

EXHIBIT NO. ___(JKP-9)
DOCKET NO. UG-10___
WITNESS: JANET K. PHELPS

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of
PUGET SOUND ENERGY, INC.'S
Natural Gas Tariff Increase

Docket No. UG-10_____

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

OCTOBER 1, 2010

2010 Gas Cost of Service Study
Allocation of Account 376 Distribution Mains

