

**EXHIBIT NO. \_\_\_(JKP-9)**  
**DOCKET NO. UE-09\_\_\_/UG-09\_\_\_**  
**2009 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-09\_\_\_**  
**Docket No. UG-09\_\_\_**

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

**MAY 8, 2009**

**Puget Sound Energy  
2009 Gas General Rate Case  
External Allocators**

Name	Description	Classifier	Total	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41,41T)	Interruptible (85, 85T)	Limited Interruptible (86)	Non-Exclusive Interruptible (87, 87T)	Contracts	Rentals
<b>CUSTOMER EXTERNAL ALLOCATORS</b>											
CUST	Average Customers	CUS	737,728	92.39% 681,582	7.26% 53,549	0.28% 2,058	0.02% 125	0.05% 376	0.00% 25	0.00% 14	0.00% -
CUSTXT	Customers (excl. transport)	CUS	737,602	92.41% 681,582	7.26% 53,549	0.28% 2,053	0.00% 32	0.05% 376	0.00% 11	0.00% -	0.00% -
DIR_CUSTXT	Customers (excl. transport)	DIRS	737,602	92.41% 681,582	7.26% 53,549	0.28% 2,053	0.00% 32	0.05% 376	0.00% 11	0.00% -	0.00% -
MTRS_CUS	Customer Meters - Acc 381	CUS	129,984,444	76.35% 99,242,772	22.19% 28,848,530	1.22% 1,589,515	0.08% 98,040	0.16% 203,506	0.00% -	0.00% 2,082	0.00% -
MTRS_INST	Meters Installation - Acc 382	CUS	30,733,185	92.29% 28,364,013	7.51% 2,308,069	0.17% 51,481	0.01% 3,207	0.02% 6,334	0.00% -	0.00% 81	0.00% -
MTRS_385	Regulators - Acc 385	CUS	47,711,749	0.65% 308,218	61.18% 29,191,502	24.16% 11,526,058	6.10% 2,912,203	5.95% 2,840,945	1.25% 598,496	0.70% 334,328	0.00% -
SERV	Services	CUS	902,274	75.54% 681,582	23.56% 212,601	0.76% 6,841	0.00% -	0.14% 1,250	0.00% -	0.00% -	0.00% -
DIR380	Distr. Plant - Services	CUS	2,574,257	0.00% -	0.00% -	0.00% -	78.16% 2,012,039	0.00% -	15.54% 400,092	6.30% 162,126	0.00% -
DIR252	Cust. Adv. in Aid of Construction (# cust)	CUS	737,175	92.46% 681,577	7.26% 53,540	0.28% 2,058	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% -	100.00% 1
DIR_DSALES	Direct Distr. Assignment to Sales	DIRS	1,354,694	1.25% 16,882	66.14% 895,934	23.54% 318,856	2.61% 35,355	6.05% 81,962	0.42% 5,703	0.00% -	0.00% -
DIR_DTRNSP	Direct Distr. Assignment to Transport	DIRT	70,174	0.00% -	0.00% -	3.13% 2,193	69.10% 48,491	0.00% -	13.13% 9,213	14.64% 10,277	0.00% -
DIR_CASALES	Direct Cust. Acct. Assignment to Sales	DIRS	514,684	1.60% 8,210	43.79% 225,365	26.75% 137,696	12.60% 64,825	9.30% 47,856	5.97% 30,731	0.00% -	0.00% -
DIR_CATRNSP	Direct Cust. Acct. Assignment to Transport	DIRT	291,126	0.00% -	0.00% -	7.89% 22,963	73.25% 213,261	0.00% -	15.89% 46,266	2.97% 8,636	0.00% -

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DIR_CSISALES	Direct Cust. Service Assignment to Sales	DIRS	430,225	0.00%	36.52%	6.73%	0.23%	2.12%	0.04%	0.00%	54.36%
				-	157,120	28,941	993	9,125	184		233,861
DIR_CSITRNSP	Direct Cust. Service Assignment to Transport	DIRT	2,281	0.00%	0.00%	0.00%	51.61%	0.00%	6.45%	41.94%	0.00%
				-	-	-	1,177	-	147	957	-
TRANSCUS	Transport Customers	DIRT	126	0.00%	0.00%	3.96%	74.06%	0.00%	11.09%	10.89%	0.00%
				-	-	5	94	-	14	14	-
SALES_902	Sales Meter Reading Costs	DIRS	11,861,114	89.21%	9.60%	0.78%	0.14%	0.22%	0.04%	0.00%	0.00%
				10,581,784	1,138,719	92,408	17,071	26,526	4,607	-	-
TRANS_902	Transport Meter Reading Costs	DIRT	58,256	0.00%	0.00%	3.04%	69.51%	0.00%	12.80%	14.65%	0.00%
				-	-	1,772	40,491	-	7,457	8,536	-
OTH903	Customer Allocator for 903 Net of Direct	CUS	737,467	92.42%	7.25%	0.27%	0.00%	0.05%	0.00%	0.00%	0.00%
				681,582	53,467	2,006	31	367	3	12	-
DIR904	Uncollectibles	CUS	11,650,937	81.60%	15.36%	1.23%	0.00%	0.18%	0.00%	0.00%	1.63%
				9,507,191	1,789,976	143,372		20,656			189,743
OTH908	Other Customer Assistance Expense	CUS	725,411	93.96%	5.91%	0.10%	0.01%	0.02%	0.00%	0.00%	0.00%
				681,582	42,873	747	66	128	16	(0)	-
DIR920_SALES	Acct. 920 Direct Assignment to Sales	DIRS	535,818	1.78%	63.03%	22.00%	4.79%	6.66%	1.74%	0.00%	0.00%
				9,560	337,730	117,877	25,685	35,666	9,300		
DIR920_TRNSPT	Acct. 920 Direct Assignment to Transport	DIRT	261,205	0.00%	0.00%	4.39%	70.09%	0.00%	13.61%	11.90%	0.00%
				-	-	11,480	183,084	-	35,560	31,082	-
DIR408_SALES	Acct. 408 Direct Assignment to Sales	DIRS	168,978	1.79%	62.95%	22.03%	4.83%	6.67%	1.75%	0.00%	0.00%
				3,017	106,375	37,219	8,154	11,263	2,950		
DIR408_TRNSPT	Acct. 408 Direct Assignment to Transport	DIRT	40,105	0.00%	0.00%	5.82%	70.72%	0.00%	14.47%	9.00%	0.00%
				-	-	2,332	28,361	-	5,803	3,609	-

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<b>COMMODITY EXTERNAL ALLOCATORS</b>											
OTHREV	Other Operating Revenue	COM	9,855,427	75.15%	22.64%	1.23%	0.07%	0.12%	0.19%	0.00%	0.59%
				7,406,749	2,231,050	121,614	6,999	11,660	18,772	33	58,549
SALESREV	Sales Margin	COM	373,553,453	72.41%	20.99%	4.77%	0.47%	0.88%	0.48%	0.00%	0.00%
				270,481,194	78,420,730	17,831,161	1,740,233	3,278,543	1,801,591	-	-
GASREV	Gas Cost Recovery Revenue	COM	821,763,382	62.29%	22.21%	8.70%	1.83%	1.67%	3.29%	0.00%	0.00%
				511,902,119	182,484,807	71,523,420	15,059,735	13,730,206	27,063,096	-	-
TRANSREV	Revenue from Transportation for Others	COM	13,373,648	0.00%	0.00%	1.58%	52.16%	0.00%	34.09%	12.17%	0.00%
				-	-	211,256	6,975,722	-	4,558,720	1,627,949	-
SGTREV	Sales, Gas & Transportation Revenue	COM	1,208,690,483	64.73%	21.59%	7.41%	1.97%	1.41%	2.77%	0.13%	0.00%
				782,383,313	260,905,538	89,565,838	23,775,690	17,008,749	33,423,407	1,627,949	-
STREV	Sales & Transportation Revenue	COM	386,927,101	69.90%	20.27%	4.66%	2.25%	0.85%	1.64%	0.42%	0.00%
				270,481,194	78,420,730	18,042,418	8,715,955	3,278,543	6,360,311	1,627,949	-
COM1	Weather Normalized Volumes	COM	1,118,222,744	49.91%	17.90%	7.27%	7.98%	1.40%	12.41%	3.13%	0.00%
				558,157,184	200,125,906	81,348,859	89,211,172	15,667,418	138,749,582	34,962,623	-
COM1XT_COM	Weather Normalized Volumes (excl. Transportation)	COM	902,814,288	61.82%	22.17%	8.90%	1.91%	1.74%	3.47%	0.00%	0.00%
				558,157,184	200,125,906	80,327,809	17,251,397	15,667,418	31,284,574	-	-
SEAS3_COM	Seasonal 3	COM	1,000	69.75%	20.91%	4.81%	1.09%	1.62%	1.82%	0.00%	0.00%
				0.6975	0.2091	0.0481	0.0109	0.0162	0.0182	-	-
COM1GS	Weather Normalized Volumes	COM	1,118,222,744	49.91%	17.90%	7.27%	7.98%	1.40%	12.41%	3.13%	0.00%
				558,157,184	200,125,906	81,348,859	89,211,172	15,667,418	138,749,582	34,962,623	-
PDAYXT_COM	Peak Day (excl. transport)	COM	9,109,437	71.83%	24.05%	3.90%	0.09%	0.12%	0.01%	0.00%	0.00%
				6,543,511	2,190,487	355,158	8,306	11,341	634	-	-
TF1_COM	TF-1 Allocator (Annual, Winter & Peak Day Sales)	COM	1,000	65.60%	22.49%	6.99%	1.31%	1.29%	2.32%	0.00%	0.00%
				0.6560	0.2249	0.0699	0.0131	0.0129	0.0232	-	-
SEAS2_COM	Seasonal 2	COM	575,257,975	64.58%	21.73%	7.47%	1.62%	1.69%	2.89%	0.00%	0.00%
				371,518,615	125,003,507	43,000,262	9,346,458	9,747,610	16,641,523	-	-
JPTF2_COM	TF-2 Allocator (Seasonal Sales & Peak Day x Transport)	COM	1,000	71.20%	23.85%	4.21%	0.22%	0.26%	0.26%	0.00%	0.00%
				0.7120	0.2385	0.0421	0.0022	0.0026	0.0026	-	-
GNRL_PLT	General Plant for Summit Buyout	COM	126,125,066	72.28%	19.77%	3.29%	1.73%	0.54%	1.44%	0.42%	0.53%
				91,163,250	24,937,639	4,147,044	2,180,037	686,945	1,814,664	525,157	670,330

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<b>DEMAND EXTERNAL ALLOCATORS</b>											
PAVG	Peak and Average	DEM	1.0000	63.72%	21.72%	5.00%	3.17%	0.54%	4.52%	1.32%	0.00%
				0.6372	0.2172	0.0500	0.0317	0.0054	0.0452	0.0132	-
PA_MAINS	Peak and Average for Mains	DEM	1,155,712,477	64.99%	22.18%	5.19%	2.96%	0.58%	3.12%	0.97%	0.00%
				751,129,189	256,330,072	60,018,606	34,175,104	6,708,807	36,099,599	11,251,100	-
PDAY	Peak Day (Design Day)	DEM	9,282,821	70.49%	23.60%	3.89%	0.81%	0.12%	0.65%	0.44%	0.00%
				6,543,511	2,190,487	360,808	75,431	11,341	60,235	41,008	-
PDAYXT	Peak Day (excl. transport)	DEM	9,109,437	71.83%	24.05%	3.90%	0.09%	0.12%	0.01%	0.00%	0.00%
				6,543,511	2,190,487	355,158	8,306	11,341	634	-	-
SEAS2_DEM	Seasonal 2	DEM	575,257,975	64.58%	21.73%	7.47%	1.62%	1.69%	2.89%	0.00%	0.00%
				371,518,615	125,003,507	43,000,262	9,346,458	9,747,610	16,641,523	-	-
SEAS3_DEM	Seasonal 3	DEM	1.0000	69.75%	20.91%	4.81%	1.09%	1.62%	1.82%	0.00%	0.00%
				0.6975	0.2091	0.0481	0.0109	0.0162	0.0182	-	-
JPTF2_DEM	TF-2 Allocator (Seas.Sales & Peak Day x Transport)	DEM	1.0000	71.20%	23.85%	4.21%	0.22%	0.26%	0.26%	0.00%	0.00%
				0.7120	0.2385	0.0421	0.0022	0.0026	0.0026	-	-
COM1XT_DEM	Weather Normalized Volumes x Transport	DEM	902,814,288	61.82%	22.17%	8.90%	1.91%	1.74%	3.47%	0.00%	0.00%
				558,157,184	200,125,906	80,327,809	17,251,397	15,667,418	31,284,574	-	-
TF1_DEM	TF-1 Allocator (Annual, Winter & Peak Day Sales)	DEM	1	65.60%	22.49%	6.99%	1.31%	1.29%	2.32%	0.00%	0.00%
				0.6560	0.2249	0.0699	0.0131	0.0129	0.0232	-	-

**Puget Sound Energy  
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Internal Allocation Factors**

Name	Description	Line Ref. Total
INDUSMR	Industrial Measurement & Regulation (Acct. 385)	36,477,877
MRHREG	Meters & House Regulators (Accts. 381 & 383)	70,854,260
CUSINSTL	Customer Installation (Accts. 382 & 384)	201,951,513
PLT	Plant - Prod., Stor.(x JP Bal.), Trans., Distr.	2,261,338,959
OML	O&M Labor Expense (excluding JP Balancing Exp.)	32,508,822
PRODPT	Production Plant	6,104,831
TRANPT	Transmission Plant	-
DISTPT	Distribution Plant excluding Rentals	2,152,786,824
PLTXR	Plant excluding Rentals	2,229,497,963
PROD_OML	Production O&M Labor Exp. (Accounts 717 - 742)	167,763
GAS	Gas Costs	786,226,721
STORPT	Underground Storage Plant	21,263,329
DIST_OML	Distribution O&M Labor Exp. (Accounts 871 - 894)	21,406,340
DMAINS	Mains Plant (Account 376)	1,155,712,477
CUSTACC	Customer Account Expense (Accounts 902 - 904)	25,631,638
CSI	Customer Service & Information Expense (Accounts 908 & 909)	1,409,094
OM	O&M Expenses Excluding Gas & A&G	82,689,206
BASE	Rate Base	1,474,390,203
MR_EXP	Meter Reading Expenses	12,179,900
STOR_OML	Underground Storage O&M Labor (Excluding JP Bal.)	401,611
GENPLT	General Plant	126,125,066

**Puget Sound Energy  
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Internal Allocation Factors**

Name	Description	Total
DSERV	Distribution Service Plant (Account 380)	619,158,062
DMAINS_SERV	Distribution Mains & Services Plant (Accounts 376 & 380)	1,774,870,539
NETPLT	Net Plant - Prod., Stor. (x JP Bal.), Trans., Distr.	1,551,899,552
LNGPLT	Local Storage (LNG) Plant	14,310,230
DISTOM	Distribution O&M Operating Exp. (Accounts 871 - 879)	31,350,425
DMAINT	Distr. O&M Maintenance (Accounts 887 - 893)	14,854,336
EXP903	Customer Collection & Record Expenses (Account 903)	12,300,757
EXP908	Customer Assistance Expenses (Account 908)	835,067
EXP912	Demonstrating & Selling Expenses (Account 912)	53,526