

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Docket Nos. UE-011570 and UG-011571
Puget Sound Energy, Inc.'s General Rate Case
To Recover Increased Electric and Gas Costs**

PUBLIC COUNSEL DATA REQUEST NO. 12**PUBLIC COUNSEL DATA REQUEST NO. 12:**

Provide a copy of the Company's electric cost of service study using the allocation methods approved by the Commission in Docket UE-920499 and used by the Company in its compliance filing in that docket.

Second Supplemental Response:

The below response was provided to the rate spread collaborative on April 10, 2002, for purposes of settlement discussions.

Please see the attached cost of service reports that reflect allocation factors used in the compliance filing for Docket No. UE-920499, and the settlement revenue requirement deficiency for electric service of \$89,725,197. The study has been performed with the following caveat: While it is possible to mechanically replicate the methodology, the nature of the service provided to retail wheeling large power customers has changed. Therefore, it is the Company's position that the mechanical replication does not necessarily allocated costs correctly given the new class of service.

WITNESS: James Heidell

Puget Sound Energy
Cost of Service Report
Summary of Results of Operation

Category Reference	Description	ID #	Summary Class										Summary Class
			Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Summary Class Retail Wheeling	High Voltage	Lighting Svc	Firm Resale	
1	Operating Revenue	REV.T3	1,382,466,897	739,871,008	171,981,981	210,630,267	114,817,983	100,077,152	10,529,700	21,418,550	11,582,642	1,577,633	
2	Operating Expense												
2	Operation & Maintenance Expense	OME.T	905,601,808	488,344,054	113,153,822	125,477,055	76,827,093	72,418,923	3,635,389	16,864,361	8,071,743	809,359	
3	Depreciation & Amortization Expense	DAE.T	141,776,765	81,948,991	16,493,462	17,218,234	10,623,362	9,796,224	1,826,762	1,635,308	1,839,671	394,752	
4	Taxes Other Than FIT	TOTF.T	91,378,857	50,950,336	10,954,816	12,589,177	7,202,986	6,417,831	952,343	1,204,637	971,622	135,110	
5	Total Expenses Before Fed Income Tax (EBFIT.T)	(2+3+4)	1,138,757,430	621,243,381	140,602,099	155,284,476	94,653,440	88,632,978	6,414,493	19,704,306	10,883,036	1,339,220	
6	Total Income Before Fed Income Tax (BFIT.T)	(1-5)	243,709,467	118,627,627	31,359,863	55,345,791	20,164,543	11,444,174	4,115,207	1,714,244	699,606	238,413	
7	Federal Income Tax												
7	Currently Payable	409.1.T	58,642,457	28,544,708	7,545,950	13,317,551	4,852,082	2,763,748	990,219	412,489	168,342	57,368	
8	Provision For Deferred Income Tax	410.1.T	24,096,968	13,689,348	2,826,525	3,014,020	1,864,134	1,718,288	327,228	294,114	294,114	69,078	
9	Provision For Deferred Income Tax Cr	411.1.T	(121,037,550)	(11,951,309)	(2,467,661)	(2,631,352)	(1,527,458)	(1,500,130)	(285,692)	(256,878)	(256,773)	(60,307)	
10	Investment Tax Credit Adjustment (FIT.T)	411.4.T	0	0	0	0	0	0	0	0	0	0	
11	Total Federal Income Tax	(7+8+9+)	61,701,875	30,282,745	7,904,813	13,700,219	5,088,758	2,971,907	1,031,765	449,846	205,684	66,138	
12	Total Operating Expense (OE.T)	(5+11)	1,200,459,305	651,526,126	148,506,912	168,984,895	99,742,198	91,604,885	7,446,259	20,154,152	11,088,720	1,405,358	
13	Total Operating Income	(1-12)	182,007,592	88,344,882	23,455,049	41,645,572	15,075,785	8,472,267	3,083,442	1,264,398	493,922	172,275	
14	Total Plant In Service	EP.T	4,060,194,546	2,346,723,467	489,842,983	491,752,690	303,925,659	280,002,254	58,607,370	45,046,382	51,944,665	12,349,076	
15	Plant Held For Future Use	PHFU.T	7,579,998	3,921,633	885,714	1,001,403	618,893	570,862	371,367	123,254	54,415	33,147	
16	Bonneville Power Administration	BPA.T	284,257,382	143,001,905	37,126,533	44,074,048	27,274,721	25,189,788	0	6,334,544	1,123,856	131,987	
17	Working Capital	WC.T	47,176,662	27,267,170	5,459,266	5,713,874	3,531,435	3,253,460	681,000	523,428	603,545	143,486	
18	Conservation & Misc Def Debits	CMMD.T	119,233,455	62,126,484	14,707,453	17,024,416	10,509,270	9,707,045	2,079,269	2,282,569	671,114	185,836	
19	Accum Provision For Depr & Amort	PFDA.T	(1,560,455,034)	(895,020,178)	(181,848,401)	(192,040,185)	(118,701,587)	(109,374,225)	(21,873,707)	(18,328,581)	(18,973,149)	(4,495,020)	
20	Accumulated Deferred Income Tax	ADIT.T	(274,464,570)	(155,112,138)	(32,263,788)	(34,787,646)	(21,516,536)	(19,827,100)	(3,713,074)	(3,528,427)	(2,984,522)	(729,358)	
21	Customer Deposits	ID235.00	(7,387,296)	(6,734,738)	(456,014)	(175,094)	(21,450)	0	0	0	0	0	
22	Customer Advances	ID252.00	(18,311,497)	(16,279,098)	(1,886,515)	(126,050)	(9,924)	0	0	0	0	0	
23	Net Investment In Plant	(RB.T)	2,657,823,646	1,509,893,997	311,757,251	332,437,456	205,608,391	189,522,085	36,092,224	32,453,266	32,439,923	7,619,053	
24	Realized Rate of Return on Net	(13/23)	6.85%	5.85%	7.52%	12.53%	7.33%	4.47%	8.54%	3.90%	1.52%	2.28%	

Puget Sound Energy
Cost of Service Report
Allocated Costs Versus Revenue

Category Reference	Description	Total Allocation	Summary Class										Summary Class				
			Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling	High Voltage	Lighting Svc	Firm Resale						
	Operating Expense																
1	Operation & Maintenance Expense	905,601,808	488,344,054	113,153,822	125,477,065	76,827,093	72,418,923	3,635,389	16,864,361	8,071,743	809,359						
2	Depreciation & Amortization Expense	141,776,765	81,948,991	16,493,462	17,218,234	10,623,362	9,796,224	1,826,762	1,635,308	1,939,671	394,752						
3	Total Taxes	153,080,732	81,233,081	18,859,629	26,289,396	12,231,743	9,389,737	1,984,108	1,654,482	1,177,306	201,248						
4	Total Operating Expense (OE.T)	1,200,459,305	651,526,126	148,506,912	168,984,695	99,742,198	91,604,885	7,446,259	20,154,152	11,088,720	1,405,358						
5	Requested Return On Net Investment (RRB.T)	237,718,138	135,046,277	27,863,849	29,733,505	18,389,799	16,951,026	3,228,121	2,902,649	2,901,456	681,455						
6	Total Cost of Service (TC.T)	1,438,177,443	786,572,404	176,390,761	198,718,200	118,131,997	108,555,911	10,674,380	23,056,801	13,990,176	2,086,813						
7	Total Operating Revenue	1,382,466,897	739,871,008	171,961,961	210,630,267	114,817,983	100,077,152	10,529,700	21,418,550	11,582,642	1,577,633						
8	Operating Income Deficiency (OID.T)	55,710,546	46,701,396	4,428,800	(11,912,067)	3,314,014	8,478,759	144,679	1,638,251	2,407,534	509,180						
9	Adjusted for Conversion Factor	89,725,198	75,215,416	7,132,849	(19,185,103)	5,337,420	13,655,563	233,014	2,638,503	3,877,478	820,065						
10	Firm Sales of Electricity	1,313,044,585	703,799,354	163,677,401	202,206,632	109,659,508	94,918,287	6,587,689	19,500,350	11,282,729	1,432,636						
11	Revenue Required From Rates	1,402,769,783	779,014,772	170,810,250	183,021,529	114,986,528	108,573,840	6,820,703	22,138,853	15,140,207	2,252,701						
12	Revenue to Revenue Requirement	94%	90%	96%	110%	95%	87%	97%	88%	74%	64%						
13	Adjusted Revenue to Revenue Requirement	100%	97%	102%	118%	102%	93%	103%	94%	79%	68%						

Puget Sound Energy
Cost of Service Report
Allocation of Operating Revenue

ID #	Description	Category Reference	Category Allocation	Total Allocation	Summary Class			Summary Class			Summary Class			Summary Class
					Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling	High Voltage	Lighting Svc	Firm Resale	
OPERATING REVENUE														
1	Sales of Electricity - Proforma Revenue	ID447.00	PROFORMA	1,327,828,698	718,583,407	163,677,401	202,206,632	109,659,508	94,918,287	6,587,689	19,500,350	11,262,729	1,432,636	
2	Sales of Electricity - Unbilled Revenue	ID447.01	UNBILLED	0	0	0	0	0	0	0	0	0	0	
3	Sales of Electricity - Temperature Adjust	ID447.02	DIR_RESID	(14,784,053)	(14,784,053)	0	0	0	0	0	0	0	0	
4	Sales of Electricity - Firm Customers	{1 + 2 + 3}	*	1,313,044,585	703,789,354	163,677,401	202,206,632	109,659,508	94,918,287	6,587,689	19,500,350	11,262,729	1,432,636	
5	Sales of Electricity - Non Firm	ID447.03	POWER	37,525,193	19,266,704	4,773,423	5,853,227	3,487,832	3,224,859	144,006	810,005	143,924	21,213	
6	Sales of Electricity - Total (REV.T1)	{4 + 5}	*	1,350,569,778	723,056,058	168,450,823	207,859,859	113,147,340	98,143,146	6,731,695	20,310,355	11,406,653	1,453,849	
OTHER OPERATING REVENUE														
7	Late Payment Revenue - Interest	ID450.01	DIR450.01	3,114,308	1,516,108	412,680	502,913	282,939	292,696	55,125	22,609	29,225	11	
8	Late Payment Revenue - Field Call	ID450.02	DIR_RESID	116,812	116,812	0	0	0	0	0	0	0	0	
9	Late Payment Revenue - Total (450.T)	{7 + 8}	*	3,231,118	1,632,921	412,680	502,913	282,939	292,696	55,125	22,609	29,225	11	
10	Misc Service Revenue - Temporary Service	ID451.01	DIR451.01	559,321	243,807	315,514	0	0	0	0	0	0	0	
11	Misc Service Revenue - Seas Svc Charge	ID451.02	DIR451.02	25	3	1	21	0	0	0	0	0	0	
12	Misc Service Revenue - Reconnection Charge	ID451.03	DIR451.03	374,822	367,138	7,579	105	0	0	0	0	0	0	
13	Misc Service Revenue - Work Customer	ID451.04	DIR451.04	38,036	34,067	3,969	0	0	0	0	0	0	0	
14	Misc Service Revenue - Water Heater Rental	ID451.05	DIR451.05	538,321	527,763	9,341	966	46	205	0	0	0	0	
15	Misc Service Revenue - Account Service	ID451.06	DIR451.06	1,121,800	1,002,538	93,483	20,155	779	58	0	0	0	0	
16	Misc Service Revenue - NSF Handling Chg	ID451.07	DIR451.07	163,553	155,623	7,363	519	0	47	0	0	0	0	
17	Misc Service Revenue - Deferred FIT CRAC	ID451.08	CUST4	4,200,006	3,733,824	434,893	28,911	2,276	0	0	0	0	0	
18	Misc Service Revenue - Total (451.T)	{10 + 11 + 12 + 13 + 14 + 15 + 16 + 17}	*	6,995,883	6,064,783	872,244	50,678	3,102	308	0	0	4,788	0	
19	Rental Revenue - Steam Plant	ID454.01	PP.T	155,436	79,502	19,691	23,314	14,386	13,297	1,243	3,340	594	70	
20	Rental Revenue - Transmission Pole Contacts	ID454.02T	TP.T	276,815	133,275	32,992	39,047	24,100	22,265	17,313	5,594	994	1,236	
21	Rental Revenue - Distribution Pole Contacts	ID454.02D	LINE.T	5,259,494	3,241,943	594,779	605,507	389,897	368,668	0	0	17,495	21,204	
22	Rental Revenue - Transf & Equip	ID454.03	DIR454.03	2,516,833	0	41	0	0	332,674	1,314,226	866,568	0	3,334	
23	Rental Revenue - Parking	ID454.04	GP.T	4,418	2,703	504	473	288	267	48	39	85	12	
24	Rental Revenue - Land & Bldg	ID454.05	PTDP.T	489,018	280,866	56,866	59,974	37,123	34,179	7,274	5,531	5,908	1,507	
25	Rental Revenue - Pole Rental	ID454.06	DIR373.00	26,946	0	0	0	0	0	0	0	26,946	0	
26	Rental Revenue - Total (454.T)	{19 + 20 + 21 + 22 + 23 + 24}	*	8,728,960	3,738,280	704,672	728,313	465,793	791,350	1,340,104	881,063	52,023	27,353	
27	Other Elect Revenue - Wheeling	ID456.01	FC1	6,947,912	3,582,366	887,255	1,050,512	646,232	599,159	0	150,507	26,748	3,134	
271	Other Elect Revenue - Wheeling - Sch 449	ID456.01A	DIR_449	2,363,260	0	0	0	0	0	2,363,260	0	0	0	
272	Other Elect Revenue - Wheeling - Firm Resale	ID456.01B	DIR_RESALE	88,030	0	0	0	0	0	0	0	0	88,030	
273	Other Elect Revenue - Wheeling - Jobbing Revenue	ID456.02	LINE.T	123,537	76,148	13,970	14,222	9,158	9,129	0	0	411	498	
28	Other Elect Revenue - Sand & Gravel Sales	ID456.03	PP.T	23,879	12,265	3,038	3,597	2,219	2,051	192	515	92	11	
29	Other Elect Revenue - Baker Resort Sales	ID456.04	HP.T	113	17	12	11	11	11	0	0	0	0	
30	Other Elect Revenue - Transmission Timber Sale	ID456.05T	TP.T	287,811	138,569	34,302	40,598	25,058	23,149	18,000	5,816	1,034	1,285	
31	Other Elect Revenue - Distribution Timber Sale	ID456.05D	DP.T	453,722	289,217	49,464	46,330	28,784	26,381	1,614	1,373	6,714	1,844	
32	Other Elect Revenue - TCI	ID456.06	DIR_SEC24	246,778	0	0	0	0	0	0	0	0	0	
33	Other Elect Revenue - Wtr Htr Installation Rev	ID456.07	DIR_RESID	74,933	74,933	0	0	0	0	0	0	0	0	
34	Other Elect Revenue - Non-Core Gas Sales	ID456.08	PP.T	(1,077,379)	(551,056)	(136,482)	(161,595)	(99,714)	(92,165)	(8,519)	(23,452)	(4,114)	(482)	

Puget Sound Energy
Cost of Service Report
Allocation of Operating Revenue

Category Reference	ID #	Description	Category Allocation	Method	Total Allocation		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class
					Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling	High Voltage	Lighting Svc	Firm Resale				
36	IDA56.08	Other Elect Revenue - Meter Reading		CUSTB	29,676	3,008	617	53	82	78	78	0	0	0	0	0	1
37	IDA56.10	Other Elect Revenue - Jobbing		DIR373.00	42,452	0	0	0	0	0	0	0	0	0	42,452	0	0
38	IDA56.11	Other Elect Revenue - Centralia		PC2	0	0	0	0	0	0	0	0	0	0	0	0	0
39	IDA56.12	Other Elect Revenue - Royalties		TDP.T	161,025	17,947	17,946	11,127	10,223	2,849	1,150	2,490	0	0	0	0	670
40	IDA56.13	Other Elect Revenue - Encogen Gas Sale		PP.T	3,175,435	402,262	476,279	263,894	271,646	25,403	66,236	12,127	0	0	0	0	1,421
41	(27+271+2+72+28+29+30+31+3+2+33+34+35+36+37)	Other Elect Revenue - Total			12,941,158	1,521,542	1,488,504	918,809	849,653	2,402,777	204,523	89,953	0	0	0	0	96,411
42	(9+18+28)	Other Operating Revenue - Total			31,897,119	16,804,949	2,770,409	1,670,843	1,934,006	3,798,005	1,108,195	175,989	0	0	0	0	123,784
43	(REV.T3)	Total Operating Revenue			1,382,468,897	739,871,008	210,830,267	114,817,983	100,077,152	10,529,700	21,418,550	11,582,642	0	0	0	0	1,577,633

Puget Sound Energy
Cost of Service Report
Allocation of Electric Plant In Service

ID #	Description	Category Reference	Category Allocation	Total	Summary Class										Summary Class
					Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling	High Voltage	Lighting Svc	Firm Resale		
ELECTRIC PLANT IN SERVICE															
INTANGIBLE PLANT															
1	Intangible Plant - Prod	ID300.00	PP-T	13,217,870	6,760,656	1,674,431	1,952,530	1,223,346	1,130,735	105,743	284,037	50,479	5,914		
2	Intangible Plant - Trans	ID300.01	TP-T	86,574	41,682	10,318	12,212	7,537	6,963	5,415	1,749	311	387		
3	Intangible Plant - Dist	ID300.02	DP-T	235,938	150,385	25,722	24,092	14,968	13,718	839	714	4,531	959		
4	Intangible Plant - General	ID300.03	GP-T	151,504,425	92,693,710	17,272,442	16,205,085	9,864,585	9,145,028	1,347,261	2,917,858	429,402	4,761,661		
5	Intangible Plant - Total (INTP-T)	(1+2+3+4)		165,044,807	99,646,443	18,982,943	18,223,920	11,110,436	10,295,443	1,750,051	1,633,761	2,973,179	4,271,661		
PRODUCTION PLANT															
6	Steam Production	ID310.00	PC1	682,289,567	351,789,436	87,126,479	103,157,943	63,654,927	59,836,080	0	14,779,416	2,026,578	307,706		
7	Hydro Production	ID330.00	PC1	195,633,855	100,869,460	24,982,631	29,579,480	18,252,482	16,870,647	0	4,237,848	753,145	88,232		
8	Other Production	ID340.00	PC1	187,861,659	86,550,045	21,436,100	25,380,390	13,661,294	14,475,682	0	3,636,243	646,228	75,705		
810	Auxiliary Production	ID340.01	DIR_449	8,433,580	0	0	0	0	0	8,433,590	0	0	0		
9	Total Production Plant (PP-T)	(6+7+8+810)		1,054,198,710	539,199,940	133,545,211	158,117,823	97,566,623	90,182,420	8,433,590	22,653,509	4,025,951	471,644		
TRANSMISSION PLANT															
10	Transmission Plant - Integrated Generation	ID350.00	PC1	171,732,013	86,545,592	21,930,343	25,965,574	16,022,369	14,809,452	0	3,729,083	661,128	77,452		
11	Transmission Plant - Bulk > 230kV	ID350.01	PC2	101,458,988	47,371,469	11,724,144	13,873,454	8,553,815	7,909,798	8,767,359	1,987,282	353,330	606,337		
12	Transmission Plant - Sub < 230kV	ID350.02	PC2	344,008,070	161,094,609	39,869,914	47,179,004	29,122,665	26,896,583	29,814,873	6,756,084	1,291,557	2,068,753		
13	Transmission Plant	(10+11+12)		616,899,071	297,011,669	73,524,401	87,018,033	53,708,888	49,617,843	38,582,232	12,465,449	2,216,014	2,754,541		
DISTRIBUTION PLANT															
14	Land and Land Rights - Assigned	DIR360.01	DIR360.01	385,759	0	0	0	0	0	0	200,454	0	95,305		
15	Land and Land Rights - Allocated	ID360.02	DEM12NCP1	10,920,492	6,625,523	1,245,543	1,237,467	796,827	957,159	166,141	0	35,755	52,218		
16	Structures and Improve - Assigned	DIR361.01	DIR361.01	329,556	0	0	0	0	0	0	145,789	0	17,526		
17	Structures and Improve - Allocated	ID361.02	DEM12NCP1	3,490,244	2,117,550	388,494	395,501	254,970	305,913	0	11,428	0	16,689		
18	Station Equipment - Assigned	DIR362.01	DIR362.01	13,302,762	92,750,606	17,016,365	17,323,283	11,154,776	13,999,249	0	0	500,536	2,086,631		
19	Station Equipment - Allocated	ID362.02	DEM12NCP1	152,875,820	127,281,694	23,351,564	23,772,748	15,307,703	16,790,057	0	0	686,806	731,005		
20	Poles Towers and Fixtures	ID364.00	CLS384	216,860,741	132,642,575	24,395,091	24,774,014	15,952,436	17,486,804	0	0	715,816	915,447		
21	Overhead Cond and Devices	ID365.00	CLS365	355,483,712	220,056,909	40,374,278	41,702,495	26,466,541	24,925,829	0	0	1,187,609	954,004		
22	Underground Conduit	ID366.00	CLS366	401,950,093	248,832,539	45,651,725	46,475,130	29,926,178	28,184,075	0	0	1,342,845	1,359,851		
23	Underground Cond and Devices	ID367.00	CLS367	105,798,795	70,599,114	12,970,717	13,204,656	8,502,723	0	0	0	381,533	1,537,601		
24	Line Transf UNGD	ID368.OH	DEM12NCP2	162,666,314	122,124,742	22,405,451	22,809,570	14,687,495	0	0	6,227	0	14,769		
25	Line Transf UNGD	ID368.03	DIR368.03	805,350	0	276	0	0	784,078	0	0	0	0		
26	Services - OVRD	ID369.OH	CUST4	44,307,633	39,369,686	4,588,926	304,998	24,013	0	0	0	0	0		
27	Services - UNGD	ID369.UG	DIR_RESID	118,671,188	118,671,188	20,538,409	7,942,260	762,488	10,572,760	419,066	422,193	0	151,213		
28	Meters	ID370.00	METER	101,059,650	60,255,261	0	0	0	0	228,855	0	0	0		
29	Installation on Cus Premises - Capitol	ID371.00	DIR_449	228,855	0	0	0	0	864	0	0	0	0		
30	Leased Prop Assigned	ID372.00	DIR372.00	3,454,381	3,454,381	39,421	4,078	194	0	0	0	0	0		
31	Sir & Area Lighting Sys	ID373.00	DIR373.00	32,052,175	0	0	0	0	0	0	0	0	0		
32	Easements	ID374.00	DEM12NCP1	4,920,488	2,985,287	547,692	557,570	359,030	431,271	0	0	32,062,175	23,528		
33															

Puget Sound Energy
Cost of Service Report
Allocation of Electric Plant In Service

ID #	Description	Category Reference	Category Allocation	Summary Class										Summary Class
				Total	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Summary Class Retail	High Voltage	Lighting Svc	Firm Resale	
34	Total Distribution Plant (DP.T)	(14+15+16+17+18+19+20+21+22+23+24+25+26+27+28+29+30+31+32+33)		1,957,894,623	1,247,998,066	213,424,960	199,903,779	124,195,174	113,828,159	6,952,777	5,926,078	37,599,750	7,955,890	
35	Total Transmission & Distribution Plant (TDP.T)	(13+34)		2,574,593,694	1,544,909,735	296,949,352	286,921,812	177,904,662	163,446,002	45,545,009	18,391,527	39,815,764	10,710,431	
36	Prod Trans Dist Allocation Factor (PTDP.T)	(9+35)		3,628,792,404	2,084,109,678	420,494,563	445,039,634	275,472,685	253,828,422	53,978,599	41,046,036	43,841,715	11,182,075	
GENERAL PLANT														
37	Land & Land Rights	ID398.00	SW.T	8,721,769	5,361,880	994,214	919,531	568,082	518,077	94,204	77,371	174,828	23,521	
38	Structures & Improvements	ID390.00	SW.T	81,152,945	49,890,720	9,250,873	8,555,964	5,192,793	4,820,556	876,545	719,918	1,626,720	218,858	
39	Office Furniture & Equip	ID391.00	SW.T	65,322,077	40,158,314	7,446,264	6,886,914	4,179,812	3,880,188	705,563	579,481	1,309,388	176,163	
40	Transportation Equip	ID392.00	SW.T	7,467,678	4,590,934	851,264	787,318	477,640	443,597	80,659	66,247	149,680	20,139	
41	Stores Equip	ID393.00	PTOP.T	2,303,042	1,322,697	266,870	282,448	174,831	160,967	34,258	26,050	27,824	7,097	
42	Tools & Shop & Garage Equip	ID394.00	SWPTD.T	8,117,247	4,818,073	925,039	947,262	586,898	539,729	96,056	72,030	115,266	26,834	
43	Lab Equip	ID395.00	SWPTD.T	10,506,980	6,236,629	1,197,451	1,226,139	759,684	698,627	111,391	93,235	149,200	34,734	
44	Power Operated Equip	ID396.00	SWPTD.T	14,019,363	8,321,327	1,597,746	1,636,023	1,013,637	932,170	148,627	124,403	199,076	46,345	
45	Communication Equip	ID397.00	SW.T	67,990,785	41,798,967	7,750,478	7,168,276	4,350,576	4,038,712	734,378	603,155	1,862,863	183,360	
46	Miscellaneous Equip	ID398.00	SW.T	523,568	321,876	59,683	55,200	33,502	31,100	6,656	4,845	10,495	1,412	
47	Total General Plant (GP.T)	(37+38+39+40+41+42+43+44+45+46)		266,126,394	162,821,318	30,339,942	28,465,074	17,327,656	16,063,714	2,877,327	2,366,534	5,125,370	736,469	
48	Total Prod, Trans, Dist & Gen Plant (PTDGP.T)	(36+47)		3,894,917,798	2,246,930,994	450,834,505	473,504,709	292,800,341	269,692,136	56,855,926	43,411,670	48,987,085	11,929,534	
49	Total Elec Plant In Service (EPIS.T)	(5+48)		4,059,982,605	2,346,577,436	469,917,418	491,728,629	303,910,777	279,988,579	56,605,977	45,045,331	51,940,264	12,348,195	
COMPL NOT CLASSIFIED														
50	Constr Compl, Not Class - Trans	ID106.02	TP.T	3,649	1,757	435	515	318	293	228	74	13	16	
51	Constr Compl, Not Class - Dist	ID106.03	DP.T	179,605	114,486	19,580	18,340	11,394	10,443	839	544	3,450	730	
52	Constr Compl, Not Class - Gen	ID106.04	GP.T	48,687	29,788	5,551	5,208	3,170	2,939	526	433	938	135	
53	Total Constr Compl, Not Class (106.T)	(50+51+52)		231,941	146,031	25,566	24,062	14,882	13,675	1,393	1,050	4,400	861	
54	Total Electric Plant (EP.T)	(49+53)		4,080,194,546	2,346,723,467	469,842,983	491,752,690	303,925,659	290,002,254	58,667,370	45,046,382	51,944,665	12,349,076	
PLANT HELD FOR FUTURE USE														
55	Plant Held for Future Use - Transmission	ID105.01	TP.T	5,838,841	2,811,163	685,896	823,610	508,345	489,624	365,174	117,983	20,974	26,071	
56	Plant Held for Future Use - Distribution	ID105.02	DP.T	1,741,157	1,109,870	169,818	177,793	110,458	101,238	6,193	5,271	33,441	7,078	
57	Plant Held for Future Use - Total (PHFU.T)	(55+56)		7,579,998	3,921,033	855,714	1,001,403	618,803	570,862	371,367	123,254	54,415	33,147	
58	Bonneville Exchanges Power	BEP.T	PC1	292,429,286	150,777,603	37,343,501	44,214,787	27,283,299	25,217,881	0	6,334,644	1,125,784	131,887	
59	BPA Residential Exchanges	RES.T	BPAX	(8,171,904)	(7,775,698)	(216,967)	(140,739)	(8,576)	(28,093)	0	0	(1,928)	0	
60	Total Bonneville Power Admin	(58+59)		284,257,382	143,001,905	37,126,533	44,074,048	27,274,721	25,189,786	0	6,334,644	1,123,856	131,887	

Puget Sound Energy
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Allocation of Electric Plant in Service

Category Reference	Category Allocation	Description	Summary Class										Summary Class
			Total	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling	High Voltage	Lighting Svc	Firm Resale	
61	W/C.T	Working Capital	47,176,662	27,257,170	5,459,266	5,713,874	3,531,435	3,253,460	661,000	523,426	603,545	143,486	
62	ID186.01	Misc Def Debits - Conservation Related	463,440	233,795	57,905	66,559	42,305	39,103	0	9,822	1,746	205	
63	ID186.02	Conservation Trust	11,664,808	5,462,482	1,351,930	1,560,771	987,508	912,082	1,010,979	229,157	40,743	70,148	
64	(62+63)	Total Conservation Investment (WEATH.T)	12,118,248	5,696,277	1,409,835	1,668,330	1,029,813	951,195	1,010,979	239,979	42,489	70,353	
65	ID186.03	Misc Def Debits - WUTC AFUDC Prod	1,006,218	514,659	127,467	150,921	93,128	66,078	8,050	21,622	3,843	450	
66	ID186.04	Misc Def Debits - WUTC AFUDC Trans	6,604	3,405	843	939	616	570	0	143	25	3	
67	ID186.05	Misc Def Debits - WUTC AFUDC Non Proj	24,529,898	14,151,000	2,839,321	2,982,097	1,844,034	1,698,501	358,674	273,403	306,391	75,075	
68	(65+66+67)	Misc Def Debits - WUTC AFUDC Subtotal (AFUDC.T)	25,542,718	14,669,064	2,967,632	3,134,016	1,937,778	1,785,146	366,124	295,168	312,259	75,528	
69	ID186.06	Misc Def Debits - Colstrip FERC Adj. - Prod	10,460,881	5,350,515	1,325,178	1,569,013	988,180	894,888	63,687	224,782	39,950	4,680	
70	ID186.07	Misc Def Debits - Colstrip FERC Adj. - Trans	5,819,859	3,000,635	743,176	879,922	542,967	501,863	0	126,066	22,404	2,625	
71	ID186.08	Misc Def Debits - Colstrip FERC Adj. - General	191,818	117,358	21,868	20,517	12,469	11,578	2,074	1,708	3,884	532	
72	(69+70+71)	Misc Def Debits - Colstrip FERC Adj. - (COLS.T)	16,472,558	8,468,509	2,090,222	2,468,452	1,523,636	1,408,327	85,761	352,564	66,048	7,837	
73	ID114.00	Misc Def Debits - Acquis Adj - Production	64,520,368	33,000,789	8,173,401	9,677,325	5,871,517	5,519,457	516,163	1,386,468	246,401	28,866	
74	ID114.01	Misc Def Debits - Acquis Adj - Transmission	459,383	215,123	53,242	63,002	30,690	35,820	39,814	9,025	1,605	2,763	
75	ID114.02	Misc Def Debits - Acquis Adj - Distribution	120,359	76,721	13,121	12,290	6,936	6,998	428	364	2,312	489	
76	(73+74+75)	Misc Def Debits - Acquis Adj - Total (ACQUIS.T)	65,100,130	33,292,633	8,239,764	9,752,617	6,018,042	5,562,375	556,405	1,395,857	250,317	32,118	
77	(68+72+76)	Misc Def Debits - Total (MISCOD.T)	107,115,206	56,430,207	13,287,618	15,356,085	9,479,467	8,755,854	1,008,291	2,043,590	628,626	115,469	
78	(64+77)	Total Conservation & Misc Def Debits (CNAMD.T)	119,233,455	62,126,484	14,707,453	17,024,416	10,509,270	9,707,045	2,019,269	2,282,569	671,114	185,836	
79	ID108.10	Prov for Depr Production - Baseload Thermal	(333,805,485)	(170,734,318)	(42,296,263)	(50,067,028)	(30,894,499)	(28,555,704)	(2,670,444)	(7,473,053)	(1,274,792)	(149,343)	
80	ID108.20	Prov for Depr Production - Hydro	(84,102,197)	(43,016,463)	(10,654,012)	(12,614,374)	(7,763,860)	(7,194,602)	(672,818)	(1,807,259)	(321,184)	(31,627)	
81	ID108.30	Prov for Depr Production - Other	(84,791,079)	(43,368,811)	(10,741,279)	(12,717,898)	(7,847,618)	(7,253,533)	(678,329)	(1,822,052)	(323,814)	(37,935)	
82	(79+80+81)	Prov for Depr Production - Total (PFDP.T)	(602,698,761)	(257,119,592)	(63,691,554)	(75,399,100)	(46,525,978)	(43,003,838)	(4,021,590)	(10,802,414)	(1,919,790)	(224,905)	
83	ID108.40	Prov for Depr Transmission - Integ. Gen	(47,900,444)	(24,697,627)	(6,116,933)	(7,242,462)	(4,469,064)	(4,130,734)	0	(1,037,626)	(184,406)	(21,603)	
84	ID108.41	Prov for Depr Transmission - Bulk >230 kV	(33,322,048)	(15,804,292)	(3,891,965)	(4,569,954)	(2,820,944)	(2,605,509)	(2,897,992)	(654,616)	(116,398)	(200,388)	
85	ID108.42	Prov for Depr Transmission - Sub <230 kV	(127,040,308)	(59,491,362)	(14,723,742)	(17,422,949)	(10,754,849)	(9,933,504)	(11,010,470)	(2,496,724)	(443,728)	(769,979)	
86	ID108.50	Prov for Depr Distribution	(720,661,715)	(459,266,763)	(78,564,376)	(73,547,065)	(45,717,787)	(41,901,569)	(2,563,065)	(2,181,453)	(13,040,935)	(2,928,662)	
87	ID108.60	Prov for Depr General	(93,260,565)	(57,059,847)	(10,632,292)	(9,975,256)	(6,072,277)	(5,629,343)	(1,008,326)	(829,325)	(1,796,126)	(258,784)	
88	(82+83+84+85+86+87)	Total Prov for Depreciation (PFDP.T)	(1,524,873,841)	(873,338,503)	(177,580,852)	(198,195,785)	(116,360,887)	(107,294,488)	(21,461,463)	(18,001,167)	(18,301,374)	(4,398,322)	
89	ID111.01	Prov for Amort - Hydro	(291,933)	(149,317)	(36,992)	(43,787)	(27,019)	(24,974)	(2,335)	(6,273)	(1,115)	(131)	
90	ID111.02	Prov for Amort - Other Prod	(561,810)	(297,563)	(73,703)	(87,265)	(53,845)	(49,771)	(4,654)	(2,222)	(2,222)	(260)	
91	ID111.03	Prov for Amort - General	(34,707,450)	(21,234,776)	(3,956,864)	(3,712,348)	(2,259,892)	(2,094,992)	(375,254)	(308,638)	(668,439)	(96,305)	
92	(89+90+91)	Total Prov for Amortization (111.T)	(35,561,193)	(21,661,675)	(4,067,549)	(3,943,400)	(2,340,699)	(2,169,737)	(362,244)	(327,444)	(671,775)	(96,669)	

Puget Sound Energy
 Cost of Services Report
 Allocation of Electric Plant In Service

ID #	Description	Category Reference	Category Allocation	Total	Summary Class										Summary Class			
					Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling	High Voltage	Lighting Svc	Firm Resala					
93	Total Prov for Depr and Amort (PFDA.T)	(88+92)	.	(1,560,455,034)	(895,020,178)	(181,648,401)	(192,040,185)	(118,701,587)	(109,374,225)	(21,873,707)	(18,328,581)	(18,973,149)	(4,495,020)					
ACCUMULATED DEFERRED INCOME TAX																		
94	Accum Deferred Income Tax - Prod	ID282.00	PP.T	(101,467,384)	(51,896,382)	(12,853,823)	(15,218,954)	(9,391,050)	(8,680,123)	(811,738)	(2,180,417)	(387,501)	(45,396)					
95	Accum Deferred Income Tax - T/D	ID282.01	TDP.T	(142,907,029)	(85,752,735)	(15,927,593)	(16,326,064)	(9,874,856)	(9,072,337)	(2,529,680)	(1,020,852)	(2,210,639)	(594,500)					
96	Accum Deferred Income Tax - Conserv	ID282.02	WEATH.T	958,247	450,431	11,482	131,823	81,432	75,215	79,943	18,897	3,360	5,563					
97	Accum Deferred Income Tax - Other	ID282.03	P TDGP.T	(31,048,404)	(17,911,449)	(3,593,835)	(3,774,551)	(2,334,063)	(2,149,865)	(453,228)	(346,056)	(390,342)	(95,025)					
98	Accum Deferred Income Tax - Total (ADIT.T)	(84+85+86+97)	.	(274,464,570)	(155,112,138)	(32,263,768)	(34,787,646)	(21,518,536)	(19,827,100)	(3,713,074)	(3,526,427)	(2,984,522)	(729,358)					
99	Customer Deposits	ID235.00	DIR235.00	(7,387,296)	(8,734,738)	(456,014)	(175,094)	(21,450)	0	0	0	0	0					
100	Customer Advances	ID252.00	CUST4	(18,311,497)	(16,279,008)	(1,896,515)	(126,050)	(9,824)	0	0	0	0	0					
101	Net Investment in Plant (RB.T)	(54+57+60+61+78+93+98+99+100	.	2,657,823,646	1,509,863,987	311,757,251	332,437,456	205,608,391	189,522,085	36,082,224	32,453,266	32,439,923	7,619,653					

Puget Sound Energy
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Category Reference	Category Allocation	Description	Total Allocation	Summary Class										Summary Class
				Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling	High Voltage	Lighting Svc	Firm Resale		
OPERATION AND MAINTENANCE EXPENSE														
POWER PRODUCTION EXPENSE														
1	FUEL OT	Other Prod O&M - Fuel	61,158,372	31,281,190	7,747,503	9,173,061	5,660,354	5,231,850	489,267	1,314,223	233,562	27,362		
2	FUEL ST	Steam Prod O&M - Fuel	32,511,186	16,626,772	4,118,496	4,876,308	2,781,200	260,089	698,628	1,24,159	14,546			
3	(1+2)	Subtotal Fuel (FUEL-T)	93,669,558	47,908,962	11,866,999	14,049,369	8,669,343	749,356	2,012,850	367,721	41,907			
4	ID555.00	Purch Power - Other	528,949,633	272,728,121	67,547,364	79,976,227	49,350,353	45,614,401	0	11,458,178	2,036,332	238,558		
5	ID557.00	Regulation & Frequency Response	7,493,032	3,404,758	871,391	1,058,107	642,900	613,168	676,675	152,805	26,661	48,578		
6	(4+5)	Purch Power - Total (OPSE-T)	536,442,665	276,132,880	68,418,755	81,034,333	49,993,253	46,227,568	676,675	11,610,983	2,062,982	285,136		
7	ID565.00	Wheeling by Others - Wheeling	41,435,360	21,193,294	5,249,005	6,214,833	3,834,842	3,544,627	331,483	890,398	158,240	18,538		
8	ID500.00	Steam Prod O&M	24,908,701	12,740,264	3,155,418	3,736,022	2,305,360	2,130,838	199,270	535,259	95,126	11,144		
9	ID595.00	Hydro Prod O&M	8,811,666	4,506,977	1,116,256	1,321,650	815,541	753,802	70,493	189,352	33,851	3,942		
10	ID645.00	Other Prod O&M - O&M	17,426,987	8,913,529	2,207,639	2,613,850	1,612,910	1,490,808	139,416	374,486	66,555	7,797		
11	ID556.00	System Control & Load Dispatch	867,615	394,236	100,898	122,518	74,441	70,998	78,352	17,893	3,086	5,393		
12	(8+9+10+11)	Other Energy Supply Expense (OPGE-T)	52,014,969	26,555,006	6,580,212	7,794,039	4,808,252	4,446,447	487,631	1,116,791	198,416	28,276		
13	(3+6+7+12)	Total Production O&M (PE-T)	723,562,452	371,791,142	92,113,970	108,092,575	67,305,789	62,231,682	2,245,045	15,631,022	2,777,360	373,857		
TRANSMISSION EXPENSE														
14	ID565.01	Transmission O&M - Integrated Generation	1,381,079	712,089	176,365	208,817	125,853	119,098	0	29,917	5,317	623		
15	ID565.02	Transmission O&M - Bulk > 230kV	1,471,374	689,026	170,530	201,792	124,562	115,049	127,523	28,905	5,139	8,848		
16	ID565.03	Transmission O&M - Sub < 230kV	5,011,495	2,346,819	580,823	687,302	424,258	391,858	434,342	98,451	17,504	30,137		
17	(14+15+16)	Total Transmission Expense (TE-T)	7,863,948	3,747,934	927,718	1,097,910	677,673	626,005	561,884	157,274	27,960	39,609		
18	(13+17)	Total Production & Transmission Exp	731,426,400	375,539,076	93,041,688	110,190,485	67,983,462	62,857,698	2,806,908	15,788,296	2,805,320	413,465		
DISTRIBUTION EXPENSE														
19	ID580.00	Dist O&M - Supr & Eng	2,570,427	1,446,400	334,454	245,041	125,788	209,092	10,539	9,274	179,040	10,819		
20	ID581.00	Dist O&M - Load Dispatch	2,615,115	1,586,805	291,084	296,334	190,815	229,209	0	0	8,562	12,505		
21	ID582.00	Dist O&M - Station	1,163,503	549,395	119,140	121,289	78,100	93,815	43,092	35,438	3,505	19,728		
22	ID583.00	Dist O&M - OVHD Lines	3,035,750	1,856,812	340,658	346,602	223,312	244,781	0	0	10,020	13,355		
23	ID584.00	Dist O&M - UNGD Lines	2,861,547	1,647,866	302,287	307,739	188,158	186,623	0	0	8,892	10,181		
24	ID585.00	Dist O&M - Street Lights	997,725	0	0	0	0	0	0	0	987,725	0		
25	ID586.00	Dist O&M - Meter	1,844,793	1,099,948	374,937	144,982	13,919	193,000	7,540	7,707	0	2,760		
26	ID587.01	Dist O&M - Customer Installations - Meters	2,427,142	1,447,170	493,283	190,749	18,313	253,925	9,921	10,140	0	3,632		
27	ID587.01	Dist O&M - Customer Installations - H2O	23,223	22,927	262	27	1	6	0	0	0	0		
28	ID588.00	Dist O&M - Misc Op Exp	2,781,715	1,565,294	361,946	285,183	136,106	226,279	11,405	10,036	193,757	11,708		
29	ID589.00	Dist O&M - Rents	91,825	55,711	10,221	10,405	6,700	8,048	0	0	301	439		
30	(19+20+21+22+23+24+25+26+27+28)	Dist O&M - Total Oper Expense (DEOP-T)	20,212,765	11,377,928	2,628,282	1,928,552	991,193	1,644,789	82,497	72,594	1,401,802	85,128		
31	ID591.00	Dist O&M - Structures	6,320	3,504	643	654	421	506	275	241	19	57		
32	ID592.00	Dist O&M - Station Equipment	2,004,620	1,118,855	205,269	208,972	134,561	181,636	74,245	61,056	6,038	33,989		
33	ID593.00	Dist O&M - OVHD Lines	23,516,534	14,383,856	2,636,915	2,686,512	1,728,894	1,896,282	0	0	77,624	103,453		
34	ID594.00	Dist O&M - UNGD Lines	9,861,507	6,104,897	1,120,027	1,140,214	734,214	691,473	0	0	32,946	37,724		
35	ID595.00	Dist O&M - Line Transformers	533,944	355,945	65,303	66,481	42,808	1,447	0	11	1,921	27		
36	ID596.00	Dist O&M - Street Lights	1,486,150	0	0	0	0	0	0	0	1,486,150	0		

Puget Sound Energy
 Cost of Service Report
 Allocation of Operation and Maintenance Expense

Category Reference	Category Allocation	Description	Summary Class										Summary Class
			Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Summary Class Wheeling	High Voltage	Lighting Svc	Firm Resale	
37	ID597.00	Dist O&M - Meters	120,170	71,651	24,423	9,444	907	12,572	491	502	0	180	
38	ID598.00	Dist O&M - Misc Maint Exp - Water Heaters	85,659	84,568	965	100	5	21	0	0	0	0	
39	(31 + 32 + 33 + 34 + 35 + 36 + 37)	Dist O&M - Total Maint Exp (DEMN.T)	37,814,904	22,123,275	4,055,545	4,112,391	2,642,808	2,763,937	75,011	61,811	1,804,697	175,430	
40	(30 + 39)	Dist O&M - Total (DE.T)	57,827,669	33,501,203	6,683,828	6,040,943	3,634,002	4,408,726	157,508	134,405	3,006,499	260,556	
41	(18 + 40)	Total Prod Trans Dist Exp (PTDE.T)	789,254,069	409,040,279	99,725,515	116,231,428	71,617,464	67,266,424	2,966,417	15,922,701	5,811,819	674,022	
CUST ACCOUNTS EXP													
42	ID901.00	Cust Accts Exp - Supervision	364,690	292,797	42,720	14,138	5,463	6,406	695	1,310	1,114	46	
43	ID902.00	Cust Accts Exp - Meter Reading	10,924,065	9,482,345	1,107,472	227,218	19,368	30,111	28,584	28,573	0	393	
44	ID903.00	Cust Accts Exp - Records & Collections	15,756,592	13,935,888	1,888,663	197,219	15,527	149,499	6,207	7,869	61,989	3,731	
45	ID904.00	Cust Accts Exp - Uncollectable Accts	5,465,358	2,960,882	674,426	833,184	451,847	391,107	27,144	80,350	46,408	0	
46	ID905.00	Cust Accts Exp - Misc Exp	368,778	317,893	37,035	2,461	194	247	6	7	932	3	
47	(42 + 43 + 44 + 45 + 46)	Cust Accts Exp - Total (CAE.T)	32,869,483	26,389,816	3,850,315	1,274,220	492,389	577,369	62,637	118,110	100,443	4,174	
CUST SVC & INFO EXP													
48	ID908.01	Cust Svc Exp - Cust Assistance	13,273,632	11,761,018	1,370,167	91,067	7,170	9,124	216	273	34,470	129	
49	ID908.02	Cust Svc Exp - Weatherization	11,951,920	6,162,449	1,526,272	1,807,308	1,115,100	1,030,684	0	258,904	46,012	5,390	
50	ID909.00	Cust Svc Exp - Info & Instruc	208,499	184,739	21,522	1,430	113	143	3	4	541	2	
51	ID910.00	Cust Svc Exp - Misc	1,372	1,216	142	9	1	1	0	0	4	0	
52	ID911.00	Cust Svc Exp - Lightning Demonstration	847,755	0	0	0	0	0	0	0	847,755	0	
53	ID911.01	Cust Svc Exp - Residential Programs	216,345	216,345	0	0	0	0	0	0	0	0	
54	(48 + 49 + 50 + 51 + 52 + 53)	Total Customer Service (CSI.T)	26,489,523	18,325,767	2,918,102	1,999,616	1,122,383	1,039,952	219	259,181	928,782	5,522	
55	(41 + 47 + 54)	Total Prod Trans Dist & Cust Exp	848,623,075	453,755,861	106,493,932	119,405,263	73,232,246	68,883,744	3,027,273	16,299,893	6,841,044	683,718	
56	(5 + 12 + 17 + 40 + 47 + 48 + 50 + 51 + 52 + 53)	Adj Total Prod Trans Dist & Cust Exp (ADJPTDCE.T)	172,616,704	105,762,034	20,305,293	17,357,725	10,262,509	10,650,983	1,946,434	1,679,663	4,242,738	379,324	
ADMIN & GENERAL EXP													
57	ID920.00	A&G Exp - Salaries	22,726,144	13,924,279	2,873,328	2,285,261	1,351,128	1,406,223	256,261	221,139	558,585	49,941	
58	ID921.00	A&G Exp - Office Supplies	2,185	1,339	257	220	130	135	25	21	54	5	
59	ID922.00	A&G Exp - Transf ICreditt	1158,694	(97,213)	(18,694)	(15,955)	(9,433)	(9,818)	(1,789)	(1,544)	(3,900)	(349)	
60	ID923.00	A&G Exp - Outside Services	5,435,172	3,330,123	639,352	546,542	323,195	336,311	61,287	52,887	133,591	11,844	
61	ID924.00	A&G Exp - Prop Insurances	2,147,637	1,238,346	248,588	161,088	161,449	148,707	31,350	23,937	27,000	6,573	
62	ID925.00	A&G Exp - Injuries & Damages	320,548	197,065	36,540	33,795	20,511	19,041	3,462	2,844	6,425	864	
63	ID926.00	A&G Exp - Pensions & Benefits	15,965,819	9,815,370	1,819,993	1,683,278	1,021,617	948,384	172,449	141,635	320,037	43,057	
64	ID928.00	A&G Exp - Reg Comm Exp	4,094,627	2,218,290	605,277	524,218	338,522	293,015	20,336	60,198	34,768	0	
65	ID930.00	A&G Exp - Misc Exp	2,446,548	1,498,997	287,793	246,016	145,454	161,385	27,587	23,806	60,134	5,376	
66	ID931.00	A&G Exp - Rents	2,445,492	1,498,350	287,669	245,910	145,391	151,319	27,575	23,796	60,108	5,374	
67	(57 + 58 + 59 + 60 + 61 + 62 + 63 + 64 + 65 + 66)	A&G Exp - Total Op Exp (AGOE.T)	55,425,508	33,625,546	6,480,132	5,910,373	3,497,903	3,444,703	598,545	548,720	1,196,801	122,785	
68	ID935.00	A&G Exp - Mat. of General Plant	2,603,253	1,592,727	296,787	278,447	169,500	157,136	28,146	23,150	50,137	7,224	
69	ID411.00	A&G Exp - Gain Disposal of Property	(1,050,028)	(630,079)	(117,030)	(117,019)	(72,557)	(66,660)	(18,575)	(7,501)	(16,239)	(4,368)	

Puget Sound Energy
Cost of Service Report
Allocation of Operation and Maintenance Expense

Category Reference	ID #	Description	Category Allocation	Total	Summary Class				Summary Class				Summary Class
					Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wholesale	High Voltage	Lighting Svc	
70	(87+88+89)	A&G Exp - Total Exp (AGE.T)	*	56,978,733	34,588,193	6,658,889	6,071,801	3,694,846	3,535,179	608,116	564,368	1,230,700	125,641
71	(55+70)	Total Operation & Maintenance Expense (OME.T)	*	905,801,808	488,344,054	113,153,822	125,477,065	76,827,093	72,418,923	3,635,389	18,864,361	8,071,743	809,359
DEPRECIATION AND AMORTIZATION													
72	ID403.01	Depr Exp - Production Steam Baseband	PP.T	18,598,080	9,512,517	2,355,993	2,789,501	1,721,297	1,590,990	149,785	399,651	71,025	6,321
73	ID403.02	Depr Exp - Production Hydro	PP.T	10,834,910	5,592,971	1,385,227	1,640,112	1,012,052	935,437	87,479	234,978	41,760	4,892
74	ID403.03	Depr Exp - Production Other	PP.T	3,702,431	1,893,714	469,022	555,323	342,669	316,728	29,619	79,561	14,139	1,856
75	(72+73+74)	Depr Exp - Production Subtotal (DEPRST1.T)	*	33,235,421	16,999,202	4,210,242	4,984,935	3,076,018	2,843,155	265,883	714,191	126,925	14,859
76	ID403.04	Depr Exp - Transmission Integrated	PC1	3,328,238	1,716,050	425,019	503,224	310,521	287,013	0	72,097	12,813	1,501
77	ID403.05	Depr Exp - Transmission Bulk > 230 kV	PC2	2,315,297	1,084,224	268,339	317,532	196,006	181,037	200,665	45,484	8,087	13,923
78	ID403.06	Depr Exp - Transmission Sub < 230 kV	PC2	8,827,068	4,183,804	1,023,041	1,210,589	747,273	690,204	765,034	173,409	30,831	53,083
79	ID403.07	Depr Exp - Distribution	DP.T	55,159,638	36,180,543	6,013,422	6,632,452	3,489,300	3,207,201	196,182	166,972	1,059,404	224,164
80	ID403.08	Depr Exp - General	GP.T	11,622,980	7,111,193	1,325,092	1,243,207	755,782	701,580	125,667	103,358	223,950	32,252
81	(75+76+77+78+79)	Total Depreciation Expense (DEP.T)	*	114,488,642	66,204,816	13,265,154	13,991,939	8,585,900	7,910,181	1,553,431	1,275,511	1,461,909	339,793
82	ID404.00	Amort Exp - Ltd Term Plant - Hydro Prod	PP.T	269,628	137,908	34,156	40,441	24,955	23,065	2,157	5,794	1,030	121
83	ID404.01	Amort Exp - Ltd Term Plant - Other Prod	PP.T	62,894	32,169	7,967	9,433	5,821	5,360	503	1,362	240	28
84	ID404.02	Amort Exp - Ltd Term Plant - Genl	GP.T	17,174,525	10,507,749	1,958,002	1,837,007	1,118,248	1,036,678	185,650	152,725	330,768	47,857
85	(82+83+84)	Amort Exp - Ltd Term Plant - Total	*	17,507,048	10,677,826	2,000,126	1,886,881	1,149,024	1,065,125	188,350	159,871	332,038	47,886
86	ID405.00	Amort Exp - WUTC AFUDC - Production	PP.T	47,887	24,391	6,041	7,153	4,414	4,079	381	1,025	182	21
87	ID405.01	Amort Exp - WUTC AFUDC - Transmission	PC1	182	84	23	28	17	18	0	4	1	0
88	ID405.02	Amort Exp - WUTC AFUDC - Non Project	PTDP.T	976,916	561,068	113,202	119,810	74,161	68,280	14,532	11,050	11,803	3,010
89	(86+87+88)	Amort Exp - WUTC AFUDC - Total	*	1,024,765	585,553	119,267	126,990	78,591	72,375	14,913	12,079	11,986	3,032
90	ID406.00	Amort Exp - Acq Adjustment - Transmission	PC2	25,800	12,082	2,990	3,538	2,184	2,017	2,235	507	90	155
91	ID406.01	Amort Exp - Acq Adjustment - Distribution	DP.T	11,200	7,139	1,221	1,144	711	651	40	34	215	46
92	(90+91)	Amort Exp - Acq Adjustment - Total	*	37,000	19,221	4,211	4,682	2,895	2,669	2,276	541	305	201
93	ID406.02	Amort Exp - FERC Colstrip - Production	PP.T	445,944	228,091	56,482	66,887	41,273	38,149	3,588	9,583	1,703	200
94	ID406.03	Amort Exp - FERC Colstrip - Transmission	PC1	248,124	127,934	31,686	37,516	23,150	21,387	0	5,375	955	112
95	ID406.04	Amort Exp - FERC Colstrip - Non Project	GP.T	8,180	5,005	933	875	533	494	88	73	158	23
96	(93+94+95)	Amort Exp - FERC Colstrip - Total	*	702,248	361,029	89,110	105,277	64,955	60,040	3,656	15,030	2,816	334
97	ID406.05	Amort Exp - Encogen - Acq Adjustment	PP.T	8,505,944	4,350,807	1,077,527	1,275,795	787,246	727,649	88,048	182,783	32,484	3,806
98	(92+96+97)	Amort Exp - Acq Adjust Total (406.T)	*	9,245,192	4,730,857	1,170,849	1,385,754	865,086	790,357	73,979	198,354	35,605	4,340
99	ID407.00	Amort Exp - Property Losses	PP.T	1488,899	(250,061)	(61,933)	(73,929)	(45,248)	(41,823)	(3,911)	(10,506)	(1,867)	(219)
100	(85+89+96+99)	Total Amortization Exp (AMRT.T)	*	27,288,123	15,744,175	3,228,308	3,326,296	2,037,462	1,886,034	273,331	359,798	377,761	54,959
101	(81+100)	Total Depr & Amort Exp (DAE.T)	*	141,776,765	81,948,991	16,493,462	17,218,234	10,623,362	9,796,224	1,826,762	1,635,308	1,839,671	394,752
TAXES OTHER THAN FEDERAL INCOME TAX													

Puget Sound Energy
 Cost of Service Report
 Allocation of Operation and Maintenance Expense

Category Reference	Category Allocation	Method	Description	Summary Class										Summary Class
				Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wholesale	High Voltage	Lighting Svc	Firm Resale	
102	ID238.00	PTDGP.T	Property Taxes	33,084,766	19,086,202	3,629,543	4,022,111	2,487,146	2,290,857	482,954	368,753	415,943	101,257	
103	ID236.11	SW.T	Payroll Taxes	5,774,754	3,550,169	668,282	608,833	368,513	343,025	62,374	51,229	115,756	15,574	
104	ID236.21	CLAS	Other Taxes - Wash Excise - Allocated	49,272,790	26,693,845	6,080,267	7,511,546	4,073,617	3,526,012	244,719	724,397	418,386	0	
105	ID236.22	CLAS	Other Taxes - Wash Excise - Firm Resale	5,544	0	0	0	0	0	0	0	0	5,544	
106	ID236.24	REVFAC1	Other Taxes - MT Corp Lic	1,560,712	856,614	191,317	209,410	128,540	120,434	10,554	25,992	15,561	2,290	
107	ID236.25	ENERGY	Other Taxes - MT Elec Energy Lic	1,680,291	763,507	195,407	237,277	144,169	137,501	151,742	34,265	5,975	10,445	
108	(104 + 105 + 106 + 107)		Total Other Taxes	52,519,337	28,313,966	5,466,991	7,958,233	4,346,326	3,783,948	407,015	784,655	439,924	18,279	
109	(102 + 103 + 104 + 105 + 106 + 107)		Total Taxes Other Than FIT	91,378,857	50,950,336	10,954,816	12,589,177	7,202,986	6,417,831	952,343	1,204,637	971,622	135,110	
110	409.1.T	IBFIT.T	FEDERAL INCOME TAXES	58,642,457	28,544,708	7,545,950	13,317,551	4,852,082	2,753,748	990,219	412,489	168,342	57,368	
111	410.1.T	RE.T	Current Federal Income Tax	24,096,968	13,889,346	2,826,525	3,014,020	1,864,134	1,718,288	327,226	294,235	294,114	69,078	
112	411.1.T	RE.T	Provision for Def Inc Tax	(21,037,550)	(11,951,308)	(2,467,661)	(2,631,352)	(1,627,458)	(1,500,130)	(285,682)	(256,878)	(256,773)	(60,307)	
113	1110 + 111 + 11	IFIT.T	Total Federal Income Tax	61,704,875	30,262,745	7,904,813	13,700,219	5,088,758	2,971,907	1,031,765	449,846	205,664	66,138	
114	(71 + 101 + 109 + 113)	(OE.T)	Total Operating Expense	1,200,459,305	651,526,126	148,506,912	168,984,695	99,742,198	91,604,865	7,446,259	20,154,152	11,088,720	1,405,958	

Cost of Service Report
 Allocated Costs Versus Revenue - Demand Related

Category Reference	ID #	Description	Category Classification 2	Summary Class										Summary Class
				Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wholesale	High Voltage	Lighting Svc	Firm. Resale	
1		Operating Expense	DEM	192,927,284	114,296,659	22,943,334	23,488,611	15,577,951	13,057,397	302,831	2,233,366	642,889	404,246	
2		Operation & Maintenance Expense	DEM	71,075,362	43,509,506	8,150,780	8,303,213	5,389,350	4,431,436	377,069	378,731	237,228	298,068	
3		Depreciation & Amortization Expense	DEM	35,494,136	21,477,064	4,111,804	4,118,994	2,730,969	2,182,790	153,225	217,901	111,168	90,820	
4		Taxes Other Than FIT	DEM	166,657,961	140,247,872	(7,908,637)	(8,135,596)	(5,324,385)	(4,336,803)	127,240	(432,872)	(222,400)	(117,636)	
5		Total Federal Income Tax		232,838,840	139,035,357	27,297,281	28,065,223	18,373,284	15,334,820	980,365	2,397,127	768,885	616,498	
6		Total Operating Expense (OE.T)												
6		Requested Return On Net Investment (RRB.T)	DEM	118,423,050	72,419,094	13,585,534	13,834,691	\$,988,490	7,382,125	573,388	649,572	395,399	494,765	
7		Total Cost of Service (TC.T)		357,261,850	211,454,441	40,882,815	41,889,914	27,361,774	22,716,845	1,633,754	3,046,609	1,164,285	1,111,263	
8		Total Plant In Service	DEM	2,140,930,858	1,311,380,178	245,110,852	249,598,247	161,927,070	133,391,722	12,226,036	10,975,774	7,145,982	9,175,298	
9		Plant Held For Future Use	DEM	2,408,707	1,425,204	276,069	280,969	184,890	148,222	51,173	19,897	7,939	10,404	
10		Bonneville Exchange Power	DEM	46,788,688	27,281,318	5,739,278	5,838,630	3,966,130	2,979,083	0	792,591	159,203	22,459	
11		Working Capital	DEM	24,875,498	15,236,928	2,847,945	2,900,086	1,881,434	1,549,880	142,058	127,531	83,029	106,607	
12		Conservation & Misc Def Debts	DEM	26,183,386	16,743,490	3,332,012	3,391,043	2,256,628	1,767,546	208,459	319,195	94,574	72,438	
13		Accum Provision For Depr & Amort	DEM	(789,271,301)	(483,036,382)	(90,486,878)	(92,136,608)	(59,834,043)	(49,198,358)	(4,384,551)	(4,224,261)	(2,635,743)	(3,324,477)	
14		Accumulated Deferred Income Tax	DEM	(129,879,055)	(79,368,290)	(14,925,101)	(15,192,673)	(9,885,632)	(8,101,752)	(702,306)	(748,142)	(434,195)	(530,964)	
15		Customer Deposits	DEM	0	0	0	0	0	0	0	0	0	0	
16		Customer Advances	DEM	0	0	0	0	0	0	0	0	0	0	
17		Gain on Property Sales	DEM	0	0	0	0	0	0	0	0	0	0	
18		Net Investment in Plant		1,324,036,879	809,886,448	151,893,977	154,679,695	100,496,417	82,536,343	7,528,869	7,262,565	4,420,788	5,531,758	

Cost of Service Report
Allocated Costs Versus Revenue - Customer Related

Description	Category Reference ID #	Category	Total Allocation	Summary Class		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class
				Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale		
Operating Expense														
1 Operation & Maintenance Expense	OME.T	CUST	67,105,383	50,584,431	7,360,383	1,289,916	113,906	1,087,961	1,690,561	80,501	4,900,907	16,817		
2 Depreciation & Amortization	DAE.T	CUST	14,817,096	10,909,211	1,293,375	349,202	32,632	404,706	415,608	19,276	1,387,156	5,929		
3 Taxes Other Than FIT	TOT.F.T	CUST	8,258,393	6,181,169	794,636	199,315	17,338	196,335	163,031	10,216	694,416	1,938		
4 Total Federal Income Tax	FIT.T	CUST	(21,823,936)	(17,764,492)	(1,880,504)	(301,580)	30,107	(321,611)	65,214	(20,593)	(1,624,676)	(5,789)		
5 Total Operating Expense	(1+2+3+4)		68,356,934	49,910,318	7,567,890	1,636,853	193,982	1,347,380	2,334,414	89,399	5,357,804	19,884		
6 Requested Return On Net Investment (RRB.T)	RRB.T	CUST	19,284,320	13,788,069	1,639,629	511,222	47,898	650,526	479,966	28,822	2,118,766	9,432		
7 Total Cost of Service (TC.T)	(5+6)		87,641,254	63,708,378	9,207,520	2,048,075	241,880	1,997,916	2,814,379	118,221	7,476,568	28,316		
8 Total Plant In Service	EP.T	CUST	394,674,460	288,512,632	33,544,362	9,912,536	935,478	12,082,087	10,028,837	527,609	38,955,886	174,832		
9 Plant Held For Future Use	PHFU.T	CUST	266,666	197,242	22,384	7,339	700	9,404	571	375	28,516	134		
10 Bonneville Exchange Power	BPA.T	CUST	4,585,671	3,352,185	389,746	115,172	10,869	140,380	116,533	6,130	452,623	2,031		
11 Working Capital	WC.T	CUST	2,953,422	1,708,591	197,488	59,896	5,668	73,978	668,868	3,156	234,695	1,067		
12 Conservation & Misc Def Debits	CMMD.T	CUST	(140,822,231)	(102,070,581)	(11,829,945)	(3,545,840)	(335,125)	(4,353,757)	(4,524,519)	1187,684	(13,912,490)	(82,890)		
13 Accum Provision For Depr & Amort	PFDA.T	CUST	(20,349,558)	(14,416,392)	(1,640,121)	(532,208)	(50,693)	(678,844)	(924,020)	127,336	(2,070,227)	(9,719)		
14 Accumulated Deferred Income Tax	ADIT.T	CUST	(7,387,296)	(6,734,738)	(456,914)	(175,094)	(21,450)	0	0	0	0	0		
15 Customer Deposits	ID235.00	CUST	(18,311,497)	(16,279,008)	(1,896,515)	(126,050)	(9,924)	0	0	0	0	0		
16 Customer Advances	ID252.00	CUST	0	0	0	0	0	0	0	0	0	0		
17 Gain on Property Sales	IDGAIN.T	CUST	0	0	0	0	0	0	0	0	0	0		
18 Net Investment In Plant (RB.T)	(8+9+10+11+12+13+14+17)		215,809,638	154,270,131	18,331,985	5,715,750	536,522	7,273,249	5,366,288	322,251	23,689,003	106,456		

Cost of Service Report
Cost Based Basic Charge

Category	ID #	Description	Total Allocation	Summary Class										Summary Class
				Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wh/elling	High Voltage	Lighting Svc	Firm Resale		
PLANT INVESTMENT														
1	ID370.00	Meters (A/C 370)	\$101,059,650	\$60,256,261	\$20,539,409	\$7,942,260	\$762,468	\$10,572,780	\$413,066	\$422,193	\$0	\$0	\$151,213	
2	ID369.UG	Service (A/C 369)	\$118,671,188	\$118,671,188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	ID369.OH	Service (A/C 369)	\$44,307,633	\$39,369,696	\$304,998	\$24,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4		Subtotal Transformer, Meter & Service (1+2+3)	\$264,038,471	\$218,317,145	\$25,128,335	\$8,247,268	\$768,501	\$10,572,780	\$413,066	\$422,193	\$0	\$0	\$151,213	
5	GP.T	General Plant (GP.T)	\$266,125,394	\$162,821,318	\$30,339,942	\$28,465,074	\$17,327,666	\$16,063,714	\$2,977,327	\$2,366,534	\$5,125,370	\$0	\$738,459	
6	PTDP.T	Prod, Trans & Dist Plant	\$3,628,792,404	\$2,084,109,676	\$420,494,563	\$445,039,634	\$275,472,685	\$253,628,422	\$53,978,599	\$41,045,036	\$43,841,715	\$0	\$11,182,075	
7		Total Related Other Plant ((4)+(5)+(6)+(7))	\$20,172,090	\$17,056,053	\$1,813,085	\$527,501	\$49,472	\$689,632	\$22,018	\$24,342	\$0	\$0	\$9,986	
8	DP.T	Total Distribution Plant	\$1,957,694,623	\$1,247,899,696	\$213,424,950	\$199,903,779	\$124,195,174	\$113,828,159	\$6,962,777	\$5,926,078	\$37,599,750	\$0	\$7,955,890	
9	ID108.50	Distribution Accum Depreciation	(\$720,651,715)	(\$459,366,783)	(\$78,564,376)	(\$73,567,065)	(\$45,717,787)	(\$41,901,559)	(\$2,563,085)	(\$2,181,463)	(\$13,840,935)	\$0	(\$2,928,662)	
10		Distribution Related Accum Depr ((4)+(8)+(9))	(\$97,195,842)	(\$80,365,254)	(\$9,250,052)	(\$3,035,918)	(\$289,521)	(\$3,881,964)	(\$152,055)	(\$155,414)	\$0	\$0	(\$55,664)	
11	ID108.60	General Accum Depreciation	(\$93,260,565)	(\$67,056,847)	(\$10,632,282)	(\$9,975,256)	(\$6,072,277)	(\$5,629,343)	(\$1,008,326)	(\$829,325)	(\$1,796,126)	\$0	(\$256,784)	
12		General Related Accum Depr ((7)+(11))	(\$7,089,076)	(\$5,977,096)	(\$635,375)	(\$184,857)	(\$17,337)	(\$234,865)	(\$7,716)	(\$8,531)	\$0	\$0	(\$3,489)	
13		Net Plant Investment ((4)+(7)+(10)+(12))	\$179,945,644	\$149,030,848	\$17,055,993	\$5,553,984	\$529,115	\$7,115,763	\$275,313	\$262,590	\$0	\$0	\$102,086	
EXPENSES:														
14	ID580.00	Supervision & Eng (A/C 580)	\$921,197	\$447,302	\$151,156	\$68,437	\$5,610	\$77,786	\$3,039	\$3,106	\$173,648	\$0	\$1,112	
15	ID586.00	Meters (A/C 586)	\$1,844,793	\$1,089,948	\$374,937	\$144,982	\$13,919	\$193,000	\$7,640	\$7,760	\$0	\$0	\$2,760	
16	ID587.00	Customer Installation (A/C 587)	\$2,427,142	\$1,447,170	\$493,293	\$190,749	\$18,313	\$253,925	\$9,921	\$10,140	\$0	\$0	\$3,632	
17	ID597.00	Meters (A/C 597)	\$120,170	\$71,651	\$24,423	\$9,444	\$907	\$12,572	\$491	\$502	\$0	\$0	\$180	
18	ID901.00	Supervision (A/C 901)	\$308,157	\$263,112	\$35,606	\$4,963	\$408	\$2,192	\$437	\$418	\$975	\$0	\$46	
19	ID902.00	Meter Reading (A/C 902)	\$10,924,055	\$9,482,345	\$1,107,472	\$227,218	\$19,368	\$30,111	\$28,584	\$28,573	\$0	\$0	\$3,731	
20	ID903.00	Records & Collections (A/C 903)	\$15,756,592	\$13,335,888	\$1,988,663	\$197,219	\$15,527	\$149,499	\$6,207	\$7,969	\$61,989	\$0	\$3,731	
21		Subtotal O&M & Customer Expense ((14)+(15)+(16)+(17)+(18)+(19)+(20))	\$32,302,116	\$26,147,416	\$4,175,550	\$933,012	\$74,051	\$719,085	\$56,220	\$58,315	\$226,612	\$0	\$11,955	
22	AGE.T	Total Admin & General	\$56,978,733	\$34,598,193	\$6,659,889	\$6,071,801	\$3,594,846	\$3,535,179	\$608,116	\$564,368	\$1,230,700	\$0	\$125,641	
23	PTDC.T	Total Prod, Tran, Dist & Customer	\$948,623,075	\$453,755,861	\$106,493,932	\$119,405,263	\$73,232,246	\$68,883,744	\$3,027,273	\$16,299,993	\$6,841,044	\$0	\$683,718	
24		Related Admin & General ((21)+(23)+(22))	\$2,393,410	\$1,993,124	\$261,129	\$42,359	\$3,636	\$36,904	\$11,293	\$2,019	\$40,767	\$0	\$2,178	
25	ID403.07	Distribution Depr Expense	\$55,159,638	\$35,160,543	\$6,013,422	\$5,632,452	\$3,499,300	\$3,207,201	\$186,182	\$166,972	\$1,059,404	\$0	\$224,164	
26		Related Distribution Depr Expense ((4)+(8)+(25))	\$7,439,499	\$6,151,263	\$708,011	\$232,373	\$22,160	\$297,896	\$11,638	\$11,896	\$0	\$0	\$4,261	
27	DEP.T	Total Depreciation Expense	\$114,488,642	\$66,294,816	\$13,265,154	\$13,891,938	\$8,585,900	\$7,910,191	\$1,553,431	\$1,275,511	\$1,461,909	\$0	\$339,793	
28	ID403.08	General Depr Expense	\$11,622,960	\$7,111,193	\$1,325,092	\$1,243,207	\$756,762	\$701,580	\$125,667	\$103,358	\$223,850	\$0	\$32,262	
29		Depreciation Net of General Exp ((27)-(28))	\$102,865,682	\$59,093,623	\$11,940,062	\$12,648,731	\$7,829,118	\$7,208,611	\$1,427,764	\$1,172,153	\$1,238,050	\$0	\$307,541	
30		Related General Depr Expense ((26)+(29)+(28))	\$875,297	\$740,229	\$78,574	\$22,839	\$2,142	\$28,993	\$1,024	\$1,049	\$0	\$0	\$447	
31	EPIS.T	Total Plant in Service	\$4,059,962,605	\$2,346,577,436	\$469,817,418	\$491,728,628	\$903,910,777	\$279,988,579	\$58,605,977	\$45,046,331	\$51,940,264	\$0	\$12,348,195	
32	ID236.00	Property Tax (A/C 236.00)	\$33,094,766	\$19,086,202	\$3,829,543	\$4,022,111	\$2,487,146	\$2,290,857	\$482,954	\$368,753	\$415,843	\$0	\$101,257	
33		Related Property Taxes ((13)+(31)+(32))	\$1,464,667	\$1,212,162	\$139,026	\$45,429	\$4,330	\$58,221	\$2,269	\$2,513	\$0	\$0	\$837	

Cost of Service Report
Cost Based Basic Charge

ID #	Description	Category	Classification	Total Allocation	Summary Class										Summary Class
					Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Whelling	High Voltage	Lighting Svc	Summary Class		
34	Total Related Expenses	(21+24+26+30+33)	*	\$44,474,309	\$36,244,195	\$5,362,291	\$1,176,012	\$105,319	\$1,141,099	\$82,445	\$75,592	\$267,379	\$19,577		
35	Number of Customers	CUST1	*	923,810	818,536	95,360	6,338	499	635	15	19	2,399	9		
36	Cost of Capital (Net of Tax)	0.0741	*	0.0741	0.0741	0.0741	0.0741	0.0741	0.0741	0.0741	0.0741	0.0741	0.0741		
37	Conversion Factor	0.6209019	*	0.6209019	0.6209019	0.6209019	0.6209019	0.6209019	0.6209019	0.6209019	0.6209019	0.6209019	0.6209019		
38	1-FIT Rate	0.65	*	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65		
39	\$ per Customer for Plant Investment	{(13*36)/37}/35	Y12	\$1.94	\$1.81	\$1.78	\$8.72	\$10.55	\$11.45	\$182.55	\$147.93	\$0.00	\$112.76		
40	\$ per Customer for Expenses	{(34+38/37)/35}/12		\$4.20	\$3.86	\$4.91	\$16.19	\$18.59	\$156.77	\$479.49	\$347.08	\$9.72	\$189.77		
41	TOTAL MONTHLY BASIC CHARGE	(39+40)		\$5.14	\$5.67	\$6.68	\$24.90	\$29.13	\$268.22	\$662.04	\$495.01	\$8.72	\$392.53		

Puget Sound Energy
Data for Twelve Months Ending June 30, 2001
Unbundled Costs

Line	Category Reference	Category Allocation	Total Allocation	Summary Class										Summary Class
				Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	High Voltage	Lighting	Svc	Firm	Resale	
PRODUCTION RATEBASE:														
1	Steam Production Plant	PC1	682,269,567	351,780,436	87,126,479	103,157,943	63,654,927	58,836,080	0	14,779,418	2,626,576	387,706		
2	Hydro Production Plant	PC1	195,633,855	100,669,460	24,962,631	29,579,490	18,252,402	16,670,647	0	4,237,848	753,145	88,232		
3	Other Production Plant	PC1	187,861,609	86,650,045	21,436,100	25,380,390	15,861,294	14,475,692	0	3,636,243	646,228	75,706		
3080	Auxiliary Production Plant	DIR_449	6,433,980	0	0	0	0	0	0	0	0	0		
4	Total Production Plant In Service		1,054,198,710	539,199,940	133,545,211	158,117,823	97,568,623	90,462,420	0	8,433,690	4,925,951	471,644		
5	% - Steam Production		65%	65%	65%	65%	65%	65%	65%	0%	65%	65%		
6	% - Hydro Production		19%	19%	19%	19%	19%	19%	19%	0%	19%	19%		
7	% - Other Production		16%	16%	16%	16%	16%	16%	16%	0%	16%	16%		
8	Other Direct Production Ratebase:													
9	Intangible Plant - Production	PP.T	13,217,879	6,760,656	1,674,431	1,982,630	1,223,346	1,130,735	0	105,743	284,937	5,914		
10	Const Comp. Not Class - Prod	PP.T	282,429,296	150,777,593	37,343,501	44,214,787	27,263,289	25,217,881	0	6,334,644	1,125,784	131,887		
11	Bonnaville Exchange Power	PP.T	1,006,218	514,658	127,467	150,921	93,128	86,078	0	21,622	3,843	450		
12	Misc Def Debits - WUTC AFUDC Prod	PP.T	10,460,881	5,350,515	1,325,178	1,569,013	968,189	694,686	0	83,687	224,792	4,689		
13	Misc Def Debits - Colliery PERC Adj. - Prod	PP.T	64,520,386	33,003,789	8,173,401	9,671,325	5,871,517	5,519,457	0	516,163	1,366,468	28,865		
14	Misc Def Debits - Acquis Adj - Production	PP.T	333,196,485	170,734,318	42,286,283	50,067,828	30,884,489	28,555,704	0	2,670,444	1,274,984	149,343		
15	Prov for Depn Production - Steam	PP.T	84,192,197	43,016,463	10,654,012	12,261,374	7,793,880	7,194,802	0	672,816	1,307,259	37,527		
16	Prov for Depn Production - Hydro	PP.T	84,791,079	43,368,811	10,741,279	12,717,688	7,847,618	7,253,533	0	678,329	1,822,062	37,935		
17	Prov for Amort - Hydro	PP.T	291,933	149,317	35,982	43,787	24,974	22,073	0	2,355	6,273	131		
18	Prov for Amort - Other Prod	PP.T	581,810	297,593	73,703	87,266	53,848	49,771	0	4,654	12,502	260		
19	Accum Deferred Income Tax - Prod	PP.T	101,467,384	51,896,382	12,853,823	15,246,954	9,391,056	8,680,123	0	811,739	2,180,417	46,396		
20	Other Direct Production Ratebase		223,405,245	113,060,752	28,002,884	33,154,523	20,458,426	18,908,689	0	1,126,676	4,756,043	98,985		
21	Total Direct Production Ratebase		830,793,465	426,139,181	105,543,127	124,983,294	77,110,197	71,272,761	0	4,346,913	17,943,466	372,748		
22	Requested Return on Net Investment	RRB.T	237,718,138	135,046,277	27,883,849	29,733,505	18,389,789	16,951,026	0	3,228,121	2,902,848	681,455		
23	Net Investment in Plant	RB.T	2,057,823,046	1,509,893,997	311,757,251	332,437,456	205,608,391	189,522,085	0	36,092,224	32,453,266	7,618,053		
24	Rate of Return		8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%	8.94%		
25	TOTAL RETURN ON DIRECT PRODUCTION		74,306,915	36,114,272	9,439,672	11,176,623	6,896,805	6,374,689	0	385,214	1,801,302	33,339		
26	DEMAND SIDE MANAGEMENT RATEBASE													
27	Total Demand Side Management Investment	WEATH.T	12,118,249	6,696,277	1,409,835	1,688,330	1,029,613	951,185	0	1,010,979	239,979	42,489		
28	Accum Deferred Income Tax - DSM		959,247	450,431	111,482	131,923	81,432	75,215	0	79,843	18,897	6,563		
29	Demand Side Management Ratebase		13,078,496	6,146,708	1,521,317	1,820,253	1,111,245	1,026,410	0	1,090,821	257,876	45,948		
30	TOTAL RETURN ON DEMAND SIDE MANAGEMENT RATEBASE		1,169,574	549,767	136,088	167,016	99,391	91,803	0	97,573	23,065	6,780		
31	TRANSMISSION & DISTRIBUTION ALLOCATORS:													
32	Total Transmission Plant	TP.T	616,699,071	287,011,889	73,524,401	87,018,033	55,708,988	49,617,843	0	38,582,232	12,465,449	2,764,541		
33	Total Distribution Plant	DP.T	1,957,684,823	1,247,898,086	213,424,958	189,903,779	124,185,174	113,828,159	0	6,967,777	5,826,978	7,955,890		
34	Total Transmission / Distribution Plant		2,574,383,894	1,544,909,975	286,949,359	286,921,812	177,944,062	163,446,002	0	45,548,009	18,391,527	10,719,431		
35	% - Transmission Plant		24%	19%	26%	30%	30%	30%	30%	85%	68%	26%		
36	% - Distribution Plant		76%	81%	74%	70%	70%	70%	70%	15%	32%	74%		
37	TRANSMISSION RATEBASE													
38	Total Transmission Plant	TP.T	616,699,071	287,011,889	73,524,401	87,018,033	55,708,988	49,617,843	0	38,582,232	12,465,449	2,764,541		
39	Intangible Plant - Transmission		86,574	41,682	10,318	12,212	7,537	6,963	0	5,415	1,749	387		

Puget Sound Energy
Data for Twelve Months Ending June 30, 2001
Unbundled Costs

Category Reference	Category Allocation	Total	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pril Svc	Summary Class Retail	Summary Class High Voltage	Summary Class Lighting Svc	Summary Class Firm Resale
37	ID106.02	3,649	1,757	435	515	318	253	228	74	13	16
38	ID105.01	5,838,841	2,811,183	695,898	823,610	598,345	469,624	365,174	117,863	20,974	26,071
39	ID186.04	6,894	3,405	843	989	616	570	0	143	25	3
40	ID186.07	5,819,669	3,000,635	743,176	879,922	542,957	591,967	0	126,066	22,404	2,625
41	ID114.01	458,363	215,123	53,242	63,002	38,859	35,920	39,814	9,025	1,605	2,753
42	ID108.40	-47,897,627	-24,897,627	-6,116,835	-7,242,462	-4,469,854	-4,130,734	0	-1,637,625	-184,406	-21,003
43	ID108.41	-33,322,648	-15,804,292	-3,861,965	-4,569,954	-2,620,944	-2,805,509	-2,887,992	-654,616	-116,368	-280,388
44	ID108.42	-127,040,305	-59,491,362	-14,723,742	-17,422,849	-10,754,849	-9,833,504	-11,010,479	-2,485,724	-443,728	-763,979
45	(35+16+37+38+39+40+41+42+43+44)	420,680,961	203,282,154	50,325,671	69,562,927	36,762,716	33,863,329	25,464,401	8,532,523	1,515,825	1,804,436
46	ID282.01	-142,987,029	-85,752,739	-15,927,593	-15,926,054	-9,874,858	-9,072,337	-2,528,050	-1,492,852	-2,120,038	-584,580
47	(33+46)	-34,241,991	-16,486,118	-4,861,082	-4,830,078	-2,481,200	-2,754,119	-2,141,570	-691,815	-123,003	-152,695
48	(45+47)	396,608,950	186,606,836	46,244,579	54,732,849	33,781,516	31,209,210	22,952,831	7,840,608	1,393,822	1,647,549
49	(48+24)	34,578,656	16,768,100	4,136,457	4,985,355	3,021,449	2,791,368	2,462,922	701,271	124,665	147,357
DISTRIBUTION RATEBASE											
50	DPR380.01	385,759	0	0	0	0	0	0	0	0	95,305
51	ID365.02	-10,920,492	6,825,523	1,215,553	1,237,467	796,827	957,159	0	0	35,755	52,216
52	DIR361.01	329,556	0	0	0	0	0	168,141	145,789	0	16,889
53	DIR362.01	3,480,244	2,117,550	388,494	395,501	284,570	305,913	0	5,661,416	0	2,086,631
54	DIR362.02	152,875,820	92,750,806	17,816,365	17,323,263	11,184,776	13,389,249	0	501,536	0	731,505
55	ID384.00	208,096,093	127,281,894	23,351,564	23,772,748	15,307,793	16,780,057	0	688,885	0	915,447
56	ID385.00	216,680,741	132,642,575	24,335,031	24,774,014	15,952,436	17,486,504	0	715,816	0	954,004
57	ID386.00	355,483,712	220,086,909	40,374,278	41,102,495	26,466,641	24,925,929	0	1,187,000	0	1,359,851
58	ID387.00	401,959,093	249,832,539	45,651,225	46,475,130	29,826,178	26,184,075	0	1,342,845	0	1,537,601
59	ID374.00	4,920,488	2,985,287	547,892	567,570	359,039	431,271	0	16,110	0	23,528
60	(50+51+52+53+54+55+56+57+58+59+60)	1,368,615,768	833,302,684	152,880,751	165,636,287	100,218,260	102,470,456	6,320,857	5,487,859	4,486,985	7,789,907
SECONDARY DISTRIBUTION RATEBASE - DIRECT											
62	ID388.OH	105,758,785	70,899,114	12,970,717	13,204,666	8,502,723	0	0	0	0	381,533
63	ID388.LUG	182,816,314	122,124,742	22,405,451	22,808,570	14,687,485	784,078	0	0	0	659,056
64	ID388.O3	803,350	0	276	0	0	0	0	6,227	0	14,769
65	ID388.OH	44,307,633	39,389,696	4,586,926	304,988	24,013	0	0	0	0	0
66	ID388.UG	118,671,168	118,671,168	0	0	0	0	228,655	0	0	0
67	ID371.00	32,062,175	-7,775,588	-216,957	-140,739	-8,578	-28,093	0	0	0	0
68	RES-T	-8,173,904	-16,279,088	-1,896,515	-126,059	-9,924	0	0	0	0	-1,928
69	ID352.00	458,938,868	326,890,134	37,851,857	36,052,445	23,185,729	755,985	226,855	6,227	33,100,837	14,769
70	(62+63+64+65+66+67+68+69+70)	1,920,324,988	1,213,654,342	210,816,032	199,457,818	124,155,027	113,799,202	8,862,777	5,926,078	37,597,822	7,955,890
71	(61+71+74)	0	0	0	0	0	0	0	0	0	0
72	ID379.00	101,059,650	60,256,261	20,539,409	7,942,260	782,486	10,572,760	413,066	422,193	0	151,213
73	ID235.00	-7,387,296	-6,734,738	-456,014	-175,084	-21,450	0	0	0	0	0
74	(72+73)	93,672,354	53,521,524	20,083,394	7,767,166	741,038	10,572,760	413,066	422,193	0	151,213
75	(61+71+74)	0	0	0	0	0	0	0	0	0	0
76	(61+75)	0	0	0	0	0	0	0	0	0	0

Category Reference	Category Allocation	Total	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pril Svc	Summary Class Retail	Summary Class High Voltage	Summary Class Lighting Svc	Summary Class Firm Resale
72	ID379.00	101,059,650	60,256,261	20,539,409	7,942,260	782,486	10,572,760	413,066	422,193	0	151,213
73	ID235.00	-7,387,296	-6,734,738	-456,014	-175,084	-21,450	0	0	0	0	0
74	(72+73)	93,672,354	53,521,524	20,083,394	7,767,166	741,038	10,572,760	413,066	422,193	0	151,213
75	(61+71+74)	0	0	0	0	0	0	0	0	0	0
76	(61+75)	0	0	0	0	0	0	0	0	0	0

Puget Sound Energy
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ID #	Category Reference	Description	Category Allocation	Total		Sec. Svc. 24		Sec. Svc. 25		Sec. Svc. 26		High Voltage		Lighting Svc		Firm Resale	
				Allocation	Method	24%	5%	18%	4%	18%	1%	3%	0%	0%	7%	88%	0%
77	(7175)	% - Secondary															
78	(7475)	% - Meters															
79	(46)	Non-Direct Distribution Ratebase															
80	(79+34)	T&D Plant to be allocated to Distribution															
		Allocated Distribution Plant															
81	ID372.00	Leased Prop Assigned	DIR372.00														
82	ID390.02	Intangible Plant - Production	DP.T														
83	ID106.02	Constr Compl. Not Class - Dist	DP.T														
84	ID105.02	Plant Held for Future Use - Distribution	DP.T														
85	ID114.02	Misc Def Debits - Acquis Adj - Distribution	DP.T														
86	ID108.50	Prov for Depr Distribution															
87	{80+81+82+83+84+85+86}	Total Non-Direct Distribution															
88	(87*76)	Allocated Primary Non Direct Distribution															
89	(87*77)	Allocated Secondary Non Direct Distribution															
90	(87*78)	Allocated Meter Non Direct Distribution															
91	{6+88}	Total Primary Distribution Ratebase															
92	{91*24}	Return on Primary Distribution															
93	{7+89}	Total Secondary Distribution Ratebase															
94	{89*24}	Return on Secondary Distribution															
95	{74+90}	Total Meter Distribution Ratebase															
96	{95*24}	Return on Meter Distribution															
97	{92+94+96}	Total Distribution Return															
GENERAL / OTHER RATEBASE:																	
98	{4}	Functionalized on PTD Plant:															
99	{38}	Production															
100	{31}	Transmission															
101	{98+99+100}	Distribution															
102	{98*101}	% - Production															
103	{98*101}	% - Transmission															
104	{100*101}	% - Distribution															
105	ID105.04	Constr Comp. Not Class - Gen	GPT.T														
106	WFC.T	Working Capital															
107	ID186.05	Misc Def Debits - WUTC AFUDC Non Project	PTD.GP.T														
108	ID186.08	Misc Def Debits - Colstrip FERC Adj. - General	GPT.T														
109	ID111.03	Prov for Amort - General	GPT.T														
110	ID282.03	Accum Deferred Income Tax - Other	PTD.GP.T														
111	{105+106+107+108+109+110}	Subtotal															
112	{111*102}	Allocated Production															
113	{111*103}	Allocated Transmission															
114	{111*104}	Allocated Distribution															
Functionalized on PTD Salaries																	

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Line	Description	Category Reference	Category Allocation	Total Allocation	Summary Class		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class
					Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wholesale	High Voltage	Lighting Svc	Firm Resale		
115	Production	S100	PP.T	6,802,553	3,479,359	861,743	1,020,306	629,593	591,931	54,420	146,179	25,979	3,043		
116	Transmission	S101	TP.T	3,163,212	1,522,957	377,004	446,194	275,398	2,049,846	197,834	63,918	11,363	14,124		
117	Distribution	S102	DP.T	20,895,496	13,284,641	2,268,619	2,124,895	1,320,143	1,209,846	74,611	62,992	366,676	84,568		
118	Total	{115+116+117}	.	30,776,251	18,266,958	3,507,368	3,491,394	2,225,134	2,046,268	326,266	273,089	437,011	101,735		
119	% - Production	{115/118}	.	22%	19%	25%	28%	28%	28%	17%	54%	6%	3%		
120	% - Transmission	{116/118}	.	10%	8%	11%	12%	12%	12%	81%	23%	3%	14%		
121	% - Distribution	{117/118}	.	68%	73%	65%	59%	59%	59%	23%	23%	91%	83%		
122	Total General Plant	GP.T	.	286,125,384	162,821,318	30,339,942	28,485,074	17,327,656	16,063,714	2,877,327	2,366,534	5,125,370	734,459		
123	Intangible Plant - General	ID000.03	GP.T	151,504,425	92,693,710	17,272,442	16,205,085	9,864,565	9,145,926	1,638,054	1,347,261	2,917,663	420,402		
124	Prov for Depn General	ID100.60	.	483,280,585	-57,058,847	-10,832,262	-9,975,256	-6,072,277	-6,629,343	-1,008,326	-429,326	-1,786,126	-250,784		
125	Subtotal Allocate on S&W PTD	{122+123+124}	.	324,309,254	198,456,181	36,980,102	34,694,904	21,119,065	19,679,368	3,507,055	2,894,471	6,247,101	900,077		
126	Allocated Production	{125*119}	.	71,689,491	37,800,513	9,085,834	9,856,731	5,975,689	5,568,084	584,968	1,544,001	371,367	26,926		
127	Allocated Transmission	{125*120}	.	33,340,060	16,645,736	3,974,080	4,310,484	2,613,951	2,494,348	2,126,533	675,126	162,432	124,960		
128	Allocated Distribution	{125*121}	.	219,330,703	144,105,933	23,919,369	20,527,686	12,530,205	11,577,016	795,554	665,344	5,713,302	746,191		
129	Total General Plant	{122+123}	.	73,497,096	38,426,379	9,332,065	10,295,441	6,258,178	5,824,623	816,278	1,023,628	358,308	28,102		
130	Production	{129*126}	.	34,392,673	16,860,467	4,110,524	4,551,923	2,769,397	2,575,522	2,278,916	718,942	165,240	131,891		
131	Transmission	{129*127}	.	222,670,794	145,553,408	24,312,822	21,892,336	12,689,633	11,900,863	823,054	688,174	5,591,336	768,938		
132	Distribution	{129*128}	.	330,560,463	240,875,275	37,765,410	35,929,700	21,917,199	20,301,028	3,720,287	3,028,744	8,104,886	927,972		
133	Total Return on General Plant	{129+130+131}	.	6,573,646	3,436,890	834,688	920,834	559,737	520,860	55,299	145,219	32,047	2,514		
134	Production	{130*126}	.	3,076,103	1,510,700	367,649	407,128	247,697	230,337	203,826	54,303	13,885	11,791		
135	Transmission	{130*127}	.	19,918,876	13,016,876	2,174,561	1,865,623	1,152,890	1,064,426	73,615	68,174	500,094	68,894		
136	Distribution	{130*128}	.	29,568,625	17,966,485	3,376,878	3,213,585	1,860,294	1,815,742	332,742	270,894	546,027	82,989		
137	Total Return on Ratebase	{133+134+135}	.	237,716,138	135,046,277	27,883,849	29,733,505	18,368,799	16,951,928	3,228,121	2,992,649	2,801,456	681,455		
138	Total Return on Ratebase	{137*136}	.	237,716,138	135,046,277	27,883,849	29,733,505	18,368,799	16,951,928	3,228,121	2,992,649	2,801,456	681,455		
139	Check	{138-137}	.												
140	PRODUCTION EXPENSES	FUEL.T	.	93,669,558	47,909,962	11,865,968	14,049,369	8,085,343	6,913,050	749,356	2,012,850	157,721	41,907		
141	Production O&M - Fuel	OPGE.T	.	62,014,869	26,565,006	6,588,212	7,794,939	4,808,252	4,446,447	487,531	1,116,791	198,416	28,276		
142	Other Energy Supply Expense	OPSE.T	.	536,442,565	276,132,890	68,418,755	81,034,333	49,993,253	46,227,668	676,675	11,810,863	2,082,982	285,136		
143	Purchased Power Expense	ID665.00	PP.T	41,435,380	21,193,294	5,249,605	6,214,833	3,034,942	3,544,627	331,483	890,398	158,240	18,536		
144	Wholesale by Others - Wheeling	ID403.01	PP.T	18,598,080	9,542,517	2,356,963	2,789,501	1,721,297	1,590,990	148,785	399,651	71,625	8,321		
145	Depr Exp - Steam Gen	ID403.02	PP.T	10,834,910	5,592,971	1,395,227	1,640,142	1,012,052	935,437	87,479	234,879	41,760	4,892		
146	Depr Exp - Hydro Gen	ID403.03	PP.T	3,702,431	1,893,714	469,922	555,323	342,669	316,729	29,619	79,591	14,139	1,696		
147	Depr Exp - Other Gen	ID404.00	PP.T	269,626	137,908	34,156	40,441	24,955	23,065	2,167	6,794	1,030	121		
148	Amort Exp - Hydro	ID404.01	PP.T	62,894	32,169	7,967	9,433	5,621	5,369	503	1,352	240	21		
149	Amort Exp - Other Prod	ID405.00	PP.T	47,687	24,381	6,041	7,153	4,414	4,979	381	1,026	182	21		
150	Amort Exp - WUTC AFUDC - Production	ID405.02	PP.T	445,944	228,091	56,887	66,887	41,273	38,149	3,588	9,583	17,003	200		
151	Amort Exp - FERC Colship	ID406.05	PP.T	8,505,944	4,350,607	1,077,527	1,275,795	787,246	727,649	68,048	182,763	32,484	3,806		
152	Amort Exp - Acq Adjustmant - Prod	ID407.60	PP.T	-488,899	-260,061	-61,933	-73,329	-45,249	-45,249	-3,911	-10,508	-1,867	-219		
153	Subtotal Production Expenses	{140+141+142+143+144+145+146+147+148+149+150+151+152}	.	765,641,069	393,313,446	97,444,462	115,403,889	71,209,266	65,931,347	7,493,347	16,535,243	2,938,057	362,663		

Puget Sound Energy
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Line	Category Reference	Category Allocation	Description	Total Allocation	Summary Class										Summary Class
					Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Whsealing	High Voltage	Lighting Svc	Firm Resale		
154	ID454.01	PP.T	Less: Other Revenue	155,436	79,502	19,891	23,314	14,386	13,207	1,243	3,349	594	70		
155	ID456.03	PP.T	Rental Revenue - Steam Plant	23,979	12,265	3,038	3,597	2,219	2,951	192	515	92	11		
156	ID456.04	HP.T	Other Elect Revenue - Sand & Gravel Sales	-7	-2	-2	-2	-1	-1	0	0	0	0		
157	ID456.06	PP.T	Other Elect Revenue - Baker Resort Sales	-1,077,379	-551,956	-136,482	-161,595	-89,714	-92,165	-8,619	-23,152	-4,114	-482		
158	ID456.13	PP.T	Other Elect Revenue - NonCore Gas Sales	3,175,435	1,624,167	462,282	478,279	283,664	271,646	25,403	69,236	12,127	1,421		
159	ID447.03	POWER	Other Elect Revenue - Centralia Credit	37,525,193	19,265,704	4,773,423	5,653,227	3,457,832	3,224,869	144,505	810,605	143,924	21,213		
160	(154+155+156+157+158+159)		Sales of Electricity - Non-Firm	39,802,051	20,431,575	5,051,928	5,994,819	3,698,816	3,419,687	162,226	668,945	152,822	22,231		
161	(160)		Subtotal Production Other Operating Revenue	725,838,418	372,881,973	92,382,533	109,409,059	67,501,850	62,411,681	2,419,448	15,676,288	2,785,435	370,452		
162	(25)		Subtotal Production Costs	74,306,915	38,114,272	9,439,872	11,176,829	6,896,805	6,374,689	385,214	1,601,302	284,581	33,339		
163	{161+162}		Add: Return on Production Ratebase	800,145,333	410,995,145	101,822,405	120,585,959	74,398,455	68,786,350	2,604,652	17,277,800	3,970,016	403,791		
164	ID008.02	PC1	Production Cost of Service	11,951,920	6,162,449	1,526,272	1,807,109	1,115,109	1,030,684	0	256,804	46,012	5,980		
165	ID456.11	PC2	Demand Side Management Expense	0	0	0	0	0	0	0	0	0	0		
166	(29)		Other Elect Revenue - Conservation Trust	1,160,574	549,767	136,068	161,016	99,391	91,893	97,573	23,065	4,101	6,790		
167	(164+165+166)		Total Demand Side Management Cost of Service	13,121,494	6,712,218	1,662,340	1,868,125	1,214,490	1,122,457	97,573	281,869	50,113	12,180		
168	TE.T		TRANSMISSION EXPENSE	7,863,848	3,747,834	927,716	1,097,910	677,673	626,905	561,954	157,274	27,960	39,609		
169	ID443.04	PC1	Transmission O&M	3,328,236	1,716,050	425,019	503,224	310,521	287,013	0	72,587	12,813	1,501		
170	ID443.05	PC2	Depr Exp - Transmission - Integrate Generation	2,315,297	1,084,224	268,359	317,532	196,006	181,037	200,865	46,484	8,087	13,923		
171	ID403.06	PC2	Depr Exp - Transmission - Bulk > 230KV	8,627,088	4,133,604	1,023,041	1,210,589	747,273	690,204	765,034	173,469	30,831	55,085		
172	ID405.01	PC1	Depr Exp - Transmission - Sub < 230KV	182	94	23	28	17	16	0	4	1	0		
173	ID406.00	PC2	Amort Exp - WUTC AFUDC - Transmission	25,600	12,082	2,993	3,538	2,184	2,017	2,236	507	155	155		
174	ID406.03	PC1	Amort Exp - Aca Adjustmnet - Transmission	248,124	127,934	31,866	37,516	23,150	21,397	5,375	965	112	112		
175	(169+170+171+172+173+174)		Subtotal Transmission Expense	22,608,657	10,921,922	2,878,816	3,170,336	1,956,823	1,807,680	1,529,739	454,150	80,737	108,383		
176	ID456.12	TDP.T	Less: Other Revenue	161,025	96,626	17,947	17,945	11,127	10,223	2,649	1,150	2,490	670		
177	(176+175)		Allocate T/D Revenue	38,583	18,576	4,598	5,442	3,353	3,103	2,413	780	139	172		
178	ID454.02T	TP.T	Other Electric Revenue - Royalties - Transmission	276,816	133,276	32,982	39,947	24,100	22,265	17,313	5,594	994	1,236		
179	ID454.01	PC1	Rental Revenue - Transmission Pole Contacts	6,947,912	3,682,366	887,255	1,050,512	644,232	599,159	0	154,507	28,748	3,134		
179A	ID456.01A	DIR_449	Other Electric Revenue - Whsealing	2,363,260	0	0	0	0	0	2,363,260	0	0	0		
179B	ID456.01B	DIR_RESALE	Other Electric Revenue - Whsealing - Sch 449	88,030	0	0	0	0	0	0	0	0	0		
179C	ID456.01C	TP.T	Other Electric Revenue - Whsealing - Firm Resale	287,811	138,569	34,302	40,588	25,059	23,149	18,009	5,818	1,034	1,285		
180	(177+178+179A+179B+179C)		Other Electric Revenue - Transmission Sales	10,002,412	3,872,787	959,148	1,135,599	700,749	647,676	2,400,868	162,895	28,915	93,857		
181	(792+180)		Subtotal Transmission Revenue	34,578,656	16,708,100	4,136,157	4,895,355	3,021,449	2,791,380	2,052,922	701,271	124,665	147,367		
182	(48)		Add: Return on Transmission Ratebase	47,184,991	23,637,235	5,855,825	6,930,682	4,277,524	3,951,394	1,181,735	992,725	175,487	161,684		
183	(176+181+182)		Transmission Cost of Service	81,763,647	40,345,335	9,992,002	11,826,037	7,218,973	6,743,074	3,632,603	1,652,615	299,942	269,051		
184	ID581.00	DEM12NCP1	DISTRIBUTION EXPENSE	2,815,115	1,586,605	291,084	286,334	180,815	229,209	0	0	8,502	12,505		
185	ID582.00	362.T	PRIMARY DISTRIBUTION - DIRECT	1,163,503	649,395	119,140	121,288	78,100	95,815	43,092	35,438	3,505	19,728		
186	ID583.00	364.T	Dist O&M - Load Dispatch	3,035,750	1,656,812	340,658	346,802	223,312	244,791	0	0	10,820	13,359		
187	ID584.00	366.T	Dist O&M - OYHD Lines	2,661,547	1,647,666	362,287	307,739	188,159	186,623	0	0	8,682	10,181		
188	ID591.00	361.T	Dist O&M - UNGD Lines	6,320	3,504	643	654	421	506	275	241	19	57		
189	ID592.00	362.T	Dist O&M - Structures	2,808,620	1,118,855	245,269	208,972	134,561	161,636	74,245	61,056	6,038	33,989		
190	ID593.00	364.T	Dist O&M - Station Equipment	23,516,534	14,363,856	2,638,915	2,666,512	1,723,894	1,686,252	0	0	77,624	103,453		

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Category Reference	Category Allocation	Description	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Wholesale	High Voltage	Lighting Svc	Summary Class	Summary Class	Summary Class
191	ID594.00	Dist O&M - UNGD Lines	9,861,807	6,104,897	1,120,027	1,443,228	734,214	0	0	0	691,473	32,846	37,724
192	(194 + 195 + 196 + 197 + 198 + 199 + 200)	Subtotal Direct Primary Dist O&M	44,864,896	27,351,590	5,018,022	5,108,531	3,289,475	3,504,335	1,17,612	98,735	147,695	147,695	230,981
SECONDARY DISTRIBUTION RATEBASE - DIRECT													
183	ID685.00	Dist O&M - Street Lights	997,725	0	0	0	0	0	0	0	0	867,725	0
194	ID595.00	Dist O&M - Line Transformers	533,944	355,945	0	0	42,808	1,447	0	11	1,821	1,821	27
195	ID596.00	Dist O&M - Street Lights	1,468,150	0	0	0	0	0	0	0	0	1,468,150	0
196	1193 + 194 + 195	Subtotal Direct Secondary Dist O&M	3,017,819	355,945	0	0	42,808	1,447	0	11	2,485,798	2,485,798	27
METER, METER READING, BILLING - DIRECT													
197	ID586.00	Dist O&M - Meter	1,844,793	1,809,948	374,837	144,862	13,819	193,000	7,640	0	0	7,640	0
198	ID587.00	Dist O&M - Customer Installations - Meters	2,427,142	1,447,170	493,293	190,749	18,313	253,825	9,821	0	0	9,821	0
199	ID597.00	Dist O&M - Meters	120,170	71,851	24,423	9,444	907	12,572	491	502	0	502	0
200	(197 + 198 + 199)	Subtotal Direct Meters Dist O&M	4,392,105	2,618,768	892,853	345,175	33,138	459,488	17,952	18,349	0	18,349	0
201	(192+196+200)	Total Direct Distribution O&M	52,274,820	30,326,393	5,975,979	5,520,186	3,385,422	3,955,289	135,564	115,085	2,633,401	2,633,401	237,590
202	{192 201}	% - Primary	86%	90%	84%	83%	88%	89%	87%	84%	84%	84%	97%
203	{196 201}	% - Secondary	1%	1%	1%	1%	1%	0%	0%	0%	0%	0%	0%
204	{200 201}	% - Meters	8%	9%	15%	6%	1%	12%	13%	16%	0%	0%	3%
OTHER DISTRIBUTION													
205	ID580.00	Dist O&M - Supr & Eng	2,570,427	1,446,400	334,454	245,041	125,768	209,092	10,539	8,274	179,040	179,040	19,819
206	ID587.01	Dist O&M - Customer Installations - H2O Heaters	23,223	22,927	262	27	1	5	0	0	0	0	0
207	ID688.00	Dist O&M - Misc Op Exp	2,781,716	1,565,284	361,846	265,183	136,106	226,279	11,495	18,036	193,757	193,757	11,708
208	ID588.00	Dist O&M - Rents	55,711	10,221	10,221	10,495	6,709	8,046	0	0	301	301	439
209	ID588.00	Dist O&M - Misc Maint Exp - Water Heaters	85,659	84,588	965	100	5	21	0	0	0	0	0
210	ID403.67	Dep Exp - Distribution	55,159,538	35,160,543	6,013,422	5,832,452	3,489,300	3,297,291	196,162	166,972	1,059,464	1,059,464	224,164
211	ID405.01	Amort Exp - Aeq Adjustment - Distribution	11,200	7,139	1,221	1,144	711	651	40	34	215	215	46
212	(205+206+207+208+209+210+211)	Subtotal Other Distribution Expense	60,723,687	38,342,582	6,722,491	6,154,352	3,766,580	3,651,298	218,166	188,316	1,432,717	1,432,717	247,175
Less: Other Operating Revenue													
213	(176*94)	Allocate TID Revenue	122,442	78,048	13,348	12,503	7,768	7,189	435	371	2,352	2,352	498
214	ID450.02	Other Electric Revenue - Royalties	116,812	116,812	0	0	0	0	0	0	0	0	0
215	ID451.01	Late Payment Revenue - Field Call	559,321	243,807	315,514	0	0	0	0	0	0	0	0
216	ID451.02	Misc Service Revenue - Temporary Service	28	21	1	21	0	0	0	0	0	0	0
217	ID451.03	Misc Service Revenue - Seasonal Svc Charge	374,822	367,138	7,579	105	0	0	0	0	0	0	0
218	ID451.04	Misc Service Revenue - Reconnection Charge	38,036	34,067	3,969	0	0	0	0	0	0	0	0
219	ID451.05	Misc Service Revenue - Work Customer Premises	536,321	527,763	9,341	966	46	205	0	0	0	0	0
220	ID451.06	Misc Service Revenue - Water Heater Rental	1,121,800	1,802,538	93,463	20,155	779	56	0	0	4,768	4,768	0
221	ID451.08	Misc Service Revenue - Account Service	4,200,005	3,733,824	434,983	28,911	2,276	0	0	0	0	0	0
222	ID454.0203	Misc Service Revenue - Deformed FIT CIAC	5,259,484	3,241,943	594,779	605,507	369,837	388,689	1,314,226	0	17,495	17,495	21,204
223	ID454.03	Rental Revenue - Transit & Equipment	2,516,833	0	41	0	0	332,674	0	0	0	0	3,334
224	ID454.06	Rental Revenue - Pole Rental	26,946	0	0	0	0	0	0	0	26,946	26,946	0
225	ID456.02	Other Electric Rev - Jobbing Rev	123,537	76,148	13,970	14,222	9,158	9,129	0	0	411	411	489
226	ID456.05D	Other Electric Revenue - Distribution Timber Sales	453,722	289,217	49,464	46,330	26,784	26,391	1,614	1,373	8,714	8,714	1,844
227	ID456.07	Other Electric Rev - TC	74,933	74,933	0	0	0	0	0	0	0	0	0
228	ID456.09	Other Electric Rev - Meter Reading	28,676	25,759	3,009	617	53	82	78	78	0	0	1
229	ID456.10	Other Electric Rev - Int'lght Sch 52	42,452	0	0	0	0	0	0	0	42,452	42,452	0

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Line #	Description	Category Reference	Category Allocation	Total Allocation	Summary Class		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class
					Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 25	Pri Svc	Wholesale	High Voltage	Lighting Svc	Firm Resale		
220	Subtotal Distribution Related Other Operating Revenue	{213+214+215+216+21+7+218+219+220+221+2+22+223+2231+224+225+226+227+228+229}		15,845,954	9,812,001	1,786,270	729,338	438,781	784,314	1,316,353	868,180	103,159	27,378		
231	Subtotal Distribution Rev & Non-Direct Expense	{212+230}		44,877,793	28,539,581	4,836,220	5,425,013	3,329,830	2,886,994	-1,098,187	-682,064	1,329,558	219,797		
232	Allocated Primary Non-Direct Dist Exp & Rev	{231+202}		38,516,341	25,732,011	4,144,938	5,020,455	3,254,867	2,851,386	-852,759	-573,260	74,523	213,692		
233	Allocated Secondary Non-Direct Dist Exp & Rev	{231+203}		2,690,786	334,868	53,041	65,335	42,355	1,034	0	-88	1,256,035	25		
234	Allocated Melians Non-Direct Dist Exp & Rev	{231+204}		3,770,605	2,463,792	737,341	339,224	32,788	334,544	-145,427	-108,736	0	6,089		
235	Total Primary Distribution Exp	{192+232}		83,381,237	53,083,600	9,162,961	10,128,896	6,544,162	8,055,721	-935,147	-476,525	222,128	444,683		
236	Total Secondary Distribution Exp	{198+233}		5,608,605	698,813	119,245	131,815	85,164	2,501	0	-57	3,740,631	52		
237	Total Meter Distribution Exp	{200+234}		8,162,710	5,082,471	1,629,884	884,398	65,926	784,042	-127,475	-90,367	0	12,851		
238	Cust Accts Exp - Supervision	ID901.00	CAES1.T	364,699	292,797	42,720	14,138	5,463	6,406	685	1,319	1,114	46		
239	Cust Accts Exp - Meter Reading	ID902.00	CUST16	19,824,465	9,462,345	1,107,472	227,218	19,268	30,111	28,684	28,573	0	389		
240	Cust Accts Exp - Records & Collections	ID903.00	CUST16	15,756,592	13,335,888	1,988,683	197,219	16,527	149,456	6,207	7,869	61,989	3,731		
241	Cust Accts Exp - Misc Exp	ID905.00	CUST11	358,778	317,893	37,035	2,481	194	247	6	7	932	3		
242	Total Meter, Meter Reading & Billing	{237+238+239+24+0+241}		35,566,635	28,511,395	4,805,883	1,125,435	108,478	969,304	-91,953	-52,629	64,035	16,825		
243	CUSTOMER SERVICE & SALES	ID908.01	CUST1	13,273,632	11,761,018	1,370,167	91,067	7,170	9,124	216	273	34,470	129		
244	Cust Svc Exp - Cust Assistance	ID909.00	CUST1	208,469	184,739	21,522	1,430	183	143	3	4	541	2		
245	Cust Svc Exp - Info & Instruct	ID910.00	CUST1	1,216	1,372	142	9	1	1	0	0	0	0		
246	Cust Svc Exp - Misc	ID911.00	DIR373.00	847,755	0	0	0	0	0	0	0	847,755	0		
247	Cust Svc Exp - Lighting Demonstration	ID911.01	DIR_RESID	216,345	0	0	0	0	0	0	0	0	0		
248	Total Customer Service & Sales	{243+244+245+24+6+247}		14,547,603	12,163,317	1,391,890	92,507	7,263	9,268	219	277	882,770	131		
249	Add: Return on Distribution Ratebase	{97}		98,097,368	61,707,873	10,794,874	10,286,720	6,411,080	5,877,402	359,670	305,118	1,942,083	410,970		
250	Distribution Cost of Service	{235+238+242+248+24+9}		237,201,649	156,156,798	26,274,793	21,766,462	13,154,947	12,925,196	-567,242	-222,814	6,844,846	872,682		
251	ADMINISTRATIVE & GENERAL	AGE.T		55,975,733	34,586,193	6,659,889	6,071,801	3,594,846	3,535,179	608,116	564,368	1,230,709	125,641		
252	Total A&G Expenses	ID403.08	GP.T	11,822,980	7,111,193	1,325,092	1,243,207	756,792	701,580	125,657	103,358	223,850	32,252		
253	Amort Exp - General	ID404.02	GP.T	17,174,525	10,587,749	1,956,002	1,837,607	1,118,248	1,036,679	166,690	152,725	330,768	47,657		
254	Amort Exp - Ltr Term Plant - Genl	ID406.04	GP.T	8,180	5,005	993	875	533	494	86	75	158	23		
255	Amort Exp - FERC Collmp	ID454.04	GP.T	4,418	2,703	504	473	288	267	48	39	85	12		
256	Less: Rental Revenues - Parking	{251+252+253+254+255}		46,790,000	52,209,436	9,943,412	9,152,418	5,470,122	5,273,665	919,513	820,485	1,785,390	205,560		
257	Allocated Production	{256+119}		18,984,788	9,844,480	2,443,019	2,600,178	1,547,749	1,490,717	153,373	439,190	106,135	6,149		
258	Allocated Transmission	{256+120}		4,352,818	1,068,899	1,137,094	1,137,094	677,920	655,686	557,554	192,039	46,422	26,538		
259	Allocated Distribution	{256+121}		58,002,377	37,912,139	6,431,554	5,415,148	3,245,353	3,118,242	208,966	189,257	1,632,832	170,872		
260	Functionalized on PTD Plant:	ID405.02	PTDP.T	976,916	561,068	113,202	119,810	74,161	66,260	14,532	11,050	11,803	3,010		
261	Less: Misc Service Revenue - NSF Change	ID451.97	DIR451.07	163,553	155,623	7,363	519	47	47	0	0	0	0		
262	Less: Rental Revenue - Land & Building	ID454.05	PTDP.T	489,018	280,856	56,656	59,974	57,123	34,179	7,274	5,531	5,988	1,507		
263	Subtotal PTD Functionalization	{260-261-262}		324,345	124,569	49,173	59,317	37,038	34,054	7,259	5,519	5,895	1,503		
264	Allocated Production	{263+162}		94,225	32,294	15,617	21,076	13,116	12,168	1,134	3,046	541	63		

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Line #	Description	Category Reference	Category Allocation	Total Allocation	Summary Class		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class
					Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wharfing	High Voltage	Lighting Svc	Frm Resale		
265	Allocated Transmission	(263*103)		55,139	17,756	8,598	11,596	7,221	6,662	5,187	1,876	295	370	1,070	
266	Allocated Distribution	(263*104)		174,951	74,900	24,958	28,644	16,098	15,293	936	797	5,855			
267	Total General & Other Expense			18,655,813	9,976,713	2,458,866	2,821,253	1,550,887	1,511,845	164,506	442,235	105,676	6,213	261,908	
268	Production	(268*264)		6,871,975	4,376,573	1,148,692	1,148,692	684,241	682,240	562,742	183,715	46,720	261,908		
269	Transmission	(269*265)		58,177,358	37,966,739	6,456,512	5,441,790	3,262,052	3,133,528	209,522	190,053	1,637,888	171,942		
270	Distribution	(269*266)		86,104,346	52,334,025	9,992,695	9,211,735	5,507,160	5,307,719	928,770	828,004	1,791,284	267,063		
271	Subtotal Administrative & General Exp	(267*268+269)		29,585,625	17,946,465	3,376,878	3,213,585	1,962,294	1,815,742	332,742	279,894	546,027	82,989		
272	Add: Return on General / Other Ratebase	(136)		116,659,970	70,300,490	13,359,463	12,425,320	7,467,454	7,123,451	1,259,512	1,096,897	2,337,311	250,062		
273	General / Other Cost of Service	(270*271)													
274	OTHER COSTS			800,145,333	410,906,145	101,822,405	120,585,899	74,388,455	68,786,369	2,804,662	17,277,609	3,070,016	403,791		
275	Subtotal before revenue functionalization	(163)		13,121,484	6,712,216	1,662,340	1,988,125	1,214,480	1,122,487	97,573	261,969	56,113	12,180		
276	Production	(187)		47,184,901	23,857,235	6,855,825	6,930,092	4,277,524	3,951,394	1,461,735	562,725	176,487	161,884		
277	DSM	(183)		237,261,849	156,166,788	28,274,783	21,765,462	13,154,947	12,625,198	-587,242	-232,814	6,841,846	872,862		
278	Transmission	(250)		1,097,653,377	597,522,394	135,615,363	151,249,578	93,045,417	86,785,436	3,516,729	18,329,490	10,139,463	1,450,517		
279	Distribution	(273+274+275+276)													
280	Subtotal			73%	69%	75%	80%	80%	79%	80%	84%	30%	28%		
281	% - Production	(273+277)		1%	1%	1%	1%	1%	1%	1%	2%	0%	1%		
282	% - DSM	(274+277)		4%	4%	4%	5%	5%	5%	5%	5%	2%	1%		
283	% - Transmission	(275+277)		26%	26%	26%	14%	14%	15%	16%	-1%	67%	60%		
284	% - Distribution	(276+277)													
285	Functionalized on Revenue	10904_00_CLASS		5,465,358	2,860,892	674,426	833,184	451,847	381,107	27,144	68,359	46,406	0		
286	Cust Accts Exp - Uncollectible Accts	ID450.D1	REVFACE	3,114,306	1,516,109	412,660	502,913	262,909	292,698	55,125	22,609	29,225	11		
287	Less: Late Payment Revenue - Interest	(282-283)	DIR450.O1	2,351,052	1,444,784	261,746	330,271	188,908	98,411	-27,861	57,741	17,183	-11		
288	Subtotal			1,713,823	983,771	196,523	263,313	195,058	76,001	-22,315	54,428	5,203	-3		
289	Allocated Production	(284+278)		281,105	16,239	4,298	4,298	2,205	1,273	-776	888	85	D		
290	Allocated DSM	(284+279)		57,202	11,302	15,133	15,133	7,765	4,481	-9,492	3,127	299	-1		
291	Allocated Transmission	(284+280)		508,060	377,560	50,712	47,527	23,861	14,657	4,513	-702	11,586	-7		
292	Allocated Distribution	(284+281)		2,351,052	1,444,784	261,746	330,271	188,908	98,411	-27,861	57,741	17,183	-11		
293	Other A&G Costs	(285+286+287+288)													
294	TAXES			33,084,766	19,086,202	3,829,543	4,022,111	2,487,146	2,290,857	482,954	366,753	415,843	101,257		
295	Allocated on PTD Plant:	PT.T		61,701,876	30,262,745	7,904,813	13,700,219	5,086,756	2,971,907	1,031,765	449,846	205,864	66,136		
296	Total Property Taxes	FIT.T		94,788,641	49,368,947	11,734,356	17,722,330	7,575,904	5,282,764	1,514,719	816,589	621,827	187,395		
297	Subtotal to be allocated on PTD Plant	(289+291)		27,538,424	12,772,712	3,726,724	6,298,564	2,683,281	1,871,276	236,659	451,800	57,884	7,060		
298	Allocated Production	(292*102)		16,113,843	7,035,692	2,051,778	3,465,225	1,477,073	1,029,565	1,082,674	248,610	31,421	41,235		
299	Allocated Transmission	(292*103)		51,136,377	29,560,543	5,955,854	7,908,551	3,445,550	2,361,923	196,386	118,169	533,123	119,100		
300	Allocated Distribution	(292*104)													
301	Allocated on Salary & Wage	UISS.T		5,774,754	3,530,169	658,282	608,833	369,513	343,025	62,374	51,229	115,756	15,574		
302	Total UISS Taxes			1,276,450	676,241	161,737	172,968	104,552	97,550	27,422	6,881	466	2,162		
303	Allocated Production	(298*119)		583,554	285,986	70,758	75,641	45,734	42,649	37,821	11,990	3,010	11,846		
304	Allocated Transmission	(298*120)		3,904,750	2,577,972	425,787	380,224	219,228	202,826	14,749	11,817	105,665	12,946		
305	Allocated Distribution	(298*121)													

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Account #	Description	Category Reference	Category Allocation	Total Allocation	Res Svc		Sec Svc 24		Sec Svc 25		Sec Svc 26		Pri Svc		Wheeling		High Voltage		Lighting Svc		Firm Resale		
					Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
300	Allocate on Revenue																						
301	Total/Other Taxes			52,519,337	26,313,966	6,466,991	7,958,233	4,345,326	3,783,948	467,015	784,655	439,924	18,279										
302	Allocated Production	(300+276)		38,294,492	19,475,305	4,855,531	6,344,816	3,475,291	2,999,167	324,893	739,626	133,213	5,088										
303	Allocated DSM	(300+279)		627,423	318,063	79,271	103,556	56,731	48,942	11,293	12,071	2,174	153										
304	Allocated Transmission	(300+280)		2,257,852	1,124,013	278,242	364,638	186,911	172,285	136,770	42,487	7,688	2,649										
305	Allocated Distribution	(300+281)		11,349,369	7,399,566	1,252,947	1,445,224	614,492	563,554	65,651	286,878	10,967	10,967										
306	Taxes Allocated Production	(283+287+301)		67,097,383	32,924,228	8,743,991	12,814,338	6,263,124	4,967,993	371,665	1,218,847	197,478	12,615										
307	Taxes Allocated DSM	(302)		627,823	318,063	79,271	103,556	56,731	48,942	11,293	12,071	2,174	153										
308	Taxes Allocated Transmission	(284+288+303)		18,965,049	8,452,690	2,401,779	3,896,563	1,722,618	1,244,500	1,257,265	303,097	42,088	46,438										
309	Taxes Allocated Distribution	(285+289+304)		66,390,466	39,638,101	7,834,568	9,485,969	4,249,270	3,126,303	143,884	120,467	935,866	143,042										
309	Total Taxes	{305+306+307+308}		153,090,732	81,233,081	18,859,629	26,269,398	12,291,743	9,389,737	1,804,166	1,654,482	1,177,306	201,248										
310	Net Cost of Service	{163+167+183+250+27+2+289+309}		1,368,795,131	750,500,750	168,106,200	190,284,565	112,973,522	103,397,645	6,732,368	21,198,601	13,670,262	1,911,816										
311	Total Cost of Service	TC T		1,438,172,443	786,572,404	176,390,761	198,718,200	118,131,997	108,655,911	10,674,380	23,056,901	13,990,176	2,066,813										
312	Sales of Electricity - Net Non-Firm Sales	(159)		37,525,193	19,266,704	4,773,423	5,653,227	3,487,832	3,224,859	144,036	810,086	143,924	21,213										
313	Other Operating Revenue	REV.12		31,997,119	16,804,949	3,511,138	2,770,403	1,670,843	1,934,006	3,798,095	1,108,185	175,989	123,784										
314	Net Cost of Service	{311+312+313}		1,368,755,131	750,500,750	168,106,200	190,294,665	112,873,522	103,397,645	6,732,368	21,138,601	13,670,262	1,941,816										
315	Check	{314-310}		0	0	0	0	0	0	0	0	0	0										
316	GENERATION			152,027,613	78,089,288	19,346,257	22,911,321	14,135,797	13,069,408	532,896	3,262,744	583,393	76,720										
317	Capacity Related	(163)+19		648,117,720	332,906,878	82,476,148	97,674,578	60,282,749	55,716,951	2,271,776	13,994,858	2,486,713	327,071										
318	Energy Related	(163)+161		808,145,333	410,898,145	101,822,405	120,595,989	74,386,455	68,786,365	2,804,682	17,277,600	3,070,016	403,791										
319	Total Power Resources	{316+317}		87,697,363	32,924,228	8,743,991	12,814,338	6,263,124	4,967,993	371,665	1,218,847	197,478	12,615										
320	Taxes	(183+287+285)		27,342,482	14,407,374	3,489,857	3,805,399	2,256,862	2,110,806	187,491	641,892	143,927	8,723										
321	Administrative and General	{318+319+320}		894,586,178	458,327,748	114,056,253	137,205,636	82,817,242	75,865,159	3,963,515	19,130,329	3,411,120	425,129										
322	DEMAND SIDE MANAGEMENT			13,121,494	6,712,216	1,662,340	1,988,125	1,214,490	1,122,487	97,573	281,969	50,113	12,180										
323	Conservation Program Costs	(167)		627,823	318,063	79,271	103,556	56,731	48,942	11,293	12,071	2,174	153										
324	Taxes	(288)		28,105	16,230	3,208	4,288	2,206	1,273	-776	888	95	0										
325	Administrative and General	{322+323+324}		13,777,421	7,046,609	1,744,818	2,075,979	1,273,426	1,172,701	108,089	294,928	52,372	12,334										
326	TRANSMISSION			47,184,901	23,657,235	5,865,825	6,930,692	4,277,524	3,951,384	1,181,735	992,725	178,487	161,884										
327	Taxes	(183)		18,985,049	8,452,890	2,401,779	3,905,503	1,722,618	1,244,500	1,257,265	303,097	42,088	45,438										
328	Administrative and General	{326+327+328}		78,199,092	38,046,400	9,713,952	12,406,548	6,939,844	6,093,079	3,196,166	1,556,967	279,461	246,020										
329	TOTAL DEMAND SIDE MANAGEMENT			13,121,494	6,712,216	1,662,340	1,988,125	1,214,490	1,122,487	97,573	281,969	50,113	12,180										
330	DISTRIBUTION			153,295,239	76,452,476	16,991,248	18,155,779	11,719,932	11,348,026	-500,637	-182,538	454,476	847,679										
331	Primary Distribution	(92+235)		29,006,838	17,308,394	2,057,458	1,991,163	1,293,083	41,546	11,822	265	5,450,626	815										
332	Secondary Distribution	(94+236)		40,351,969	20,547,503	5,834,287	6,344,816	3,475,291	2,999,167	-70,645	-30,819	54,035	24,636										
333	Meters, Meter Reading & Billing	(96+242)		237,291,649	155,156,798	26,274,793	21,765,462	12,925,198	9,268	219	-222,814	6,841,846	672,662										
334	Customer Service and Sales Expense	(246)		66,390,466	39,638,101	7,834,568	9,485,969	4,249,270	3,126,303	143,884	120,467	935,866	143,042										
335	Distribution Subtotal	{330+331+332+333}		78,691,293	51,383,194	8,681,785	7,374,941	4,489,793	4,489,793	267,650	250,723	2,149,577	240,629										
336	Taxes	(183+289+298)		362,193,439	247,076,093	42,591,157	38,606,466	21,843,010	20,266,106	-153,708	148,377	9,927,299	1,246,333										
337	TOTAL DISTRIBUTION	{334+335+336}		153,295,239	76,452,476	16,991,248	18,155,779	11,719,932	11,348,026	-500,637	-182,538	454,476	847,679										

Puget Sound Energy
Data for Twelve Months Ending June 30, 2001
Unbundled Costs

Category Reference	Category Allocation	Total	Res Svc		Sec Svc 24		Sec Svc 25		Sec Svc 26		Summary Class		Summary Class		Summary Class		Summary Class	
			Allocation	Method	Allocation	Method	Allocation	Method	Allocation	Method	Allocation	Method	Allocation	Method	Allocation	Method		
336	(321+325+320+337)	1,368,755,131	750,500,750		168,106,200		190,294,565		112,973,622		103,397,645		6,732,368		21,138,601		13,670,282	1,941,816
338	(338-310)																	
340	(318)	680,145,333	410,998,145		101,822,405		120,685,889		74,398,455		68,786,360		2,604,662		17,277,800		3,070,016	403,791
341	(320)	27,342,482	14,407,374		3,468,657		3,805,388		2,255,662		2,110,806		187,491		64,882		143,927	6,723
342	(319)	67,097,383	32,924,228		8,743,951		12,814,338		6,263,124		4,967,983		571,665		1,218,847		197,178	12,615
343	(340+341+342)	854,585,178	458,327,748		114,055,253		137,205,636		82,917,242		75,865,159		3,563,819		19,139,329		3,411,120	425,129
344	(322)	13,121,484	6,712,216		1,662,340		1,568,125		1,214,490		1,122,467		97,573		281,989		50,113	12,180
345	(324)	28,105	16,293		3,218		4,298		2,205		1,273		776		888		85	0
346	(323)	527,823	318,053		79,271		160,556		59,731		46,942		11,283		12,071		2,174	153
347	(344+345+346)	13,777,421	7,048,509		1,744,819		2,075,979		1,273,426		1,172,701		108,088		294,928		52,372	12,334
348	(326)	47,184,941	23,857,235		5,856,825		6,800,092		4,277,524		3,851,384		1,814,735		892,725		176,467	161,864
349	(328)	12,049,142	5,938,476		1,498,358		1,570,993		939,702		897,186		757,768		281,146		60,905	40,689
350	(327)	18,965,049	8,452,690		2,401,779		3,805,503		1,722,618		1,244,500		1,257,285		303,097		42,088	46,438
351	(348+349+350)	78,199,082	38,048,300		9,713,962		12,406,548		6,939,844		6,093,079		3,196,188		1,556,967		279,481	248,020
352	(334)	237,201,649	158,156,799		26,274,793		21,765,452		13,154,947		12,925,186		-567,242		-222,814		6,841,846	872,682
353	(336)	78,601,293	51,383,194		9,681,785		7,374,941		4,408,793		4,212,808		287,659		260,723		2,149,577	240,900
354	(338)	68,300,496	39,638,101		7,634,698		9,465,989		4,249,270		3,128,303		143,884		120,467		935,868	143,042
355	(352+353+354)	382,193,439	247,878,993		42,591,157		38,808,402		21,843,010		20,266,106		-135,708		148,377		9,927,280	1,256,333
357	(349+347+351+355)	1,368,735,131	750,500,750		168,106,200		190,294,565		112,973,622		103,397,645		6,732,368		21,138,601		13,670,282	1,941,816
358	(342+346+350+354)	153,490,732	81,233,081		18,859,629		26,289,396		12,291,743		9,389,737		1,984,108		1,654,482		1,177,306	201,248
359	(341+345+349+353)	118,021,022	71,745,274		13,631,208		12,755,991		7,636,362		7,221,872		1,231,532		1,154,639		2,354,494	290,051
360	ENERGY	22,308,230,000	10,137,049,324		2,594,418,404		3,150,332,384		1,914,126,870		1,625,602,588		2,614,663,569		454,951,974		79,347,471	138,877,405
361	(340+360)	0.035686	0.040544		0.039247		0.038277		0.038968		0.037879		0.001392		0.037977		0.036691	0.002812
362	(342+360)	0.001226	0.001345		0.001421		0.001345		0.001178		0.001156		0.000183		0.001411		0.001814	0.000063
363	(342+360)	0.003006	0.003248		0.003370		0.004088		0.003272		0.002721		0.000284		0.002679		0.002485	0.000491
364	(361+362+363)	0.040089	0.045213		0.043962		0.043553		0.043378		0.041556		0.001769		0.042067		0.042090	0.003466
365	(344+360)	0.000588	0.000811		0.000811		0.000825		0.000934		0.000615		0.000048		0.000620		0.000632	0.000088
366	(346+360)	0.000028	0.000031		0.000031		0.000031		0.000030		0.000027		0.000016		0.000027		0.000027	0.000001
367	(348+360)	0.000618	0.000685		0.000673		0.000685		0.000642		0.000642		0.000054		0.000646		0.000620	0.000069
368	(348+360)	0.002115	0.002234		0.002234		0.002234		0.002234		0.002234		0.002184		0.002182		0.002224	0.001167
369	(348+360)	0.000540	0.000568		0.000568		0.000568		0.000491		0.000491		0.000376		0.000374		0.000374	0.000283
370	(350+360)	0.000850	0.000934		0.000928		0.000934		0.000910		0.000910		0.000624		0.000624		0.000624	0.000328
371	(369+370+371)	0.003595	0.003763		0.003744		0.003763		0.003626		0.003626		0.001586		0.003422		0.003522	0.001788
372	(352+360)	0.010632	0.011605		0.011605		0.011605		0.008873		0.008873		-0.000490		-0.000490		0.006226	0.006293
373	(353+360)	0.003523	0.003649		0.003649		0.003649		0.002341		0.002341		0.000443		0.000443		0.000443	0.001736
374	(354+360)	0.002976	0.003090		0.003090		0.003090		0.002220		0.002220		0.000071		0.000071		0.000071	0.001031
375	(373+374+375)	0.017132	0.018374		0.018374		0.018374		0.014411		0.014411		-0.000067		-0.000067		0.006328	0.006059
376	(357+366)	0.061364	0.074035		0.064785		0.064046		0.059021		0.059021		0.003342		0.003342		0.004663	0.014002
377																		

