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

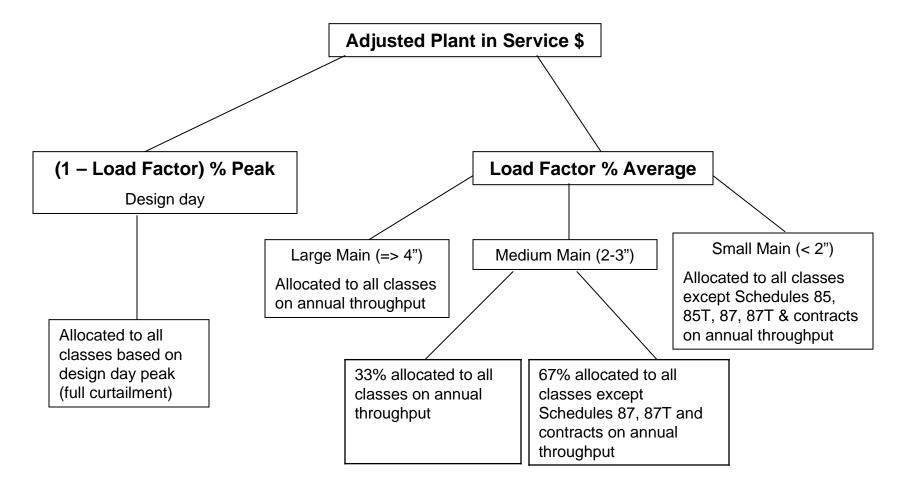


Exhibit No. (JKP-9) Page 1 of 1