

EXHIBIT NO. ___(JKP-3)
DOCKET NO. UE-09___/UG-09___
2009 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-09___
Docket No. UG-09___

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

MAY 8, 2009

Puget Sound Energy
2009 Gas General Rate Case
Adjustments to Volume (Therms) by Rate Schedule
Test Year Ended December 31, 2008

Line	Rate Class	Volume From Sales & Transportation	Remove CNG Volume	Restating Adjustments	Schedule Migration Adjustment	Weather Normalization Adjustment	Conservation Phase-in Adjustment	Total Adjustments	Pro forma Volume
	A	B	C	D	E	F	G	H	I
1	Residential (16,23,53)	589,404,605		1,219,747	0	-31,841,170	-625,999	-31,247,422	558,157,184
2	Commercial & industrial (31,61) (1)	248,237,822		-12,397,318	-23,870,131	-10,540,156	-1,304,313	-48,111,918	200,125,906
3	Large volume (41)	60,091,517		-2,698,819	24,167,664	-1,132,005	-100,548	20,236,292	80,327,809
4	Transportation - large volume (41T)	254,451		-96,289	880,060	-17,170	0	766,601	1,021,050
5	Compressed natural gas (50)	5,210	-5,210	0	0	0	0	-5,210	0
6	Interruptible (85)	16,467,140		1,068,614	0	-281,995	-2,361	784,258	17,251,397
7	Transportation - interruptible (85T)	11,514,610		-74,386	61,070,189	-550,641	0	60,445,163	71,959,775
8	Limited interruptible (86)	16,366,598		162,548	65,086	-879,688	-47,126	-699,180	15,667,418
9	Non exclusive interruptible (87)	29,747,030		2,483,164	0	-939,587	-6,030	1,537,547	31,284,574
10	Transportation - non exclusive interruptible (87T)	17,601,459		-290,785	90,188,674	-34,340	0	89,863,549	107,465,008
11	Transportation (57)	152,177,427		324,115	-152,501,542		0	-152,177,427	0
12	Contracts	36,225,969		103,483	0	-1,366,830	0	-1,263,347	34,962,623
13	Total sales and transport volume	1,178,093,838	-5,210	-10,195,925	0	-47,583,582	-2,086,377	-59,871,095	1,118,222,744

(1) Discontinued Schedules 36 and 51 are included in Schedule 31.

Puget Sound Energy
2009 Gas General Rate Case
Reconciliation of Revenue by Rate Schedule
Test Year Ended December 31, 2008

Reconciliation of Test Year Revenue

Line	Rate Class	Income	Remove	Remove	Transfer	Other	October	Weather	Conservation	Summit	Total	Pro forma			
		Statement	CNG (1)	Municipal	Penalties & New Customer	Restating	2008 PGA (4)	2007 GRC (3)	Normalization	Phase-in			Buyout	Adjustments	Revenue
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential (16,23,53)		\$ 766,796,082	\$ -	\$(29,205,631)	\$ (849,957)	\$ 24,082,145	\$ 3,844,820	\$30,465,777	\$27,907,752	\$(39,901,123)	\$ (784,458)	\$ 27,907	\$ -	\$15,587,231	\$ 782,383,313
2 Commercial & industrial (31,61) (6)		296,877,487	-	(14,088,976)	(141,359)	10,717,843	(13,882,877)	12,783,352	(17,103,751)	(12,695,194)	(1,570,993)	10,006	-	(35,971,949)	260,905,538
3 Large volume (41)		63,031,842	-	(2,966,030)	(11,555)	3,014,753	(3,335,394)	2,687,947	28,092,224	(1,068,987)	(94,950)	4,016	-	26,322,025	89,353,867
4 Transportation - large volume (41T)		66,481	-	(729)	-	(114)	(33,088)	-	181,234	(1,813)	-	-	-	145,489	211,971
5 Compressed natural gas (50)		4,463	(4,463)	-	-	-	-	-	-	-	-	-	-	(4,463)	-
6 Interruptible (85)		14,866,181	-	(598,706)	-	918,704	1,083,938	932,119	(191,878)	(259,451)	(2,172)	863	-	1,883,415	16,749,596
7 Transportation - interruptible (85T)		1,412,453	-	(37,704)	-	(2,135)	(253,632)	-	5,934,826	(27,714)	-	-	-	5,613,641	7,026,094
8 Limited interruptible (86)		16,884,640	-	(820,195)	-	813,246	156,824	842,269	71,480	(892,487)	(47,812)	783	-	124,109	17,008,749
9 Non exclusive interruptible (87)		25,227,213	-	(1,122,796)	-	1,427,503	2,368,980	1,681,020	45,508	(834,177)	(5,353)	1,564	-	3,562,248	28,789,461
10 Transportation - non exclusive interruptible (87T)		1,197,205	-	(36,651)	-	(3,769)	(432,665)	-	3,910,553	(727)	-	-	-	3,436,741	4,633,946
11 Transportation (57)		11,091,520	-	(624,447)	(1,499)	426,372	(598,735)	-	(10,293,211)	-	-	-	-	(11,091,520)	-
12 Contracts		1,718,381	-	(84,664)	-	-	(17,814)	-	26,452	(14,406)	-	-	-	(90,432)	1,627,949
13 Total revenue from sales/transport		\$ 1,199,173,947	\$(4,463)	\$(49,586,529)	\$ (1,004,369)	\$ 41,394,547	\$(11,099,644)	\$49,392,484	\$38,581,189	\$(55,696,079)	\$(2,505,739)	\$ 45,140	\$ -	\$ 9,516,536	\$ 1,208,690,483
14 Rentals		\$ 7,618,744	\$ -	\$(364,449)	\$ -	\$ -	\$ 112,972	\$ -	\$ 888,730	\$ -	\$ -	\$ -	\$ -	\$ 637,253	8,255,997
15 Other operating revenue		\$ 10,075,565	\$ -	\$ -	\$ 1,004,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464,363	\$ 1,468,732	11,544,298
16 Total other operating revenue		\$ 17,694,309	\$ -	\$(364,449)	\$ 1,004,369	\$ -	\$ 112,972	\$ -	\$ 888,730	\$ -	\$ -	\$ -	\$ -	\$ 2,105,985	\$ 19,800,295
17 Total operating revenue		\$ 1,216,868,256	\$(4,463)	\$(49,950,978)	\$ -	\$ 41,394,547	\$(10,986,672)	\$49,392,484	\$39,469,919	\$(55,696,079)	\$(2,505,739)	\$ 45,140	\$ 464,363	\$ 11,622,521	\$ 1,228,490,778
18 Gas cost (Schedule 101)		\$ 788,411,448													\$ 786,226,721
19 Gas revenue (Schedule 101)															\$ 821,763,382

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

	Pro forma	Pro forma	Pro forma
	Sch. 101	Sch. 101	Margin
	P	Q	R
20 Residential (16,23,53)	511,902,119	489,765,220	270,481,194
21 Commercial & industrial (31,61)	182,484,807	174,593,362	78,420,730
22 Large volume (41)	71,522,706	68,429,749	17,831,161
23 Transportation - large volume (41T)	715	684	211,256
24 Compressed natural gas (50)	-	-	-
25 Interruptible (85)	15,009,363	14,360,292	1,740,233
26 Transportation - interruptible (85T)	50,372	48,194	6,975,722
27 Limited interruptible (86)	13,730,206	13,136,451	3,278,543
28 Non exclusive interruptible (87)	26,987,870	25,820,796	1,801,591
29 Transportation - non exclusive interruptible (87T)	75,226	71,972	4,558,720
29 Transportation (57)	-	-	-
30 Contracts	-	-	1,627,949
31 Total revenue from sales/transport	\$ 821,763,382	\$ 786,226,721	\$ 386,927,101

- (1) Revenue from discontinued Schedule 50, Compressed Natural Gas.
- (2) Penalty revenue and new customer revenue (Rule 7) are transferred from revenue from sales to other operating revenue.
- (3) October 2008 Purchased Gas Adjustment, Docket UG-081579.
- (4) General Rate Case Docket UG-072301 rates implemented November 1, 2008.
- (5) Adjustment from actual to proposed revenue adjustment factor (RAF).
- (6) Discontinued Schedules 36 and 51 are included in Schedule 31.