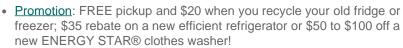
# Monthly Promotions March 2012 Puget Sound Energy bill inserts and information

Included in your electronic or mailed statement is information on ways to save energy and manage costs, as well as safety tips.

### **Download Inserts**

- <u>Promotion</u>: \$10 off a premiumefficient showerhead from Puget Sound Energy
- Promotion: \$1,200 rebate for a ductless heat pump system; \$1,500 rebate for an air-source heat pump system
- <u>Promotion</u>: Choose carbon offsets to match your natural gas usage and make your energy use carbon neutral
- <u>Promotion</u>: Small business lighting rebates for switching to T8 lighting
- <u>Promotion</u>: Window rebates for fully insulated homes; Free HomePrint Assessment



- EnergyWise newsletter
- Envelope messaging for current month's bill
- Back of bill information (see interactive version here)
- <u>Bill print messages</u>



# SHOWERING IN SAVINGS IS RE-ENERGIZING

#### Get \$10 off a premium-efficient showerhead from Puget Sound Energy!

Make every drop count by installing WaterSense-labeled showerheads in your home. You'll get an **instant rebate of \$10** from PSE on your purchase and save money on your water and energy bills.

With a variety of models to choose from, you can order online and have your new showerhead delivered directly to your home or visit a participating retailer and take it home today!

Visit PSE.com/Showerheads for more information.

# Heating water is the #2 energy user in your home

- By saving water, you also save the energy needed to heat it for things like hot showers.
- Only the best products qualify for the EPA's WaterSense label.
- WaterSense showerheads can save you money on your water and energy bills without sacrificing style, quality or comfort.
- PSE also offers rebates on efficient clothes washers and water heaters. Learn more at **PSE.com/ReEnergize**

Must be a PSE customer living in an existing single-family property or attached housing with four units or less and heat your water with electricity or natural gas from PSE. Limit two (2) rebates per household.



SAVE MORE WATER

To get yours, visit **PSE.com/Showerheads**.

Have a question? Contact a PSE Energy Advisor at **1-800-562-1482**, Mon. through Fri., 8 a.m. to 5 p.m.





# **GOING DUCTLESS** IS

#### **RE-ENERGIZING**

#### Get a \$1,200 rebate from Puget Sound Energy for an energy-efficient ductless heat pump system

Ducts? Who needs 'em? With an efficient ductless heat pump system you stay warm in the winter, cool in the summer and save energy all year round. PSE offers a **\$1,200 rebate** when you Re-Energize your electric heating equipment by upgrading to a ductless heat pump.



Download a free reader at Neoreader.com

For more information; scan code with your Smartphone, e-mail **energyefficiency@pse.com**, visit **PSE.com/Rebates**, or call a PSE Energy Advisor at **1-800-562-1482**, Monday through Friday, 8 a.m. to 5 p.m.

Who qualifies? Customers living in an existing single-family residential property with four units or less, heated mainly by electricity from PSE. Must install AHRI-certified equipment that is at least 1.0 ton and uses inverter technology. **Additional qualifications apply**.

# MORE EFFICIENT HOME HEATING IS RE-ENERGIZING

# Get a \$1,500\* rebate when you upgrade with an air-source heat pump system

When you replace your forced-air electric furnace with a qualifying energy-efficient heat pump system you can stay warm in the winter, cool in the summer and save energy all year round. You will also enjoy the satisfaction of helping the environment and lowering your utility bill.

For more information; scan code with your Smartphone, e-mail **energyefficiency@pse.com**, visit **PSE.com/Rebates**, or call a PSE Energy Advisor at **1-800-562-1482**, Monday through Friday, 8 a.m. to 5 p.m.

\*Written pre-approval is required. Qualifying products must be installed in a single-family residential property or attached housing with four units or less. Additional qualifications apply.

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# CHOOSING CARBON BALANCE IS RE-ENERGIZING

A new energy matching program is now available to Puget Sound Energy's natural gas customers.

For a minimal additional monthly investment, you can choose carbon offsets to match your natural gas usage and make your energy use carbon neutral.

#### **PSE.COM/CARBONBALANCE**

Sign up today! Choose how much carbon you want to offset each month. Each \$4 block is equivalent to removing 400 pounds of carbon dioxide from the environment.

<ul><li>\$8 per month</li><li>\$4 per month</li></ul>	Any multiple of \$4 per month			
Name (please print)	Signature			 
Service Address	City	State	ZIP	 
Mailing Address (if different)	City	State	ZIP	
Phone	PSE Account No. (optional)			

E-mail Address (for program news only) \_\_\_\_\_

**Please return this form with your bill payment.** The amount of your Carbon Balance purchase will be added to your bill each month. Available to PSE natural gas customers only. You may cancel participation at any time without penalty.

You can also enroll by visiting **PSE.com/CarbonBalance** or calling a PSE Energy Advisor at **1-800-562-1482**, Monday through Friday, 8 a.m. to 5 p.m.



# CARBON BALANCE...

- Offsets your carbon footprint
- Supports carbon offset projects in our region
- Does not earn a profit for PSE
- Offsets meet the verification protocol established by the Climate Action Reserve



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# LOOK UP

#### Do you see inefficient T12 lighting? PSE rebates can help Re-Energize your workspace

Looking up can help your business find a way to save energy. If your space is still being lit with T12 fluorescent tubes, PSE can help with rebates to help cover the cost of changing to more efficient options.

In addition to creating better quality lighting, changing to T8 fluorescent tubes will help you save energy and money. Energy-efficient lighting is a gift that will keep on giving back to you in the form of lower energy bills for months and years to come.

#### **PSE.COM/FORYOURBUSINESS**

# Why switch to T8 lighting now?

- Rebates for replacing T12 lighting are available for a limited time due to new federal lighting standards expected in 2012.
- Because lighting can make up 40 to 70 percent of your energy use, upgrading to efficient lighting can be one of the quickest, cheapest and easiest ways for small businesses to save energy and money.

Small businesses (PSE's electric schedule 24 and schedule 8 electric customers) can receive funding for T12 to T8 conversions through PSE's small-business lighting program.

Find out more about this and other energy-efficient lighting options for non-residential facilities at **PSE.com/ForYourBusiness** or by calling a PSE Energy Advisor at **1-800-562-1482**.



# GET THE SKINNY

How can you tell if your building is using T12 or T8 lamps? T8 lamps are skinnier.

T12 lamps are one and a half inches in diamater, and T8 lamps are one inch in diameter.





# A CLEAR VIEW ON SAVINGS IS **RE-ENERGIZING**

# Window rebates for fully insulated homes from Puget Sound Energy

Tired of getting a draft even when your windows are closed? It could be time to replace those old leaky windows. Luckily, PSE offers a rebate of \$5 per square foot, **up to \$750** when you upgrade to energy-efficient windows.

Energy-efficient windows reduce drafts and window condensation, keeping the elements outside where they belong. They also allow for better internal temperature control - increasing both the comfort level, and value, of your home.



Download a free reader at Neoreader.com

To see if you qualify; scan code with your Smartphone, visit **PSE.com/Rebates**, talk to a PSE Energy Advisor at **1-800-562-1482**, Monday through Friday, 8 a.m. to 5 p.m. or e-mail us at **energyefficiency@pse.com** 

Who qualifies? Customers living in an existing single family residential property with four units or less, heated by electricity from PSE. Homes must have a minimum of: over six inches of attic insulation, over one inch of wall insulation, and over four inches of floor insulation. Must upgrade from existing single-pane wood or metal framed windows to energy-flicient windows with 30 U-factor or lower certified by the NFRC.



# HAVING A HOMEPRINT ASSESSMENT IS RE-ENERGIZING

# Get a FREE overview on making your home more energy efficient

Receive practical recommendations on how your home could operate more efficiently with **Puget Sound Energy's HomePrint Assessment**. Provided by an independent PSE-Qualified Specialist, this FREE in-home service will give you a better understanding of your home's energy consumption, and cost-effective ways to use less energy - all designed to improve the comfort and efficiency of your home. You'll even get FREE compact fluorescent light bulbs installed!



Download a free reader at Neoreader.com

For more information; scan code with your Smartphone, e-mail **energyefficiency@pse.com**, visit **PSE.com/Rebates**, or call a PSE Energy Advisor at **1-800-562-1482**, Monday through Friday, 8 a.m. to 5 p.m.

Who qualifies? PSE electric customers living in an existing single-family residential property or attached housing with four units or less. One (1) rebate per household.



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# RECYCLING YOUR OLD FRIDGE OR FREEZER IS RE-ENERGIZING

# **FREE pickup** and **\$20** from Puget Sound Energy when you recycle your old fridge or freezer.

That old refrigerator or freezer in your home isn't just taking up space. It could be costing you as much as **\$200 each year** on your electric bill. If you recycle your old fridge or freezer with PSE, we will pick it up, recycle it for free and give you **\$20**! Getting paid to save energy? Now that's Re-Energizing.

To schedule your free pickup, visit **PSE.com/Recycling** or call **1-866-551-9755.** 

Who qualifies? PSE residential electric customers. For complete guidelines, visit PSE.com/Recycling. Additional qualifications apply.



# EATING UP SAVINGS IS RE-ENERGIZING

# Get a \$35 rebate on a new efficient refrigerator, or \$50 to \$100 off a new ENERGY STAR<sup>®</sup> clothes washer!

In the market for new appliances? PSE will help you pay for that more efficient model you've been eyeing with a rebate toward the purchase of qualifying new refrigerators or clothes washers. A new efficient appliance uses up to one third less energy than standard models, which means lower electric bills.

For more information on how to save with efficient appliances, visit **PSE.com/Appliances** or call a PSE Energy Advisor at **1-800-562-1482**, Monday through Friday, 8 a.m. to 5 p.m.

Who qualifies? PSE residential electric customers. This offer is separate from PSE's \$20 refrigerator recycling rebate for refrigerators or freezers. For a full list of qualifications, download the rebate application at PSE.com/Appliances.







# ENERGYWISE



#### MARCH-APRIL 2012

#### тніз ISSUE I N

- Green Power Program celebrates 10 years
- Lower Snake River Wind Facility begins generating power
- Keep your meter clear of debris

#### Earthquakes: Red Cross preparedness tips

In Washington state, April is earthquake preparedness month and a good time to plan ahead for



American

disasters, such as an earthquake.

The American Red Cross provides this checklist.

- Become aware of fire evacuation and earthquake plans for all of the buildings you occupy regularly.
- Pick safe places, such as under a piece of furniture, away from windows, in each room of your home, workplace or school.
- Practice "drop, cover and hold on" in each safe place.
- For additional tips, visit redcrosswashington.org

Puget Sound Energy 1-888-225-5773 TTY: 1-800-962-9498

PSE.com • Manage your account and pay online.

## New technology to help pinpoint outages

With new advanced technology, Puget Sound Energy is on track to enhance our power-restoration service.

Moving away from decades-old systems, PSE has adopted a new outage management system (OMS) that will assist in crew management, improve powerrestoration efforts and provide customers with more accurate information on the status of outages.



When PSE's updated outage management system comes online later this year, utility employees will use computers, not sticky notes, to track restoration efforts.

By locating outages more quickly, the OMS also will provide better information about estimated restoration times.

The OMS system is scheduled to be operational later this year.

# **April: Safe Digging Month**

April is Safe Digging Month and PSE wants to remind you to call 811 for a free utility locate before beginning any work that involves digging.

Know what's **below.** Call 811 two business days before digging to help prevent serious injuries or potential hazards from striking or damaging underground utility lines.



**Call** before you dig.

Washington law requires all digging projects on private, public and commercial property to have utilities marked. For more information about "Call Before You Dig," visit www.call811.com.



#### Free tours of wind facility

Visit PSE's Wild Horse Wind and Solar Facility, located on the Old Vantage Highway east of Ellensburg, just north of I-90. Stop in at the Wild Horse Renewable Energy Center to learn how technology and nature co-exist, and walk the Trail of Discovery.

**Open:** April 1 - Nov. 30 **Hours:** 9 a.m. - 5:30 p.m. daily **Tours:** Daily at 10 a.m. and 2 p.m. **Info and for group tours:** 509-964-7815 or PSE.com/WildHorse



#### Help people in need

Even with the warmer spring months upon us, some PSE customers continue to struggle with their energy bills. Consider donating to The Salvation Army Warm Home Fund. The fund provides shortterm, emergency bill-payment assistance to PSE customers facing financial difficulties. To donate to the Warm Home Fund, simply include a little extra in your next PSE bill payment, and check the donation box on your payment stub or online payment page.

# PSE customers celebrate 10 years of green power

Since 2002, PSE customers voluntarily have paid a little extra to help develop renewable energy projects in the region. Nearly 32,500 customers purchase renewable energy



through PSE's Green Power Program. This voluntary program allows electric customers to buy renewable energy equal to any portion of their electricity use. To enroll, visit PSE.com/GreenPower.

And there's more...

- More than 1,075 PSE customers generate some of their own "green" power, right from their own roofs and backyards.
   Examples include solar, wind and hydro power.
- Nearly 130 customers purchase carbon offsets through PSE's Carbon Balance Program. To enroll, visit PSE.com/CarbonBalance.

## **Bill-payment assistance available**

We urge anyone having difficulty paying their bills to contact us to make payment arrangements.

Qualified low-income customers should contact their local energy-assistance agency to apply for bill-payment credits provided by the federal government and PSE. To find



the nearest agency, call 1-866-223-5425.

## Check your natural gas piping

PSE regularly inspects the underground natural gas pipelines in the street and to your meter to make sure they are operating properly and safely. If you have buried piping to pools, hot tubs, natural gas barbecues or detached buildings, except for a few special cases, this piping is usually not maintained by PSE.

If not properly maintained, buried piping may leak or corrode. It should be periodically inspected; if an unsafe condition is discovered, it should be repaired by a licensed plumbing contractor. If you plan to excavate, your buried piping should be located in advance by the contractor. The excavation should be done by hand if it's near the piping.

# Lower Snake River Wind Facility begins generating power

In late February, Washington's newest and largest wind farm – the Lower Snake River Wind Facility-Phase I – began generating power, providing PSE's 1.1 million electric customers with significantly more renewable energy.

The facility's 149 wind



turbines — set among the wind-blown farmlands of Garfield County in southeast Washington — will generate enough electricity, on average, to power about 100,000 homes.

The 343-megawatt (MW) Lower Snake River project is PSE's third wind farm. Our 157-MW Hopkins Ridge Wind Facility, built in 2005, is in Columbia County. The 273-MW Wild Horse Wind and Solar Facility, built in 2006 and expanded in 2009, is in Kittitas County. Together, the three PSE sites generate enough electricity, on average, to meet the total power requirements of approximately 230,000 households.

# Between power line and roof: Please keep it clear

Because trees and limbs can conduct electricity and create potential safety hazards, PSE crews work yearround to maintain a safe distance between power lines and encroaching vegetation.



While PSE prunes vegetation from pole to pole, property owners are responsible for maintaining the service line that extends from a power pole to the roof of their home or building. At no charge, PSE will disconnect the service line from the pole to allow property owners to safely clear trees and other overgrown shrubs.

If you're aware of trees that could contact or fall onto a power line, please call us at 1-888-225-5773. We'll send a certified arborist to investigate and discuss whether the trees need to be trimmed or removed. If no one is home, we'll leave a notice advising of the next steps.



Suspect a natural gas leak?

In a natural gas emergency, call Puget Sound Energy toll free at 1-888-225-5773 from a safe location. We respond 24 hours a day, seven days a week, at no charge.

En el evento de una emergencia ocasionado por gas natural, favor de llamar sin cobro a Puget Sound Energy al tef.1-888-225-5773 lugar seguro. Responderemos a su emergencia las 24 horas del dia, 7 dias por semana sin costo alguno.

#### Safety & energy tip: Set water heater to 120 degrees

Washington state law recommends that residential water heaters be set no higher than 120 degrees Fahrenheit, or on the *low* setting. This will prevent scalding accidents and save energy.

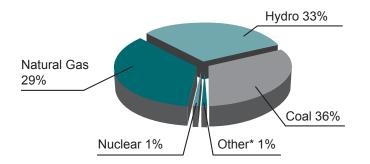


Go Paperless Save time and postage PSE.com

# **Electricity fuel mix**

The electricity that Puget Sound Energy delivers to customers is generated using a number of different resources. The fuel mix for these resources for electricity delivered in 2010 is shown in the following table and chart:

Fuel	Percentage
Coal	36
Hydroelectric	33
Natural Gas	29
Nuclear	1
Other*	1
Total	100



\* Biomass, landfill gas, petroleum and waste. Source of data: Published by the Washington Department of Commerce with data reported by PSE.

More than 477.000 PSE customers endured one or more power outages following the series of snow. ice and wind storms in January. Our PSE



employees and contractors thank you for your patience and support during the power restoration. Your thank yous, like the banner at Enumclaw High School, went a long way to keep crews in good spirits. It's a privilege to have you as customers.

Puget Sound Energy 1-888-225-5773 TTY: 1-800-962-9498

For information about rates and your rights and responsibilities, please call or visit us online.

SOY INK

#### Keep your meter clear of debris

While working on outdoor spring projects, make sure your natural gas meter and service line connections are clear of landscaping. This helps ensure the equipment



operates properly and safely and is easily accessible to PSE service technicians to perform periodic safety checks and maintenance --and critical tasks in an emergency.

Clear debris, dirt, bark or mulch from around the meter to ensure that no part of the meter, including the shut-off valve, becomes buried.

- Regularly trim grass, plants and shrubs so that water doesn't collect around the meter and piping.
- Do not tie pets or objects to the meter or outside natural gas pipes.
- Do not enclose any part of the meter or piping to the meter, including the meter shut-off valve, in concrete or paving, or under a deck, porch or any other type of structure.

Visit our local customer service offices Most offices are open M-F, 9 a.m.- 5 p.m. Bellingham — 1329 N. State St. Ellensburg — 207 N. Pearl St. Freeland — 1794 Main St. Oak Harbor - 231 SE Barrington Dr. #101 Olympia — 2711 Pacific Ave. SE Port Townsend — 181 Quincy St. #101 Vashon Island — 18125 Vashon Hwy. SW

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PSE.com Twitter.com/PSETalk Facebook.com/PugetSoundEnergy Flickr.com/PugetSoundEnergy YouTube.com/PugetSoundEnergy







# **RE-ENERGIZE WITH** GREEN POWER

Choose Green Power\* and support locally-produced electricity and our environment for as little as \$4 per month. Visit **PSE.com/GreenPower**, or call a PSE Energy Advisor at 1-800-562-1482, Monday through Friday, 8 a.m. to 5 p.m. to sign up today. green

#### PSE.COM/GREENPOWER

\* For PSE electric or combined electric and gas customers only.





## Difficulty paying your PSE bill?

Please call us at 1-888-225-5773 for information about payment options and assistance programs, or visit PSE.com.

PSE.com



For information on PSE's power supply fuel mix, please visit PSE.com

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YOUR BILL INCLUDES CHARGES FOR ELECTRICITY, DELIVERY SERVICES, GENERAL ADMINISTR	ATION AND OVERHEAD, METERING, TAXES, CONSERVATION EXPENSES AND OTHER ITEMS.		
Ways to Pay Your Bill Puget Sound Energy offers several payment options:	Emergency or Power Outage Dial 1-888-225-5773		
<ul> <li>Online Payment and Paperless Billing</li> <li>Automatic Payment from your bank account</li> <li>Immediate Payment Online or by Phone (transaction fee applies)</li> <li>By mail to: Puget Sound Energy, Payment Processing BOT-01H, P.O. Box 91269, Bellevue, WA 98009-9269</li> <li>Budget Payment Plan helps even out bills</li> <li>In person at an authorized pay station, see PSE.com, or call 1-888-225-5773 for payment locations</li> <li>Ways to Reach Us</li> <li>PSE Customer Service 1-888-225-5773</li> <li>TTY For hard of hearing/speech disorders 1-800-962-9498</li> </ul>	To report a natural gas or electric emergency or a power outage, 24 hours a day, call <b>1-888-225-5773</b>		
	Para informar sobre la emergencia del fallo de gas o electricicdad 24 horas al dia, llame <b>1-888-225-5773</b>		
	若欲報告有關煤氣或電力故障,或停電,		
	每天24小時均可致電 1-888-225-5773		
	Чтобы сообщить об аварии, связанной с природным газом или электроэнергией, или о перерыве в подаче электроэнергии, звоните по телефону <b>1-888-225-5773</b> круглосуточно		
TRS Telecommunications Relay Service 1-866-831-5161     PSE Customer Construction Services 1-888-321-7779	We can translate for other languages. Call 1-888-225-5773.		
Business hours: 7 a.m.–5 p.m. Monday–Friday	Customer Service Guarantees		
• PSE Energy Advisors 1-800-562-1482 Business hours: 8 a.m.–5 p.m. Monday–Friday	<ul> <li>Appointments: You will receive a \$50 credit on your PSE bill if we do not keep a set appointment to install new or reconnect existing service or inspect natural gas equipment. Exceptions apply during major storms or significant events beyond our control.</li> <li>Electric service restoration: If your electric service is out for 120 consecutive hours or longer, you may be eligible to receive a \$50 credit on your PSE bill after you report the outage or request the credit within seven days of the outage. Certain conditions beyond our control will cause the guarantee to be suspended.</li> </ul>		
Bill Statement Codes			
• ESTM — Estimated			
<ul> <li>CORR — Corrected/Adjusted</li> <li>PRRT — Prorated</li> <li>ACTL — Actual</li> </ul>			

#### **Questions about Your Bill or Service**

If you have questions or concerns or a dispute regarding your energy bill or service, please call us during business hours Monday–Friday, 7:30 a.m. to 6:30 p.m. at 1-888-225-5773. Any necessary corrections will be made promptly. If further follow-up is required, ask a PSE Customer Services supervisor to assist you. Every effort will be made to resolve disagreements and misunderstandings. If you are dissatisfied with the resolution, you may contact the Consumer Affairs section of the Washington Utilities and Transportation Commission at 1-800-562-6150 or complete an online complaint form at www.utc.wa.gov. Copies of information on rules, rates, power supply fuel mix, regulations, customer rights and responsibilities, as well as an annual report, are available by calling 1-888-225-5773 and at PSE.com.

#### **Explanation of Terms Used**

#### **Basic Charge**

The basic charge covers a portion of the costs for billing, meter reading and other related fixed costs. These fixed costs do not vary with the amount of electricity or natural gas used or the number of days covered by the bill.

#### **Delivery Charge**

This charge is for the construction, operation and maintenance of natural gas pipes, gate stations, pressure regulators and other equipment necessary for the delivery of natural gas to you, based on the amount of natural gas used.

#### Electric/Natural Gas Conservation Program Charge

Every customer helps pay for the costs of weatherization and conservation programs.

#### Energy Exchange Credit

This credit applies to residential and qualified small farm electricity customers only. It is a pass-through of the Federal Columbia River Benefits supplied by BPA. These benefits are from low-cost power generated by federal hydroelectric dams.

#### kWh

A kilowatt hour is a measure of 1,000 watts of electricity consumed in 1 hour. A 100-watt light bulb consumes 1 kWh of electricity over 10 hours.

#### Late Payment Fee

Your bill is due and payable upon delivery. A late payment fee of 1 percent per month will be assessed on balances which remain unpaid for more than 10 business days after the due date on the bill. A 30-day delay of the late fee will be granted to low-income customers who notify PSE that they have applied to a low-income organization for financial aid. Customers participating in the Budget Payment Plan will be exempt from any late payment fee as long as the agreed-upon payment terms are kept current.

#### **Btu Factor**

British thermal unit is a measure of heat content. The Btu factor is an adjustment factor based on the actual heat content of the natural gas.

#### CCF

CCF stands for hundreds of cubic feet, a measure of the volume of natural gas used.

#### Therm

A therm is a unit of heat that equals 100,000 Btu. A therm is the volume of gas (CCF) that when multiplied by the Btu factor equals 100,000 Btu. A natural gas stovetop burner on for 10 hours would use approximately one therm of natural gas. One therm of natural gas is equivalent to 29.3 kWh of electricity.

#### March 2012 bill print messages

#### Summary section of billing statement:

<u>Bill-print message to appear one time on all electric-service bills</u> Your bill this month includes an adjustment to the Regulatory Asset Tracker.

#### Bill-print message to appear one time on all electric-service bills through April 11, 2012

The Utilities and Transportation Commission has approved PSE's request for a one-time waiver of the requirements of the restoration guarantee so that customers whose electric service was out for 120 hours or longer due to the effects of the snow, ice and wind storms between Jan. 18 and Jan. 28 are automatically receiving a \$50 credit on this month's billing statement as part of PSE's service guarantee. If you believe you are eligible for the \$50 credit and do not see the Service Guarantee Credit on this billing statement, please contact us.

#### Detail section of billing statement

#### <u>Bill-print message for City of Issaquah electric customers on bi-monthly schedule, through</u> <u>March 15</u>

The January 12, 2012 change in rates is the result of the City of Issaquah's change in the basis used to charge city tax. The city tax rate on your electric bill has changed from 6.25% to 6.63%. This rate includes the effect of state and local taxes on the city tax and deductions allowed by the city.