

**EXHIBIT NO. ___(JKP-24)
DOCKET NOS. UE-090704/UG-090705
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-090704
Docket No. UG-090705**

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

AUGUST 3, 2009

Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Allocation of Revenue Deficiency to Rate Classes

Rate Class	Pro forma Revenue at Existing Rates	Pro forma Gas Revenue at Existing Rates (1)	Pro forma Margin at Existing Rates	Volume (Therms)	Percent of Total Margin Less Contracts	Percent of Uniform Increase	Proposed Revenue Increase	Proposed Margin Increase Less Contracts	Calculated Margin Revenue	Pro forma Gas Revenue at Existing Rates (1)	Calculated Total Revenue	Calculated Change in Margin	Percent Margin Increase	Percent Total (2) Increase
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Residential (16,23,53)	\$ 782,383,313	\$ 511,902,119	\$ 270,481,194	558,157,184	70%	100.0%	8.2%	\$ 22,118,567	\$ 292,600,879	\$ 511,902,119	\$ 804,502,998	\$ 22,119,685	8.2%	2.8%
Commercial & industrial (31,61)	260,905,538	182,484,807	78,420,730	200,125,906	20%	100.0%	8.2%	6,412,846	84,832,659	182,484,807	267,317,466	6,411,928	8.2%	2.5%
Large volume (41,41T)	89,565,838	71,523,420	18,042,418	81,348,859	5%	50.0%	4.1%	737,708	18,780,101	71,523,420	90,303,521	737,683	4.1%	0.8%
Interruptible (85, 85T)	23,775,690	15,059,735	8,715,955	89,211,172	2%	50.0%	4.1%	356,373	9,072,451	15,059,735	24,132,185	356,495	4.1%	1.5%
Limited interruptible (86)	17,008,749	13,730,206	3,278,543	15,667,418	1%	0.0%	0.0%	-	3,278,414	13,730,206	17,008,620	(129)	0.0%	0.0%
Non exclusive interruptible (87,87T)	33,423,407	27,063,096	6,360,311	138,749,582	2%	100.0%	8.2%	520,114	6,880,071	27,063,096	33,943,166	519,759	8.2%	1.6%
Contracts	1,627,949	-	1,627,949	34,962,623		0.0%		-	1,684,319	-	1,684,319	56,370	3.5%	3.5%
Subtotal	\$ 1,208,690,483	\$ 821,763,382	\$ 386,927,101	1,118,222,744	100%			\$ 30,145,608	\$ 417,128,893	\$ 821,763,382	\$ 1,238,892,275	\$ 30,201,792	7.8%	2.5%
Rentals	8,255,997		8,255,997					206,400	8,461,777		8,461,777	205,780	2.5%	2.5%
Other revenue	8,335,038		8,335,038					-	8,335,038		8,335,038		0.0%	0.0%
Total	\$ 1,225,281,518	\$ 821,763,382	\$ 403,518,135	1,118,222,744				\$ 30,352,008	\$ 433,925,708	\$ 821,763,382	\$ 1,255,689,090	\$ 30,407,572	7.5%	2.5%

Proposed total increase

\$ 30,408,378

Average increase on margin (includes rentals, excludes contracts)

7.73%

Average increase on total (includes rentals, excludes contracts)

2.50%

Average increase on margin after rentals (excludes contracts)

7.82%

Adjustment to increase for unequal allocation of increase

1.05

Rounding error

\$ (806)

(1) Pro forma gas revenue at rates in existence at the time of the filing (May 2009).

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

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 23								
Basic Charge	Bills	8,290,019	\$10.00	\$82,900,190	\$10.82	\$89,698,006	\$6,797,816	8.2%
Delivery Charge	Therms	558,140,078	\$0.33606	\$187,568,555	\$0.36351	\$202,889,500	\$15,320,945	8.2%
Calculated Total				\$270,468,745		\$292,587,505	\$22,118,761	8.2%
Gas Revenue (Schedule 101) (1)	Therms	558,140,078	\$0.91712	\$511,881,428	\$0.91712	\$511,881,428	\$0	0.0%
Total Revenues				\$782,350,173		\$804,468,934	\$22,118,761	2.8%
Schedule 53								
Basic Charge	Bills	60	\$10.00	\$600	\$10.82	\$649	\$49	
Delivery Charge	Therms	2,476	\$0.33606	\$832	\$0.36351	\$900	\$68	
Calculated Total				\$1,432		\$1,549	\$117	8.2%
Gas Revenue (Schedule 101) (1)	Therms	2,476	\$2.93912	\$7,277	\$2.93912	\$7,277	\$0	0.0%
Total Revenues				\$8,709		\$8,827	\$117	1.3%

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 16								
		<u>Mantles</u>						
First 4 Mantles (each)	Mantle	662	\$14.48	\$9,586	\$15.54	\$10,287	\$702	
5 through 9 Mantles (each)	Mantle	84	\$13.48	\$1,132	\$14.47	\$1,216	\$83	
All over (each)	Mantle	24	\$12.48	\$300	\$13.39	\$321	\$22	
Total		<u>770</u>		<u>\$11,018</u>		<u>\$11,824</u>	<u>\$807</u>	7.3%
Calculated Total Therms		<u>14,630</u>						
Gas Revenue (Schedule 101) (1)		14,630	\$0.91684	<u>\$13,413</u>	\$0.91684	<u>\$13,413</u>	<u>\$0</u>	0.0%
Total Revenues				<u>\$24,431</u>		<u>\$25,238</u>	<u>\$807</u>	3.3%

Residential Summary

	<u>Current</u>	<u>Proposed</u>	<u>Change</u>
Total Residential Gas (Schedule 101) Revenues	\$511,902,119	\$511,902,119	\$0
Total Residential Margin Revenues	\$270,481,194	\$292,600,879	\$22,119,685
Total Residential Revenues	\$782,383,313	\$804,502,998	\$22,119,685

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

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 31 - Sales								
Basic Charge	Bills	658,678	\$30.00	\$19,760,340	\$32.45	\$21,374,101	\$1,613,761	
Delivery Charge	Therms	200,125,906	\$0.29266	\$58,568,848	\$0.31659	\$63,357,861	\$4,789,013	
Calculated Total				\$78,329,188		\$84,731,962	\$6,402,774	8.2%
Gas Revenue (Schedule 101) (1)	Therms	200,125,906	\$0.91185	\$182,484,807	\$0.91185	\$182,484,807	\$0	0.0%
Total Revenues				\$260,813,995		\$267,216,769	\$6,402,774	2.5%
Schedule 31 - Transportation								
Basic Charge	Bills	0	\$330.00	\$0	\$356.99	\$0	\$0	
Delivery Charge	Therms	0	\$0.29266	\$0	\$0.31659	\$0	\$0	
Procurement Charge			(\$0.00500)	\$0	(\$0.00543)	\$0	\$0	
Calculated Total				\$0		\$0	\$0	
Gas Balancing Service Charge	Therms	0	\$0.00070	\$0	\$0.00070	\$0	\$0	
Total Revenues				\$0		\$0	\$0	
Schedule 31 - Total								
Basic Charge	Bills	658,678		\$19,760,340		\$21,374,101	\$1,613,761	
Delivery Charge	Therms	200,125,906		\$58,568,848		\$63,357,861	\$4,789,013	
Calculated Total				\$78,329,188		\$84,731,962	\$6,402,774	8.2%
Gas Revenue (Schedule 101) (1)	Therms	200,125,906		\$182,484,807		\$182,484,807	\$0	0.0%
Total Revenues				\$260,813,995		\$267,216,769	\$6,402,774	2.5%
Schedule 61								
Demand		915,428	\$0.10	\$91,543	\$0.11	\$100,697		
Calculated Total				\$91,543		\$100,697	\$9,154	10.0%

Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 41 - Sales								
Basic Charge	Bills	25,037	\$105.00	\$2,628,885	\$107.75	\$2,697,737	\$68,852	
Minimum Bill	Bills	25,037	\$121.20	\$3,034,484	\$124.37	\$3,113,852	\$79,367	
Demand Charge	Demand	4,276,910	\$1.10	\$4,704,601	\$1.19	\$5,089,523	\$384,922	
Delivery Charge:								
First 900 therms	Therms	19,995,184	\$0.13467		\$0.13819	in minimum bills		
Next 4,100 therms	Therms	33,614,675	\$0.13467	\$4,526,888	\$0.13819	\$4,645,212	\$118,324	
All over 5,000 therms	Therms	26,717,950	\$0.10990	\$2,936,303	\$0.11278	\$3,013,250	\$76,948	
Calculated Total		80,327,809		\$17,831,161		\$18,559,574	\$728,412	4.1%
Gas Revenue (Schedule 101) (1)								
Volumetric Charge	Therms	80,327,809	\$0.83448	\$67,031,950	\$0.83448	\$67,031,950	\$0	
Demand Charge	Demand	4,276,910	\$1.05	\$4,490,756	\$1.05	\$4,490,756	\$0	
Calculated Total				\$71,522,706		\$71,522,706	\$0	0.0%
Total Revenues				\$89,353,867		\$90,082,279	\$728,412	0.8%
Schedule 41 - Transportation								
Basic Charge	Bills	60	\$405.00	\$24,300	\$415.60	\$24,936	\$636	
Minimum Bill	Bills	60	\$121.20	\$7,272	\$124.37	\$7,462	\$190	
Demand Charge	Demand	66,100	\$1.10	\$72,710	\$1.19	\$78,659	\$5,949	
Delivery Charge:								
First 900 therms	Therms	54,000	\$0.13467	in minimum bills	\$0.13819	in minimum bills		
Next 4,100 therms	Therms	234,177	\$0.13467	\$31,537	\$0.13819	\$32,361	\$824	
All over 5,000 therms	Therms	732,873	\$0.10990	\$80,543	\$0.11278	\$82,653	\$2,111	
Total Volume		1,021,050						
Procurement Charge	Therms	1,021,050	\$ (0.00500)	(\$5,105)	\$ (0.00543)	(\$5,544)	(\$439)	
Calculated Total				\$211,256		\$220,527	\$9,271	4.4%
Gas Balancing Service Charge	Therms	1,021,050	\$0.00070	\$715	\$0.00070	\$715	\$0	
Total Revenues				\$211,971		\$221,242	\$9,271	4.4%

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 41 - Total								
Basic Charge	Bills	25,097		\$2,653,185		\$2,722,673		
Minimum Bill	Bills	25,097		\$3,041,756		\$3,121,314		
Demand Charge	Demand	4,343,010		\$4,777,311		\$5,168,182		
Delivery Charge:								
First 900 therms	Therms	20,049,184			in minimum bills			
Next 4,100 therms	Therms	33,848,852		\$4,558,425		\$4,677,573		
All over 5,000 therms	Therms	27,450,823		\$3,016,845		\$3,095,904		
Total Volume		81,348,859						
Procurement Charge	Therms	1,021,050		(\$5,105)		(\$5,544)		
Calculated Total				\$18,042,418		\$18,780,101	\$737,683	4.1%
Gas Revenue (Schedule 101) (1)								
Volumetric Charge				\$67,031,950		\$67,031,950		
Demand Charge				\$4,490,756		\$4,490,756		
Gas Balancing Service Charge				\$715		\$715		
Calculated Total				\$71,523,420		\$71,523,420	\$0	0.0%
Total Revenues				\$89,565,838		\$90,303,521	\$737,683	0.8%

Commercial & Industrial Summary

	Current	Proposed	Change
Total Gas (Schedule 101) Revenues			
Schedules 31,61	\$182,484,807	\$182,484,807	\$0
Schedule 41	\$71,523,420	\$71,523,420	\$0
Total	\$254,008,228	\$254,008,228	\$0
Total Margin Revenues			
Schedules 31,61	\$78,420,730	\$84,832,659	\$6,411,928
Schedule 41	\$18,042,418	\$18,780,101	\$737,683
Total	\$96,463,148	\$103,612,760	\$7,149,612
Total Revenue			
Schedules 31,61	\$260,905,538	\$267,317,466	\$6,411,928
Schedule 41	\$89,565,838	\$90,303,521	\$737,683
Total	\$350,471,376	\$357,620,987	\$7,149,612

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

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 85 - Sales								
Basic Charge	Bills	395	\$537.12	\$212,162	\$556.30	\$219,739	\$7,576	
Demand Charge	Demand	99,689	\$1.10	\$109,658	\$1.19	\$118,630	\$8,972	
Procurement Charge	Therms	17,251,397	\$0.00650	\$112,134	\$0.00673	\$116,102	\$3,968	
Minimum Bills				\$25,153		\$25,153	\$0	
Delivery Charge:								
First 25,000 Therms	Therms	8,135,166	\$0.10086	\$820,513	\$0.10446	\$849,799	\$29,287	
Next 25,000 Therms	Therms	3,929,652	\$0.05171	\$203,202	\$0.05356	\$210,472	\$7,270	
All over 50,000 Therms	Therms	5,186,579	\$0.04963	\$257,410	\$0.05140	\$266,590	\$9,180	
Calculated Total		17,251,397		\$1,740,232		\$1,806,485	\$66,253	3.8%
Gas Revenue (Schedule 101) (1)								
Volumetric Charge	Therms	17,251,397	\$0.86397	\$14,904,689	\$0.86397	\$14,904,689	\$0	
Demand Charge	Demand	99,689	\$1.05	\$104,673	\$1.05	\$104,673	\$0	
Calculated Total				\$15,009,363		\$15,009,363	\$0	0.0%
Total Revenues				\$16,749,595		\$16,815,848	\$66,253	0.4%
Schedule 85 - Transportation								
Basic Charge	Bills	1,118	\$859.39	\$960,798	\$890.07	\$995,098	\$34,300	
Demand Charge	Demand	874,312	\$1.10	\$961,743	\$1.19	\$1,040,431	\$78,688	
Minimum Bills				\$88,202		\$88,202	\$0	
Delivery Charge:								
First 25,000 Therms	Therms	26,462,002	\$0.10086	\$2,668,958	\$0.10446	\$2,764,221	\$95,263	
Next 25,000 Therms	Therms	18,253,580	\$0.05171	\$943,893	\$0.05356	\$977,662	\$33,769	
Next 50,000 Therms	Therms	27,244,193	\$0.04963	\$1,352,129	\$0.05140	\$1,400,352	\$48,222	
Calculated Total		71,959,775		\$6,975,723		\$7,265,966	\$290,243	4.2%
Gas Balancing Service Charge	Therms	71,959,775	\$0.00070	\$50,372	\$0.00070	\$50,372	\$0	
Total Revenues				\$7,026,095		\$7,316,337	\$290,243	4.1%

Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule

Description	Units	Billing		Present		Proposed		Difference	
		Determinants	Rates	Revenues	Rates	Revenues	\$	%	
Schedule 85 - Total									
Basic Charge	Bills	1,513		\$1,172,960		\$1,214,837		\$41,876	
Demand Charge	Demand	974,001		\$1,071,401		\$1,159,061		\$87,660	
Procurement Charge	Therms	17,251,397		\$112,134		\$116,102		\$3,968	
Minimum Bills				\$113,355		\$113,355		\$0	
Delivery Charge:									
First 25,000 Therms	Therms	34,597,168		\$3,489,470		\$3,614,020		\$124,550	
Next 25,000 Therms	Therms	22,183,232		\$1,147,095		\$1,188,134		\$41,039	
All over 50,000 Therms	Therms	32,430,772		\$1,609,539		\$1,666,942		\$57,402	
Calculated Total		89,211,172		\$8,715,955		\$9,072,451		\$356,495	4.1%
Gas Revenue (Schedule 101) (1)									
Volumetric Charge		17,251,397		\$14,904,689		\$14,904,689		\$0	
Demand Charge		99,689		\$104,673		\$104,673		\$0	
Gas Balancing Service Charge	Therms	71,959,775		\$50,372		\$50,372		\$0	
Calculated Total				\$15,059,735		\$15,059,735		\$0	0.0%
Total Revenues				\$23,775,690		\$24,132,185		\$356,495	1.5%
Schedule 86 - Sales									
Basic Charge	Bills	4,480	\$137.50	\$616,000	\$136.99	\$613,715		(\$2,285)	
Demand Charge	Demand	125,997	\$1.10	\$138,597	\$1.19	\$149,936		\$11,340	
Procurement Charge	Therms	15,667,418	\$0.00650	\$101,838	\$0.00648	\$101,525		(\$313)	
Minimum Bills				\$25,537		\$25,537		\$0	
Delivery Charge:									
First 1,000 therms	Therms	3,616,177	\$0.19554	\$707,107	\$0.19482	\$704,504		(\$2,604)	
All over 1,000 therms	Therms	12,051,241	\$0.14019	\$1,689,463	\$0.13967	\$1,683,197		(\$6,267)	
Calculated Total	Therms	15,667,418		\$3,278,543		\$3,278,414		(\$129)	0.0%
Gas Revenue (Schedule 101) (1)									
Volumetric Charge	Therms	15,667,418	\$0.86791	\$13,597,909	\$0.86791	\$13,597,909		\$0	
Demand Charge	Demand	125,997	\$1.05	\$132,297	\$1.05	\$132,297		\$0	
Calculated Total				\$13,730,206		\$13,730,206		\$0	0.0%
Total Revenues				\$17,008,748		\$17,008,620		(\$129)	0.0%

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 86 - Transportation								
Basic Charge	Bills	0	\$437.50	\$0	\$435.88	\$0	\$0	
Demand Charge	Demand	0	\$1.10	\$0	\$1.19	\$0	\$0	
Minimum Bills							\$0	
Delivery Charge:								
First 1,000 therms	Therms	0	\$0.19554	\$0	\$0.19482	\$0	\$0	
All over 1,000 therms	Therms	0	\$0.14019	\$0	\$0.13967	\$0	\$0	
Calculated Total	Therms	0		\$0		\$0	\$0	
Gas Balancing Service Charge	Therms	0	\$0.00070	\$0	\$0.00070	\$0	\$0	
Total Revenues				\$0		\$0	\$0	

Schedule 86 - Total								
Basic Charge	Bills	4,480		\$616,000		\$613,715		(\$2,285)
Demand Charge	Demand	125,997		\$138,597		\$149,936		\$11,340
Procurement Charge	Therms	15,667,418		\$101,838		\$101,525		(\$313)
Minimum Bills				\$25,537		\$25,537		\$0
Delivery Charge:								
First 1,000 therms	Therms	3,616,177		\$707,107		\$704,504		(\$2,604)
All over 1,000 therms	Therms	12,051,241		\$1,689,463		\$1,683,197		(\$6,267)
Calculated Total	Therms	15,667,418		\$3,278,543		\$3,278,414		(\$129) 0.0%
Gas Revenue (Schedule 101) (1)								
Volumetric Charge	Therms	15,667,418		\$13,597,909		\$13,597,909		\$0
Demand Charge	Demand	125,997		\$132,297		\$132,297		\$0
Gas Balancing Service Charge	Therms	15,667,418		\$0		\$0		\$0
Calculated Total				\$13,730,206		\$13,730,206		\$0 0.0%
Total Revenues				\$17,008,748		\$17,008,620		(\$129) 0.0%

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 87 - Sales								
Basic Charge	Bills	132	\$537.12	\$70,900	\$582.88	\$76,940	\$6,040	
Demand Charge	Demand	7,968	\$1.10	\$8,765	\$1.19	\$9,482	\$717	
Procurement Charge		31,284,574	\$0.00500	\$156,423	\$0.00543	\$169,875	\$13,452	
Minimum Bills				\$77,683		\$77,683	\$0	
Delivery Charge:								
First 25,000 Therms	Therms	3,230,011	\$0.13618	\$439,863	\$0.14778	\$477,331	\$37,468	
Next 25,000 Therms	Therms	3,129,059	\$0.08314	\$260,150	\$0.09022	\$282,304	\$22,154	
Next 50,000 Therms	Therms	4,927,753	\$0.05368	\$264,522	\$0.05825	\$287,042	\$22,520	
Next 100,000 therms	Therms	5,881,391	\$0.03519	\$206,966	\$0.03819	\$224,610	\$17,644	
Next 300,000 therms	Therms	5,019,666	\$0.02592	\$130,110	\$0.02813	\$141,203	\$11,093	
All over 500,000 therms	Therms	9,096,694	\$0.02047	\$186,209	\$0.02221	\$202,038	\$15,828	
Total Volume	Therms	31,284,574		\$1,801,590		\$1,948,508	\$146,917	8.2%
Gas Revenue (Schedule 101) (1)								
Volumetric Charge	Therms	31,284,574	\$0.86239	\$26,979,504	\$0.86239	\$26,979,504	\$0	
Demand Charge	Demand	7,968	\$1.05	\$8,366	\$1.05	\$8,366	\$0	
Calculated Total				\$26,987,870		\$26,987,870	\$0	0.0%
Total Revenues				\$28,789,461		\$28,936,378	\$146,917	0.5%
Schedule 87 - Transportation								
Basic Charge	Bills	168	\$859.39	\$144,378	\$932.61	\$156,678	\$12,301	
Demand Charge	Demand	715,212	\$1.10	\$786,733	\$1.19	\$851,102	\$64,369	
Minimum Bills				\$149,401		\$149,401	\$0	
Delivery Charge:								
First 25,000 Therms	Therms	3,889,111	\$0.13618	\$529,619	\$0.14778	\$574,733	\$45,114	
Next 25,000 Therms	Therms	3,672,045	\$0.08314	\$305,294	\$0.09022	\$331,292	\$25,998	
Next 50,000 Therms	Therms	7,049,103	\$0.05368	\$378,396	\$0.05825	\$410,610	\$32,214	
Next 100,000 therms	Therms	13,329,238	\$0.03519	\$469,056	\$0.03819	\$509,044	\$39,988	
Next 300,000 therms	Therms	30,817,723	\$0.02592	\$798,795	\$0.02813	\$866,903	\$68,107	
All over 500,000 therms	Therms	48,707,788	\$0.02047	\$997,048	\$0.02221	\$1,081,800	\$84,752	
Total Volume	Therms	107,465,008		\$4,558,720		\$4,931,563	\$372,843	8.2%
Calculated Total	Therms			\$4,558,720		\$4,931,563	\$372,843	8.2%
Gas Balancing Service Charge	Therms	107,465,008	\$0.00070	\$75,226	\$0.00070	\$75,226	\$0	
Total Revenues				\$4,633,946		\$5,006,788	\$372,843	8.0%

Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Present		Proposed		Difference	
			Rates	Revenues	Rates	Revenues	\$	%
Schedule 87 - Total								
Basic Charge	Bills	300		\$215,277		\$233,619	\$18,341	
Demand Charge	Demand	723,180		\$795,498		\$860,584	\$65,086	
Procurement Charge				\$156,423		\$169,875	\$13,452	
Minimum Bills				\$227,084		\$227,084	\$0	
Delivery Charge:								
First 25,000 Therms	Therms	7,119,122		\$969,482		\$1,052,064	\$82,582	
Next 25,000 Therms	Therms	6,801,104		\$565,444		\$613,596	\$48,152	
Next 50,000 Therms	Therms	11,976,856		\$642,918		\$697,652	\$54,734	
Next 100,000 therms	Therms	19,210,629		\$676,022		\$733,654	\$57,632	
Next 300,000 therms	Therms	35,837,389		\$928,905		\$1,008,106	\$79,201	
All over 500,000 therms	Therms	57,804,482		\$1,183,258		\$1,283,838	\$100,580	
Calculated Total	Therms	138,749,582		\$6,360,311		\$6,880,071	\$519,760	8.2%
Gas Revenue (Schedule 101) (1)								
Volumetric Charge				\$26,979,504		\$26,979,504	\$0	
Demand Charge				\$8,366		\$8,366	\$0	
Gas Balancing Service Charge	Therms	107,465,008		\$75,226		\$75,226	\$0	
Calculated Total				\$27,063,096		\$27,063,096	\$0	0.0%
Total Revenues				\$33,423,406		\$33,943,166	\$519,760	1.6%

Total	\$1,207,062,533	\$1,237,207,956	\$30,145,423
Plus Contracts	\$1,627,949	1,684,319	\$56,370
Grand Total	\$1,208,690,482	\$1,238,892,276	\$30,201,793
Pro Forma Total	\$1,208,690,483	\$1,238,892,275	\$30,201,792
Check	(\$1)	\$0	\$1

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

**Puget Sound Energy
2009 Gas General Rate Case
Test Year Ended December 2008
Current and Proposed Rates by Rate Schedule
Rental Schedules 71, 72 and 74**

Line	Schedule	Rate	Description	Annual Charges	Current Rates	Revenue		Proposed Rates	Revenue	
		Schedule				Under Existing Rates	Under Proposed Rates		Proposed Increase	
	A	B	C	D	E	F	G	H	I	
1	71	71G-A	Standard Models	20,058	\$ 7.31	\$ 146,624	\$ 7.49	\$ 150,234	\$ 3,610	
2	71	71G-B	Conservation Models	311,487	\$ 11.74	3,656,857	\$ 12.03	3,747,189	90,331	
3	71	71G-C	Direct Vent Models	57,244	\$ 16.47	942,809	\$ 16.88	966,279	23,470	
4	71	71G-D	High Recovery Models	15,838	\$ 16.12	255,309	\$ 16.52	261,644	6,335	
5	71	71G-E	High Efficiency Standard (Energy Factor ≥.60)	58,985	\$ 5.88	346,832	\$ 6.03	355,680	8,848	
6	71	71G-F	High Efficiency Direct Vent (Energy Factor ≥.60)	3,379	\$ 10.31	34,837	\$ 10.57	35,716	879	
7	72	72G-F	25 - 40 gallon storage 30,000 to 50,000	2,672	\$ 14.35	38,343	\$ 14.71	39,305	962	
8	72	72G-G	45 - 55 gallon storage 70,000 to 79,000	2,023	\$ 18.76	37,951	\$ 19.23	38,902	951	
9	72	72G-H	45 - 55 gallon storage 51,000 to 75,000	4,124	\$ 18.76	77,366	\$ 19.23	79,305	1,938	
10	72	72G-I	50 - 65 gallon storage 60,000 to 69,000	270	\$ 29.38	7,933	\$ 30.12	8,132	200	
11	72	72G-J	60 - 84 gallon storage 70,000 to 129,000	10,359	\$ 38.33	397,060	\$ 39.29	407,005	9,945	
12	72	72G-K	75 - 90 gallon storage 130,000 to 169,000	6,570	\$ 51.18	336,253	\$ 52.47	344,728	8,475	
13	72	72G-L	75 - 100 gallon storage 170,000 to 200,000	17,402	\$ 59.45	1,034,549	\$ 60.94	1,060,478	25,929	
14	74	74G-A	45,000 to 400,000 Standard Models	23,518	\$ 9.93	233,534	\$ 10.18	239,413	5,880	
15	74	74G-B	401,000 to 700,000 Standard Models	1,345	\$ 26.34	35,427	\$ 27.00	36,315	888	
16	74	74G-C	701,000 to 1,300,000 Standard Models	918	\$ 35.59	32,672	\$ 36.48	33,489	817	
17	74	74G-D	45,000 to 400,000 Conservation Models	42,955	\$ 14.94	641,748	\$ 15.32	658,071	16,323	
18			Total	579,147		\$ 8,256,104		\$ 8,461,884	\$ 205,780	