,387,043	(589,065)	(161,456)	(104,371)	(198,438)	202,030	-	8,914	-	(842,386)	11,544,657
9	Contracts (99,199,299)	1,658,572	(77,260)	(10,885)	-	(10,626)	49,869	-	6,093	-	(42,809)	1,615,763
10	Total revenue from sales/transport	\$ 863,648,243	\$ (34,376,447)	\$ (1,382,829)	\$ (14,620,363)	\$ (571,605)	\$ 13,544,253	\$ 92,472,757	\$ 24,848,546	\$ 284,055	\$ 80,198,367	\$ 943,846,610
11	Other operating revenue	\$ 15,792,046	\$ (353,149)	\$ 1,382,829	\$ -	\$ 41,504	\$ 191,862	\$ -	\$ -	\$ -	\$ 1,263,046	\$ 17,055,092
12	Total operating revenue	\$ 879,440,289	\$ (34,729,596)	\$ -	\$ (14,620,363)	\$ (530,101)	\$ 13,736,115	\$ 92,472,757	\$ 24,848,546	\$ 284,055	\$ 81,461,413	\$ 960,901,702
13	Gas cost (Schedule 101)	\$ 530,598,010										\$ 631,255,371
14	Estimated gas revenue (Schedule 101)	\$ 554,559,816										\$ 660,286,805

Pro forma Gas Costs and Revenue (Schedule 101) and Margin

	Pro forma Sch. 101 Gas Revenue	Pro forma Sch. 101 Gas Cost	Pro forma Margin
	M	N	O
15 Residential (16,23,53)	404,002,846	386,239,683	193,743,130
16 Commercial & industrial (31,36,51,61)	160,790,645	153,721,015	58,980,117
17 Large volume (41)	40,776,386	38,983,533	9,941,444
18 Compressed natural gas (50)	23,371	22,344	12,811
19 Interruptible (85)	11,968,165	11,441,949	1,791,418
20 Limited interruptible (86)	14,330,944	13,700,842	3,945,922
21 Non exclusive interruptible (87)	28,299,738	27,055,458	2,079,255
22 Transportation (57)	94,711	90,547	11,449,945
23 Contracts (99,199,299)	-	-	1,615,763
24 Total revenue from sales/transport	\$ 660,286,805	\$ 631,255,371	\$ 283,559,805

(1) General Rate Case UG-040640.

(2) October 2005 Purchased Gas Adjustment, Dockets UG-051297 and UG-051298.