

Puget Sound Energy, Inc.

Advice No. 2010-10

Workpapers

Puget Sound Energy
2009 Gas General Rate Case - Compliance Filing
Test Year Ended December 2008
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 Revenue 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 Margin Increase	Percent Total (2)	Over (Under) Target Spread
A	B	C	D	E	F	G	H	I	J	K = C	L = J + K	M	N	O	P
Residential (16,23,53)	783,167,803	512,476,236	270,691,568	558,783,183	69%	100.0%	2.7%	\$ 7,215,849	\$ 277,905,459	\$ 512,476,236	\$ 790,381,695	\$ 7,213,892	2.7%	0.9%	\$ (1,957)
Commercial & industrial (31,61)	262,476,596	183,674,146	78,802,451	201,430,219	20%	100.0%	2.7%	2,100,644	780,902,583	183,674,146	264,576,708	7,210,112	2.7%	0.8%	\$ (531)
Large volume (41,41T)	89,660,793	71,607,326	18,053,468	81,449,407	5%	75.0%	2.0%	360,940	718,414,485	71,607,326	90,021,810	7,361,017	2.0%	0.4%	\$ 77
Interruptible (85, 85T)	23,777,862	15,061,775	8,716,088	89,213,533	2%	50.0%	1.3%	116,173	8,832,405	15,061,775	23,894,179	9,116,317	1.3%	0.5%	\$ 144
Limited interruptible (86)	17,056,563	13,771,107	3,285,456	15,714,544	1%	50.0%	1.3%	43,790	3,329,234	13,771,107	17,100,341	10,43,778	1.3%	0.3%	\$ (12)
Non exclusive interruptible (87,87T)	33,428,761	27,068,296	6,360,465	138,755,612	2%	50.0%	1.3%	84,776	12,644,536	27,068,296	33,513,658	12,84,898	1.3%	0.3%	\$ 122
Rentals	8,255,997	-	8,255,997	0	2%	100.0%	2.7%	220,081	3,847,153	-	8,476,153	13,220,156	2.7%	2.7%	\$ 75
Contracts	1,627,949	-	1,627,949	34,962,623	2%	100.0%	2.7%	-	1,634,926	-	1,634,926	6,977	0.4%	0.4%	\$ (2,082)
Subtotal revenue from rates	\$ 1,219,452,324	\$ 823,658,884	\$ 395,793,440	1,120,309,121	100%			\$ 10,142,252	\$ 405,940,588	\$ 823,658,884	\$ 1,229,599,471	\$ 10,147,147	2.6%	0.8%	\$ (2,082)
Other revenue	8,335,038		8,335,038						8,335,038		8,335,038		0.0%	0.0%	
Total	\$ 1,227,787,362	\$ 823,658,884	\$ 404,128,478	1,120,309,121				\$ 10,142,252	\$ 414,275,626	\$ 823,658,884	\$ 1,237,934,509	\$ 10,147,147	2.5%	0.8%	\$ (2,082)
Proposed total increase								\$ 10,149,229							
Average increase on margin (includes rentals, excludes contracts)								2.57%							
Average increase on total (includes rentals, excludes contracts)								0.83%							
Average increase on margin after contracts								2.57%							
Adjustment to increase for unequal allocation of increase								1.04							
Rounding error															

(1) Pro forma gas revenue at rates in existence at the time of the filing (May 2009).
(2) Calculated margin increase (column M) divided by pro forma revenue at existing rates (column B).

\$ (2,082)

Puget Sound Energy
2009 Gas General Rate Case - Compliance Filing
Test Year Ended December 2008
Allocation of Revenue Deficiency to Rate Classes - Reflecting 2009 Purchased Gas Adjustment

Rate Class	Pro forma Revenue at Existing Rates (1)	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 Revenue 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 Margin Increase	Percent Total (2)	Over (Under) Target Spread
A	B = C + D	C	D	E	F	G	H	I	J	K = C	L = J + K	M	N	O	P
Residential (16,23,53)	\$ 891,371,309	\$ 420,679,742	\$ 270,691,568	558,783,183	69%	100.0%	2.7%	\$ 7,215,849	\$ 277,905,459	\$ 420,679,742	\$ 698,585,201	\$ 7,213,892	2.7%	1.0%	\$ (1,957)
Commercial & industrial (31,61)	229,393,697	150,591,246	78,802,451	201,430,219	20%	100.0%	2.7%	2,100,644	780,902,563	150,591,246	231,493,809	72,100,112	2.7%	0.9%	\$ (531)
Large volume (41,41T)	76,505,931	58,452,464	18,053,468	81,449,407	5%	75.0%	2.0%	360,640	18,414,485	58,452,464	76,866,948	7361,017	2.0%	0.5%	\$ 77
Interruptible (85, 85T)	20,951,524	12,235,436	8,716,088	89,213,533	2%	50.0%	1.3%	116,173	8,832,405	12,235,436	21,067,841	9116,317	1.3%	0.6%	\$ 144
Limited interruptible (86)	14,481,735	11,196,279	3,285,456	15,714,544	1%	50.0%	1.3%	43,790	3,329,234	11,196,279	14,525,513	1043,778	1.3%	0.3%	\$ (12)
Non exclusive interruptible (87,87T)	28,303,360	21,942,895	6,360,465	138,755,612	2%	50.0%	1.3%	84,776	8,445,363	21,942,895	28,388,258	1284,898	1.3%	0.3%	\$ 122
Rentals	8,255,997	-	8,255,997	0	2%	100.0%	2.7%	220,081	8,476,153	-	8,476,153	13220,156	2.7%	2.7%	\$ 75
Contracts	1,627,949	-	1,627,949	34,962,623				-	1,634,926	-	1,634,926	6,977	0.4%	0.4%	
Subtotal revenue from rates	\$ 1,070,891,502	\$ 675,098,061	\$ 395,793,440	1,120,309,121	100%			\$ 10,142,252	\$ 405,940,588	\$ 675,098,061	\$ 1,081,038,649	\$ 10,147,147	2.6%	0.9%	\$ (2,082)
Other revenue	8,335,038		8,335,038						8,335,038		8,335,038		0.0%	0.0%	
Total	\$ 1,079,226,540	\$ 675,098,061	\$ 404,128,478	1,120,309,121				\$ 10,142,252	\$ 414,275,626	\$ 675,098,061	\$ 1,089,373,687	\$ 10,147,147	2.5%	0.9%	\$ (2,082)

Proposed total increase

Average increase on margin (includes rentals, excludes contracts)

Average increase on total (includes rentals, excludes contracts)

Average increase on margin after contracts

Adjustment to increase for unequal allocation of increase

Rounding error

(17) \$ 10,149,229
2.57%
0.95%
2.57%
1.04

\$ (2,082)

(1) Pro forma gas revenue at rates in existence at the time of the order (April 2, 2010).

(2) Calculated margin increase (column M) divided by pro forma revenue at existing rates (column B).

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule - Compliance Filing**

Description	Units	Billing Determinants	Present		Proposed		Difference		Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%	
Schedule 23									
Basic Charge	Bills	8,290,019	\$10.00	\$82,900,190	\$10.00	\$82,900,190	\$0	0.0%	
Delivery Charge	Therms	558,766,077	\$0.33606	\$187,778,928	\$0.34897	\$194,992,598	\$7,213,670	3.8%	
Calculated Total				\$270,679,118		\$277,892,788	\$7,213,670	2.7%	
Gas Revenue (Schedule 101) (1)	Therms	558,766,077	\$0.75284	\$420,661,453	\$0.75284	\$420,661,453	\$0	0.0%	
Total Revenues				\$691,340,571		\$698,554,241	\$7,213,670	1.0%	

TARGET 23/53
 R1 \$7,215,660
 over (under)
 (\$1,958)
 3.8430%

R1 7,215,660
 189

Schedule 53									
Basic Charge	Bills	60	\$10.00	\$600	\$10.00	\$600	\$0		
Delivery Charge	Therms	2,476	\$0.33606	\$832	\$0.34897	\$864	\$32		
Calculated Total				\$1,432		\$1,464	\$32	2.2%	
Gas Revenue (Schedule 101) (1)	Therms	2,476	\$2.93912	\$7,277	\$2.93912	\$7,277	\$0	0.0%	
Total Revenues				\$8,709		\$8,741	\$32	0.4%	

① 7,215,849
 0.000%
 3.842%

Description	Units	Mantles	Present		Proposed		Difference		Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%	
First 4 Mantles (each)	Mantle	662	\$14.48	\$9,586	\$14.73	\$9,751	\$165		
5 through 9 Mantles (each)	Mantle	84	\$13.48	\$1,132	\$13.71	\$1,152	\$19		
All over (each)	Mantle	24	\$12.48	\$300	\$12.69	\$305	\$5		
Total		770		\$11,018		\$11,207	\$189	1.7%	
Calculated Total Therms		14,630							
Gas Revenue (Schedule 101) (1)		14,630	\$0.75263	\$11,011	\$0.75263	\$11,011	\$0	0.0%	
Total Revenues				\$22,029		\$22,218	\$189	0.9%	

TARGET 16
 R1 \$189
 over (under)
 \$1
 1.727%
 1.706%
 1.683%
 1.7000%

R2 277,892,788
 + 1,464
 + 11,207
 277,905,459 (4)

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule - Compliance Filing**

Description	Units	Billing Determinants	Present		Proposed		Difference		Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%	
Residential Summary									
				<u>Current</u>		<u>Proposed</u>		<u>Change</u>	
Total Residential Gas (Schedule 101) Revenues				\$420,679,742		3 \$420,679,742 2		\$0	
Total Residential Margin Revenues				\$270,691,568		3 \$277,905,459 1.2		\$7,213,892	1.2 2.7%
Total Residential Revenues				\$691,371,309		\$698,585,201		\$7,213,892	1.0%

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

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule - Compliance Filing**

Description	Units	Billing Determinants	Present		Proposed		Difference		Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%	
Schedule 31 - Sales									
Basic Charge	Bills	658,678	\$30.00	\$19,760,340	\$30.80	\$20,287,282	\$526,942		
Delivery Charge	Therms	201,430,219	\$0.29266	\$58,950,568	\$0.30047	\$60,523,738	\$1,573,170		
Calculated Total				\$78,710,908		\$80,811,020	\$2,100,112	2.7%	
Gas Revenue (Schedule 101) (1)	Therms	201,430,219	\$0.74761	\$150,591,246	\$0.74761	\$150,591,246	\$0	0.0%	
Total Revenues				\$229,302,154		\$231,402,266	\$2,100,112	0.9%	
Schedule 31 - Transportation									
Basic Charge	Bills	0	\$330.00	\$0	\$338.81	\$0	\$0		
Delivery Charge	Therms	0	\$0.29266	\$0	\$0.30047	\$0	\$0		
Procurement Charge			(\$0.00500)	\$0	(\$0.00507)	\$0	\$0		
Calculated Total				\$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	658,678		\$19,760,340		\$20,287,282	\$526,942		
Delivery Charge	Therms	201,430,219		\$58,950,568		\$60,523,738	\$1,573,170		
Calculated Total				\$78,710,908		\$80,811,020	\$2,100,112	2.7%	
Gas Revenue (Schedule 101) (1)	Therms	201,430,219		\$150,591,246		\$150,591,246	\$0	0.0%	
Total Revenues				\$229,302,154		\$231,402,266	\$2,100,112	0.9%	
Schedule 61									
Demand		915,428	\$0.10	\$91,543	\$0.10	\$91,543	\$0	0.000%	
Calculated Total				\$91,543		\$91,543	\$0	0.000%	

TARGET 31/36/51
 ① \$2,100,644
 over (under)
 (\$531)

2.6699%

R1 80,811,020
 + 91,543
 80,902,563

⑦

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule - Compliance Filing**

Description	Units	Billing Determinants	Present		Proposed		Difference		Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%	
Schedule 41 - Sales									
Basic Charge	Bills	25,037	\$105.00	\$2,628,885	\$107.51	\$2,691,728	\$62,843		
Minimum Bill	Bills	25,037	\$121.20	\$3,034,484	\$124.10	\$3,107,092	\$72,607		
Demand Charge	Demand	4,276,910	\$1.10	\$4,704,601	\$1.11	\$4,747,370	\$42,769		
Delivery Charge:									
First 900 therms	Therms	19,995,184	\$0.13467		\$0.13789	in minimum bills			
Next 4,100 therms	Therms	33,614,675	\$0.13467	\$4,526,888	\$0.13789	\$4,635,128	\$108,239		
All over 5,000 therms	Therms	26,818,498	\$0.10990	\$2,947,353	\$0.11253	\$3,017,886	\$70,533		
Calculated Total		80,428,357		\$17,842,212		\$18,199,203	\$356,991	2.0%	
Gas Revenue (Schedule 101) (1)									
Volumetric Charge	Therms	80,428,357	19 \$0.67092	\$53,960,993	\$0.67092	\$53,960,993	\$0		
Demand Charge	Demand	4,276,910	20 \$1.05	\$4,490,756	\$1.05	\$4,490,756	\$0		
Calculated Total				\$58,451,749		\$58,451,749	\$0	0.0%	
Total Revenues				\$76,293,960		\$76,650,952	\$356,991	0.5%	

TARGET 41
 \$360,940
 over (under)
 \$77

2.39%

Schedule 41 - Transportation									
Basic Charge	Bills	60	\$405.00	\$24,300	\$414.68	\$24,881	\$581		
Minimum Bill	Bills	60	\$121.20	\$7,272	\$124.10	\$7,446	\$174		
Demand Charge	Demand	66,100	\$1.10	\$72,710	\$1.11	\$73,371	\$661		
Delivery Charge:									
First 900 therms	Therms	54,000	\$0.13467	in minimum bills	\$0.13789	in minimum bills			
Next 4,100 therms	Therms	234,177	\$0.13467	\$31,537	\$0.13789	\$32,291	\$754		
All over 5,000 therms	Therms	732,873	\$0.10990	\$80,543	\$0.11253	\$82,470	\$1,927		
Total Volume		1,021,050							
Procurement Charge	Therms	1,021,050	\$ (0.00500)	(\$5,105)	\$ (0.00507)	(\$5,177)	(\$71)		
Calculated Total				\$211,256		\$215,282	\$4,026	1.9%	
Gas Balancing Service Charge	Therms	1,021,050	\$0.00070	\$715	\$0.00070	\$715	\$0		
Total Revenues				\$211,971		\$215,997	\$4,026	1.9%	

Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule - Compliance Filing

Description	Units	Billing Determinants	Present		Proposed		Difference		Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%	
Schedule 41 - Total									
Basic Charge	Bills	25,097		\$2,653,185		\$2,716,609			
Minimum Bill	Bills	25,097		\$3,041,756		\$3,114,538			
Demand Charge	Demand	4,343,010		\$4,777,311		\$4,820,741			
Delivery Charge:									
First 900 therms	Therms	20,049,184				in minimum bills			
Next 4,100 therms	Therms	33,848,852		\$4,558,425		\$4,667,418			
All over 5,000 therms	Therms	27,551,371		\$3,027,896		\$3,100,356			
Total Volume		81,449,407							
Procurement Charge	Therms	1,021,050		(\$5,105)		(\$5,177)			
Calculated Total				\$18,053,468		\$18,414,485	\$361,017	2.0%	
Gas Revenue (Schedule 101) (1)									
Volumetric Charge				\$53,960,993		\$53,960,993			
Demand Charge				\$4,490,756		\$4,490,756			
Gas Balancing Service Charge				\$715		\$715			
Calculated Total				\$58,452,464		\$58,452,464	\$0	0.0%	
Total Revenues				\$76,505,931		\$76,866,948	\$361,017	0.5%	

Commercial & Industrial Summary

Total Gas (Schedule 101) Revenues

	Current	Proposed	Change	
Schedules 31,61				
Schedule 41	\$150,591,246	\$150,591,246	\$0	
Total	\$58,452,464	\$58,452,464	\$0	
	\$209,043,710	\$209,043,710	\$0	

Total Margin Revenues

	Current	Proposed	Change	
Schedules 31,61				
Schedule 41	\$78,802,451	\$80,902,563	\$2,100,112	2.7%
Total	\$18,053,468	\$18,414,485	\$361,017	2.0%
	\$96,855,918	\$99,317,048	\$2,461,129	2.5%

Total Revenue

	Current	Proposed	Change	
Schedules 31,61				
Schedule 41	\$229,393,697	\$231,493,809	\$2,100,112	0.9%
Total	\$76,505,931	\$76,866,948	\$361,017	0.5%
	\$305,899,628	\$308,360,757	\$2,461,129	0.8%

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

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule - Compliance Filing**

Description	Units	Billing Determinants	Present		Proposed		Difference		Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%	
Schedule 85 - Sales									
Basic Charge	Bills	395	\$537.12	\$212,162	\$544.75	\$215,176	\$3,014		
Demand Charge	Demand	99,689	\$1.10	\$109,658	\$1.11	\$110,655	\$997		1.421%
Procurement Charge	Therms	17,253,758	\$0.00650	\$112,149	\$0.00659	\$113,702	\$1,553		0.909%
Minimum Bills				\$25,153		\$25,153	\$0		1.385%
Delivery Charge:									
First 25,000 Therms	Therms	8,135,166	\$0.10086	\$820,513	\$0.10229	\$832,146	\$11,633		1.418%
Next 25,000 Therms	Therms	3,929,652	\$0.05171	\$203,202	\$0.05244	\$206,071	\$2,869		1.412%
All over 50,000 Therms	Therms	5,188,940	\$0.04963	\$257,527	\$0.05033	\$261,159	\$3,632		1.410%
Calculated Total		17,253,758		\$1,740,365		\$1,764,063	\$23,698	1.4%	
Gas Revenue (Schedule 101) (1)									
Volumetric Charge	Therms	17,253,758	\$0.70016	\$12,080,391	\$0.70016	\$12,080,391	\$0		
Demand Charge	Demand	99,689	\$1.05	\$104,673	\$1.05	\$104,673	\$0		
Calculated Total				\$12,185,065		\$12,185,065	\$0	0.0%	
Total Revenues				\$13,925,430		\$13,949,127	\$23,698	0.2%	
Schedule 85 - Transportation									
Basic Charge	Bills	1,118	\$859.39	\$960,798	\$871.59	\$974,438	\$13,640		1.420%
Demand Charge	Demand	874,312	\$1.10	\$961,743	\$1.11	\$970,486	\$8,743		0.909%
Minimum Bills				\$88,202		\$88,202	\$0		
Delivery Charge:									
First 25,000 Therms	Therms	26,462,002	\$0.10086	\$2,668,958	\$0.10229	\$2,706,798	\$37,841		1.418%
Next 25,000 Therms	Therms	18,253,580	\$0.05171	\$943,893	\$0.05244	\$957,218	\$13,325		1.412%
Next 50,000 Therms	Therms	27,244,193	\$0.04963	\$1,352,129	\$0.05033	\$1,371,200	\$19,071		1.410%
Calculated Total		71,959,775		\$6,975,723		\$7,068,342	\$92,619	1.3%	
Gas Balancing Service Charge	Therms	71,959,775	\$0.00070	\$50,372	\$0.00070	\$50,372	\$0		
Total Revenues				\$7,026,095		\$7,118,714	\$92,619	1.3%	

TARGET 85
 \$116,173
 over (under)
 \$144

1.4200%

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule - Compliance Filing**

Description	Units	Billing Determinants	Present		Proposed		Difference		Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%	
Schedule 85 - Total									
Basic Charge	Bills	1,513		\$1,172,960		\$1,189,614	\$16,653		
Demand Charge	Demand	974,001		\$1,071,401		\$1,081,141	\$9,740		
Procurement Charge	Therms	17,253,758		\$112,149		\$113,702	\$1,553		
Minimum Bills				\$113,355		\$113,355	\$0		
Delivery Charge:									
First 25,000 Therms	Therms	34,597,168		\$3,489,470		\$3,538,944	\$49,474		
Next 25,000 Therms	Therms	22,183,232		\$1,147,095		\$1,163,289	\$16,194		
All over 50,000 Therms	Therms	32,433,133		\$1,609,656		\$1,632,360	\$22,703		
Calculated Total		89,213,533		\$8,716,088		\$8,832,405	\$116,317	1.3%	
Gas Revenue (Schedule 101) (1)									
Volumetric Charge		17,253,758		\$12,080,391		\$12,080,391	\$0		
Demand Charge		99,689		\$104,673		\$104,673	\$0		
Gas Balancing Service Charge	Therms	71,959,775		\$50,372		\$50,372	\$0		
Calculated Total				\$12,235,436		\$12,235,436	\$0	0.0%	
Total Revenues				\$20,951,524		\$21,067,841	\$116,317	0.6%	
Schedule 86 - Sales									
Basic Charge	Bills	4,480	\$137.50	\$616,000		\$624,378	\$8,378		
Demand Charge	Demand	125,997	\$1.10	\$138,597	\$139.37	\$139,857	\$1,260		
Procurement Charge	Therms	15,714,544	\$0.00650	\$102,145	\$1.11	\$103,559	\$1,414		
Minimum Bills				\$25,537	\$0.00659	\$25,537	\$0		
Delivery Charge:									
First 1,000 therms	Therms	3,616,177	\$0.19554	\$707,107		\$716,726	\$9,619		
All over 1,000 therms	Therms	12,098,367	\$0.14019	\$1,696,070	\$0.19820	\$1,719,178	\$23,108		
Calculated Total	Therms	15,714,544		\$3,285,456	\$0.14210	\$3,329,234	\$43,779	1.3%	
Gas Revenue (Schedule 101) (1)									
Volumetric Charge	Therms	15,714,544	\$0.70406	\$11,063,982	\$0.70406	\$11,063,982	\$0		
Demand Charge	Demand	125,997	\$1.05	\$132,297	\$1.05	\$132,297	\$0		
Calculated Total				\$11,196,279		\$11,196,279	\$0	0.0%	
Total Revenues				\$14,481,734		\$14,525,513	\$43,779	0.3%	

TARGET 86
\$43,790
over (under)
(\$12)

1.3600%

1.360%
0.909%
1.385%

1.360%
1.362%

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule - Compliance Filing**

Description	Units	Billing Determinants	Present		Proposed		Difference		Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%	
Schedule 86 - Transportation									
Basic Charge	Bills	0	\$437.50	\$0	\$443.45	\$0	\$0		
Demand Charge	Demand	0	\$1.10	\$0	11 \$1.11	\$0	\$0		1.360%
Minimum Bills							\$0		0.909%
Delivery Charge:									
First 1,000 therms	Therms	0	\$0.19554	\$0	\$0.19820	\$0	\$0		
All over 1,000 therms	Therms	0	\$0.14019	\$0	\$0.14210	\$0	\$0		
Calculated Total	Therms	0		\$0		\$0	\$0		1.360%
Gas Balancing Service Charge	Therms	0	\$0.00070	\$0	\$0.00070	\$0	\$0		1.362%
Total Revenues				\$0		\$0	\$0		
Schedule 86 - Total									
Basic Charge	Bills	4,480		\$616,000					
Demand Charge	Demand	125,997		\$138,597		\$624,378	\$8,378		
Procurement Charge	Therms	15,714,544		\$102,145		\$139,857	\$1,260		
Minimum Bills				\$25,537		\$103,559	\$1,414		
Delivery Charge:									
First 1,000 therms	Therms	3,616,177		\$707,107		\$716,726	\$9,619		
All over 1,000 therms	Therms	12,098,367		\$1,696,070		\$1,719,178	\$23,108		
Calculated Total	Therms	15,714,544		\$3,285,456		\$3,329,234	\$43,779	1.3%	
Gas Revenue (Schedule 101) (1)									
Volumetric Charge	Therms	15,714,544		\$11,063,982		\$11,063,982	\$0		
Demand Charge	Demand	125,997		\$132,297		\$132,297	\$0		
Gas Balancing Service Charge	Therms	15,714,544		\$0		\$0	\$0		
Calculated Total				\$11,196,279		\$11,196,279	\$0	0.0%	
Total Revenues				\$14,481,734		\$14,525,513	\$43,779	0.3%	

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule - Compliance Filing**

Description	Units	Billing Determinants	Present		Proposed		Difference		Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%	
Schedule 87 - Sales									
Basic Charge	Bills	132	\$537.12	\$70,900	\$544.91	\$71,928	\$1,028		
Demand Charge	Demand	7,968	\$1.10	\$8,765	\$1.11 ^(6,8,9,10)	\$8,844	\$80		1.450%
Procurement Charge		31,290,604	\$0.00500	\$156,453	\$0.00507 ^(5,6)	\$158,643	\$2,190		0.909%
Minimum Bills				\$77,683		\$77,683	\$0		1.400%
Delivery Charge:									
First 25,000 Therms	Therms	3,230,011	\$0.13618	\$439,863	\$0.13815	\$446,226	\$6,363		1.447%
Next 25,000 Therms	Therms	3,129,059	\$0.08314	\$260,150	\$0.08435	\$263,936	\$3,786		1.455%
Next 50,000 Therms	Therms	4,927,753	\$0.05368	\$264,522	\$0.05446	\$268,365	\$3,844		1.453%
Next 100,000 therms	Therms	5,881,391	\$0.03519	\$206,966	\$0.03570	\$209,966	\$3,000		1.449%
Next 300,000 therms	Therms	5,019,666	\$0.02592	\$130,110	\$0.02630	\$132,017	\$1,907		1.466%
All over 500,000 therms	Therms	9,102,724	\$0.02047	\$186,333	\$0.02077	\$189,064	\$2,731		
Total Volume	Therms	31,290,604		\$1,801,744		\$1,826,673	\$24,929	1.4%	
Gas Revenue (Schedule 101) (1)									
Volumetric Charge	Therms	31,290,604	\$0.69859	\$21,859,303	\$0.69859	\$21,859,303	\$0		
Demand Charge	Demand	7,968	\$1.05	\$8,366	\$1.05	\$8,366	\$0		
Calculated Total				\$21,867,669		\$21,867,669	\$0	0.0%	
Total Revenues				\$23,669,413		\$23,694,342	\$24,929	0.1%	
Schedule 87 - Transportation									
Basic Charge	Bills	168	\$859.39	\$144,378	\$871.85	\$146,471	\$2,093		1.450%
Demand Charge	Demand	715,212	\$1.10	\$786,733	\$1.11	\$793,885	\$7,152		0.909%
Minimum Bills				\$149,401		\$149,401	\$0		
Delivery Charge:									
First 25,000 Therms	Therms	3,889,111	\$0.13618	\$529,619	\$0.13815	\$537,281	\$7,662		1.447%
Next 25,000 Therms	Therms	3,672,045	\$0.08314	\$305,294	\$0.08435	\$309,737	\$4,443		1.455%
Next 50,000 Therms	Therms	7,049,103	\$0.05368	\$378,396	\$0.05446	\$383,894	\$5,498		1.453%
Next 100,000 therms	Therms	13,329,238	\$0.03519	\$469,056	\$0.03570	\$475,854	\$6,798		1.449%
Next 300,000 therms	Therms	30,817,723	\$0.02592	\$798,795	\$0.02630	\$810,506	\$11,711		1.466%
All over 500,000 therms	Therms	48,707,788	\$0.02047	\$997,048	\$0.02077	\$1,011,661	\$14,612		1.466%
Total Volume	Therms	107,465,008		\$4,558,720		\$4,618,690	\$59,969	1.3%	
Calculated Total	Therms			\$4,558,720		\$4,618,690	\$59,969	1.3%	
Gas Balancing Service Charge	Therms	107,465,008	\$0.00070	\$75,226	\$0.00070	\$75,226	\$0		
Total Revenues				\$4,633,946		\$4,693,915	\$59,969	1.3%	

TARGET 87
\$84,776
over (under)
\$123

1.4500%

Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule - Compliance Filing

Description	Units	Billing Determinants	Present		Proposed		Difference		Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%	
Schedule 87 - Total									
Basic Charge	Bills	300		\$215,277		\$218,399	\$3,122		
Demand Charge	Demand	723,180		\$795,498		\$802,730	\$7,232		
Procurement Charge				\$156,453		\$158,643	\$2,190		
Minimum Bills				\$227,084		\$227,084	\$0		
Delivery Charge:									
First 25,000 Therms	Therms	7,119,122		\$969,482		\$983,507	\$14,025		
Next 25,000 Therms	Therms	6,801,104		\$565,444		\$573,673	\$8,229		
Next 50,000 Therms	Therms	11,976,856		\$642,918		\$652,260	\$9,342		
Next 100,000 therms	Therms	19,210,629		\$676,022		\$685,819	\$9,797		
Next 300,000 therms	Therms	35,837,389		\$928,905		\$942,523	\$13,618		
All over 500,000 therms	Therms	57,810,512		\$1,183,381		\$1,200,724	\$17,343		
Calculated Total	Therms	138,755,612		\$6,360,464		\$6,445,363	\$84,898	1.3%	
Gas Revenue (Schedule 101) (1)									
Volumetric Charge				\$21,859,303		\$21,859,303	\$0		
Demand Charge				\$8,366		\$8,366	\$0		
Gas Balancing Service Charge	Therms	107,465,008		\$75,226		\$75,226	\$0		
Calculated Total				\$21,942,895		\$21,942,895	\$0	0.0%	
Total Revenues				\$28,303,359		\$28,388,258	\$84,898	0.3%	

Total	1,085,346,498	\$1,061,007,555	\$1,070,927,570	\$9,920,016	0.9%
Plus Contracts	34,962,623	\$1,627,949	\$1,634,926	\$6,977	0.4%
Plus Rentals		\$8,255,997	\$8,476,153	\$220,156	2.7%
Grand Total	1,120,309,121	\$1,070,891,501	\$1,081,038,649	\$10,147,148	0.9%
Pro Forma Total at April 2010 Gas Rates	1,120,309,121	\$1,070,891,502	\$1,081,038,649	\$10,147,147	0.9%
Check	0	(\$1)	\$0	\$1	

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

Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule - Compliance Filing
Rental Schedules 71, 72 and 74

Line	Schedule	Rate Schedule	Description	Annual Charges	Current Rates	Revenue Under Existing Rates	Proposed Rates	Revenue Under Proposed Rates	Proposed Increase
	A	B	C	D	E	F	G	H	I
1	71	71G-A	Standard Models	20,058	\$ 7.31	\$ 146,624	\$ 7.51	\$ 150,636	\$ 4,012
2	71	71G-B	Conservation Models	311,487	\$ 11.74	3,656,857	\$ 12.05	3,753,418	96,561
3	71	71G-C	Direct Vent Models	57,244	\$ 16.47	942,809	\$ 16.91	967,996	25,187
4	71	71G-D	High Recovery Models	15,838	\$ 16.12	255,309	\$ 16.55	262,119	6,810
5	71	71G-E	High Efficiency Standard (Energy Factor ≥.60)	58,985	\$ 5.88	346,832	\$ 6.04	356,269	9,438
6	71	71G-F	High Efficiency Direct Vent (Energy Factor ≥.60)	3,379	\$ 10.31	34,837	\$ 10.59	35,784	946
7	72	72G-F	25 - 40 gallon storage 30,000 to 50,000	2,672	\$ 14.35	38,343	\$ 14.74	39,385	1,042
8	72	72G-G	45 - 55 gallon storage 70,000 to 79,000	2,023	\$ 18.76	37,951	\$ 19.26	38,963	1,012
9	72	72G-H	45 - 55 gallon storage 51,000 to 75,000	4,124	\$ 18.76	77,366	\$ 19.26	79,428	2,062
10	72	72G-I	50 - 65 gallon storage 60,000 to 69,000	270	\$ 29.38	7,933	\$ 30.17	8,146	213
11	72	72G-J	60 - 84 gallon storage 70,000 to 129,000	10,359	\$ 38.33	397,060	\$ 39.36	407,730	10,670
12	72	72G-K	75 - 90 gallon storage 130,000 to 169,000	6,570	\$ 51.18	336,253	\$ 52.55	345,254	9,001
13	72	72G-L	75 - 100 gallon storage 170,000 to 200,000	17,402	\$ 59.45	1,034,549	\$ 61.05	1,062,392	27,843
14	74	74G-A	45,000 to 400,000 Standard Models	23,518	\$ 9.93	233,534	\$ 10.20	239,884	6,350
15	74	74G-B	401,000 to 700,000 Standard Models	1,345	\$ 26.34	35,427	\$ 27.05	36,382	955
16	74	74G-C	701,000 to 1,300,000 Standard Models	918	\$ 35.59	32,672	\$ 36.54	33,544	872
17	74	74G-D	45,000 to 400,000 Conservation Models	42,955	\$ 14.94	641,748	\$ 15.34	658,930	17,182
18			Total	579,147		\$ 8,256,104		\$ 8,476,259	\$ 220,156

TARGET
\$ 220,081
over (under)
\$ 75

2.683%

Puget Sound Energy
2009 General Rate Case - Compliance Filing
Impact on Typical Residential Gas Bill

Volume (therms)	Current Rates		Proposed Rates	
	Rates (1)	Charges	Rates	Charges
	68		68	
Customer charge (\$/month)	(21) \$ 10.00	\$ 10.00	(3) \$ 10.00	\$ 10.00
Volumetric charges (\$/therm)				
Delivery charge (Schedule 23)		\$ 0.33606	(3) \$ 0.34897	
Low income charge (Schedule 129)		\$ 0.00452	\$ 0.00452	
Subtotal		\$ 0.34058	\$ 0.35349	\$ 24.04
Conservation charge (Schedule 120)		\$ 0.02097	\$ 0.02097	\$ 1.43
Merger rate credit (Schedule 132)		\$(0.00450)	\$(0.00450)	\$ (0.31)
Cost of gas (Schedule 101)		\$ 0.75284	\$ 0.75284	
Deferral amortization (Schedule 106)		\$(0.07395)	\$(0.07395)	
Deferral amortization (Schedule 106-A)		\$(0.02388)	\$(0.02388)	
Subtotal		\$ 0.65501	\$ 0.65501	\$ 44.54
Total volumetric charges		\$ 1.01206	\$ 1.02497	\$ 69.70
Total monthly bill		\$ 78.82		\$ 79.70
Change from bill under current rates				\$ 0.88
Percent change from bill under current rates				1.1%
Total volumetric rates less gas costs		\$ 0.35705		\$ 0.36996

(1) Rates for Schedule 23 customers in effect as of April 1, 2010.

Puget Sound Energy
 2009 Gas General Rate Case - Compliance Filing
 Adjustments to Revenue by Rate Schedule
 Test Year Ended December 31, 2008

Adjustments to Test Year Revenue

Line	Rate Class	Income Statement Revenue	Total Adjustments	Pro forma Revenue	Pro forma Sch. 101 Gas Revenue	Pro forma Margin
	A	B	C	D	E	F
1	Residential (16,23,53)	\$ 766,796,082	\$ 16,371,721	\$ 783,167,803	\$ 512,476,236	\$ 270,691,568
2	Commercial & industrial (31,61)(1)	296,877,487	(34,400,891)	262,476,596	183,674,145	78,802,451
3	Large volume (41,41T)	63,098,324	26,562,469	89,660,793	71,607,326	18,053,468
4	Compressed natural gas (50)	4,463	(4,463)	-	-	-
5	Interruptible (85,85T)	16,278,633	7,499,229	23,777,862	15,061,775	8,716,088
6	Limited interruptible (86)	16,884,640	171,923	17,056,563	13,771,107	3,285,456
7	Non exclusive interruptible (87,87T)	26,424,418	7,004,342	33,428,761	27,068,296	6,360,465
8	Transportation (57)	11,091,520	(11,091,520)	-	-	-
9	Contracts	1,718,381	(90,432)	1,627,949	-	1,627,949
10	Total revenue from sales/transport	1,199,173,947	12,022,380	1,211,196,327	823,658,884	387,537,444
11	Rentals	\$ 7,618,744	637,253	8,255,997	-	8,255,997
12	Other operating revenue	\$ 10,075,565	(1,740,528)	8,335,038	-	8,335,038
13	Total other operating revenue	\$ 17,694,309	\$ (1,103,275)	\$ 16,591,035	\$ -	\$ 16,591,035
14	Total operating revenue	1,216,868,256	10,919,105	1,227,787,362	823,658,884	404,128,478

Adjustments to Test Year Volume

Line	Rate Class	Volume From Sales & Transportation	Total Adjustments	Pro forma Volume
	A	B	C	D
1	Residential (16,23,53)	589,404,605	(30,621,423)	558,783,183
2	Commercial & industrial (31,61)(1)	248,237,822	(46,807,605)	201,430,219
3	Large volume (41,41T)	60,345,968	21,103,441	81,449,407
4	Compressed natural gas (50)	5,210	(5,210)	-
5	Interruptible (85,85T)	27,981,751	61,231,782	89,213,533
6	Limited interruptible (86)	16,366,598	(652,054)	15,714,544
7	Non exclusive interruptible (87,87T)	47,348,489	91,407,126	138,755,612
8	Transportation (57)	152,177,427	(152,177,427)	-
9	Contracts	36,225,969	(1,263,347)	34,962,623
10	Rentals	-	-	-
11	Total	1,178,093,838	(57,784,718)	1,120,309,121

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

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

Reconciliation of Test Year Revenue

Line	Rate Class	Income Statement Revenue	Remove CNG (1) Revenue	Remove Municipal Taxes	Transfer Penalties & New Customer Revenue (2)	Remove Trackers	Other Restating Adjustments	October 2008 PGA (4) Adjustment	2007 GRC (3) Adjustment	Weather Normalization Adjustment	RAF (5) Adjustment	Summit Buyout Adjustment	Everett Delta Adjustment	Total Adjustments	Pro forma 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)	\$ (849,967)	\$ 24,082,145	\$ 3,844,820	\$ 30,465,777	\$ 27,907,752	\$ (39,901,123)	\$ 27,938	\$ -	\$ -	\$ 16,371,721	\$ 783,167,803
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)	10,072	-	-	(34,400,891)	262,476,596
3	Large volume (41)	63,031,842	-	(2,968,030)	(11,555)	3,014,753	(3,335,394)	2,687,947	28,092,224	(1,068,987)	4,021	-	-	26,416,980	89,448,822
4	Transportation - large volume (41T)	66,481	-	(729)	-	(114)	-	-	181,234	(1,813)	-	-	-	145,489	211,971
5	Compressed natural gas (50)	4,483	(4,463)	-	-	-	-	-	-	-	-	-	-	(4,463)	-
6	Interruptible (85)	14,866,181	-	(598,706)	-	918,704	1,083,938	932,119	(191,878)	(259,451)	863	-	-	1,885,568	16,751,768
7	Transportation - interruptible (85T)	1,412,453	-	(37,704)	-	(2,136)	(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)	786	-	-	171,923	17,056,563
9	Non exclusive interruptible (87)	25,227,213	-	(1,122,796)	-	1,427,503	2,368,980	1,681,020	45,508	(834,177)	1,565	-	-	3,567,602	28,794,815
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)	428,372	(598,735)	-	(10,293,211)	-	-	-	-	(11,091,520)	-
12	Contracts	1,718,381	-	(84,884)	-	-	(17,814)	-	26,452	(14,406)	-	-	-	(90,432)	-
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)	\$ 45,244	\$ -	\$ -	\$ 12,022,380	\$ 1,211,196,327
14	Rentals	\$ 7,018,744	\$ -	\$ (384,449)	\$ -	\$ -	\$ 112,972	\$ -	\$ 888,730	\$ -	\$ -	\$ -	\$ -	\$ 637,253	\$ 8,255,997
15	Other operating revenue	\$ 10,075,565	\$ -	\$ -	\$ 1,004,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,740,528	\$ 8,335,038
16	Total other operating revenue	\$ 17,694,309	\$ -	\$ (364,449)	\$ 1,004,369	\$ -	\$ 112,972	\$ -	\$ 888,730	\$ -	\$ -	\$ -	\$ -	\$ 1,740,528	\$ 16,591,035
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)	\$ 45,244	\$ 464,363	\$ (3,209,280)	\$ (1,103,275)	\$ 1,227,787,362
18	Gas cost (Schedule 101)	\$ 788,411,448												\$ 10,919,105	\$ 788,040,252
19	Gas revenue (Schedule 101)													\$ 1,227,787,362	\$ 823,658,884

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
	P	Q	R
20 Residential (16,23,53)	512,476,236	490,314,510	270,691,568
21 Commercial & industrial (31,61)	183,674,145	175,731,268	78,802,451
22 Large volume (41)	71,606,611	68,510,026	17,842,212
23 Transportation - large volume (41T)	715	684	211,256
24 Compressed natural gas (50)	-	-	-
25 Interruptible (85)	15,011,403	14,382,244	1,740,368
26 Transportation - interruptible (85T)	50,372	48,194	6,975,722
27 Limited interruptible (86)	13,771,107	13,175,584	3,285,456
28 Non exclusive interruptible (87)	26,993,070	25,825,771	1,801,744
29 Transportation - non exclusive interruptible (87T)	75,226	71,972	4,558,720
30 Contracts	-	-	-
31 Total revenue from sales/transport	\$ 823,658,884	\$ 788,040,252	\$ 387,537,444

- (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.

16A

Puget Sound Energy
 2009 Gas General Rate Case - Compliance Filing
 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	Total Adjustments	Pro forma Volume
	A	B	C	D	E	F	G	H
1	Residential (16,23,53)	589,404,605		1,219,747	0	-31,841,170	-30,621,423	558,783,183
2	Commercial & industrial (31,61) (1)	248,237,822		-12,397,318	-23,870,131	-10,540,156	-46,807,605	201,430,219
3	Large volume (41)	60,091,517		-2,698,819	24,167,664	-1,132,005	20,336,840	80,428,357
4	Transportation - large volume (41T)	254,451		-96,289	880,060	-17,170	766,601	1,021,050
5	Compressed natural gas (50)	5,210	-5,210	0	0	0	-5,210	0
6	Interruptible (85)	16,467,140		1,068,614	0	-281,995	786,619	17,253,758
7	Transportation - interruptible (85T)	11,514,610		-74,386	61,070,189	-550,641	60,445,163	71,959,775
8	Limited interruptible (86)	16,366,598		162,548	65,086	-879,688	-652,054	15,714,544
9	Non exclusive interruptible (87)	29,747,030		2,483,164	0	-939,587	1,543,577	31,290,604
10	Transportation - non exclusive interruptible (87T)	17,601,459		-290,785	90,188,674	-34,340	89,863,549	107,465,008
11	Transportation (57)	152,177,427		324,115	-152,501,542		-152,177,427	0
12	Contracts	36,225,969		103,483	0	-1,366,830	-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	-57,784,718	1,120,309,121

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

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PUGET SOUND ENERGY-GAS
PROFORMA RESULTS OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
GENERAL RATE INCREASE

LINE NO.	ACTUAL RESULTS OF OPERATIONS	TOTAL ADJUSTMENTS	ADJUSTED RESULTS OF OPERATIONS	REVENUE REQUIREMENT DEFICIENCY	AFTER RATE INCREASE
1	<u>OPERATING REVENUES:</u>				
2	SALES TO CUSTOMERS				
3	MUNICIPAL ADDITIONS				
4	OTHER OPERATING REVENUES				
5	TOTAL OPERATING REVENUES				
6					
7					
8	<u>OPERATING REVENUE DEDUCTIONS:</u>				
9					
10	<u>GAS COSTS:</u>				
11					
12	PURCHASED GAS				
13					
14	TOTAL PRODUCTION EXPENSES				
15					
16	<u>OTHER POWER SUPPLY EXPENSES</u>				
17	TRANSMISSION EXPENSE				
18	DISTRIBUTION EXPENSE				
19	CUSTOMER ACCOUNT EXPENSES				
20	CUSTOMER SERVICE EXPENSES				
21	CONSERVATION AMORTIZATION				
22	ADMIN & GENERAL EXPENSE				
23	DEPRECIATION				
24	AMORTIZATION				
25	AMORTIZATION OF PROPERTY LOSS				
26	OTHER OPERATING EXPENSES				
27	FAS 133				
28	TAXES OTHER THAN INCOME TAXES				
29	INCOME TAXES				
30	DEFERRED INCOME TAXES				
31	TOTAL OPERATING REV. DEDUCT.				
32					
33	NET OPERATING INCOME				
34					
35	RATE BASE				
36					
37	RATE OF RETURN				
38					
39	<u>RATE BASE:</u>				
40	UTILITY PLANT IN SERVICE				
41	ACCUMULATED DEPRECIATION				
42	ACCUMULATED DEFERRED FIT - LIBERALIZED				
43	OTHER				
44	TOTAL NET INVESTMENT				
45	ALLOWANCE FOR WORKING CAPITAL				
46	TOTAL RATE BASE				

Puget Sound Energy
Docket Nos. UE-090704 and UG-090705
Summary of Natural Gas Rate Design - Settlement

Line No.	Rate Schedule	Tariff	Rate Spread	Customer Charge	Demand Charge	Energy Charge
1	Residential	23 / 53	100% of system average	\$10.00 (3)	na	Full increase
2	Gas Lights	16	100% of system average	Class average increase	na	na
3	Small General Service - Sales	31	100% of system average	Class average increase	na	Class average increase
4	Small General Service - Transport	31T	n/a	Class average increase	na	Class average increase
5	Large General Service - Sales	41	75% of system average	Class average increase	Same as Schedule 87	Residual equal % to each block
6	Large General Service - Transport	41T	75% of system average	Class average increase	Same as Schedule 87	Same as Schedule 41
7	Interruptible - Sales	85	50% of system average	Class average increase	Same as Schedule 87	Residual equal % to each block
8	Interruptible - Transport	85T	50% of system average	Class average increase	Same as Schedule 87	Same as Schedule 85
9	Limited Interruptible - Sales	86	50% of system average	Class average increase	Same as Schedule 87	Residual equal % to each block
10	Limited Interruptible - Transport	86T	n/a	Class average increase	Same as Schedule 87	Same as Schedule 86
11	Non-Exclusive Interruptible - Sales	87	50% of system average	Class average increase	Class average increase	Class average increase
12	Non-Exclusive Interruptible - Transport	87T	50% of system average	Class average increase	Class average increase	Class average increase
13	Contracts		Based on contracts	Based on contracts	Based on contracts	Based on contracts
14	Water Heater Rentals	71-74	100% of system average	Class average increase	na	na

(1)

**PUGET SOUND ENERGY
NATURAL GAS SUPPLEMENTAL SCHEDULE NO. 101**

Gas Cost Rates

Maximum P.S.E. Rate Effective at Date Ordered by
Washington Utilities & Transportation Commission

Section 1 : Applicability
Throughout territory served.

Section 2 : Purpose
To reflect the demand and commodity cost of gas applicable to each sales rate schedule on a unit-of-sales basis, from the most recent Purchased Gas Adjustment pursuant to Rule No. 26.

Section 3 : Rate

P.S.E. WEIGHTED AVERAGE COST OF GAS

Schedule No.	Demand Cost	Commodity Cost	Total Rate	Total Rate with Revenue Related Taxes	
	¢ per therm	¢ per therm	¢ per therm	¢ per therm	
(a)	(b)	(c)	(d)=(b)+(c)	(e)=(d)	
<u>Residential</u>					
23	11.391	60.641	72.032	75.284	(R,R,R,R)
16*	\$2.16*	\$11.52*	\$13.68*	\$14.30*	(R,R,R,R)
<u>Commercial & Industrial</u>					
31,36, & 51	10.891	60.641	71.532	74.761	(R,R,R,R)
41	3.553	60.641	64.194	67.092	(R,R,R,R)
<u>Large Volume</u>					
85	6.351	60.641	66.992	70.016	(R,R,R,R)
86	6.724	60.641	67.365	70.406	(R,R,R,R)
87	6.201	60.641	66.842	69.859	(R,R,R,R)

14.30/19 = .75263/therm

*for Schedule No.16, cost is in dollars per month per mantle at 19 therms per mantle per month.

The rates named herein are subject to increases as set forth in Schedule No. 1.

(Continued on Sheet No. 1101-A)

Issued: August 31, 2009
Advice No.: 2009-16

Effective: October 1, 2009

Issued By Puget Sound Energy

By: Tom DeBoer Tom DeBoer

Title: Director, Federal & State Regulatory Affairs

WN U-2

Second Revision of Sheet No. 1101-B
Canceling
First Revision of Sheet No. 1101-B

PUGET SOUND ENERGY
NATURAL GAS SUPPLEMENTAL SCHEDULE NO. 101
Gas Cost Rates

(T)

Section 5: Gas Supply Demand Charge Rates for Natural Gas Service

Schedule No. (a)	Demand Cost	Total Rate with Revenue Related Taxes
	\$ per therm (b)	\$ per therm (c)=(b)*1.04569
<u>Commercial & Industrial</u>		
41	\$ 1.00	\$ 1.05
<u>Large Volume</u>		
85	\$ 1.00	\$ 1.05
86	\$ 1.00	\$ 1.05
87	\$ 1.00	\$ 1.05

(R)

The rates named herein are subject to increases as set forth in Schedule No. 1.

Issued: January 9, 2007

Effective: January 13, 2007

Advice No.: 2007-02

By Authority of the Washington Utilities and Transportation Commission in Docket Nos. UE-060266 & UG-060267

Issued By Puget Sound Energy

By:

Tom DeBoer

Tom DeBoer

Title: Director, Rates & Regulatory Affairs



SUMMARY OF TOTAL CURRENT PRICES - GAS
RESIDENTIAL RATE SCHEDULES

Rates in this summary include the effect of all supplemental rate schedules except Schedule 1, Municipal Tax Adjustment, where applicable. In case of discrepancy between summary below and the rate schedules, the latter have precedence.

23 RESIDENTIAL GENERAL SERVICE
Available to any residential customer.

Schedule 23 is referred to on customer bills as one of the following Rates:

23G 23G-ND 23G-NK 23G-NR 23G-NS

BASIC CHARGE	\$	10.00	Per Month	SCH 23	Effective	11/1/2008
	\$	0.336060	Per Therm	SCH 23	Effective	11/1/2008
LOW INCOME	\$	0.004520	Per Therm	SCH 129	Effective	10/1/2009
DELIVERY CHARGE	\$	0.340580				
GAS COST RATES	\$	0.752840	Per Therm	SCH 101	Effective	10/1/2009
DEFERRED ACCOUNT ADJUSTMENT	\$	(0.073950)	Per Therm	SCH 106	Effective	10/1/2009
DEFERRED ACCOUNT ADJ (Supplemental)	\$	(0.023880)	Per Therm	EFFECTIVE 06/01/2009 - 05/31/2010		
COST OF GAS	\$	0.655010				
GAS CONSERVATION PROGRAM CHARGE	\$	0.020970	Per Therm	SCH 120	Effective	4/1/2010
MERGER CREDIT	\$	(0.004500)	Per Therm	SCH 132	Effective	1/1/2010
TOTAL PER THERM CHARGE	\$	1.012099				

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