

EXHIBIT NO. ___(JKP-10)
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___

**NINTH 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
Test Year Ended September 2007
Allocation of Revenue Deficiency to Rate Classes

Rate Class	Pro forma Revenue at Existing Rates	Pro forma Gas Revenue at Existing Rates	Pro forma Margin at Existing Rates	Volume (Therms)	Percent of Average Increase	Proposed Margin Increase on Percentage	Spread Residual Increase	Total Proposed Margin Increase	Calculated Margin Revenue	Pro forma Gas Revenue at Existing Rates	Calculated Total Revenue	Calculated Change in Margin	Percent Margin Increase	Percent Total (1) Increase
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Residential (16,23,53)	\$ 674,882,702	\$ 448,168,679	\$ 226,714,023	532,765,816	100.0%	\$ 38,586,727	97,166	\$ 38,683,893	\$ 265,396,615	\$ 448,168,679	\$ 713,565,294	\$ 38,682,592	17.1%	5.7%
Commercial & industrial (31,61)	235,933,075	170,546,291	65,386,783	203,951,509	145.0%	16,136,804	40,634	16,177,439	81,565,111	170,546,291	252,111,402	16,178,327	24.7%	6.9%
Large volume (41)	68,999,638	55,270,173	13,729,465	68,401,668	0.0%	-	-	-	13,729,592	55,270,173	68,999,765	127	0.0%	0.0%
Compressed natural gas (50)	125,338	96,406	28,932	120,864	100.0%	4,924	12	4,937	34,006	96,406	130,412	5,074	17.5%	4.0%
Interruptible (85)	18,969,276	12,412,192	6,557,084	62,955,045	0.0%	-	-	-	6,556,939	12,412,192	18,969,130	(146)	0.0%	0.0%
Limited interruptible (86)	17,171,388	13,628,513	3,542,875	16,961,705	-50.0%	(301,499)	(759)	(302,258)	3,240,609	13,628,513	16,869,121	(302,266)	-8.5%	-1.8%
Non exclusive interruptible (87)	34,104,450	28,300,674	5,803,776	136,096,989	130.0%	1,284,144	3,234	1,287,377	7,046,653	28,300,674	35,347,327	1,242,877	21.4%	3.6%
Transportation (57)	2,339,132	19,577	2,319,556	27,966,706	130.0%	513,225	1,292	514,517	2,878,394	19,577	2,897,971	558,839	24.1%	23.9%
Contracts	1,589,366	-	1,589,366	34,987,866	0.0%	-	-	-	1,589,366	-	1,589,366	-	0.0%	0.0%
Subtotal	\$ 1,054,114,365	\$ 728,442,504	\$ 325,671,860	1,084,208,169		\$ 56,224,325	\$ 141,580	\$ 56,365,905	\$ 382,037,285	\$ 728,442,504	\$ 1,110,479,789	\$ 56,365,424	17.3%	5.3%
Rentals	7,788,789		7,788,789		30.6%	405,017		405,017	8,193,691		8,193,691	404,902	5.2%	5.2%
Other revenue	6,291,644		6,291,644			-		-	6,291,644		6,291,644		0.0%	0.0%
Total	\$ 1,068,194,798	\$ 728,442,504	\$ 339,752,293	1,084,208,169		\$ 56,629,342	\$ 141,580	\$ 56,770,922	\$ 396,522,620	\$ 728,442,504	\$ 1,124,965,124	\$ 56,770,327	16.7%	5.3%
Proposed total increase						\$ 56,770,922								
Average increase (includes rentals)						17.02%								

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

Puget Sound Energy
2007 Gas General Rate Case
Test Year Ended September 2007
Current and Proposed Rates by Rate Schedule

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 23								
Basic Charge	Bills	8,081,187	\$8.25	\$66,669,793	\$18.00	\$145,461,366	\$78,791,573	
Delivery Charge	Therms	532,746,609	\$0.30039	\$160,031,754	\$0.22510	\$119,921,262	(\$40,110,492)	
Calculated Total				\$226,701,547		\$265,382,628	\$38,681,081	17.1%
Gas Revenue (Schedule 101) (1)	Therms	532,746,609	\$0.84120	\$448,146,447	\$0.84120	\$448,146,447	\$0	0.0%
Total Revenues				\$674,847,994		\$713,529,075	\$38,681,081	5.7%
Schedule 53								
Basic Charge	Bills	60	\$8.25	\$495	\$18.00	\$1,080	\$585	
Delivery Charge	Therms	3,285	\$0.30039	\$987	\$0.22510	\$739	(\$247)	
Calculated Total				\$1,482		\$1,819	\$338	22.8%
Gas Revenue (Schedule 101) (1)	Therms	3,285	\$2.69124	\$8,841	\$2.69124	\$8,841	\$0	0.0%
Total Revenues				\$10,323		\$10,660	\$338	3.3%

Puget Sound Energy
2007 Gas General Rate Case
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Current and Proposed Rates by Rate Schedule

Schedule 16		Mantles						
First 4 Mantles (each)	Mantle	728	\$13.28	\$9,668	\$14.68	\$10,687	\$1,019	
5 through 9 Mantles (each)	Mantle	86	\$12.28	\$1,056	\$13.68	\$1,176	\$120	
All over (each)	Mantle	24	\$11.28	\$271	\$12.68	\$304	\$34	
Total		838		\$10,995		\$12,168	\$1,173	10.7%
Calculated Total Therms		15,922						
Gas Revenue (Schedule 101) (1)		15,922	\$0.84105	\$13,391	\$0.84105	\$13,391	\$0	0.0%
Total Revenues				\$24,386		\$25,559	\$1,173	4.8%

Residential Summary

	Current	Proposed	Change
Total Residential Gas (Schedule 101) Revenues	\$448,168,679	\$448,168,679	\$0
Total Residential Margin Revenues	\$226,714,023	\$265,396,615	\$38,682,592
Total Residential Revenues	\$674,882,703	\$713,565,294	\$38,682,592

Puget Sound Energy
2007 Gas General Rate Case
Test Year Ended September 2007
Current and Proposed Rates by Rate Schedul

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 31 - Sales								
Basic Charge	Bills	647,867	\$17.50	\$11,337,673	\$60.00	\$38,872,020	\$27,534,348	
Delivery Charge	Therms	203,951,509	\$0.26461	\$53,967,609	\$0.20893	\$42,611,589	(\$11,356,020)	
Calculated Total				\$65,305,281		\$81,483,609	\$16,178,327	24.8%
Gas Revenue (Schedule 101) (1)	Therms	203,951,509	\$0.83621	\$170,546,291	\$0.83621	\$170,546,291	\$0	0.0%
Total Revenues				\$235,851,573		\$252,029,900	\$16,178,327	6.9%
Schedule 31 - Transportatio								
Basic Charge	Bills			\$0	\$360.00	\$0	\$0	
Delivery Charge	Therms			\$0	\$0.20893	\$0	\$0	
Balancing Service Charge				\$0	\$0.00000	\$0	\$0	
Procurement Charge				\$0	(\$0.00500)	\$0	\$0	
Calculated Total				\$0		\$0	\$0	
Gas Balancing Service Charge	Therms			\$0	\$0.00070	\$0	\$0	
Total Revenues				\$0		\$0	\$0	
Schedule 31 - Total								
Basic Charge	Bills	647,867		\$11,337,673		\$38,872,020	\$27,534,348	
Delivery Charge	Therms	203,951,509		\$53,967,609		\$42,611,589	(\$11,356,020)	
Calculated Total				\$65,305,281		\$81,483,609	\$16,178,327	24.8%
Gas Revenue (Schedule 101) (1)	Therms	203,951,509		\$170,546,291		\$170,546,291	\$0	0.0%
Total Revenues				\$235,851,573		\$252,029,900	\$16,178,327	6.9%
Schedule 61								
Demand		815,020	\$0.10	\$81,502	\$0.10000	\$81,502	\$0	0.0%
Calculated Total				\$81,502		\$81,502	\$0	0.0%

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Current and Proposed Rates by Rate Schedul

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 41 - Sales								
Basic Charge	Bills	16,266	\$80.00	\$1,301,280	\$120.00	\$1,951,920	\$650,640	
Minimum Bill	Bills	16,266	\$79.84	\$1,298,677	\$88.34	\$1,436,938	\$138,261	
Demand Charge	Demand	3,229,927	\$0.70	\$2,260,949	\$1.50	\$4,844,891	\$2,583,942	
Delivery Charge:								
First 500 therms	Therms	7,849,854	\$0.15968		\$0.09816	in minimum bills		
Next 4,500 therms	Therms	31,579,523	\$0.15968	\$5,042,618	\$0.09816	\$3,099,846	(\$1,942,772)	
All over 5,000 therms	Therms	28,571,396	\$0.13030	\$3,722,853	\$0.08010	\$2,288,569	(\$1,434,284)	
Calculated Total		68,000,773		\$13,626,377		\$13,622,164	(\$4,214)	0.0%
Gas Revenue (Schedule 101) (1)								
Volumetric Charge	Therms	68,000,773	\$0.76291	\$51,878,470	\$0.76291	\$51,878,470	\$0	
Demand Charge	Demand	3,229,927	\$1.05	\$3,391,423	\$1.05	\$3,391,423	\$0	
Calculated Total				\$55,269,893		\$55,269,893	\$0	0.0%
Total Revenues				\$68,896,271		\$68,892,057	(\$4,214)	0.0%
Schedule 41 - Transportation (2)								
Basic Charge	Bills	24	\$800.00	\$19,200	\$420.00	\$10,080	(\$9,120)	
Minimum Bill	Bills	24	\$79.94	\$1,919	\$88.34	\$2,120	\$202	
Demand Charge	Demand	42,800	\$0.70	\$29,960	\$1.50	\$64,200	\$34,240	
Delivery Charge:								
First 500 therms	Therms	12,000	\$0.15968		\$0.09816	in minimum bills		
Next 4,500 therms	Therms	104,215	\$0.15968	\$16,641	\$0.09816	\$10,230	(\$6,411)	
All over 5,000 therms	Therms	284,681	\$0.13030	\$37,094	\$0.08010	\$22,803	(\$14,291)	
Total Volume		400,896						
Balancing Service Charge	Therms	400,896	\$ 0.00070	\$281	\$ -	\$0	(\$281)	
Procurement Charge	Therms	400,896	\$ (0.00500)	(\$2,004)	\$ (0.00500)	(\$2,004)	\$0	
Calculated Total				\$103,090		\$107,428	\$4,339	4.2%
Gas Balancing Service Charge	Therms	400,896	\$0.00070	\$281	\$0.00070	\$281	\$0	
Total Revenues				\$103,370		\$107,709	\$4,339	4.2%

**Puget Sound Energy
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Test Year Ended September 2007
Current and Proposed Rates by Rate Schedul**

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 41 - Total								
Basic Charge	Bills			\$1,320,480		\$1,962,000		
Minimum Bill	Bills			\$1,300,596		\$1,439,059		
Demand Charge	Demand			\$2,290,909		\$4,909,091		
Delivery Charge:								
First 500 therms	Therms					in minimum bills		
Next 4,500 therms	Therms			\$5,059,259		\$3,110,076		
All over 5,000 therms	Therms			\$3,759,947		\$2,311,372		
Total Volume								
Balancing Service Charge				\$281		\$0		
Procurement Charge	Therms			(\$2,004)		(\$2,004)		
Calculated Total				\$13,729,467		\$13,729,592	\$125	0.0%
Gas Revenue (Schedule 101) (1)								
Volumetric Charge				\$51,878,470		\$51,878,470		
Demand Charge				\$3,391,423		\$3,391,423		
Gas Balancing Service Charge				\$281		\$281		
Calculated Total				\$55,270,174		\$55,270,174	\$0	0.0%
Total Revenues				\$68,999,641		\$68,999,766	\$125	0.0%
Schedule 50								
Basic Charge	Bills	36	\$150.00	\$5,400	\$300.00	\$10,800		
Delivery Charge	Therms	120,864	\$0.19470	\$23,532	\$0.19200	\$23,206		
Calculated Total				\$28,932		\$34,006	\$5,074	17.5%
Gas Revenue (Schedule 101) (1)	Therms	120,864	\$0.79764	\$96,406	\$0.79764	\$96,406	\$0	0.0%
Total Revenues				\$125,338		\$130,412	\$5,074	4.0%

Puget Sound Energy
2007 Gas General Rate Case
Test Year Ended September 2007
Current and Proposed Rates by Rate Schedul

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Commercial & Industrial Summar								
				Current		Proposed		Change
Total Gas (Schedule 101) Revenues								
Schedules 31,61				\$170,546,291		\$170,546,291		\$0
Schedule 41				\$55,270,174		\$55,270,174		\$0
Schedule 50				\$96,406		\$96,406		\$0
Total				<u>\$225,912,871</u>		<u>\$225,912,871</u>		<u>\$0</u>
Total Margin Revenues								
Schedules 31,61				\$65,386,783		\$81,565,111		\$16,178,327
Schedule 41				\$13,729,467		\$13,729,592		\$125
Schedule 50				\$28,932		\$34,006		\$5,074
Total				<u>\$79,145,183</u>		<u>\$95,328,709</u>		<u>\$16,183,526</u>
Total Revenue								
Schedules 31,61				\$235,933,075		\$252,111,402		\$16,178,327
Schedule 41				\$68,999,641		\$68,999,766		\$125
Schedule 50				\$125,338		\$130,412		\$5,074
Total				<u>\$305,058,054</u>		<u>\$321,241,580</u>		<u>\$16,183,526</u>

Puget Sound Energy
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Test Year Ended September 2007
Current and Proposed Rates by Rate Schedule

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 85 - Sales								
Basic Charge	Bills	383	\$500.00	\$191,500	\$750.00	\$287,250	\$95,750	
Demand Charge	Demand	107,250	\$1.02	\$109,395	\$1.50	\$160,875	\$51,480	
Procurement Charge	Therms	15,510,556	\$0.00650	\$100,819	\$0.00500	\$77,553	(\$23,266)	
Minimum Bills				\$223,739		\$223,739	\$0	
Delivery Charge:								
First 25,000 Therms	Therms	7,790,369	\$0.10000	\$779,037	\$0.08111	\$631,877	(\$147,160)	
Next 25,000 Therms	Therms	3,582,794	\$0.05127	\$183,690	\$0.05751	\$206,046	\$22,357	
All over 50,000 Therms	Therms	4,137,393	\$0.04921	\$203,601	\$0.04217	\$174,474	(\$29,127)	
Calculated Total		15,510,556		\$1,791,780		\$1,761,814	(\$29,967)	-1.7%
Gas Revenue (Schedule 101) (1)								
Volumetric Charge	Therms	15,510,556	\$0.79084	\$12,266,368	\$0.79084	\$12,266,368	\$0	
Demand Charge	Demand	107,250	\$1.05	\$112,613	\$1.05	\$112,613	\$0	
Calculated Total				\$12,378,981		\$12,378,981	\$0	0.0%
Total Revenues				\$14,170,761		\$14,140,795	(\$29,967)	-0.2%

Schedule 85 - Transportation (2)								
Basic Charge	Bills	888	\$800.00	\$710,400	\$1,050.00	\$932,400	\$222,000	
Demand Charge	Demand	502,824	\$1.02	\$512,880	\$1.50	\$754,236	\$241,356	
Minimum Bills				\$97,135		\$97,135	\$0	
Delivery Charge:								
First 25,000 Therms	Therms	20,658,537	\$0.10000	\$2,065,854	\$0.08111	\$1,675,614	(\$390,240)	
Next 25,000 Therms	Therms	13,440,419	\$0.05127	\$689,090	\$0.05751	\$772,959	\$83,868	
Next 50,000 Therms	Therms	13,345,533	\$0.04921	\$656,734	\$0.04217	\$562,781	(\$93,953)	
Subtotal		47,444,489		\$4,732,093		\$4,795,125	\$63,032	
Balancing Service Charge		47,444,489	\$0.00070	\$33,211	\$0.00000	\$0	(\$33,211)	
Calculated Total				\$4,765,304		\$4,795,125	\$29,820	0.6%
Gas Balancing Service Charge	Therms	47,444,489	\$0.00070	\$33,211	\$0.00070	\$33,211	\$0	
Total Revenues				\$4,798,515		\$4,828,336	\$29,820	0.6%

Puget Sound Energy
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Current and Proposed Rates by Rate Schedule

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 85 - Total								
Basic Charge	Bills			\$901,900		\$1,219,650	\$317,750	
Demand Charge	Demand			\$622,275		\$915,111	\$292,836	
Procurement Charge	Therms			\$100,819		\$77,553	(\$23,266)	
Minimum Bills				\$320,874		\$320,874	\$0	
Delivery Charge:								
First 25,000 Therms	Therms			\$2,844,891		\$2,307,491	(\$537,400)	
Next 25,000 Therms	Therms			\$872,780		\$979,005	\$106,225	
All over 50,000 Therms	Therms			\$860,335		\$737,255	(\$123,080)	
Subtotal				\$6,523,874		\$6,556,939	\$33,065	
Balancing Service Charge				\$33,211		\$0	(\$33,211)	
Calculated Total				\$6,557,085		\$6,556,939	(\$146)	0.0%
Gas Revenue (Schedule 101) (1)								
Volumetric Charge				\$12,266,368		\$12,266,368	\$0	
Demand Charge				\$112,613		\$112,613	\$0	
Gas Balancing Service Charge	Therms			\$33,211		\$33,211	\$0	
Calculated Total				\$12,412,192		\$12,412,192	\$0	0.0%
Total Revenues				\$18,969,277		\$18,969,130	(\$146)	0.0%
Schedule 86 - Sales								
Basic Charge	Bills	4,786	\$100.00	\$478,600	\$175.00	\$837,550	\$358,950	
Demand Charge	Demand	143,887	\$1.02	\$146,765	\$1.50	\$215,831	\$69,066	
Procurement Charge	Therms	16,961,705	\$0.00650	\$110,251	\$0.00500	\$84,809	(\$25,443)	
Minimum Bills				\$32,316		\$32,316	\$0	
Delivery Charge:								
First 1,000 therms	Therms	3,723,437	\$0.21000	\$781,922	\$0.15666	\$583,314	(\$198,608)	
All over 1,000 therms	Therms	13,238,268	\$0.15055	\$1,993,021	\$0.11231	\$1,486,790	(\$506,231)	
Calculated Total	Therms	16,961,705		\$3,542,875		\$3,240,609	(\$302,266)	-8.5%
Gas Revenue (Schedule 101) (1)								
Volumetric Charge	Therms	16,961,705	\$0.79458	\$13,477,432	\$0.79458	\$13,477,432	\$0	
Demand Charge	Demand	143,887	\$1.05	\$151,081	\$1.05	\$151,081	\$0	
Calculated Total				\$13,628,513		\$13,628,513	\$0	0.0%
Total Revenues				\$17,171,388		\$16,869,121	(\$302,266)	-1.8%

Puget Sound Energy
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Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 86 - Transportation								
Basic Charge	Bills	0		\$0	\$475.00	\$0	\$0	
Demand Charge	Demand	0		\$0	\$1.50	\$0	\$0	
Minimum Bills							\$0	
Delivery Charge:								
First 1,000 therms	Therms	0		\$0	\$0.15666	\$0	\$0	
All over 1,000 therms	Therms	0		\$0	\$0.11231	\$0	\$0	
Calculated Total	Therms	0		\$0		\$0	\$0	
Gas Balancing Service Charge	Therms	0		\$0	\$0.00070	\$0	\$0	
Total Revenues				\$0		\$0	\$0	
Schedule 86 - Total								
Basic Charge	Bills	143,887		\$478,600		\$837,550	\$358,950	
Demand Charge	Demand	16,961,705		\$146,765		\$215,831	\$69,066	
Procurement Charge	Therms	16,961,705		\$110,251		\$84,809	(\$25,443)	
Minimum Bills				\$32,316		\$32,316	\$0	
Delivery Charge:								
First 1,000 therms	Therms	3,723,437		\$781,922		\$583,314	(\$198,608)	
All over 1,000 therms	Therms	13,238,268		\$1,993,021		\$1,486,790	(\$506,231)	
Calculated Total	Therms	16,961,705		\$3,542,875		\$3,240,609	(\$302,266)	-8.5%
Gas Revenue (Schedule 101) (1)								
Volumetric Charge	Therms	16,961,705		\$13,477,432		\$13,477,432	\$0	
Demand Charge	Demand	16,961,705		\$151,081		\$151,081	\$0	
Gas Balancing Service Charge	Therms	16,961,705		\$0		\$0	\$0	
Calculated Total				\$13,628,513		\$13,628,513	\$0	0.0%
Total Revenues				\$17,171,388		\$16,869,121	(\$302,266)	-1.8%

Puget Sound Energy
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Current and Proposed Rates by Rate Schedule

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 87 - Sales								
Basic Charge	Bills	189	\$500.00	\$94,500	\$750.00	\$141,750	\$47,250	
Demand Charge	Demand	55,328	\$1.02	\$56,435	\$1.50	\$82,992	\$26,557	
Procurement Charge		35,690,498	\$0.00500	\$178,452	\$0.00500	\$178,452	\$0	
Minimum Bills				\$0		\$0	\$0	
Delivery Charge:								
First 25,000 Therms	Therms	4,486,528	\$0.12483	\$560,053	\$0.14883	\$667,730	\$107,677	
Next 25,000 Therms	Therms	4,263,462	\$0.07621	\$324,918	\$0.09087	\$387,421	\$62,502	
Next 50,000 Therms	Therms	6,391,228	\$0.04921	\$314,512	\$0.05867	\$374,973	\$60,461	
Next 100,000 therms	Therms	6,195,595	\$0.03226	\$199,870	\$0.03846	\$238,283	\$38,413	
Next 300,000 therms	Therms	5,226,373	\$0.02376	\$124,179	\$0.02833	\$148,063	\$23,885	
All over 500,000 therms	Therms	9,127,312	\$0.01876	\$171,228	\$0.02237	\$204,178	\$32,950	
Total Volume	Therms	35,690,498		\$2,024,148		\$2,423,842	\$399,694	19.7%
Gas Revenue (Schedule 101) (1)								
Volumetric Charge	Therms	35,690,498	\$0.78935	\$28,172,295	\$0.78935	\$28,172,295	\$0	
Demand Charge	Demand	55,328	\$1.05	\$58,094	\$1.05	\$58,094	\$0	
Calculated Total				\$28,230,389		\$28,230,389	\$0	0.0%
Total Revenues				\$30,254,537		\$30,654,231	\$399,694	1.3%
Schedule 87 - Transportation (2)								
Basic Charge	Bills	132	\$800.00	\$105,600	\$1,050.00	\$138,600	\$33,000	
Demand Charge	Demand	660,168	\$1.02	\$673,371	\$1.50	\$990,252	\$316,881	
Minimum Bills								
Delivery Charge:								
First 25,000 Therms	Therms	3,300,000	\$0.12483	\$411,939	\$0.14883	\$491,139	\$79,200	
Next 25,000 Therms	Therms	3,300,000	\$0.07621	\$251,493	\$0.09087	\$299,871	\$48,378	
Next 50,000 Therms	Therms	6,600,000	\$0.04921	\$324,786	\$0.05867	\$387,222	\$62,436	
Next 100,000 therms	Therms	12,684,877	\$0.03226	\$409,214	\$0.03846	\$487,860	\$78,646	
Next 300,000 therms	Therms	26,982,932	\$0.02376	\$641,114	\$0.02833	\$764,426	\$123,312	
All over 500,000 therms	Therms	47,538,681	\$0.01876	\$891,826	\$0.02237	\$1,063,440	\$171,615	
Total Volume		100,406,490		\$70,285		\$0	(\$70,285)	
Balancing Service Charge		100,406,490	\$0.00070	\$70,285	\$0.00000	\$0	(\$70,285)	
Calculated Total	Therms			\$3,779,628		\$4,622,811	\$843,183	22.3%
Gas Balancing Service Charge								
Gas Balancing Service Charge	Therms	100,406,490	\$0.00070	\$70,285	\$0.00070	\$70,285	\$0	
Total Revenues				\$3,849,913		\$4,693,096	\$843,183	21.9%

**Puget Sound Energy
2007 Gas General Rate Case
Test Year Ended September 2007
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 87 - Total								
Basic Charge	Bills			\$200,100		\$280,350	\$80,250	
Demand Charge	Demand			\$729,806		\$1,073,244	\$343,438	
Procurement Charge				\$178,452		\$178,452	\$0	
Minimum Bills				\$0		\$0	\$0	
Delivery Charge:								
First 25,000 Therms	Therms			\$971,992		\$1,158,869	\$186,877	
Next 25,000 Therms	Therms			\$576,411		\$687,292	\$110,880	
Next 50,000 Therms	Therms			\$639,298		\$762,195	\$122,897	
Next 100,000 therms	Therms			\$609,084		\$726,143	\$117,059	
Next 300,000 therms	Therms			\$765,293		\$912,490	\$147,197	
All over 500,000 therms	Therms			\$1,063,054		\$1,267,618	\$204,564	
Total Volume								
Balancing Service Charge				\$70,285		\$0	(\$70,285)	
Calculated Total	Therms			\$5,803,776		\$7,046,653	\$1,242,877	21.4%
Gas Revenue (Schedule 101) (1)								
Volumetric Charge				\$28,172,295		\$28,172,295	\$0	
Demand Charge				\$58,094		\$58,094	\$0	
Gas Balancing Service Charge	Therms			\$70,285		\$70,285	\$0	
Calculated Total				\$28,300,674		\$28,300,674	\$0	0.0%
Total Revenues				\$34,104,450		\$35,347,327	\$1,242,877	3.6%
Schedule 57								
Basic Charge	Bills	266	\$800.00	\$212,800	\$1,050.00	\$279,300	\$66,500	
Demand Charge	Demand	389,595	\$1.02000	\$397,387	\$1.50	\$584,393	\$187,006	
Delivery Charge:								
First 25,000 Therms	Therms	6,024,602	\$0.12483	\$752,051	\$0.14883	\$896,642	\$144,590	
Next 25,000 Therms	Therms	4,405,679	\$0.07621	\$335,757	\$0.09087	\$400,344	\$64,587	
Next 50,000 Therms	Therms	5,838,273	\$0.04921	\$287,301	\$0.05867	\$342,531	\$55,230	
Next 100,000 Therms	Therms	5,632,839	\$0.03226	\$181,715	\$0.03846	\$216,639	\$34,924	
Next 300,000 Therms	Therms	3,836,382	\$0.02376	\$91,152	\$0.02833	\$108,685	\$17,532	
All over 500,000 Therms	Therms	2,228,932	\$0.01876	\$41,815	\$0.02237	\$49,861	\$8,046	
Total Volume	Therms	27,966,707						
Balancing Service Charge	Therms	27,966,707	\$0.00070	\$19,577	\$0.00000	\$0	(\$19,577)	
Calculated Total				\$2,319,555		\$2,878,394	\$558,839	24.1%
Gas Balancing Service Charge	Therms	27,966,707	\$0.00070	\$19,577	\$0.00070	\$19,577	\$0	
Total Revenues				\$2,339,132		\$2,897,971	\$558,839	23.9%

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

(2) Pro forma revenue at existing rates is based on assumed transportation rates before a rate change in the present case.

**Puget Sound Energy
2007 Gas General Rate Case
Test Year Ended September 2007
Current and Proposed Rates by Rate Schedule
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	25,560	\$ 6.37	\$ 162,817	\$ 6.70	\$ 171,252	\$ 8,435
2	71	71G-B	Conservation Models	336,020	\$ 10.23	3,437,485	\$ 10.76	3,615,575	178,091
3	71	71G-C	Direct Vent Models	61,305	\$ 14.35	879,727	\$ 15.10	925,706	45,979
4	71	71G-D	High Recovery Models	17,584	\$ 14.05	247,055	\$ 14.78	259,892	12,836
5	71	71G-E	High Efficiency Standard (Energy Factor ≥ .60)	59,691	\$ 5.12	305,618	\$ 5.39	321,734	16,117
6	71	71G-F	High Efficiency Direct Vent (Energy Factor ≥ .60)	3,592	\$ 8.98	32,256	\$ 9.45	33,944	1,688
7	72	72G-F	25 - 40 gallon storage 30,000 to 50,000	3,057	\$ 12.50	38,213	\$ 13.15	40,200	1,987
8	72	72G-G	45 - 55 gallon storage 70,000 to 79,000	2,633	\$ 16.35	43,050	\$ 17.20	45,288	2,238
9	72	72G-H	45 - 55 gallon storage 51,000 to 75,000	4,005	\$ 16.35	65,482	\$ 17.20	68,886	3,404
10	72	72G-I	50 - 65 gallon storage 60,000 to 69,000	341	\$ 25.60	8,730	\$ 26.93	9,183	454
11	72	72G-J	60 - 84 gallon storage 70,000 to 129,000	11,243	\$ 33.40	375,516	\$ 35.14	395,079	19,563
12	72	72G-K	75 - 90 gallon storage 130,000 to 169,000	7,078	\$ 44.60	315,679	\$ 46.92	332,100	16,421
13	72	72G-L	75 - 100 gallon storage 170,000 to 200,000	18,184	\$ 51.80	941,931	\$ 54.49	990,846	48,915
14	74	74G-A	45,000 to 400,000 Standard Models	27,045	\$ 8.65	233,939	\$ 9.10	246,110	12,170
15	74	74G-B	401,000 to 700,000 Standard Models	1,409	\$ 22.95	32,337	\$ 24.14	34,013	1,677
16	74	74G-C	701,000 to 1,300,000 Standard Models	980	\$ 31.01	30,390	\$ 32.62	31,968	1,578
17	74	74G-D	45,000 to 400,000 Conservation Models	49,045	\$ 13.02	638,566	\$ 13.70	671,917	33,351
18			Total	628,772		\$ 7,788,789		\$ 8,193,691	\$ 404,902