

**EXHIBIT NO. ___(JKP-10)
DOCKET NO. UE-11___/UG-11___
2011 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-11___
Docket No. UG-11___**

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

JUNE 13, 2011

**Puget Sound Energy
2011 Gas General Rate Case
Test Year Ended December 2010
Allocation of Revenue Deficiency to Rate Classes**

Rate Class	Pro forma Revenue at Existing Rates	Pro forma Gas Revenue at Existing Rates (1)	Pro forma Margin at Existing Rates	Volume (Therms)	Percent of Total Margin Less Contracts	Percent of Uniform Increase	Proposed Margin Increase	Proposed Margin Increase Less Contracts	Calculated Margin Revenue	Pro forma Gas Revenue at Existing Rates (1)	Calculated Total Revenue	Calculated Change in Margin	Percent Total (2) Increase	Percent Margin (3) Increase	Over (Under) Target Spread
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Residential (16,23,53)	\$ 683,933,835	\$ 394,704,822	\$ 289,229,013	548,039,263	69%	100.0%	8.0%	\$ 23,170,805	\$ 312,396,062	\$ 394,704,822	\$ 707,100,883	\$ 23,167,048	3.4%	8.0%	\$(3,757)
Commercial & industrial (31,31T,61)	229,957,498	144,583,285	85,374,213	202,387,050	20%	100.0%	8.0%	6,839,526	92,215,124	144,583,285	236,798,409	6,840,912	3.0%	8.0%	\$ 1,386
Large volume (41,41T)	66,546,917	48,354,809	18,192,109	77,382,831	4%	50.0%	4.0%	728,706	18,920,773	48,354,809	67,275,582	728,664	1.1%	4.0%	\$ (42)
Interruptible (85, 85T)	20,171,935	11,608,811	8,563,124	82,190,712	2%	50.0%	4.0%	343,006	8,906,326	11,608,811	20,515,137	343,202	1.7%	4.0%	\$ 196
Limited interruptible (86, 86T)	12,410,860	9,365,238	3,045,621	13,962,361	1%	0.0%	0.0%	-	3,045,593	9,365,238	12,410,831	(28)	0.0%	0.0%	\$ (28)
Non exclusive interruptible (87,87T)	25,742,573	19,898,138	5,844,435	129,614,230	1%	150.0%	12.0%	702,317	6,546,653	19,898,138	26,444,792	702,219	2.7%	12.0%	\$ (98)
Rentals	8,138,782	-	8,138,782	0	2%	0.0%	0.0%	-	8,138,782	-	8,138,782	-	0.0%	0.0%	\$ -
Contracts	1,658,616	-	1,658,616	35,980,178				-	1,739,141	-	1,739,141	80,525	4.9%	4.9%	
Subtotal revenue from rates	\$ 1,048,561,015	\$ 628,515,103	\$ 420,045,912	1,089,556,625	100%			\$ 31,784,359	\$ 451,908,454	\$ 628,515,103	\$ 1,080,423,556	\$ 31,862,541	3.0%	7.6%	\$(2,343)
Other revenue	6,760,042		6,760,042						6,760,042		6,760,042		0.0%		
Total	\$ 1,055,321,057	\$ 628,515,103	\$ 426,805,954	1,089,556,625				\$ 31,784,359	\$ 458,668,496	\$ 628,515,103	\$ 1,087,183,599	\$ 31,862,541	3.0%	7.5%	\$(2,343)
Proposed total increase								\$ 31,864,884							
Average increase on margin (includes rentals, excludes contracts)								7.62%							
Average increase on total (includes rentals, excludes contracts)								3.04%							
Average increase on margin after contracts								7.60%							
Adjustment to increase for unequal allocation of increase								1.055							
Rounding error												\$ (2,343)			

- (1) Pro forma gas revenue at rates (2010 PGA) in place at the time of filing (June 2011).
(2) Calculated margin increase (column M) divided by pro forma revenue at existing rates (column B).
(3) Calculated margin increase (column M) divided by pro forma margin at existing rates (column D).

**Puget Sound Energy
2011 Gas General Rate Case
Test Year Ended December 2010
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 23										
Basic Charge	Bills	8,441,336	\$10.00	\$84,413,360	\$10.80	\$91,166,429	\$6,753,069	8.0%	TARGET 23/53 \$23,170,289 over (under) (\$3,761)	8.000%
Delivery Charge	Therms	548,024,951	\$0.37372	\$204,807,885	\$0.40367	\$221,221,232	\$16,413,347	8.0%		8.014%
				\$289,221,245		\$312,387,661	\$23,166,416	8.0%		
Gas Revenue (Schedule 101) (1)	Therms	548,024,951	\$0.72020	\$394,687,570	\$0.72020	\$394,687,570	\$0	0.0%	8.0153%	
Total Revenues				\$683,908,814		\$707,075,230	\$23,166,416	3.4%		
Schedule 53										
Basic Charge	Bills	61	\$10.00	\$610	\$10.80	\$659	\$49			8.000%
Delivery Charge	Therms	2,114	\$0.37372	\$790	\$0.40367	\$853	\$63			8.014%
Total Delivery Charges				\$1,400		\$1,512	\$112	8.0%		
Gas Revenue (Schedule 101)	Therms	2,114	\$4.00641	\$8,470	\$4.00641	\$8,470	\$0	0.0%		
Total Revenues				\$9,870		\$9,982	\$112	1.1%		
Schedule 16										
Total Delivery Charge	Mantles	642	\$9.92	\$6,369	\$10.73	\$6,889	\$520	8.2%	TARGET 16 \$516 over (under) \$4	8.165%
Calculated Total Therms		12,198								
Gas Revenue (Schedule 101) (1)		12,198	\$0.72000	\$8,783	\$0.72000	\$8,783	\$0	0.0%	8.2000%	
Total Revenues				\$15,151		\$15,671	\$520	3.4%		

**Puget Sound Energy
2011 Gas General Rate Case
Test Year Ended December 2010
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Residential Summary										
		Therms		Current		Proposed		Change		
Total Residential Gas (Schedule 101) Revenues				\$394,704,822		\$394,704,822		\$0		
Total Residential Margin Revenues				\$289,229,013		\$312,396,062		\$23,167,048	8.0%	
Total Residential Revenues		548,039,263		\$683,933,835		\$707,100,883		\$23,167,048	3.4%	

(1) Schedule 101 rates at proposed revenue adjustment factor (RAF).

**Puget Sound Energy
2011 Gas General Rate Case
Test Year Ended December 2010
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 31 - Sales										
Basic Charge	Bills	663,748	\$32.32	\$21,452,336	\$34.91	\$23,171,443	\$1,719,107		TARGET 31/31T \$6,839,526 over (under) \$1,386	8.014%
Delivery Charge	Therms	202,387,050	\$0.31527	\$63,806,565	\$0.34052	\$68,916,838	\$5,110,273			8.009%
Total Delivery Charges				\$85,258,901		\$92,088,282	\$6,829,380	8.0%		
Gas Revenue (Schedule 101) (1)	Therms	202,387,050	\$0.71439	\$144,583,285	\$0.71439	\$144,583,285	\$0	0.0%	8.0080%	
Total Revenues				\$229,842,186		\$236,671,566	\$6,829,380	3.0%		
Schedule 31 - Transportation										
Basic Charge	Bills	0	\$355.50	\$0	\$383.97	\$0	\$0			8.008%
Delivery Charge	Therms	0	\$0.31527	\$0	\$0.34052	\$0	\$0			8.009%
Procurement Charge			(\$0.00520)	\$0	(\$0.00584)	\$0	\$0			12.308%
Total Delivery Charges				\$0		\$0	\$0			
Gas Balancing Service Charge	Therms	0	\$0.00070	\$0	\$0.00070	\$0	\$0			
Total Revenues				\$0		\$0	\$0			
Schedule 31 - Total										
Basic Charge	Bills	663,748		\$21,452,336		\$23,171,443	\$1,719,107			
Delivery Charge	Therms	202,387,050		\$63,806,565		\$68,916,838	\$5,110,273			
Total Delivery Charges				\$85,258,901		\$92,088,282	\$6,829,380	8.0%		
Gas Revenue (Schedule 101) (1)	Therms	202,387,050		\$144,583,285		\$144,583,285	\$0	0.0%		
Total Revenues				\$229,842,186		\$236,671,566	\$6,829,380	3.0%		
Schedule 61										
Demand		1,153,116	\$0.10	\$115,312	\$0.11	\$126,843	\$11,531	10.0%		10.000%
Total Delivery Charges				\$115,312		\$126,843	\$11,531	10.0%		

**Puget Sound Energy
2011 Gas General Rate Case
Test Year Ended December 2010
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 41 - Sales										
Basic Charge	Bills	18,597	\$111.92	\$2,081,377	\$112.51	\$2,092,350	\$10,972		TARGET 41/41T \$728,706 over (under) (\$42)	0.527%
Minimum Bill	Bills	18,597	\$129.19	\$2,402,548	\$129.87	\$2,415,194	\$12,646			0.526%
Demand Charge	Demand	4,359,702	\$1.14	\$4,970,060	\$1.28	\$5,580,418	\$610,358			12.281%
Delivery Charge:										
First 900 therms	Therms	15,577,647	\$0.14354		\$0.14430	in minimum bills			0.5310%	0.529%
Next 4,100 therms	Therms	29,657,735	\$0.14354	\$4,257,071	\$0.14430	\$4,279,611	\$22,540			0.529%
All over 5,000 therms	Therms	24,332,875	\$0.11714	\$2,850,353	\$0.11776	\$2,865,439	\$15,086			
Total Delivery Charges		69,568,257		\$16,561,409		\$17,233,012	\$671,603	4.1%		
Gas Revenue (Schedule 101) (1)										
Volumetric Charge	Therms	69,568,257	\$0.62919	\$43,771,652	\$0.62919	\$43,771,652	\$0			
Demand Charge	Demand	4,359,702	\$1.05	\$4,577,687	\$1.05	\$4,577,687	\$0			
Total Gas Revenue				\$48,349,338		\$48,349,338	\$0	0.0%		
Total Revenues				\$64,910,748		\$65,582,350	\$671,603	1.0%		
Schedule 41 - Transportation										
Basic Charge	Bills	552	\$431.69	\$238,293	\$433.98	\$239,557	\$1,264			0.530%
Minimum Bill	Bills	552	\$129.19	\$71,313	\$129.87	\$71,688	\$375			0.526%
Demand Charge	Demand	397,232	\$1.14	\$452,844	\$1.28	\$508,457	\$55,612			12.281%
Delivery Charge:										
First 900 therms	Therms	497,166	\$0.14354	in minimum bills	\$0.14430	in minimum bills				0.529%
Next 4,100 therms	Therms	1,959,234	\$0.14354	\$281,228	\$0.14430	\$282,717	\$1,489			0.529%
All over 5,000 therms	Therms	5,358,174	\$0.11714	\$627,657	\$0.11776	\$630,979	\$3,322			0.529%
Total Volume		7,814,574								
Procurement Charge	Therms	7,814,574	\$ (0.00520)	(\$40,636)	\$ (0.00584)	(\$45,637)	(\$5,001)			12.308%
Total Delivery Charges				\$1,630,699		\$1,687,761	\$57,062	3.5%		
Gas Balancing Service Charge	Therms	7,814,574	\$0.00070	\$5,470	\$0.00070	\$5,470	\$0			
Total Revenues				\$1,636,170		\$1,693,231	\$57,062	3.5%		

**Puget Sound Energy
2011 Gas General Rate Case
Test Year Ended December 2010
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 41 - Total										
Basic Charge	Bills	19,149		\$2,319,670		\$2,331,907		\$12,236		
Minimum Bill	Bills	19,149		\$2,473,861		\$2,486,882		\$13,021		
Demand Charge	Demand	4,756,934		\$5,422,904		\$6,088,875		\$665,971		
Delivery Charge:										
First 900 therms	Therms	16,074,813				in minimum bills				
Next 4,100 therms	Therms	31,616,969		\$4,538,300		\$4,562,329		\$24,029		
All over 5,000 therms	Therms	29,691,049		\$3,478,009		\$3,496,418		\$18,408		
Total Volume		77,382,831								
Procurement Charge	Therms	7,814,574		(\$40,636)		(\$45,637)		(\$5,001)		
Total Delivery Charges				\$18,192,109		\$18,920,773		\$728,664	4.0%	
Gas Revenue (Schedule 101) (1)										
Volumetric Charge				\$43,771,652		\$43,771,652		\$0		
Demand Charge				\$4,577,687		\$4,577,687		\$0		
Gas Balancing Service Charge				\$5,470		\$5,470		\$0		
Total Gas Revenue				\$48,354,809		\$48,354,809		\$0	0.0%	
Total Revenues				\$66,546,917		\$67,275,582		\$728,664	1.1%	

Commercial & Industrial Summary

	Therms	Current	Proposed	Change		
Total Gas (Schedule 101) Revenues						
Schedules 31, 31T, 61		\$144,583,285	\$144,583,285	\$0		
Schedule 41, 41T		\$48,354,809	\$48,354,809	\$0		
Total		\$192,938,093	\$192,938,093	\$0		
Total Margin Revenues						
Schedules 31, 31T, 61		\$85,374,213	\$92,215,124	\$6,840,912	8.0%	
Schedule 41, 41T		\$18,192,109	\$18,920,773	\$728,664	4.0%	
Total		\$103,566,321	\$111,135,897	\$7,569,576	7.3%	
Total Revenue						
Schedules 31, 31T, 61	202,387,050	\$229,957,498	\$236,798,409	\$6,840,912	3.0%	
Schedule 41, 41T	77,382,831	\$66,546,917	\$67,275,582	\$728,664	1.1%	
Total	279,769,881	\$296,504,415	\$304,073,991	\$7,569,576	2.6%	

(1) Schedule 101 rates at proposed revenue adjustment factor (RAF).

**Puget Sound Energy
2011 Gas General Rate Case
Test Year Ended December 2010
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 85 - Sales										
Basic Charge	Bills	421	\$558.68	\$235,204	\$575.59	\$242,323	\$7,119		TARGET 85/85T \$343,006 over (under) \$196	3.027%
Demand Charge	Demand	120,500	\$1.14	\$137,370	\$1.28	\$154,240	\$16,870			12.281%
Procurement Charge	Therms	17,284,828	\$0.00676	\$116,845	\$0.00696	\$120,302	\$3,457			2.959%
Minimum Bills				\$34,026		\$34,026	\$0			
Delivery Charge:										
First 25,000 Therms	Therms	8,779,903	\$0.10491	\$921,100	\$0.10809	\$949,020	\$27,920		3.0266%	3.031%
Next 25,000 Therms	Therms	3,788,338	\$0.05378	\$203,737	\$0.05541	\$209,912	\$6,175			3.031%
All over 50,000 Therms	Therms	4,716,587	\$0.05162	\$243,470	\$0.05318	\$250,828	\$7,358			3.022%
Total Delivery Charges		17,284,828		\$1,891,752		\$1,960,651	\$68,899			3.6%
Gas Revenue (Schedule 101) (1)										
Volumetric Charge	Therms	17,284,828	\$0.66167	\$11,436,852	\$0.66167	\$11,436,852	\$0			
Demand Charge	Demand	120,500	\$1.05	\$126,525	\$1.05	\$126,525	\$0			
Total Gas Revenue				\$11,563,377		\$11,563,377	\$0			0.0%
Total Revenues				\$13,455,130		\$13,524,029	\$68,899			0.5%
Schedule 85 - Transportation										
Basic Charge	Bills	1,173	\$893.87	\$1,048,510	\$920.92	\$1,080,239	\$31,730			3.026%
Demand Charge	Demand	693,267	\$1.14	\$790,324	\$1.28	\$887,382	\$97,057			12.281%
Minimum Bills				\$28,428		\$28,428	\$0			
Delivery Charge:										
First 25,000 Therms	Therms	26,607,080	\$0.10491	\$2,791,349	\$0.10809	\$2,875,959	\$84,611			3.031%
Next 25,000 Therms	Therms	16,563,029	\$0.05378	\$890,760	\$0.05541	\$917,757	\$26,998			3.031%
Next 50,000 Therms	Therms	21,735,775	\$0.05162	\$1,122,001	\$0.05318	\$1,155,909	\$33,908			3.022%
Total Delivery Charges		64,905,884		\$6,671,371		\$6,945,674	\$274,303			4.1%
Gas Balancing Service Charge	Therms	64,905,884	\$0.00070	\$45,434	\$0.00070	\$45,434	\$0			
Total Revenues				\$6,716,805		\$6,991,108	\$274,303			4.1%

**Puget Sound Energy
2011 Gas General Rate Case
Test Year Ended December 2010
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 85 - Total										
Basic Charge	Bills	1,594		\$1,283,714		\$1,322,563		\$38,849		
Demand Charge	Demand	813,767		\$927,694		\$1,041,622		\$113,927		
Procurement Charge	Therms	17,284,828		\$116,845		\$120,302		\$3,457		
Minimum Bills				\$62,454		\$62,454		\$0		
Delivery Charge:										
First 25,000 Therms	Therms	35,386,983		\$3,712,448		\$3,824,979		\$112,531		
Next 25,000 Therms	Therms	20,351,367		\$1,094,497		\$1,127,669		\$33,173		
All over 50,000 Therms	Therms	26,452,362		\$1,365,471		\$1,406,737		\$41,266		
Total Delivery Charges		82,190,712		\$8,563,123		\$8,906,326		\$343,202		4.0%
Gas Revenue (Schedule 101) (1)										
Volumetric Charge		17,284,828		\$11,436,852		\$11,436,852		\$0		
Demand Charge		120,500		\$126,525		\$126,525		\$0		
Gas Balancing Service Charge	Therms	64,905,884		\$45,434		\$45,434		\$0		
Total Gas Revenue				\$11,608,811		\$11,608,811		\$0		0.0%
Total Revenues				\$20,171,935		\$20,515,137		\$343,202		1.7%
Schedule 86 - Sales										
Basic Charge	Bills	4,023	\$142.79	\$574,444	\$142.04	\$571,427		(\$3,017)	TARGET 86/86T \$0	-0.525%
Demand Charge	Demand	109,265	\$1.14	\$124,562	\$1.28	\$139,859		\$15,297	over (under)	12.281%
Procurement Charge	Therms	13,889,578	\$0.00675	\$93,755	\$0.00671	\$93,199		(\$556)	(\$28)	-0.593%
Minimum Bills				\$28,233		\$28,233		\$0		
Delivery Charge:										
First 1,000 therms	Therms	3,233,916	\$0.20306	\$656,679	\$0.20199	\$653,219		(\$3,460)	-0.5255%	-0.527%
All over 1,000 therms	Therms	10,655,662	\$0.14559	\$1,551,358	\$0.14482	\$1,543,153		(\$8,205)		-0.529%
Total Delivery Charges	Therms	13,889,578		\$3,029,031		\$3,029,090		\$59		0.0%
Gas Revenue (Schedule 101) (1)										
Volumetric Charge	Therms	13,889,578	\$0.66600	\$9,250,459	\$0.66600	\$9,250,459		\$0		
Demand Charge	Demand	109,265	\$1.05	\$114,728	\$1.05	\$114,728		\$0		
Total Gas Revenue				\$9,365,187		\$9,365,187		\$0		0.0%
Total Revenues				\$12,394,218		\$12,394,277		\$59		0.0%

**Puget Sound Energy
2011 Gas General Rate Case
Test Year Ended December 2010
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 86 - Transportation										
Basic Charge	Bills	12	\$454.33	\$5,452	\$451.94	\$5,423	(\$29)			-0.526%
Demand Charge	Demand	0	\$1.14	\$0	\$1.28	\$0	\$0			12.281%
Minimum Bills				\$68		\$68	\$0			
Delivery Charge:										
First 1,000 therms	Therms	8,251	\$0.20306	\$1,675	\$0.20199	\$1,667	(\$9)			-0.527%
All over 1,000 therms	Therms	64,532	\$0.14559	\$9,395	\$0.14482	\$9,346	(\$50)			-0.529%
Total Delivery Charges	Therms	72,783		\$16,591		\$16,503	(\$87)			
Gas Balancing Service Charge	Therms	72,783	\$0.00070	\$51	\$0.00070	\$51	\$0			
Total Revenues				\$16,642		\$16,554	(\$87)			
Schedule 86 - Total										
Basic Charge	Bills	4,035		\$579,896		\$576,850	(\$3,046)			
Demand Charge	Demand	109,265		\$124,562		\$139,859	\$15,297			
Procurement Charge	Therms	13,889,578		\$93,755		\$93,199	(\$556)			
Minimum Bills				\$28,301		\$28,301	\$0			
Delivery Charge:										
First 1,000 therms	Therms	3,242,167		\$658,354		\$654,885	(\$3,469)			
All over 1,000 therms	Therms	10,720,194		\$1,560,753		\$1,552,498	(\$8,255)			
Total Delivery Charges	Therms	13,962,361		\$3,045,621		\$3,045,593	(\$28)			0.0%
Gas Revenue (Schedule 101) (1)										
Volumetric Charge	Therms	13,962,361		\$9,250,459		\$9,250,459	\$0			
Demand Charge	Demand	109,265		\$114,728		\$114,728	\$0			
Gas Balancing Service Charge	Therms	13,962,361		\$51		\$51	\$0			
Total Gas Revenue				\$9,365,238		\$9,365,238	\$0			0.0%
Total Revenues				\$12,410,859		\$12,410,831	(\$28)			0.0%

**Puget Sound Energy
2011 Gas General Rate Case
Test Year Ended December 2010
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 87 - Sales										
Basic Charge	Bills	108	\$558.42	\$60,309	\$627.31	\$67,749	\$7,440		TARGET 87/87T \$702,317 over (under) (\$98)	12.337%
Demand Charge	Demand	6,384	\$1.14	\$7,278	\$1.28	\$8,172	\$894			12.281%
Procurement Charge		30,035,655	\$0.00520	\$156,185	\$0.00584	\$175,408	\$19,223			12.308%
Minimum Bills				\$82,874		\$82,874	\$0			
Delivery Charge:										
First 25,000 Therms	Therms	2,700,000	\$0.14158	\$382,266	\$0.15905	\$429,435	\$47,169			12.339%
Next 25,000 Therms	Therms	2,658,565	\$0.08644	\$229,806	\$0.09710	\$258,147	\$28,340			12.332%
Next 50,000 Therms	Therms	4,736,135	\$0.05581	\$264,324	\$0.06270	\$296,956	\$32,632			12.345%
Next 100,000 therms	Therms	5,876,905	\$0.03659	\$215,036	\$0.04110	\$241,541	\$26,505			12.326%
Next 300,000 therms	Therms	4,629,800	\$0.02695	\$124,773	\$0.03027	\$140,144	\$15,371			12.319%
All over 500,000 therms	Therms	9,434,250	\$0.02129	\$200,855	\$0.02392	\$225,667	\$24,812		12.3370%	
Total Delivery Charges	Therms	30,035,655		\$1,723,707		\$1,926,093	\$202,386			11.7%
Gas Revenue (Schedule 101) (1)										
Volumetric Charge	Therms	30,035,655	\$0.65994	\$19,821,730	\$0.65994	\$19,821,730	\$0			
Demand Charge	Demand	6,384	\$1.05	\$6,703	\$1.05	\$6,703	\$0			
Total Gas Revenue				\$19,828,433		\$19,828,433	\$0			0.0%
Total Revenues				\$21,552,140		\$21,754,526	\$202,386			0.9%
Schedule 87 - Transportation										
Basic Charge	Bills	155	\$893.47	\$138,488	\$1,003.70	\$155,574	\$17,086			12.337%
Demand Charge	Demand	452,875	\$1.14	\$516,278	\$1.28	\$579,680	\$63,403			12.281%
Minimum Bills				\$66,687		\$66,687	\$0			
Delivery Charge:										
First 25,000 Therms	Therms	3,655,136	\$0.14158	\$517,494	\$0.15905	\$581,349	\$63,855			12.339%
Next 25,000 Therms	Therms	3,541,188	\$0.08644	\$306,100	\$0.09710	\$343,849	\$37,749			12.332%
Next 50,000 Therms	Therms	6,866,088	\$0.05581	\$383,196	\$0.06270	\$430,504	\$47,307			12.345%
Next 100,000 therms	Therms	13,137,582	\$0.03659	\$480,704	\$0.04110	\$539,955	\$59,250			12.326%
Next 300,000 therms	Therms	30,183,866	\$0.02695	\$813,455	\$0.03027	\$913,666	\$100,210			12.319%
All over 500,000 therms	Therms	42,194,715	\$0.02129	\$898,325	\$0.02392	\$1,009,298	\$110,972			12.353%
Total Delivery Charges		99,578,575		\$4,120,728		\$4,620,561	\$499,833			12.1%
Gas Balancing Service Charge	Therms	99,578,575	\$0.00070	\$69,705	\$0.00070	\$69,705	\$0			
Total Revenues				\$4,190,433		\$4,690,266	\$499,833			11.9%

**Puget Sound Energy
2011 Gas General Rate Case
Test Year Ended December 2010
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 87 - Total										
Basic Charge	Bills	263		\$198,797		\$223,323		\$24,526		
Demand Charge	Demand	459,259		\$523,555		\$587,852		\$64,296		
Procurement Charge				\$156,185		\$175,408		\$19,223		
Minimum Bills				\$149,561		\$149,561		\$0		
Delivery Charge:										
First 25,000 Therms	Therms	6,355,136		\$899,760		\$1,010,784		\$111,024		
Next 25,000 Therms	Therms	6,199,753		\$535,907		\$601,996		\$66,089		
Next 50,000 Therms	Therms	11,602,223		\$647,520		\$727,459		\$79,939		
Next 100,000 therms	Therms	19,014,487		\$695,740		\$781,495		\$85,755		
Next 300,000 therms	Therms	34,813,666		\$938,228		\$1,053,810		\$115,581		
All over 500,000 therms	Therms	51,628,965		\$1,099,181		\$1,234,965		\$135,784		
Total Delivery Charges	Therms	129,614,230		\$5,844,435		\$6,546,653		\$702,219	12.0%	
Gas Revenue (Schedule 101) (1)										
Volumetric Charge				\$19,821,730		\$19,821,730		\$0		
Demand Charge				\$6,703		\$6,703		\$0		
Gas Balancing Service Charge	Therms	99,578,575		\$69,705		\$69,705		\$0		
Total Gas Revenue				\$19,898,138		\$19,898,138		\$0	0.0%	
Total Revenues				\$25,742,573		\$26,444,792		\$702,219	2.7%	

Interruptible Summary

	Therms	Current	Proposed	Change
Total Gas (Schedule 101) Revenues				
Schedules 85, 85T		\$11,608,811	\$11,608,811	\$0
Schedules 86, 86T		\$9,365,238	\$9,365,238	\$0
Schedules 87, 87T		\$19,898,138	\$19,898,138	\$0
Total		\$40,872,188	\$40,872,188	\$0
Total Margin Revenues				
Schedules 85, 85T		\$8,563,123	\$8,906,326	\$343,202
Schedules 86, 86T		\$3,045,621	\$3,045,593	(\$28)
Schedules 87, 87T		\$5,844,435	\$6,546,653	\$702,219
Total		\$17,453,180	\$18,498,572	\$1,045,393
Total Revenue				
Schedules 85, 85T	82,190,712	\$20,171,935	\$20,515,137	\$343,202
Schedules 86, 86T	13,962,361	\$12,410,859	\$12,410,831	(\$28)
Schedules 87, 87T	129,614,230	\$25,742,573	\$26,444,792	\$702,219
Total	225,767,303	\$58,325,367	\$59,370,760	\$1,045,393

**Puget Sound Energy
2011 Gas General Rate Case
Test Year Ended December 2010
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Total Summary										
Total		1,053,576,447		\$1,038,763,617		\$1,070,545,634		\$31,782,017		3.1%
Plus Contracts		35,980,178		\$1,658,616		\$1,739,141		\$80,525		4.9%
Plus Rentals				\$8,138,782		\$8,138,782		\$0		0.0%
Grand Total		<u>1,089,556,625</u>		<u>\$1,048,561,015</u>		<u>\$1,080,423,556</u>		<u>\$31,862,542</u>		3.0%
Pro Forma Total		1,089,556,625		\$1,048,561,015		\$1,080,423,556		\$31,862,541		3.0%
Check		0		(\$0)		\$0		\$0		
Check		0		\$0		\$0		\$0		

(1) Schedule 101 rates at proposed revenue adjustment factor (RAF).

**Puget Sound Energy
2011 Gas General Rate Case
Test Year Ended December 2010
Current and Proposed Rates by Rate Schedule
Rental Schedules 71, 72 and 74**

Line	Schedule	Rate	Description	Annual Charges	Current Rates	Revenue		Revenue		Proposed Increase
		Schedule				Under Existing Rates	Proposed Rates	Under Proposed Rates		
	A	B	C	D	E	F	G	H	I	
1	71	71G-A	Standard Models	17,947	\$ 7.88	\$ 141,422	\$ 7.88	\$ 141,422	\$ -	
2	71	71G-B	Conservation Models	285,976	\$ 12.64	3,614,737	\$ 12.64	3,614,737	-	
3	71	71G-C	Direct Vent Models	52,189	\$ 17.74	925,833	\$ 17.74	925,833	-	
4	71	71G-D	High Recovery Models	14,037	\$ 17.37	243,823	\$ 17.37	243,823	-	
5	71	71G-E	High Efficiency Standard (Energy Factor ≥.60)	56,035	\$ 6.34	355,262	\$ 6.34	355,262	-	
6	71	71G-F	High Efficiency Direct Vent (Energy Factor ≥.60)	3,117	\$ 11.11	34,630	\$ 11.11	34,630	-	
7	72	72G-F	25 - 40 gallon storage 30,000 to 50,000	2,263	\$ 15.47	35,009	\$ 15.47	35,009	-	
8	72	72G-G	45 - 55 gallon storage 70,000 to 79,000	1,422	\$ 20.21	28,739	\$ 20.21	28,739	-	
9	72	72G-H	45 - 55 gallon storage 51,000 to 75,000	4,250	\$ 20.21	85,893	\$ 20.21	85,893	-	
10	72	72G-I	50 - 65 gallon storage 60,000 to 69,000	232	\$ 31.66	7,345	\$ 31.66	7,345	-	
11	72	72G-J	60 - 84 gallon storage 70,000 to 129,000	9,455	\$ 41.30	390,492	\$ 41.30	390,492	-	
12	72	72G-K	75 - 90 gallon storage 130,000 to 169,000	6,107	\$ 55.14	336,740	\$ 55.14	336,740	-	
13	72	72G-L	75 - 100 gallon storage 170,000 to 200,000	16,707	\$ 64.06	1,070,250	\$ 64.06	1,070,250	-	
14	74	74G-A	45,000 to 400,000 Standard Models	20,365	\$ 10.70	217,906	\$ 10.70	217,906	-	TARGET
15	74	74G-B	401,000 to 700,000 Standard Models	1,259	\$ 28.39	35,743	\$ 28.39	35,743	-	\$ -
16	74	74G-C	701,000 to 1,300,000 Standard Models	769	\$ 38.34	29,483	\$ 38.34	29,483	-	over (under)
17	74	74G-D	45,000 to 400,000 Conservation Models	36,365	\$ 16.10	585,477	\$ 16.10	585,477	-	\$ -
18			Total	528,495		\$ 8,138,782		\$ 8,138,782	\$ -	

0.000%