

EXHIBIT NO. ___(JKP-9)
DOCKET NO. UE-07___/UG-07___
2007 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-07___
Docket No. UG-07___

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

DECEMBER 3, 2007

**Puget Sound Energy
2007 Gas General Rate Case
External Allocators**

Name	Description	Classifier	Total	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non-Exclusive Interruptible (87)	Transport & Contracts	CNG Service (50)	Rentals
CUSTOMER EXTERNAL ALLOCATORS												
CUST	Average Customers	CUS	717,603	92.35% 662,728	7.38% 52,948	0.19% 1,354	0.01% 107	0.06% 402	0.00% 27	0.00% 34	0.00% 3	0.00%
CUSTXT	Customers (excl. transport)	CUS	717,480	92.37% 662,728	7.38% 52,948	0.19% 1,352	0.00% 31	0.06% 402	0.00% 16	0.00% -	0.00% 3	0.00%
DIR_CUSTXT	Customers (excl. transport)	DIRS	717,480	92.37% 662,728	7.38% 52,948	0.19% 1,352	0.00% 31	0.06% 402	0.00% 16	0.00% -	0.00% 3	0.00%
MTRS_CUS	Customer Meters - Acc 381	CUS	125,159,053	76.58% 95,841,709	22.43% 28,071,513	0.73% 917,806	0.08% 97,334	0.18% 227,531	0.00% -	0.00% 3,160	0.00% -	0.00%
MTRS_INST	Meters Installation - Acc 382	CUS	29,036,398	92.29% 26,797,626	7.57% 2,198,662	0.10% 29,698	0.01% 3,195	0.02% 7,099	0.00% -	0.00% 118	0.00% -	0.00%
MTRS_385	Regulators - Acc 385	CUS	39,281,466	0.55% 214,292	67.41% 26,478,612	15.34% 6,026,064	6.40% 2,513,453	7.45% 2,925,147	1.26% 495,395	1.60% 628,503	0.00% -	0.00%
SERV	Services	CUS	963,603	68.78% 662,728	30.34% 292,338	0.68% 6,580	0.00% -	0.20% 1,954	0.00% -	0.00% -	0.00% 3	0.00%
DIR380	Distr. Plant - Services	CUS	2,483,352	0.00% -	0.00% -	0.00% -	50.35% 1,250,386	0.86% 21,395	16.50% 409,673	32.29% 801,898	0.00% -	0.00%
DIR252	Cust. Advances in Aid of Construction	CUS	1	48.84% 0.4884	51.16% 0.5116	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	0.00%
DIR386	Rental Property	CUS	1	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	100.00%
DIR_DSALS	Direct Distr. Assignment to Sales	DIRS	1,217,082	1.56% 18,987	74.00% 900,668	12.45% 151,511	4.20% 51,158	6.64% 80,867	1.08% 13,178	0.00% -	0.06% 713	0.00%
DIR_DTRNSP	Direct Distr. Assignment to Transport	DIRT	115,162	0.00% -	0.00% -	1.24% 1,427	49.62% 57,146	0.00% -	9.44% 10,877	39.69% 45,713	0.00% -	0.00%
DIR_CASALS	Direct Cust. Acct. Assignment to Sales	DIRS	426,745	0.62% 2,650	45.20% 192,909	16.20% 69,134	11.25% 47,995	3.97% 16,924	21.86% 93,301	0.00% -	0.90% 3,832	0.00%
DIR_CATRNSP	Direct Cust. Acct. Assignment to Transport	DIRT	379,732	0.00% -	0.00% -	0.21% 786	43.08% 163,600	0.00% -	17.96% 68,213	38.75% 147,133	0.00% -	0.00%
DIR_CSISALS	Direct Cust. Service Assignment to Sales	DIRS	536,939	0.00% -	28.35% 152,226	0.83% 4,445	0.29% 1,576	0.58% 3,106	0.02% 129	0.00% -	1.83% 9,819	68.10% 365,638
DIR_CSITRNSP	Direct Cust. Service Assignment to Transport	DIRT	662	0.00% -	0.00% -	1.96% 13	28.10% 186	0.00% -	15.56% 103	54.38% 360	0.00% -	0.00%
TRANSCUS	Transport Customers	DIRT	123	0.00% -	0.00% -	1.63% 2	61.79% 76	0.00% -	8.94% 11	27.64% 34	0.00% -	0.00%
SALES_902	Sales Meter Reading Costs	DIRS	11,259,543	89.33% 10,058,624	9.59% 1,079,413	0.58% 65,227	0.20% 22,570	0.24% 27,381	0.05% 5,996	0.00% -	0.00% 332	0.00%
TRANS_902	Transport Meter Reading Costs	DIRT	53,252	0.00% -	0.00% -	1.25% 665	49.29% 26,249	0.00% -	9.36% 4,984	40.10% 21,354	0.00% -	0.00%
OTH903	Customer Allocator for 903 Net of Direct	CUS	717,414	92.38% 662,728	7.38% 52,925	0.19% 1,346	0.00% 10	0.06% 402	0.00% -	0.00% -	0.00% 3	0.00%
DIR904	Uncollectibles	CUS	910,815,776	74.10% 674,882,702	25.90% 235,933,074	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	0.00%
OTH908	Other Customer Assistance Expense	CUS	717,433	92.37% 662,728	7.38% 52,948	0.19% 1,352	0.00% -	0.06% 402	0.00% -	0.00% -	0.00% 3	0.00%
DIR920_SALS	Acct. 920 Direct Assignment to Sales	DIRS	474,177	1.43% 6,790	68.27% 323,744	12.90% 61,185	5.86% 27,767	5.72% 27,140	5.27% 24,990	0.00% -	0.54% 2,561	0.00%
DIR920_TRNSPT	Acct. 920 Direct Assignment to Transport	DIRT	237,169	0.00% -	0.00% -	0.88% 2,089	47.30% 112,191	0.00% -	12.42% 29,468	39.39% 93,421	0.00% -	0.00%
DIR408_SALS	Acct. 408 Direct Assignment to Sales	DIRS	161,067	1.40% 2,257	66.77% 107,540	12.62% 20,320	5.72% 9,220	5.60% 9,026	5.12% 8,253	0.00% -	2.76% 4,451	0.00%
DIR408_TRNSPT	Acct. 408 Direct Assignment to Transport	DIRT	48,562	0.00% -	0.00% -	0.65% 318	46.05% 22,365	0.00% -	14.29% 6,938	39.00% 18,941	0.00% -	0.00%
DIR_CNG	Direct Assignment to CNG	CUS	1	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	100.00% 1	0.00%

**Puget Sound Energy
2007 Gas General Rate Case
External Allocators**

Name	Description	Classifier	Total	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non-Exclusive Interruptible (87)	Transport & Contracts	CNG Service (50)	Rentals
COMMODITY EXTERNAL ALLOCATORS												
OTHREV	Other Operating Revenue	COM	8,040,088	73.34%	22.98%	0.71%	1.83%	0.52%	0.25%	0.35%	0.01%	0.00%
				5,896,876	1,847,940	56,972	147,259	41,737	19,987	28,398	919	-
SALESREV	Sales Margin	COM	313,114,919	72.41%	20.88%	4.35%	0.57%	1.13%	0.65%	0.00%	0.01%	0.00%
				226,714,023	65,386,783	13,626,378	1,791,780	3,542,875	2,024,148	-	28,932	-
GASREV	Gas Cost Recovery Revenue	COM	728,442,505	61.52%	23.41%	7.59%	1.70%	1.87%	3.89%	0.00%	0.01%	0.00%
				448,168,679	170,546,291	55,270,173	12,412,192	13,628,513	28,300,674	19,577	96,406	-
TRANSREV	Revenue from Transportation for Others	COM	12,556,941	0.00%	0.00%	0.82%	37.95%	0.00%	30.10%	31.13%	0.00%	0.00%
				-	-	103,087	4,765,304	-	3,779,628	3,908,922	-	-
SGTREV	Sales, Gas & Transportation Revenue	COM	1,054,114,365	64.02%	22.38%	6.55%	1.80%	1.63%	3.24%	0.37%	0.01%	0.00%
				674,882,702	235,933,074	68,999,638	18,969,276	17,171,388	34,104,450	3,928,499	125,338	-
STREV	Sales & Transportation Revenue	COM	325,671,860	69.61%	20.08%	4.22%	2.01%	1.09%	1.78%	1.20%	0.01%	0.00%
				226,714,023	65,386,783	13,729,465	6,557,084	3,542,875	5,803,776	3,908,922	28,932	-
COM1	Weather Normalized Volumes	COM	1,084,208,168	49.14%	18.81%	6.31%	5.81%	1.56%	12.55%	5.81%	0.01%	0.00%
				532,765,816	203,951,509	68,401,668	62,955,045	16,961,705	136,096,989	62,954,572	120,864	-
COM1XT_COM	Weather Normalized Volumes (excl. Transportation)	COM	873,001,720	61.03%	23.36%	7.79%	1.78%	1.94%	4.09%	0.00%	0.01%	0.00%
				532,765,816	203,951,509	68,000,772	15,510,556	16,961,705	35,690,498	-	120,864	-
SEAS3_COM	Seasonal 3	COM	1,000	69.29%	22.24%	3.48%	0.93%	1.88%	2.18%	0.00%	0.00%	0.00%
				0.6929	0.2224	0.0348	0.0093	0.0188	0.0218	-	-	-
COMIGS	Weather Normalized Volumes	COM	1,084,208,168	49.14%	18.81%	6.31%	5.81%	1.56%	12.55%	5.81%	0.01%	0.00%
				532,765,816	203,951,509	68,401,668	62,955,045	16,961,705	136,096,989	62,954,572	120,864	-
PDAYXT_COM	Peak Day (excl. transport)	COM	8,838,626	71.16%	25.50%	3.04%	0.10%	0.14%	0.05%	0.00%	0.00%	0.00%
				6,289,753	2,254,133	268,986	8,704	12,359	4,516	-	174	-
TPI_COM	TF-1 Allocator (Annual, Winter & Peak Day Sales)	COM	1,000	65.05%	23.78%	5.84%	1.19%	1.44%	2.69%	0.00%	0.01%	0.00%
				0.6505	0.2378	0.0584	0.0119	0.0144	0.0269	-	0.0001	-
SEAS2_COM	Seasonal 2	COM	565,646,449	64.01%	22.96%	6.23%	1.47%	1.92%	3.40%	0.00%	0.01%	0.00%
				362,090,856	129,849,293	35,258,164	8,316,124	10,870,291	19,223,944	-	37,777	-
JPTF2_COM	TF-2 Allocator (Seasonal Sales & Peak Day x Transport)	COM	1,000	70.32%	25.20%	3.42%	0.26%	0.35%	0.45%	0.00%	0.00%	0.00%
				0.7032	0.2520	0.0342	0.0026	0.0035	0.0045	-	0.0000	-

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Name	Description	Classifier	Total	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non-Exclusive Interruptible (87)	Transport & Contracts	CNG Service (50)	Rentals
DEMAND EXTERNAL ALLOCATORS												
PAVG	Peak and Average	DEM	1.0000	62.98%	22.97%	4.11%	2.29%	0.61%	4.58%	2.46%	0.00%	0.00%
				0.6298	0.2297	0.0411	0.0229	0.0061	0.0458	0.0246	0.0000	-
PA_MAINS	Peak and Average for Mains Actual Test Year	DEM	1,033,284,953	64.66%	23.61%	4.30%	1.62%	0.65%	3.57%	1.59%	0.01%	0.00%
				668,136,352	243,908,316	44,478,767	16,703,336	6,765,786	36,842,788	16,394,724	54,883	-
PDAY	Peak Day (Design Day)	DEM	9,012,895	69.79%	25.01%	3.02%	0.56%	0.14%	0.66%	0.82%	0.00%	0.00%
				6,289,753	2,254,133	272,553	50,606	12,359	59,530	73,786	174	-
PDAYXT	Peak Day (excl. transport)	DEM	8,838,626	71.16%	25.50%	3.04%	0.10%	0.14%	0.05%	0.00%	0.00%	0.00%
				6,289,753	2,254,133	268,986	8,704	12,359	4,516	-	174	-
SEAS2_DEM	Seasonal 2	DEM	565,646,449	64.01%	22.96%	6.23%	1.47%	1.92%	3.40%	0.00%	0.01%	0.00%
				362,090,856	129,849,293	35,258,164	8,316,124	10,870,291	19,223,944	-	37,777	-
SEAS3_DEM	Seasonal 3	DEM	1.0000	69.29%	22.24%	3.48%	0.93%	1.88%	2.18%	0.00%	0.00%	0.00%
				0.6929	0.2224	0.0348	0.0093	0.0188	0.0218	-	-	-
JPTF2_DEM	TF-2 Allocator (Seas.Sales & Peak Day x Transport)	DEM	1.0000	70.32%	25.20%	3.42%	0.26%	0.35%	0.45%	0.00%	0.00%	0.00%
				0.7032	0.2520	0.0342	0.0026	0.0035	0.0045	-	0.0000	-
DIRCNG	Direct Rate 50 (CNG)	DEM	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
											1	
COM1XT_DEM	Weather Normalized Volumes x Transport	DEM	873,001,720	61.03%	23.36%	7.79%	1.78%	1.94%	4.09%	0.00%	0.01%	0.00%
				532,765,816	203,951,509	68,000,772	15,510,556	16,961,705	35,690,498	-	120,864	-
TF1_DEM	TF-1 Allocator (Annual, Winter & Peak Day Sales)	DEM	1	65.05%	23.78%	5.84%	1.19%	1.44%	2.69%	0.00%	0.01%	0.00%
				0.6505	0.2378	0.0584	0.0119	0.0144	0.0269	-	0.0001	-

**Puget Sound Energy
2007 Gas General Rate Case
Internal Allocation Factors**

Name	Description	Total
INDUSMR	Industrial Measurement & Regulation (Acct. 385)	34,078,629
MRHREG	Meters & House Regulators (Accts. 381 & 383)	66,782,132
CUSINSTL	Customer Installation (Accts. 382 & 384)	186,779,008
PLT	Plant - Prod., Stor.(x JP Bal.), Trans., Distr.	2,061,663,391
OML	O&M Labor Expense (excluding JP Balancing Exp.)	26,985,527
PRODPT	Production Plant	6,287,362
TRANPT	Transmission Plant	(0)
DISTPT	Distribution Plant excluding Rentals	1,946,762,635
PLTXR	Plant excluding Rentals	2,024,020,883
PROD_OML	Production O&M Labor Exp. (Accounts 717 - 742)	93,229
GAS	Gas Costs	697,020,806
STORPT	Underground Storage Plant	19,043,195
DIST_OML	Distribution O&M Labor Exp. (Accounts 871 - 894)	17,509,271
DMAINS	Mains Plant (Account 376)	1,034,541,312
CUSTACC	Customer Account Expense (Accounts 902 - 904)	23,039,064
CSI	Customer Service & Information Expense (Accounts 908 & 909)	1,073,561
OM	O&M Expenses Excluding Gas & A&G	72,368,544
BASE	Rate Base	1,349,395,041
MR_EXP	Meter Reading Expenses	11,481,681
STOR_OML	Underground Storage O&M Labor (Excluding JP Bal.)	305,642
GENPLT	General Plant	112,057,771
DSERV	Distribution Service Plant (Account 380)	568,074,597
DMAINS_SERV	Distribution Mains & Services Plant (Accounts 376 & 380)	1,602,615,909
NETPLT	Net Plant - Prod., Stor. (x JP Bal.), Trans., Distr.	1,403,767,464
LNGPLT	Local Storage (LNG) Plant	14,070,550

**Puget Sound Energy
2007 Gas General Rate Case
Internal Allocation Factors**

Name	Description	Total
DISTOM	Distribution O&M Operating Exp. (Accounts 871 - 879)	29,386,116
DMAINT	Distr. O&M Maintenance (Accounts 887 - 893)	9,767,199
EXP875	M&R Station General Operating Exp. (Account 875)	2,064,660
EXP876	M&R Station Indus. Operating Exp. (Account 876)	11,075,930
EXP878	Metering & House Reg. Operating Exp. (Account 878)	2,293,002
EXP879	Customer Installation Operating Exp. (Account 879)	198,260
EXP880	Other Operating Expenses (Account 880)	4,177,517
EXP887	Mains Maintenance Expens (Account 887)	5,387,741
EXP890	Indus. M&R Station Maintenance Exp. (Account 890)	115,162
EXP894	Maintenance of Other Equip. Exp. (Account 894)	-
EXP903	Customer Collection & Record Expenses (Account 903)	11,407,042
EXP908	Customer Assistance Expenses (Account 908)	537,599
EXP912	Demonstrating & Selling Expenses (Account 912)	272,100