

EXHIBIT NO. ___(CEP-8)
DOCKET NO. UE-04___/UG-04___
2004 PSE GENERAL RATE CASE
WITNESS: COLLEEN E. PAULSON

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

Docket No. UE-04___
Docket No. UG-04___

**SEVENTH EXHIBIT TO PREFILED DIRECT TESTIMONY
OF COLLEEN E. PAULSON (NONCONFIDENTIAL)
ON BEHALF OF PUGET SOUND ENERGY, INC.**

APRIL 5, 2004

Puget Sound Energy
Electric Cost of Service
Company Proposed
Summary of Operations

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	Category Reference ID #	Total Allocation	Summary Res Svc	Summary Sec Svc 24	Summary Sec Svc 25	Summary Sec Svc 26	Summary Pri Svc	Summary Retail Wheeling	Summary High Voltage	Summary Lighting Svc	Summary Firm Resale
1 Operating Revenue	REV.T3	1,485,385,537	803,836,549	182,363,420	211,986,770	124,612,067	114,004,200	9,798,310	23,805,117	13,139,987	1,839,118
Operating Expense											
2 Operation & Maintenance Expense	OME.T	972,412,431	524,749,035	118,111,133	132,221,307	84,485,668	81,040,495	3,353,183	19,578,661	8,154,997	717,953
3 Depreciation & Amortization Expense	DAE.T	160,364,075	96,238,610	19,210,152	18,568,666	10,211,182	10,371,418	1,420,365	1,884,844	2,083,294	375,543
4 Taxes Other Than FIT	TOTF.T	104,422,605	59,264,615	12,637,494	13,620,852	7,766,668	7,396,177	993,631	1,426,553	1,151,864	164,752
5 Total Expenses Before Fed Income Tax (EBFIT.T)	(2+3+4)	1,237,199,111	680,252,260	149,958,778	164,410,825	102,463,518	98,808,090	5,767,179	22,890,058	11,390,155	1,258,248
6 Total Income Before Fed Income Tax (IBFIT.T)	(1-5)	248,186,426	123,584,289	32,404,642	47,575,945	22,148,550	15,196,110	4,031,131	915,059	1,749,831	580,871
Federal Income Tax											
7 Currently Payable	409.1.T	28,933,528	14,407,434	3,777,727	5,546,395	2,582,074	1,771,560	469,949	106,677	203,995	67,718
8 Provision For Deferred Income Tax	410.1.T	42,438,782	25,083,302	5,090,842	5,052,654	2,798,805	2,833,896	434,057	513,724	528,030	103,472
9 Provision For Deferred Income Tax Cr	411.1.T	-15,006,167	-8,869,345	-1,800,099	-1,786,596	-989,645	-1,002,053	-153,481	-181,651	-186,709	-36,587
10 Total Federal Income Tax (FIT.T)	(7+8+9)	56,366,143	30,621,390	7,068,470	8,812,453	4,391,234	3,603,403	750,525	438,751	545,316	134,603
11 Total Operating Expense (OE.T)	(5+10)	1,293,565,254	710,873,650	157,027,248	173,223,278	106,854,751	102,411,493	6,517,704	23,328,808	11,935,471	1,392,850
12 Total Operating Expense	OE.T	1,293,565,254	710,873,650	157,027,248	173,223,278	106,854,751	102,411,493	6,517,704	23,328,808	11,935,471	1,392,850
14 Total Operating Income	(1-12)	191,820,283	92,962,899	25,336,172	38,763,492	17,757,316	11,592,707	3,280,606	476,308	1,204,515	446,268
15 Total Plant In Service	EPIS.T	4,373,938,140	2,619,059,420	522,222,163	505,320,358	274,551,927	280,330,021	55,491,916	48,956,785	56,306,794	11,698,756
16 Plant Held For Future Use	PHFU.T	6,699,607	3,631,543	778,003	836,565	500,516	488,450	279,195	103,448	56,332	25,556
17 Bonneville Power Administration	BPA.T	241,451,179	125,468,924	29,455,454	35,274,312	23,122,480	21,683,245	5,394,261	5,394,261	959,950	92,554
18 Working Capital	WC.T	59,592,732	35,683,382	7,115,017	6,884,739	3,740,633	3,819,357	756,050	667,012	767,152	159,390
19 Conservation & Misc Def Debits	CMMD.T	115,588,020	62,328,685	14,025,935	16,013,520	10,119,472	9,641,591	375,398	2,258,861	713,066	111,492
20 Accum Provision For Depr & Amort	PFDA.T	-1,784,585,600	-1,055,852,707	-212,778,394	-209,354,246	-115,709,228	-117,184,876	-25,860,147	-21,251,187	-21,805,979	-4,788,835
21 Accumulated Deferred Income Tax	ADIT.T	-322,144,769	-191,003,331	-38,522,769	-37,968,096	-20,970,955	-21,243,657	-3,855,564	-3,837,833	-3,924,545	-818,019
22 Customer Deposits	ID235.00	-8,752,784	-7,241,560	-965,168	-358,820	-37,478	-35,133		-114,626		
23 Customer Advances	ID252.00	-23,664,861	-21,000,338	-2,469,130	-179,086	-16,308					
24 Net Investment In Plant (RB.T)	(15+16+17+18+19+20+21+22+23)	2,658,121,664	1,571,074,018	318,861,110	316,469,245	175,301,060	177,498,998	27,186,847	32,176,722	33,072,770	6,480,893
25 Net Investment In Plant	RB.T	2,658,121,664	1,571,074,018	318,861,110	316,469,245	175,301,060	177,498,998	27,186,847	32,176,722	33,072,770	6,480,893
27 Realized Rate of Return on Net Investment	(14/24)	7.22%	5.92%	7.95%	12.25%	10.13%	6.53%	12.07%	1.48%	3.64%	6.89%

Puget Sound Energy
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	Category Reference ID #	Total Allocation	Summary Res Svc	Summary Sec Svc 24	Summary Sec Svc 25	Summary Sec Svc 26	Summary Pri Svc	Summary Retail Wheeling	Summary High Voltage	Summary Lighting Svc	Summary Firm Resale	
Operating Expense												
1	Operation & Maintenance Expense	OME.T	972,412,431	524,749,035	118,111,133	132,221,307	84,485,668	81,040,495	3,353,183	19,578,661	8,154,997	717,953
2	Depreciation & Amortization Expense	DAE.T	160,364,075	96,238,610	19,210,152	18,568,666	10,211,182	10,371,418	1,420,365	1,884,844	2,083,294	375,543
3	Total Taxes	TAX.T	160,788,748	89,886,005	19,705,963	22,433,304	12,157,901	10,999,580	1,744,156	1,865,303	1,697,180	299,354
4	Total Operating Expense (OE.T)	(1+2+3)	1,293,565,254	710,873,650	157,027,248	173,223,278	106,854,751	102,411,493	6,517,704	23,328,808	11,935,471	1,392,850
5	Requested Return On Net Investment (RRB.T)	RRB.T	242,420,696	143,281,951	29,080,133	28,861,995	15,987,457	16,187,909	2,479,440	2,934,517	3,016,237	591,057
6	Total Cost of Service (TC.T)	(4+5)	1,535,985,950	854,155,601	186,107,381	202,085,273	122,842,208	118,599,401	8,997,145	26,263,326	14,951,708	1,983,908
7	Total Operating Revenue	REV.T3	1,485,385,537	803,836,549	182,363,420	211,986,770	124,612,067	114,004,200	9,798,310	23,805,117	13,139,987	1,839,118
8	Operating Income Deficiency (OID.T)	(6-7)	50,600,413	50,319,052	3,743,961	-9,901,497	-1,769,859	4,595,202	-801,166	2,458,209	1,811,721	144,789
9	Adjusted for Conversion Factor	CF.T	81,600,777	81,147,040	6,037,700	-15,967,653	-2,854,165	7,410,454	-1,292,000	3,964,232	2,921,673	233,495
10	Firm Sales of Electricity	REV.ST1	1,429,046,839	771,103,584	175,256,362	206,057,387	120,943,196	110,076,559	8,435,964	22,458,914	12,917,764	1,797,109
11	Revenue Required From Rates	(9+10)	1,510,647,615	852,250,624	181,294,062	190,089,735	118,089,031	117,487,013	7,143,964	26,423,145	15,839,437	2,030,604
12	Revenue to Revenue Requirement	(10/11)	94.60%	90.48%	96.67%	108.40%	102.42%	93.69%	118.09%	85.00%	81.55%	88.50%
13	Adjusted Revenue to Revenue Requirement	(restate 12)	100%	96%	102%	115%	108%	99%	125%	90%	86%	94%

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Allocation of Energy Costs versus Revenue

	Category Reference ID #	Category Classification 2	Total Allocation	Summary Res Svc	Summary Sec Svc 24	Summary Sec Svc 25	Summary Sec Svc 26	Summary Pri Svc	Summary Retail Wheeling	Summary High Voltage	Summary Lighting Svc	Summary Firm Resale
Operating Expense												
1	Operation & Maintenance Expense	OME.T ENERGY	732,128,849	370,467,481	90,415,637	108,882,139	71,792,389	68,291,352	1,540,538	17,236,634	3,126,447	376,233
2	Depreciation & Amortization Expense	DAE.T ENERGY	63,304,312	31,710,701	7,738,198	9,316,437	6,142,201	5,843,451	740,578	1,474,587	267,663	70,496
3	Taxes Other Than FIT	TOTF.T ENERGY	55,706,544	27,361,380	6,854,928	8,735,575	5,566,186	5,070,126	640,268	1,187,264	228,866	61,951
4	Total Federal Income Tax	FIT.T ENERGY	24,207,618	10,321,542	3,085,368	5,143,578	2,871,619	2,086,592	318,680	287,167	67,593	25,480
5	Total Operating Expense (OE.T)	(1+2+3+4) *	875,347,323	439,861,104	108,094,131	132,077,728	86,372,395	81,291,520	3,240,064	20,185,653	3,690,569	534,160
6	Requested Return On Net Investment (RRB.T)	RRB.T ENERGY	101,491,288	50,731,640	12,374,023	14,885,747	9,810,316	9,337,395	1,440,043	2,354,701	428,487	128,938
7	Total Cost of Service (TC.T)	(5+6) *	976,838,611	490,592,744	120,468,153	146,963,476	96,182,710	90,628,915	4,680,107	22,540,353	4,119,055	663,097
8	Total Plant In Service	EPIS.T ENERGY	1,663,024,025	825,160,627	201,275,600	242,151,223	159,593,629	151,893,127	34,859,265	38,306,975	6,968,970	2,814,608
9	Plant Held For Future Use	PHFU.T ENERGY	4,067,622	1,935,577	471,914	567,297	373,747	355,875	240,592	89,691	16,357	16,573
10	Bonneville Exchange Power	BPA.T ENERGY	210,062,526	106,662,978	26,005,540	31,261,756	20,595,923	19,611,020		4,942,541	901,400	81,368
11	Working Capital	WC.T ENERGY	22,657,875	11,242,403	2,742,280	3,299,190	2,174,384	2,069,468	474,940	521,913	94,949	38,348
12	Conservation & Misc Def Debits	CMMD.T ENERGY	86,417,979	43,749,704	10,667,044	12,823,919	8,448,939	8,044,603	238,169	2,027,585	369,706	48,309
13	Accum Provision For Depr & Amort	PFDA.T ENERGY	-740,175,736	-366,179,583	-89,312,023	-107,433,952	-70,801,243	-67,390,627	-17,589,471	-16,993,626	-3,092,962	-1,382,248
14	Accumulated Deferred Income Tax	ADIT.T ENERGY	-133,211,218	-66,303,723	-16,170,282	-19,448,519	-12,816,129	-12,199,748	-2,433,553	-3,075,992	-560,103	-203,168
15	Customer Deposits	ID235.00 ENERGY										
16	Customer Advances	ID252.00 ENERGY										
17	Gain on Property Sales	IDGAIN.T ENERGY										
18	Net Investment In Plant (RB.T)	(8+9+10+11+12+13+14+15+16+17) *	1,112,843,073	556,267,983	135,680,073	163,220,914	107,569,250	102,383,718	15,789,942	25,819,085	4,698,317	1,413,791
181	Net Investment In Plant	RB.T ENERGY	1,112,843,073	556,267,983	135,680,073	163,220,914	107,569,250	102,383,718	15,789,942	25,819,085	4,698,317	1,413,791

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Operating Expense													
1	Operation & Maintenance Expense	OME.T	DEM	185,702,035	114,481,968	21,272,102	22,201,382	12,338,891	11,410,675	1,493,468	1,788,209	418,744	296,597
2	Depreciation & Amortization Expense	DAE.T	DEM	81,633,484	53,297,516	10,004,779	8,855,277	4,004,966	4,000,565	639,938	341,760	192,771	295,912
3	Taxes Other Than FIT	TOTF.T	DEM	40,571,398	26,015,653	4,950,024	4,672,415	2,160,344	2,061,429	326,769	194,786	93,887	96,090
4	Total Federal Income Tax	FIT.T	DEM	27,420,655	16,911,442	3,406,516	3,516,144	1,496,039	1,360,379	417,907	148,153	56,752	107,324
5	Total Operating Expense (OE.T)	(1+2+3+4)	*	335,327,573	210,706,578	39,633,422	39,245,218	20,000,240	18,833,048	2,878,082	2,472,909	762,154	795,924
6	Requested Return On Net Investment (RRB.T)	RRB.T	DEM	124,165,019	81,021,385	15,199,590	13,468,112	6,108,180	6,093,568	1,002,631	527,521	292,980	451,050
7	Total Cost of Service (TC.T)	(5+6)	*	459,492,592	291,727,964	54,833,012	52,713,330	26,108,420	24,926,616	3,880,713	3,000,429	1,055,134	1,246,974
8	Total Plant In Service	EPIS.T	DEM	2,336,749,654	1,526,596,887	286,488,322	252,537,478	113,566,462	113,910,846	19,952,192	9,489,218	5,533,394	8,674,854
9	Plant Held For Future Use	PHFU.T	DEM	2,370,613	1,513,828	283,034	260,938	125,941	120,867	38,386	13,398	5,375	8,847
10	Bonneville Exchange Power	BPA.T	DEM	31,388,653	18,805,947	3,449,914	4,012,556	2,526,556	2,072,225		451,720	58,550	11,186
11	Working Capital	WC.T	DEM	31,837,052	20,799,123	3,903,261	3,440,698	1,547,287	1,551,979	271,839	129,286	75,390	118,191
12	Conservation & Misc Def Debits	CMMD.T	DEM	26,821,143	16,912,978	3,145,239	3,120,484	1,662,176	1,501,697	133,634	225,175	57,863	61,898
13	Accum Provision For Depr & Amort	PFDA.T	DEM	-903,473,376	-589,083,396	-110,508,006	-97,896,972	-44,386,719	-44,290,420	-8,019,698	-3,829,730	-2,130,453	-3,327,981
14	Accumulated Deferred Income Tax	ADIT.T	DEM	-164,235,204	-107,152,983	-20,099,590	-17,798,511	-8,066,041	-8,051,749	-1,382,589	-694,850	-387,619	-601,271
15	Customer Deposits	ID235.00	DEM										
16	Customer Advances	ID252.00	DEM										
17	Gain on Property Sales	IDGAIN.T	DEM										
18	Net Investment In Plant (RB.T)	(8+9+10+11+12+13+14+15+16+17)	*	1,361,458,535	888,392,383	166,662,174	147,676,670	66,975,662	66,815,443	10,993,763	5,784,217	3,212,500	4,945,723

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Operating Expense													
1	Operation & Maintenance Expense	OME.T	CUST	54,581,547	39,799,587	6,423,394	1,137,787	354,387	1,338,468	319,178	553,818	4,609,806	45,123
2	Depreciation & Amortization Expense	DAE.T	CUST	15,426,279	11,230,393	1,467,175	396,952	64,015	527,402	39,849	68,497	1,622,860	9,135
3	Taxes Other Than FIT	TOTF.T	CUST	8,144,663	5,887,582	832,541	212,862	40,138	264,623	26,593	44,502	829,111	6,711
4	Total Federal Income Tax	FIT.T	CUST	4,737,870	3,388,407	576,586	152,731	23,576	156,431	13,938	3,431	420,971	1,798
5	Total Operating Expense (OE.T)	(1+2+3+4)	*	82,890,358	60,305,968	9,299,696	1,900,331	482,116	2,286,924	399,559	670,247	7,482,749	62,767
6	Requested Return On Net Investment (RRB.T)	RRB.T	CUST	16,764,389	11,528,925	1,506,520	508,135	68,961	756,945	36,767	52,296	2,294,770	11,070
7	Total Cost of Service (TC.T)	(5+6)	*	99,654,747	71,834,893	10,806,216	2,408,467	551,077	3,043,870	436,325	722,543	9,777,519	73,837
8	Total Plant In Service	EPIS.T	CUST	374,164,462	267,301,906	34,458,241	10,631,658	1,391,836	14,526,048	680,459	1,160,593	43,804,430	209,293
9	Plant Held For Future Use	PHFU.T	CUST	261,372	182,138	23,055	8,330	827	11,708	218	360	34,599	135
10	Bonneville Exchange Power	BPA.T	CUST										
11	Working Capital	WC.T	CUST	5,097,805	3,641,856	469,476	144,851	18,963	197,910	9,271	15,812	596,814	2,852
12	Conservation & Misc Def Debits	CMMD.T	CUST	2,348,898	1,666,003	213,651	69,116	8,357	95,292	3,595	6,101	285,498	1,285
13	Accum Provision For Depr & Amort	PFDA.T	CUST	-140,936,488	-100,589,728	-12,958,365	-4,023,322	-521,266	-5,503,828	-250,978	-427,830	-16,582,565	-78,606
14	Accumulated Deferred Income Tax	ADIT.T	CUST	-24,698,346	-17,546,625	-2,252,897	-721,066	-88,784	-992,160	-39,421	-66,991	-2,976,823	-13,580
15	Customer Deposits	ID235.00	CUST	-8,752,784	-7,241,560	-965,168	-358,820	-37,478	-35,133		-114,626		
16	Customer Advances	ID252.00	CUST	-23,664,861	-21,000,338	-2,469,130	-179,086	-16,308					
17	Gain on Property Sales	IDGAIN.T	CUST										
18	Net Investment In Plant (RB.T)	(8+9+10+11+12+13+14+15+16+17)	*	183,820,056	126,413,652	16,518,864	5,571,661	756,148	8,299,837	403,143	573,420	25,161,953	121,379

Customer

Puget Sound Energy
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Company Proposed
Allocation of Operating Revenues

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	Category	Category		Summary	Summary	Summary	Summary	Summary	Summa	
	Reference ID #	Allocation Method	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheelir	
OPERATING REVENUE										
1	Sales of Electricity - Proforma Revenue	ID447.00	PROFORMA RETAIL	1,362,506,862	742,000,196	168,133,298	197,515,727	115,697,677	105,209,111	
2	Sales of Electricity - Transportation Revenue	ID447.01	DIR_449	6,379,015						6,379,0
3	Sales of Electricity - Small Firm Resale	ID447.02	DIR_RESALE_SMALL	457,443						
4	Sales of Electricity - Unbilled Revenue	ID447.03	PROFORMA RETAIL	1,739,187	947,134	214,616	252,121	147,684	134,295	
5	Sales of Electricity - PCORC	ID447.04	DIR_PCORC	54,567,717	28,156,254	6,908,448	8,289,539	5,097,835	4,733,153	
6	Other Elect Revenue - Wheeling - Sch 449	ID447.05	DIR_449_OATT	2,056,949						2,056,9
7	Other Elect Revenue - Wheeling - Firm Resale	ID447.06	DIR_RESALE_LARGE	1,339,666						
8	Sales of Electricity - Firm Customers (REV.ST1)	(1+2+3+4+5+6+7)	*	1,429,046,839	771,103,584	175,256,362	206,057,387	120,943,196	110,076,559	8,435,9
9	Sales of Electricity - Non Firm	ID447.07	PC1	26,755,694	13,903,466	3,264,018	3,908,818	2,562,249	2,402,764	
10	Sales of Electricity - Total (REV.T1)	(8+9)	*	1,455,802,533	785,007,049	178,520,380	209,966,205	123,505,444	112,479,324	8,435,9
OTHER OPERATING REVENUE										
11	Late Payment Revenue - Interest	ID450.01	DIR450.01	2,049,883	1,596,623	243,623	121,799	46,154	32,027	5
12	Late Payment Revenue - Field Call	ID450.02	DIR450.02	573,951	510,334	59,291	2,850	13	113	
13	Late Payment Revenue - Total (450.T)	(11+12)	*	2,623,834	2,106,957	302,914	124,650	46,166	32,139	5
14	Misc Service Revenue - Temporary Service	ID451.01	DIR451.01	1,747,175	761,589	985,586				
15	Misc Service Revenue - Seas Svc Charge	ID451.02	DIR451.02	406	165	201	40			
16	Misc Service Revenue - Reconnection Charge	ID451.03	DIR451.03	1,267,649	1,243,084	23,674	788	34		
17	Misc Service Revenue - Modified Service	ID451.04	DIR451.04	-27,061	-17,168	-9,311	-582			
18	Misc Service Revenue - Water Heater Rental	ID451.05	DIR451.05	180,586	177,044	3,134	324	15	69	
19	Misc Service Revenue - Account Service Charge	ID451.06	DIR451.06	1,271,694	1,024,578	216,752	7,082	351	491	
20	Misc Service Revenue - NSF Handling Chg	ID451.07	DIR451.07	222,781	210,509	11,454	687	44		
21	Misc Service Revenue - Deferred FIT CIAC	ID451.08	CUST4	5,652,424	5,015,995	589,759	42,775	3,895		
22	Misc Service Revenue - Total (451.T)	(14+15+16+17+18+19+20+21)	*	10,315,654	8,415,796	1,821,249	51,115	4,339	560	
23	Rental Revenue - Steam Plant	ID454.01	PP.T	36,202	18,812	4,416	5,289	3,467	3,251	
24	Rental Revenue - Transmission Pole Contacts	ID454.02	TP.T	281,348	137,544	32,268	38,640	25,326	23,743	15,7
25	Rental Revenue - Distribution Pole Contacts	ID454.03	LINE.T	5,345,615	3,574,208	633,523	570,886	239,030	282,579	9,4
26	Rental Revenue - Transf & Equip	ID454.04	DIR454.04	2,321,601		47			436,543	1,325,2
28	Rental Revenue - Land & Bldg	ID454.06	PTDP.T	542,517	322,942	64,826	63,553	34,579	35,268	7,0
29	Rental Revenue - Pole Rental	ID454.07	DIR373.00	35,065						

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	Category	Category		Summary	Summary	Summary	Summary	Summary	Summary	
	Reference ID #	Allocation Method	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Summa Retail Wheelir	
30	Rental Revenue - Reserve Power Capacity	ID454.08	POWER	74,830	38,777	9,106	10,905	7,149	6,704	1
31	Rental Revenue - Total (454.T)	(23+24+25+26+28+29+30)	*	8,637,178	4,092,283	744,186	689,272	309,551	788,088	1,357,7
32	Other Elect Revenue - Wheeling	ID456.01	PC1	5,960,318	3,097,250	727,120	870,760	570,788	535,259	
320	Other Elect Revenue - Imbalance 449/459	ID456.02	PC1	450,785	234,248	54,993	65,857	43,169	40,482	
33	Other Elect Revenue - Jobbing Revenue	ID456.04	LINE.T	-56,712	-37,919	-6,721	-6,057	-2,536	-2,998	-1
34	Other Elect Revenue - Sand & Gravel Sales	ID456.05	PP.T	23,979	12,461	2,925	3,503	2,296	2,153	
35	Other Elect Revenue - Distribution Timber Sales	ID456.06	DP.T	3,058	2,009	365	300	127	147	
36	Other Elect Revenue - Other Timber Sales	ID456.07	GP.T	8,800	5,570	1,042	879	469	486	
37	Other Elect Revenue - TCI Collections	ID456.08	LINE.T	451,535	301,907	53,513	48,222	20,190	23,869	7
38	Other Elect Revenue - Non-Core Gas Sales	ID456.09	PP.T	-6,691,268	-3,477,085	-816,291	-977,547	-640,787	-600,902	
39	Other Elect Revenue - Meter Reading	ID456.10	CUST6	26,180	21,826	2,953	355	37	26	3
40	Other Elect Revenue - Royalties	ID456.11	TDP.T	12,850	8,061	1,522	1,348	645	700	2
41	Other Elect Revenue - Encogen Gas Sale	ID456.12	PP.T	6,731,013	3,497,738	821,139	983,353	644,593	604,471	
42	Other Elect Revenue - CLX Reconciliation Adjustment	ID456.13	CUST5	-47,223	-38,742	-5,745	-565	-666	-1,120	-
43	Other Elect Revenue - Electric Revenue Hedge	ID456.14	POWER	1,125,370	583,162	136,944	164,001	107,508	100,828	2,7
44	Other Elect Revenue - Centralia Credit	ID456.15	PP.T	7,653	3,977	934	1,118	733	687	
45	Other Elect Revenue - Total (456.T)	(32+33+34+35+36+37+38+39+40+41+42+43+44+370)	*	8,006,338	4,214,463	974,692	1,155,528	746,566	704,089	4,0
46	Other Operating Revenue - Total (REV.T2)	(13+22+31+45)	*	29,583,004	18,829,499	3,843,040	2,020,564	1,106,623	1,524,876	1,362,3
47	Total Operating Revenue (REV.T3)	(10+46)	*	1,485,385,537	803,836,549	182,363,420	211,986,770	124,612,067	114,004,200	9,798,3

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OPERATION AND MAINTENANCE EXPENSE														
POWER PRODUCTION EXPENSE														
1	Other Prod O&M - Fuel	FUEL.OT	PP.T	105,015,715	54,570,903	12,811,226	15,342,054	10,056,790	9,430,815		2,346,156	417,516	40,255	
2	Steam Prod O&M - Fuel	FUEL.ST	PP.T	38,721,615	20,121,498	4,723,782	5,656,954	3,708,161	3,477,350		865,080	153,948	14,843	
3	Subtotal Fuel (FUEL.T)	(1+2)	*	143,737,330	74,692,400	17,535,008	20,999,009	13,764,950	12,908,165		3,211,236	571,464	55,098	
4	Purch Power - Other	ID555.00	PC1	550,662,415	286,149,031	67,177,189	80,447,889	52,733,975	49,451,604		12,302,349	2,189,297	211,082	
5	Purch Power - BPA Exchange	ID555.01	BPAX											
500	Purch Power - Transportation Ancillary	ID555.02	ANCIL	952,073						929,778			22,294	
501	Purch Power - Transportation Imbalance	ID555.03	PC1	450,785	234,248	54,993	65,857	43,169	40,482		10,071	1,792	173	
6	Regulation & Frequency Response	ID557.00	ENERGY	6,100,463	2,803,683	683,567	821,729	541,373	515,484		544,699	129,917	23,694	36,318
7	Purch Power - Total (OPSE.T)	(4+5+6+500+501)	*	558,165,736	289,186,962	67,915,748	81,335,475	53,318,517	50,007,571		1,474,477	12,442,336	2,214,783	269,868
8	Wheeling by Others - Wheeling	ID565.00	PP.T	43,898,002	22,811,382	5,355,267	6,413,188	4,203,875	3,942,210		980,725	174,528	16,827	
9	Steam Prod O&M	ID500.00	PP.T	27,755,794	14,423,163	3,386,024	4,054,925	2,658,023	2,492,577		620,092	110,350	10,639	
10	Hydro Prod O&M	ID535.00	PP.T	6,514,036	3,384,987	794,669	951,655	623,814	584,986		145,530	25,898	2,497	
11	Other Prod O&M - O&M	ID545.00	PP.T	16,965,961	8,816,279	2,069,736	2,478,607	1,624,739	1,523,609		379,037	67,452	6,503	
12	System Control & Load Dispatch	ID556.00	ENERGY	736,345	338,413	82,509	99,185	65,345	62,221	65,747	15,681	2,860	4,384	
600	System Control & Load Dispatch - Dir Assign	ID556.01	DIR556.01	11,397						4,037	6,886		475	
13	Other Energy Supply Expense (OPGE.T)	(9+10+11+12+600)	*	51,983,533	26,962,841	6,332,938	7,584,372	4,971,921	4,663,392		69,783	1,167,226	206,561	24,499
14	Total Production O&M (PE.T)	(3+7+8+13)	*	797,784,601	413,653,585	97,138,961	116,332,044	76,259,264	71,521,337		1,544,261	17,801,523	3,167,335	366,291
TRANSMISSION EXPENSE														
140	Transmission O&M	ID565.01	TP.T	7,630,322	3,730,268	875,125	1,047,929	686,858	643,919		427,954	160,151	28,486	29,631
141	Transmission O&M	ID565.02	DIR565.02	40,603							14,380	24,531	1,692	
15	Transmission O&M	(140+141)	*	7,670,925	3,730,268	875,125	1,047,929	686,858	643,919		442,334	184,682	28,486	31,323
16	Total Production & Transmission Exp (POWER)	(14+15)	*	805,455,526	417,383,854	98,014,086	117,379,973	76,946,122	72,165,256		1,986,595	17,986,205	3,195,821	397,614
DISTRIBUTION EXPENSE														
17	Dist O&M - Supr & Eng	ID580.00	DES1.T	817,092	470,526	110,341	81,626	34,272	59,694		5,505	2,100	50,585	2,444
18	Dist O&M - Load Dispatch	ID581.00	DEM12NCP1	3,479,154	1,980,067	400,696	475,939	286,326	293,701		11,193		17,411	13,821
19	Dist O&M - Station	ID582.00	362.T	1,208,878	576,484	149,475	169,914	101,001	94,233		75,423	26,717	4,240	11,392
20	Dist O&M - OVHD Lines	ID583.00	364.T	3,198,538	2,152,074	403,203	325,627	110,952	188,649		6,648		8,821	2,563
21	Dist O&M - UNGD Lines	ID584.00	366.T	2,560,251	1,706,253	293,388	280,057	127,814	127,205		4,100		7,432	14,000
22	Dist O&M - Street Lights	ID585.00	DIR373.00	932,212									932,212	
23	Dist O&M - Meter	ID586.00	370.T	1,927,753	1,149,891	401,527	145,248	14,430	204,226		3,798	6,276		2,358
24	Dist O&M - Customer Installations - Meters	ID587.00	370.T	2,234,705	1,332,985	465,461	168,376	16,728	236,745		4,402	7,275		2,733

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25	Dist O&M - Customer Installations - H2O Heaters	ID587.01 372.T	128,572	125,911	2,354	244	12	52				
26	Dist O&M - Misc Op Exp	ID588.00 DES1.T	3,485,359	2,007,057	470,667	348,180	146,189	254,630	23,480	8,956	215,775	10,424
27	Dist O&M - Rents	ID589.00 DEM12NCP1	124,313	70,749	14,317	17,006	10,231	10,494	400		622	494
28	Dist O&M - Total Oper Expense (DEOP.T)	(17+18+19+20+21+22+23+24+25+26+27)	20,096,827	11,571,997	2,711,431	2,012,216	847,955	1,469,629	134,949	51,323	1,237,098	60,228
29	Dist O&M - Structures	ID590.00 DES2.T	9,364	5,782	1,107	970	400	525	87	26	438	28
30	Dist O&M - Structures	ID591.00 361.T	76,736	34,839	9,049	11,095	8,004	6,140	4,406	2,322	481	401
31	Dist O&M - Station Equipment	ID592.00 362.T	4,225,346	2,014,961	522,455	593,895	353,026	329,368	263,622	93,382	14,820	39,817
32	Dist O&M - OVHD Lines	ID593.00 364.T	19,179,506	12,904,557	2,417,741	1,952,571	665,305	1,131,204	39,866		52,892	15,370
33	Dist O&M - UNGD Lines	ID594.00 366.T	8,997,721	5,996,440	1,031,082	984,231	449,190	447,047	14,411		26,121	49,202
34	Dist O&M - Line Transformers	ID595.00 368.T	440,054	327,246	64,020	37,692	9,224	1,808		8		55
35	Dist O&M - Street Lights	ID596.00 DIR373.00	1,532,595								1,532,595	
36	Dist O&M - Meters	ID597.00 370.T	321,276	191,639	66,918	24,207	2,405	34,036	633	1,046		393
37	Dist O&M - Misc Maint Exp - Water Heaters	ID598.00 372.T	55,364	54,218	1,014	105	5	22				
38	Dist O&M - Total Maint Exp (DEMN.T)	(29+30+31+32+33+34+35+36+37)	34,837,962	21,529,682	4,113,386	3,604,765	1,487,559	1,950,151	323,024	96,784	1,627,346	105,265
39	Dist O&M - Total (DE.T)	(28+38)	54,934,789	33,101,678	6,824,817	5,616,981	2,335,515	3,419,781	457,973	148,107	2,864,444	165,493
40	Total Prod Trans Dist Exp (PTDE.T)	(16+39)	860,390,315	450,485,532	104,838,903	122,996,954	79,281,637	75,585,037	2,444,568	18,134,313	6,060,265	563,107
CUST ACCOUNTS EXP												
41	Cust Accts Exp - Supervision	ID901.00 CAES1.T	513,084	390,531	60,795	22,467	13,131	13,909	3,045	7,153	1,694	358
42	Cust Accts Exp - Meter Reading	ID902.00 CUST6	14,387,743	11,994,994	1,622,921	195,269	20,181	14,191	190,810	335,462		13,915
43	Cust Accts Exp - Records & Collections	ID903.00 CUST5	12,995,944	10,661,905	1,581,170	155,423	183,381	308,360	21,843	32,974	39,828	11,061
44	Cust Accts Exp - Uncollectable Accts	ID904.00.CLASS REVFAC6	8,401,456	4,575,303	1,036,739	1,217,917	713,412	648,738		131,088	78,259	
45	Cust Accts Exp - Misc Exp	ID905.00 CUST1	45,412	40,052	4,709	342	31	31	1	1	246	
46	Cust Accts Exp - Total (CAE.T)	(41+42+43+44+45)	36,343,639	27,662,786	4,306,334	1,591,417	930,137	985,228	215,698	506,678	120,027	25,334
CUST SVC & INFO EXP												
47	Cust Svc Exp - Cust Assistance	ID908.01 DIR908.01	1,977,839	1,752,459	204,163	13,569	1,068	1,353	30	41	5,136	19
48	Cust Svc Exp - Weatherization	ID908.02 PC1	98,370	51,117	12,000	14,371	9,420	8,834		2,198	391	38
49	Cust Svc Exp - Info & Instruct	ID909.00 CUST1	432,569	381,512	44,857	3,253	296	291	7	9	2,339	4
50	Cust Svc Exp - Misc	ID910.00 CUST1	44,346	39,112	4,599	334	30	30	1	1	240	
51	Cust Svc Exp - Lighting Demonstration	ID911.00 DIR373.00	476,706								476,706	
52	Cust Svc Exp - Residential Programs	ID911.01 DIR_RESID	26,604	26,604								
53	Total Customer Service (CSI.T)	(47+48+49+50+51+52)	3,056,434	2,250,805	265,618	31,528	10,815	10,508	38	2,248	484,812	61

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54 Total Prod Trans Dist & Cust Exp (PTDC.T)	(40+46+53)	*	899,790,388	480,399,122	109,410,855	124,619,899	80,222,589	76,580,773	2,660,304	18,643,239	6,665,104	588,503
55 Adj Total Prod Trans Dist & Cust Exp (ADJPTDCE.T)	(6+13+15+39+46+47+49+50+51+52)	*	159,991,413	96,460,944	19,276,398	16,679,585	9,467,199	10,229,478	1,730,525	2,136,661	3,727,632	282,990
ADMIN & GENERAL EXP												
56 A&G Exp - Salaries	ID920.00	ADJPTDCE.T	14,960,683	9,019,994	1,802,522	1,559,696	885,271	956,551	161,820	199,798	348,568	26,462
560 A&G Exp - Salaries - Direct Assignment	ID920.01	DIR920.01	19,233						6,812	11,620		801
57 A&G Exp - Office Supplies	ID921.00	ADJPTDCE.T	11,996,356	7,232,762	1,445,368	1,250,656	709,862	767,019	129,757	160,210	279,503	21,219
58 A&G Exp - Transf (Credit)	ID922.00	ADJPTDCE.T	-109,206	-65,842	-13,158	-11,385	-6,462	-6,982	-1,181	-1,458	-2,544	-193
59 A&G Exp - Outside Services	ID923.00	ADJPTDCE.T	8,103,051	4,885,437	976,288	844,767	479,483	518,090	87,646	108,215	188,793	14,333
60 A&G Exp - Prop Insurances	ID924.00	PTDGP.T	2,071,673	1,237,791	247,419	240,581	130,775	133,475	26,565	23,225	26,269	5,574
61 A&G Exp - Injuries & Damages	ID925.00	SW.T	7,167,771	4,554,791	847,992	705,414	377,340	390,309	67,487	76,669	131,626	16,143
62 A&G Exp - Pensions & Benefits	ID926.00	SW.T	19,331,813	12,284,484	2,287,075	1,902,533	1,017,702	1,052,682	182,017	206,779	355,002	43,539
63 A&G Exp - Reg Comm Exp	ID928.00.CLASS	REVFAC7	4,552,969	2,467,922	559,218	656,945	384,815	349,930	21,217	70,709	42,213	
64 A&G Exp - Misc Exp	ID930.00	ADJPTDCE.T	2,799,142	1,687,640	337,252	291,819	165,634	178,971	30,277	37,382	65,217	4,951
65 A&G Exp - Rents	ID931.00	ADJPTDCE.T	2,681,237	1,616,553	323,046	279,527	158,657	171,432	29,001	35,808	62,470	4,743
66 A&G Exp - Mnt of General Plant	ID935.00	GP.T	3,341,374	2,114,782	395,791	333,776	178,191	184,373	31,494	35,470	59,828	7,669
67 A&G Exp - Total (AGE.T)	(56+57+58+59+60+61+62+63+64+65+66+560)	*	76,916,096	47,036,314	9,208,814	8,054,330	4,481,269	4,695,849	772,911	964,424	1,556,944	145,241
Other Operating Expenses												
68 Regulatory Debit	ID411.01	RB.T	767,268	453,491	92,039	91,349	50,601	51,235	7,847	9,288	9,546	1,871
69 Gain / Loss on Disposition of Plant	ID411.02	TDP.T	-4,734,298	-2,969,957	-560,681	-496,495	-237,474	-257,995	-87,878	-30,985	-75,297	-17,537
70 Gain / Loss on Disposition - Prod Plant	ID411.03	PP.T	-327,023	-169,936	-39,895	-47,776	-31,317	-29,368		-7,306	-1,300	-125
71 Other Utility Income - FAS133	ID411.04	POWER	-280,083	-145,138	-34,083	-40,817	-26,757	-25,094	-691	-6,254	-1,111	-138
72 LOSS ON FV OF OPT - FAS133	ID411.05	POWER	280,083	145,138	34,083	40,817	26,757	25,094	691	6,254	1,111	138
73 Total Other Operating Expenses (OOE.T)	(68+69+70+71+72)	*	-4,294,053	-2,686,402	-508,536	-452,922	-218,190	-236,127	-80,031	-29,003	-67,051	-15,791
74 A&G Exp - Total Exp (AGE.T)	(67+73)	*	72,622,043	44,349,912	8,700,278	7,601,408	4,263,079	4,459,722	692,880	935,422	1,489,893	129,450
75 Total Operation & Maintenance Expense (OME.T)	(54+74)	*	972,412,431	524,749,035	118,111,133	132,221,307	84,485,668	81,040,495	3,353,183	19,578,661	8,154,997	717,953
DEPRECIATION AND AMORTIZATION												
76 Depr Exp - Production Steam Baseload	ID403.01	PP.T	19,860,502	10,320,413	2,422,850	2,901,479	1,901,933	1,783,550		443,703	78,960	7,613
77 Depr Exp - Production Hydro	ID403.02	PP.T	11,826,946	6,145,815	1,442,810	1,727,833	1,132,603	1,062,105		264,226	47,021	4,534
78 Depr Exp - Production Other	ID403.03	PP.T	4,185,132	2,174,783	510,559	611,418	400,788	375,841		93,500	16,639	1,604
79 Depr Exp - Production Subtotal (DEPRST1.T)	(76+77+78)	*	35,872,580	18,641,011	4,376,219	5,240,731	3,435,324	3,221,496		801,429	142,620	13,751

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	Category Reference ID #	Category Allocation Method	Total Allocation	Summary Res Svc	Summary Sec Svc 24	Summary Sec Svc 25	Summary Sec Svc 26	Summary Pri Svc	Summary Retail Wheeling	Summary High Voltage	Summary Lighting Svc	Summary Firm Resale	
80	Depr Exp - Transmission	ID403.04	TP.T	6,765,446	3,307,453	775,932	929,149	609,004	570,933	379,447	141,999	25,258	26,272
81	Depr Exp - Distribution	ID403.05	DP.T	66,476,977	43,666,379	7,925,871	6,511,147	2,769,263	3,198,690	701,795	230,228	1,229,904	243,699
82	Depr Exp - General	ID403.06	GP.T	11,077,294	7,010,907	1,312,123	1,106,532	590,739	611,231	104,408	117,589	198,340	25,425
83	Depr Exp - FAS143	ID403.07	PP.T	26,792	13,922	3,268	3,914	2,566	2,406		599	107	10
84	Depr Exp - VROW	ID403.08	DP.T	3,535,721	2,322,490	421,555	346,309	147,289	170,129	37,326	12,245	65,415	12,962
85	Total Depreciation Expense (DEP.T)	(79+80+81+82+83+84)	*	123,754,810	74,962,161	14,814,968	14,137,782	7,554,185	7,774,885	1,222,977	1,304,088	1,661,644	322,120
86	Amort Exp - Ltd Term Plant - Hydro Prod	ID404.00	PP.T	2,343,901	1,217,997	285,940	342,427	224,463	210,491		52,365	9,319	898
87	Amort Exp - Ltd Term Plant - Other Prod	ID404.01	PP.T	62,894	32,683	7,673	9,188	6,023	5,648		1,405	250	24
88	Amort Exp - Ltd Term Plant - Genl	ID404.02	GP.T	19,121,769	12,102,318	2,265,004	1,910,109	1,019,740	1,055,116	180,231	202,984	342,377	43,890
89	Amort Exp - Ltd Term Plant - FAS143	ID404.03	PP.T	46,030	23,919	5,615	6,725	4,408	4,134		1,028	183	18
90	Amort Exp - Ltd Term Plant - Total (404.T)	(86+87+88+89)	*	21,574,594	13,376,917	2,564,233	2,268,450	1,254,634	1,275,389	180,231	257,782	352,128	44,830
91	Amort Exp - WUTC AFUDC - Production	ID405.00	PP.T	47,687	24,780	5,817	6,967	4,567	4,282		1,065	190	18
92	Amort Exp - WUTC AFUDC - Transmission	ID405.01	PC1	182	95	22	27	17	16		4	1	
93	Amort Exp - WUTC AFUDC - Non Project	ID405.02	PTDP.T	1,131,780	673,711	135,237	132,582	72,138	73,574	14,753	12,730	13,981	3,073
94	Amort Exp - WUTC AFUDC - Total (405.T)	(91+92+93)	*	1,179,649	698,586	141,077	139,575	76,722	77,873	14,753	13,799	14,171	3,092
95	Amort Exp - Acq Adjustment - Transmission	ID406.00	PC2	25,800	12,195	2,860	3,424	2,244	2,104	2,208	523	93	148
96	Amort Exp - Acq Adjustment - Distribution	ID406.01	DP.T	11,200	7,357	1,335	1,097	467	539	118	39	207	41
97	Amort Exp - Acq Adjustment - Total (406.ACQ)	(95+96)	*	37,000	19,552	4,195	4,521	2,711	2,643	2,326	562	300	189
98	Amort Exp - FERC Colstrip - Production	ID406.02	PP.T	453,099	235,451	55,275	66,195	43,391	40,690		10,123	1,801	174
99	Amort Exp - FERC Colstrip - Transmission	ID406.03	PC1	248,124	128,936	30,269	36,249	23,761	22,282		5,543	986	95
100	Amort Exp - FERC Colstrip - Non Project	ID406.04	GP.T	8,180	5,177	969	817	436	451	77	87	146	19
101	Amort Exp - FERC Colstrip - Total (406.COL)	(98+99+100)	*	709,403	369,564	86,514	103,261	67,589	63,424	77	15,753	2,934	288
102	Amort Exp - Encogen - Acq Adjustment	ID406.05	PP.T	2,618,916	1,360,907	319,491	382,605	250,799	235,189		58,509	10,412	1,004
103	Amort Exp - Acq Adjust Total (406.T)	(97+101+102)	*	3,365,319	1,750,023	410,199	490,387	321,099	301,255	2,403	74,824	13,647	1,480
104	Amort Exp - Property Losses	ID407.00	PP.T	10,489,703	5,450,923	1,279,675	1,532,472	1,004,542	942,016		234,350	41,704	4,021
105	Total Amortization Exp (AMRT.T)	(90+94+103+104)	*	36,609,265	21,276,449	4,395,184	4,430,884	2,656,998	2,596,533	197,388	580,756	421,651	53,423
106	Total Depr & Amort Exp (DAE.T)	(85+105)	*	160,364,075	96,238,610	19,210,152	18,568,666	10,211,182	10,371,418	1,420,365	1,884,844	2,083,294	375,543

Operating Expense

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TAXES OTHER THAN FEDERAL INCOME TAX													
107	Property Taxes	ID236.00	PTDGP.T	40,824,951	24,392,248	4,875,703	4,740,950	2,577,082	2,630,297	523,495	457,670	517,660	109,847
108	Payroll Taxes	ID236.11	SW.T	5,942,429	3,776,142	703,027	584,822	312,833	323,585	55,950	63,562	109,125	13,384
109	Other Taxes - Wash Excise - Allocated	ID236.21	PROFORMA RET/	55,685,489	30,184,141	6,839,566	8,034,826	4,706,515	4,279,846	259,495	864,812	516,289	
110	Other Taxes - Wash Excise - Firm Resale	ID236.22	DIR_RESALE	31,016									31,016
111	Other Taxes - Muni Tax	ID236.23	REVFAC1										
112	Other Taxes - MT Corp Lic	ID236.24	REVFAC1	219,169	121,804	26,520	28,632	17,640	17,148	1,156	3,888	2,112	268
113	Other Taxes - MT Elec Energy Lic	ID236.25	ENERGY	1,719,551	790,280	192,679	231,623	152,598	145,301	153,536	36,620	6,679	10,237
114	Total Other Taxes (OT.T)	(109+110+111+112+113)	*	57,655,225	31,096,225	7,058,764	8,295,080	4,876,753	4,442,295	414,186	905,321	525,080	41,522
115	Total Taxes Other Than FIT (TOTF.T)	(107+108+114)	*	104,422,605	59,264,615	12,637,494	13,620,852	7,766,668	7,396,177	993,631	1,426,553	1,151,864	164,752
FEDERAL INCOME TAXES													
116	Current Federal Income Tax	409.1.T	IBFIT.T	28,933,528	14,407,434	3,777,727	5,546,395	2,582,074	1,771,560	469,949	106,677	203,995	67,718
117	Provision for Def Inc Tax	410.1.T	RB.T	42,438,782	25,083,302	5,090,842	5,052,654	2,798,805	2,833,896	434,057	513,724	528,030	103,472
118	Prov for Def Income Tax (Credit)	411.1.T	RB.T	-15,006,167	-8,869,345	-1,800,099	-1,786,596	-989,645	-1,002,053	-153,481	-181,651	-186,709	-36,587
119	Total Federal Income Tax (FIT.T)	(116+117+118)	*	56,366,143	30,621,390	7,068,470	8,812,453	4,391,234	3,603,403	750,525	438,751	545,316	134,603
120	Total Operating Expense (OE.T)	(75+106+115+119)	*	1,293,565,254	710,873,650	157,027,248	173,223,278	106,854,751	102,411,493	6,517,704	23,328,808	11,935,471	1,392,850

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ELECTRIC PLANT IN SERVICE												
INTANGIBLE PLANT												
1	Intangible Plant - Prod	ID300.00	PP.T	2,876,182	1,494,594	350,875	420,190	275,436	258,292		64,257	11,435
2	Intangible Plant - Trans	ID300.01	DP.T	235,938	154,979	28,130	23,109	9,829	11,353	2,491	817	4,365
3	Intangible Plant - Dist	ID300.02	GP.T	164,744,478	104,268,078	19,514,249	16,456,633	8,785,621	9,090,396	1,552,791	1,748,814	2,949,761
4	Intangible Plant - Total (INTP.T)	(1+2+3)	*	167,856,598	105,917,652	19,893,254	16,899,932	9,070,886	9,360,041	1,555,282	1,813,888	2,965,561
PRODUCTION PLANT												
5	Steam Production	ID310.00	PC1	717,007,373	372,589,374	87,470,178	104,749,713	68,663,936	64,390,022		16,018,661	2,850,643
6	Hydro Production	ID330.00	PC1	213,374,007	110,878,759	26,030,224	31,172,435	20,433,680	19,161,807		4,766,988	848,322
7	Other Production	ID340.00	PC1	247,690,594	128,711,206	30,216,622	36,185,846	23,719,995	22,243,569		5,533,655	984,756
8	Other Production	ID340.01	DIR_449									
9	Total Production Plant (PP.T)	(5+6+7+8)	*	1,178,071,974	612,179,339	143,717,024	172,107,994	112,817,611	105,795,397		26,319,305	4,683,721
TRANSMISSION PLANT												
10	Transmission Plant - Integrated Generation	ID350.00	PC1	168,401,900	87,509,224	20,543,923	24,602,328	16,126,943	15,123,139		3,762,267	669,524
11	Transmission Plant - Bulk >230kV	ID350.01	PC2	101,144,898	47,810,111	11,211,826	13,425,191	8,798,964	8,247,521	8,656,624	2,050,974	364,710
12	Transmission Plant - Sub <230kV	ID350.02	PC2	219,020,091	103,528,454	24,278,190	29,071,033	19,053,358	17,859,258	18,745,132	4,441,197	789,746
13	Transmission Plant	(10+11+12)	*	488,566,889	238,847,789	56,033,939	67,098,552	43,979,266	41,229,918	27,401,756	10,254,438	1,823,980
DISTRIBUTION PLANT												
14	Land and Land Rights - Assigned	DIR360.01	DIR360.01	385,207							289,903	
15	Land and Land Rights - Allocated	ID360.02	360-NCP	12,127,132	4,652,398	1,577,921	2,394,024	1,900,458	1,434,127	64,481		103,248
16	Land and Land Rights - Allocated Trans Related	ID360.03	PC2	4,911,112	2,321,430	544,393	651,863	427,236	400,460	420,324	99,585	17,709
17	Structures and Improve - Assigned	DIR361.01	DIR361.01	366,384						198,543	145,789	
18	Structures and Improve - Allocated	ID361.02	361-NCP	4,004,154	1,958,956	524,948	647,947	479,322	347,665	14,248		30,992
19	Structures and Improve - Allocated Trans Related	ID361.03	PC2	1,354,900	640,447	150,190	179,839	117,868	110,481	115,961	27,474	4,886
20	Station Equipment - Assigned	DIR362.01	DIR362.01	18,305,737					469,911	10,629,892	4,985,383	
21	Station Equipment - Allocated	ID362.02	362-NCP	199,182,855	104,125,417	28,147,484	31,336,557	17,833,278	16,131,191	664,010		753,150
22	Station Equipment - Allocated Trans Related	ID362.03	PC2	98,092,249	46,367,157	10,873,442	13,020,006	8,533,403	7,998,603	8,395,358	1,989,073	353,703
23	Poles Towers and Fixtures	ID364.00	OH-NCP	221,481,805	149,019,723	27,919,677	22,547,974	7,682,831	13,062,965	460,362		610,784
24	Overhead Cond and Devices	ID365.00	OH-NCP	227,157,666	152,838,615	28,635,168	23,125,806	7,879,717	13,397,726	472,160		626,436
25	Underground Conduit	ID366.00	UG-NCP	410,722,765	273,722,012	47,066,215	44,927,591	20,504,346	20,406,523	657,808		1,192,339
26	Underground Cond and Devices	ID367.00	UG-NCP	453,130,445	301,984,179	51,925,866	49,566,425	22,621,447	22,513,524	725,728		1,315,450
27	Line Transf OVHD	ID368.OH	OH-TFMR	111,251,484	92,756,706	15,418,062	3,015,469	61,248				
28	Line Transf UNGD	ID368.UG	UG-TFMR	198,758,684	138,752,430	29,872,782	23,649,604	6,464,561				
29	Line Transf Assigned	ID368.03	DIR368.03	1,304,801		276			1,279,408		5,721	

Electric Plant in Service

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30 Services - OVHD	ID369.OH	OH-SVC	44,252,929	38,500,805	5,496,805	252,490	2,828				
31 Services - UNGD	ID369.UG	DIR_RESI	123,389,284	123,389,284							
32 Meters	ID370.00	METER	119,336,078	71,183,101	24,856,209	8,991,480	893,282	12,642,476	235,095	388,495	
33 Installation on Cus Premises - Capaitor	ID371.00	DIR_449	1,123,105						1,123,105		
34 Leased Prop Assigned	ID372.00	DIR372.00	2,152,931	2,108,373	39,421	4,078	194	864			
35 Str & Area Lighting Sys	ID373.00	DIR373.00	31,763,518								31,763,518
36 Easements	ID374.00	LINE.T	5,598,390								5,598,390
37 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+34+35+36)	*	2,290,153,615	1,504,321,033	273,048,858	224,311,153	95,402,020	110,195,925	24,177,075	7,931,423	42,370,605
38 Total Transmission & Distribution Plant (TDP.T)	(13+37)	*	2,778,720,504	1,743,168,821	329,082,797	291,409,705	139,381,286	151,425,843	51,578,831	18,185,861	44,194,585
39 Prod Trans Dist Allocation Factor (PTDP.T)	(9+38)	*	3,956,792,478	2,355,348,160	472,799,821	463,517,699	252,198,897	257,221,240	51,578,831	44,505,166	48,878,306
GENERAL PLANT											
40 Land & Land Rights	ID389.00	SW.T	8,907,662	5,660,412	1,053,832	876,644	468,934	485,052	83,869	95,279	163,577
41 Structures & Improvements	ID390.00	SW.T	84,369,365	53,612,875	9,981,427	8,303,181	4,441,534	4,594,194	794,370	902,441	1,549,327
42 Office Furniture & Equip	ID391.00	SW.T	60,278,874	38,304,469	7,131,370	5,932,324	3,173,316	3,282,386	567,549	644,761	1,106,939
43 Transportation Equip	ID392.00	SW.T	4,438,162	2,820,249	525,062	436,780	233,642	241,673	41,787	47,472	81,501
44 Stores Equip	ID393.00	PTDP.T	1,382,567	822,997	165,204	161,961	88,122	89,877	18,022	15,551	17,079
45 Tools & Shop & Garage Equip	ID394.00	SWPTD.T	7,083,718	4,317,294	849,045	805,962	422,298	438,570	65,891	69,104	96,390
46 Lab Equip	ID395.00	SWPTD.T	11,148,159	6,794,438	1,336,203	1,268,400	664,601	690,210	103,698	108,755	151,696
47 Power Operated Equip	ID396.00	SWPTD.T	3,892,947	2,372,624	466,603	442,926	232,079	241,022	36,211	37,977	52,972
48 Communication Equip	ID397.00	SW.T	65,598,811	41,685,046	7,760,752	6,455,883	3,453,378	3,572,074	617,638	701,665	1,204,632
49 Miscellaneous Equip	ID398.00	SW.T	511,019	324,729	60,457	50,292	26,902	27,827	4,811	5,466	9,384
50 Total General Plant (GP.T)	(40+41+42+43+44+45+46+47+48+49)	*	247,611,284	156,715,133	29,329,955	24,734,353	13,204,806	13,662,884	2,333,848	2,628,471	4,433,497
51 Total Prod, Trans, Dist & Gen Plant (PTDGP.T)	(39+50)	*	4,204,403,762	2,512,063,293	502,129,776	488,252,052	265,403,703	270,884,125	53,912,679	47,133,637	53,311,803
52 Const Complete Not Class - Prod	ID106.01	PP.T	-36,366	-18,897	-4,436	-5,313	-3,483	-3,266		-812	-145
53 Const Complete Not Class - Trans	ID106.02	TP.T	134,840	65,920	15,465	18,519	12,138	11,379	7,563	2,830	503
54 Const Complete Not Class - Dist	ID106.03	DP.T	1,331,479	874,602	158,749	130,413	55,466	64,067	14,056	4,611	24,634
55 Const Complete Not Class - Gen	ID106.04	GP.T	247,827	156,852	29,356	24,756	13,216	13,675	2,336	2,631	4,437
56 Const Complete Not Class - Total	(52+53+54+55)	*	1,677,780	1,078,476	199,133	168,375	77,338	85,855	23,955	9,260	29,430

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57 Total Elec Plant In Service (EPIS.T)	(4+51+56)	*	4,373,938,140	2,619,059,420	522,222,163	505,320,358	274,551,927	280,330,021	55,491,916	48,956,785	56,306,794
PLANT HELD FOR FUTURE USE											
58 Plant Held for Future Use - Transmission	ID105.01	TP.T	4,578,786	2,238,451	525,143	628,839	412,168	386,401	256,806	96,103	17,094
59 Plant Held for Future Use - Distribution	ID105.02	DP.T	2,120,821	1,393,092	252,860	207,726	88,348	102,048	22,389	7,345	39,238
60 Plant Held for Future Use - Total (PHFU.T)	(58+59)	*	6,699,607	3,631,543	778,003	836,565	500,516	488,450	279,195	103,448	56,332
61 Bonneville Exchange Power	BEP.T	PC1	241,451,179	125,468,924	29,455,454	35,274,312	23,122,480	21,683,245		5,394,261	959,950
62 Working Capital	WC.T	EPIS.T	59,592,732	35,683,382	7,115,017	6,884,739	3,740,633	3,819,357	756,050	667,012	767,152
63 Misc Def Debits - Conservation Related	ID186.01	PC1	154,506	80,288	18,849	22,572	14,796	13,875		3,452	614
64 Conservation Trust	ID186.02	PC2									
65 Total Conservation Investment (WEATH.T)	(63+64)	*	154,506	80,288	18,849	22,572	14,796	13,875		3,452	614
66 Misc Def Debits - WUTC AFUDC Prod	ID186.03	PP.T	898,923	467,121	109,663	131,326	86,085	80,727		20,083	3,574
67 Misc Def Debits - WUTC AFUDC Trans	ID186.04	PC1	6,195	3,219	756	905	593	556		138	25
68 Misc Def Debits - WUTC AFUDC Non Project	ID186.05	PTDGP.T	28,182,553	16,838,620	3,365,828	3,272,804	1,779,028	1,815,764	361,382	315,942	357,355
69 Misc Def Debits - WUTC AFUDC Subtotal (AFUDC.T)	(66+67+68)	*	29,087,671	17,308,960	3,476,246	3,405,035	1,865,707	1,897,047	361,382	336,163	360,953
70 Misc Def Debits - Colstrip FERC Adj. - Prod	ID186.06	PP.T	9,609,278	4,993,414	1,172,269	1,403,848	920,229	862,950		214,681	38,204
71 Misc Def Debits - Colstrip FERC Adj. - Trans	ID186.07	PC1	5,261,380	2,734,050	641,854	768,650	503,854	472,492		117,544	20,918
72 Misc Def Debits - Colstrip FERC Adj. - General	ID186.08	GP.T	173,393	109,742	20,539	17,321	9,247	9,568	1,634	1,841	3,105
73 Misc Def Debits - Colstrip FERC Adj. - Subtotal (COLS.T)	(70+71+72)	*	15,044,051	7,837,206	1,834,661	2,189,819	1,433,330	1,345,010	1,634	334,066	62,227
74 Misc Def Debits - Acquis Adj - Production	ID114.00	PP.T	70,805,300	36,793,628	8,637,780	10,344,154	6,780,642	6,358,588		1,581,861	281,504
75 Misc Def Debits - Acquis Adj - Transmission	ID114.01	PC2	95,159	44,981	10,548	12,631	8,278	7,759	8,144	1,930	343
76 Misc Def Debits - Acquis Adj - Distribution	ID114.02	DP.T	401,333	263,621	47,850	39,309	16,719	19,311	4,237	1,390	7,425
77 Misc Def Debits - Acquis Adj - Total (ACQUIS.T)	(74+75+76)	*	71,301,792	37,102,230	8,696,179	10,396,094	6,805,639	6,385,659	12,381	1,585,181	289,273
78 Misc Def Debits - Total (MISCDD.T)	(69+73+77)	*	115,433,514	62,248,396	14,007,086	15,990,948	10,104,676	9,627,716	375,398	2,255,410	712,452

Electric Plant in Service

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	Category Reference ID #	Category Allocation Method	Total Allocation	Summary Res Svc	Summary Sec Svc 24	Summary Sec Svc 25	Summary Sec Svc 26	Summary Pri Svc	Summary Retail Wheeling	Summary High Voltage	Summary Lighting Svc
79 Total Conservation & Misc Def Debits (CMMD.T)	(65+78)	*	115,588,020	62,328,685	14,025,935	16,013,520	10,119,472	9,641,591	375,398	2,258,861	713,066
80 Prov for Depr Production - Baseload Thermal	ID108.10	PP.T	-385,953,284	-200,558,736	-47,083,759	-56,385,049	-36,960,668	-34,660,090		-8,622,582	-1,534,454
81 Prov for Depr Production - Hydro	ID108.20	PP.T	-104,325,342	-54,212,154	-12,727,005	-15,241,196	-9,990,676	-9,368,817		-2,330,732	-414,772
82 Prov for Depr Production - Other	ID108.30	PP.T	-98,095,394	-50,974,792	-11,966,992	-14,331,044	-9,394,068	-8,809,344		-2,191,549	-390,003
83 Prov for Depr Production - Total (PFDP.T)	(80+81+82)	*	-588,374,020	-305,745,682	-71,777,756	-85,957,288	-56,345,412	-52,838,251		-13,144,863	-2,339,229
84 Prov for Depr Transmission	ID108.40	TP.T	-179,533,606	-84,863,615	-19,901,147	-23,829,902	-15,618,284	-14,639,465	-15,365,628	-3,640,507	-647,365
85 Prov for Depr Distribution	ID108.50	DP.T	-885,433,251	-581,609,833	-105,567,826	-86,724,555	-36,884,915	-42,604,625	-9,347,489	-3,066,496	-16,381,583
86 Prov for Depr General	ID108.60	GP.T	-92,320,222	-58,430,196	-10,935,479	-9,222,039	-4,923,324	-5,094,116	-870,160	-980,008	-1,653,000
87 Prov for Depr RWIP	ID108.70	PTDGP.T	21,589,609	12,899,442	2,578,436	2,507,174	1,362,848	1,390,990	276,842	242,031	273,756
88 Prov for Depr RWIP Common	ID108.80	GP.T	1,656,044	1,048,123	196,161	165,425	88,315	91,378	15,609	17,579	29,652
89 Total Prov for Depreciation (PFD.T)	(83+84+85+86+87+88)	*	-1,722,415,446	-1,016,701,760	-205,407,611	-203,061,185	-112,320,773	-113,694,089	-25,290,826	-20,572,264	-20,717,769
90 Prov for Amort - Hydro	ID111.01	PP.T	-554,688	-288,241	-67,668	-81,036	-53,119	-49,813		-12,392	-2,205
91 Prov for Amort - Other Prod	ID111.02	PP.T	-825,405	-428,918	-100,694	-120,586	-79,045	-74,125		-18,440	-3,282
92 Prov for Amort - Production	ID111.03	PP.T	-424,279	-220,475	-51,759	-61,984	-40,631	-38,102		-9,479	-1,687
93 Prov for Amort - Distribution	ID111.04	DP.T	-306,185	-201,122	-36,506	-29,990	-12,755	-14,733	-3,232	-1,060	-5,665
94 Prov for Amort - General	ID111.05	GP.T	-60,059,597	-38,012,192	-7,114,156	-5,999,465	-3,202,905	-3,314,014	-566,089	-637,551	-1,075,371
95 Total Prov for Amortization (111.T)	(90+91+92+93+94)	*	-62,170,154	-39,150,947	-7,370,783	-6,293,061	-3,388,455	-3,490,787	-569,321	-678,923	-1,088,210
96 Total Prov for Depr and Amort (PFDA.T)	(89+95)	*	-1,784,585,600	-1,055,852,707	-212,778,394	-209,354,246	-115,709,228	-117,184,876	-25,860,147	-21,251,187	-21,805,979
ACCUMULATED DEFERRED INCOME TAX											
97 Accum Deferred Income Tax - Prod	ID282.00	PP.T	-3,723,488	-1,934,892	-454,241	-543,975	-356,578	-334,384		-83,186	-14,804
98 Accum Deferred Income Tax - T/D	ID282.01	TDP.T	39,643,777	24,869,646	4,694,997	4,157,518	1,988,541	2,160,380	735,871	259,456	630,521
99 Accum Deferred Income Tax - Other	ID282.02	PTDGP.T	-358,065,058	-213,938,085	-42,763,525	-41,581,639	-22,602,918	-23,069,654	-4,591,435	-4,014,103	-4,540,262
100 Accum Deferred Income Tax - Total (ADIT.T)	(97+98+99)	*	-322,144,769	-191,003,331	-38,522,769	-37,968,096	-20,970,955	-21,243,657	-3,855,564	-3,837,833	-3,924,545
101 Customer Deposits	ID235.00	DIR235.00	-8,752,784	-7,241,560	-965,168	-358,820	-37,478	-35,133		-114,626	
102 Customer Advances	ID252.00	CUST4	-23,664,861	-21,000,338	-2,469,130	-179,086	-16,308				
103 Net Investment in Plant (RB.T)	(57+60+61+62+79+96+100+101+102)	*	2,658,121,664	1,571,074,018	318,861,110	316,469,245	175,301,060	177,498,998	27,186,847	32,176,722	33,072,770

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ELECTRIC PLANT IN SERVICE		
INTANGIBLE PLANT		
1 Intangible Plant - Prod	ID300.00	1,103
2 Intangible Plant - Trans	ID300.01	865
3 Intangible Plant - Dist	ID300.02	378,134
4 Intangible Plant - Total (INTP.T)	(1+2+3)	380,102
PRODUCTION PLANT		
5 Steam Production	ID310.00	274,846
6 Hydro Production	ID330.00	81,791
7 Other Production	ID340.00	94,946
8 Other Production	ID340.01	
9 Total Production Plant (PP.T)	(5+6+7+8)	451,584
TRANSMISSION PLANT		
10 Transmission Plant - Integrated Generation	ID350.00	64,553
11 Transmission Plant - Bulk >230kV	ID350.01	578,977
12 Transmission Plant - Sub <230kV	ID350.02	1,253,722
13 Transmission Plant	(10+11+12)	1,897,251
DISTRIBUTION PLANT		
14 Land and Land Rights - Assigned	DIR360.01	95,304
15 Land and Land Rights - Allocated	ID360.02	476
16 Land and Land Rights - Allocated Trans Related	ID360.03	28,112
17 Structures and Improve - Assigned	DIR361.01	22,052
18 Structures and Improve - Allocated	ID361.02	76
19 Structures and Improve - Allocated Trans Related	ID361.03	7,756
20 Station Equipment - Assigned	DIR362.01	2,220,550
21 Station Equipment - Allocated	ID362.02	191,768
22 Station Equipment - Allocated Trans Related	ID362.03	561,503
23 Poles Towers and Fixtures	ID364.00	177,489
24 Overhead Cond and Devices	ID365.00	182,037
25 Underground Conduit	ID366.00	2,245,930
26 Underground Cond and Devices	ID367.00	2,477,826
27 Line Transf OVHD	ID368.OH	
28 Line Transf UNGD	ID368.UG	19,306
29 Line Transf Assigned	ID368.03	19,397

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	Category Reference ID #	Summary Firm Resale
30 Services - OVHD	ID369.OH	
31 Services - UNGD	ID369.UG	
32 Meters	ID370.00	145,940
33 Installation on Cus Premises - Capaitor	ID371.00	
34 Leased Prop Assigned	ID372.00	
35 Str & Area Lighting Sys	ID373.00	
36 Easements	ID374.00	
37 Total Distribution Plant (DP.T)	(14+15+16+17+1 8+19+20+21+22+ 23+24+25+26+27 +28+29+30+31+3 2+33+34+35+36)	8,395,524
38 Total Transmission & Distribution Plant (TDP.T)	(13+37)	10,292,774
39 Prod Trans Dist Allocation Factor (PTDP.T)	(9+38)	10,744,358
GENERAL PLANT		
40 Land & Land Rights	ID389.00	20,062
41 Structures & Improvements	ID390.00	190,016
42 Office Furniture & Equip	ID391.00	135,760
43 Transportation Equip	ID392.00	9,996
44 Stores Equip	ID393.00	3,754
45 Tools & Shop & Garage Equip	ID394.00	19,164
46 Lab Equip	ID395.00	30,160
47 Power Operated Equip	ID396.00	10,532
48 Communication Equip	ID397.00	147,741
49 Miscellaneous Equip	ID398.00	1,151
50 Total General Plant (GP.T)	(40+41+42+43+4 4+45+46+47+48+ 49)	568,336
51 Total Prod, Trans, Dist & Gen Plant (PTDGP.T)	(39+50)	11,312,694
52 Const Complete Not Class - Prod	ID106.01	-14
53 Const Complete Not Class - Trans	ID106.02	524
54 Const Complete Not Class - Dist	ID106.03	4,881
55 Const Complete Not Class - Gen	ID106.04	569
56 Const Complete Not Class - Total	(52+53+54+55)	5,960

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		Category Reference ID #	Summary Firm Resale
57	Total Elec Plant In Service (EPIS.T)	(4+51+56)	11,698,756
PLANT HELD FOR FUTURE USE			
58	Plant Held for Future Use - Transmission	ID105.01	17,781
59	Plant Held for Future Use - Distribution	ID105.02	7,775
60	Plant Held for Future Use - Total (PHFU.T)	(58+59)	25,556
61	Bonneville Exchange Power	BEP.T	92,554
62	Working Capital	WC.T	159,390
63	Misc Def Debits - Conservation Related	ID186.01	59
64	Conservation Trust	ID186.02	
65	Total Conservation Investment (WEATH.T)	(63+64)	59
66	Misc Def Debits - WUTC AFUDC Prod	ID186.03	345
67	Misc Def Debits - WUTC AFUDC Trans	ID186.04	2
68	Misc Def Debits - WUTC AFUDC Non Project	ID186.05	75,830
69	Misc Def Debits - WUTC AFUDC Subtotal (AFUDC.T)	(66+67+68)	76,177
70	Misc Def Debits - Colstrip FERC Adj. - Prod	ID186.06	3,683
71	Misc Def Debits - Colstrip FERC Adj. - Trans	ID186.07	2,017
72	Misc Def Debits - Colstrip FERC Adj. - General	ID186.08	398
73	Misc Def Debits - Colstrip FERC Adj. - Subtotal (COLS.T)	(70+71+72)	6,098
74	Misc Def Debits - Acquis Adj - Production	ID114.00	27,141
75	Misc Def Debits - Acquis Adj - Transmission	ID114.01	545
76	Misc Def Debits - Acquis Adj - Distribution	ID114.02	1,471
77	Misc Def Debits - Acquis Adj - Total (ACQUIS.T)	(74+75+76)	29,157
78	Misc Def Debits - Total (MISCDD.T)	(69+73+77)	111,433

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		Category Reference ID #	Summary Firm Resale
79	Total Conservation & Misc Def Debits (CMM.D.T)	(65+78)	111,492
80	Prov for Depr Production - Baseload Thermal	ID108.10	-147,945
81	Prov for Depr Production - Hydro	ID108.20	-39,990
82	Prov for Depr Production - Other	ID108.30	-37,602
83	Prov for Depr Production - Total (PFDP.T)	(80+81+82)	-225,538
84	Prov for Depr Transmission	ID108.40	-1,027,692
85	Prov for Depr Distribution	ID108.50	-3,245,929
86	Prov for Depr General	ID108.60	-211,900
87	Prov for Depr RWIP	ID108.70	58,091
88	Prov for Depr RWIP Common	ID108.80	3,801
89	Total Prov for Depreciation (PFD.T)	(83+84+85+86+87+88)	-4,649,167
90	Prov for Amort - Hydro	ID111.01	-213
91	Prov for Amort - Other Prod	ID111.02	-316
92	Prov for Amort - Production	ID111.03	-163
93	Prov for Amort - Distribution	ID111.04	-1,122
94	Prov for Amort - General	ID111.05	-137,853
95	Total Prov for Amortization (111.T)	(90+91+92+93+94)	-139,667
96	Total Prov for Depr and Amort (PFDA.T)	(89+95)	-4,788,835
ACCUMULATED DEFERRED INCOME TAX			
97	Accum Deferred Income Tax - Prod	ID282.00	-1,427
98	Accum Deferred Income Tax - T/D	ID282.01	146,846
99	Accum Deferred Income Tax - Other	ID282.02	-963,438
100	Accum Deferred Income Tax - Total (ADIT.T)	(97+98+99)	-818,019
101	Customer Deposits	ID235.00	
102	Customer Advances	ID252.00	
103	Net Investment in Plant (RB.T)	(57+60+61+62+79+96+100+101+102)	6,480,893

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	Category Reference ID #	Category Allocation Method	Category Classification 2	Total Allocation	Summary Res Svc	Summary Sec Svc 24	Summary Sec Svc 25	Summary Sec Svc 26	Summary Pri Svc	Summary Retail Wheeling	Summary High Voltage	Summary Lighting Svc	Summary Firm Resale	
SALARY & WAGES														
OPERATION & MAINTENANCE														
1	Salary & Wages - Prod Total	S100	PP.T	*	8,973,106	4,662,831	1,094,660	1,310,907	859,306	805,819		200,468	35,675	3,440
2	Salary & Wages - Prod Demand Related	S100	PP.T	DEM	1,166,504	698,890	128,210	149,120	93,895	77,011		16,787	2,176	416
3	Salary & Wages - Prod Energy Related	S100	PP.T	ENERGY	7,806,602	3,963,941	966,450	1,161,788	765,411	728,809		183,681	33,499	3,024
4	Salary & Wages - Trans Total	S101	TP.T	*	1,242,978	607,660	142,558	170,707	111,889	104,894	69,714	26,089	4,640	4,827
5	Salary & Wages - Trans Demand Related	S101	TP.T	DEM	161,587	92,709	17,007	19,781	12,455	10,216	6,440	2,227	289	464
6	Salary & Wages - Trans Energy Related	S101	TP.T	ENERGY	1,081,391	514,951	125,550	150,926	99,434	94,679	63,274	23,862	4,352	4,363
7	Salary & Wages - Dist Total	S102	DP.T	*	20,167,297	13,247,185	2,404,493	1,975,304	840,119	970,395	212,905	69,845	373,119	73,932
8	Salary & Wages - Dist Demand Related	S102	DP.T	DEM	16,882,345	11,147,749	2,095,672	1,788,393	761,299	791,498	139,448	49,397	41,002	67,887
9	Salary & Wages - Dist Customer Related	S102	DP.T	CUST	2,485,432	1,731,988	219,233	79,216	7,868	111,338	2,070	3,421	329,012	1,285
10	Salary & Wages - PTD Subtotal	SWPTD.T	*	*	30,383,381	18,517,676	3,641,710	3,456,919	1,811,314	1,881,109	282,619	296,402	413,435	82,198
11	Salary & Wages - PTD Subtotal Demand Related	SWPTD.T	*	DEM	18,210,436	11,939,348	2,240,889	1,957,294	867,649	878,724	145,887	68,411	43,466	68,766
12	Salary & Wages - PTD Subtotal Energy Related	SWPTD.T	*	ENERGY	9,687,513	4,846,339	1,181,588	1,420,409	935,796	891,046	134,662	224,569	40,956	12,147
13	Salary & Wages - PTD Subtotal Customer Related	SWPTD.T	*	CUST	2,485,432	1,731,988	219,233	79,216	7,868	111,338	2,070	3,421	329,012	1,285
14	Salary & Wages - Customer Accts Total	S103	CAE.T	*	11,316,379	8,613,407	1,340,870	495,522	289,618	306,772	67,162	157,765	37,373	7,888
15	Salary & Wages - Customer Accts Demand Related	S103	CAE.T	DEM	1,411,377	855,295	181,098	191,232	92,624	80,489		8,083	2,556	
16	Salary & Wages - Customer Accts Energy Related	S103	CAE.T	ENERGY	1,066,925	469,060	129,095	185,958	131,895	114,693		32,957	3,267	
17	Salary & Wages - Customer Accts Customer Related	S103	CAE.T	CUST	8,838,077	7,289,052	1,030,678	118,332	65,099	111,590	67,162	116,725	31,549	7,888
18	Salary & Wages - Cust Svc Total	S104	CUST1	CUST	1,151,280	1,015,392	119,385	8,659	788	775	19	24	6,225	11
19	Salary & Wages - Admin and Gen Total	S105	PTDP.T	*	15,950,331	9,494,706	1,905,916	1,868,498	1,016,646	1,036,891	207,921	179,406	197,035	43,312
20	Salary & Wages - Admin and Gen Demand Related	S105	PTDP.T	DEM	8,601,556	5,619,837	1,054,129	928,929	417,925	419,264	74,038	35,025	20,378	32,031

Salary and Wage

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	Category Reference ID #	Category Allocation Method	Category Classification 2	Total Allocation	Summary Res Svc	Summary Sec Svc 24	Summary Sec Svc 25	Summary Sec Svc 26	Summary Pri Svc	Summary Retail Wheeling	Summary High Voltage	Summary Lighting Svc	Summary Firm Resale
21 Salary & Wages - Admin and Gen Energy Related	S105	PTDP.T	ENERGY	6,211,029	3,082,024	751,429	903,308	595,119	566,660	132,935	142,815	26,046	10,693
22 Salary & Wages - Admin and Gen Customer Related	S105	PTDP.T	CUST	1,137,746	792,845	100,357	36,262	3,602	50,967	948	1,566	150,611	588
23 Salary & Wages - Sales	S106	DIR373.00	*	433,703								433,703	
24 Salary & Wages - Sales Demand Related	S106	DIR373.00	DEM										
25 Salary & Wages - Sales Energy Related	S106	DIR373.00	ENERGY										
26 Salary & Wages - Sales Customer Related	S106	DIR373.00	CUST	433,703								433,703	
27 Salary & Wages - Total	SW.T	*	*	59,235,074	37,641,182	7,007,882	5,829,599	3,118,366	3,225,548	557,721	633,597	1,087,771	133,409
28 Salary & Wages - Total Demand Related	SW.T	*	DEM	28,223,370	18,414,481	3,476,116	3,077,455	1,378,199	1,378,478	219,925	111,519	66,401	100,797
29 Salary & Wages - Total Energy Related	SW.T	*	ENERGY	16,965,466	8,397,423	2,062,112	2,509,675	1,662,810	1,572,399	267,597	400,341	70,269	22,840
30 Salary & Wages - Total Customer Related	SW.T	*	CUST	14,046,238	10,829,278	1,469,654	242,469	77,357	274,671	70,199	121,736	951,101	9,773

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Allocation of Cost Based Customer Charge

	Category ID #	Category Classification 2	Total Allocation	Summary Res Svc	Summary Sec Svc 24	Summary Sec Svc 25	Summary Sec Svc 26	Summary Pri Svc	Summary Retail Wheeling	Summary High Voltage	Summary Lighting Svc	Summary Firm Resale	
PLANT INVESTMENT													
1	Meters (A/C 370)	ID370.00	*	119,336,078	71,183,101	24,856,209	8,991,480	893,282	12,642,476	235,095	388,495	145,940	
2	Service (A/C 369)	ID369.UG	*	123,389,284	123,389,284								
3	Service (A/C 369)	ID369.OH	*	44,252,929	38,500,805	5,496,805	252,490	2,828					
4	Service (A/C 368)	368.T	*	311,314,969	231,509,136	45,291,119	26,665,072	6,525,810	1,279,408		5,721	38,704	
5	Subtotal Transformer, Meter & Service	(1+2+3+4)		598,293,260	464,582,326	75,644,133	35,909,042	7,421,920	13,921,884	235,095	394,216	184,644	
6	General Plant (GP.T)	GP.T	*	247,611,284	156,715,133	29,329,955	24,734,353	13,204,806	13,662,884	2,333,848	2,628,471	4,433,497	568,336
7	Prod, Trans & Dist Plant	PTDP.T	*	3,956,792,478	2,355,348,160	472,799,821	463,517,699	252,198,897	257,221,240	51,578,831	44,505,166	48,878,306	10,744,358
8	Total Related Other Plant	((5/7)*4)		47,072,888	45,664,184	7,246,211	2,065,762	192,047	69,247		51	665	
9	Total Distribution Plant	DP.T	*	2,290,153,615	1,504,321,033	273,048,858	224,311,153	95,402,020	110,195,925	24,177,075	7,931,423	42,370,605	8,395,524
10	Distribution Accum Depreciation	ID108.50	*	-885,433,251	-581,609,833	-105,567,826	-86,724,555	-36,884,915	-42,604,625	-9,347,489	-3,066,496	-16,381,583	-3,245,929
11	Distribution Related Accum Depr	((5/9)*10)		-231,315,813	-179,619,671	-29,245,999	-13,883,374	-2,869,508	-5,382,564	-90,894	-152,414		-71,388
12	General Accum Depreciation	ID108.60	*	-92,320,222	-58,430,196	-10,935,479	-9,222,039	-4,923,324	-5,094,116	-870,160	-980,008	-1,653,000	-211,900
13	General Related Accum Depr	((8/6)*12)		-17,550,813	-17,025,588	-2,701,702	-770,206	-71,603	-25,818		-19		-248
14	Net Plant Investment	(5+8+11+13)		396,499,521	313,601,252	50,942,643	23,321,224	4,672,855	8,582,748	144,201	241,833	113,673	
EXPENSES:													
15	Supervision & Eng (A/C 580)	ID580.00	CUST	272,358	136,031	45,331	16,366	1,625	22,996	428	707	48,609	265
16	Meters (A/C 586)	ID586.00	*	1,927,753	1,149,891	401,527	145,248	14,430	204,226	3,798	6,276		2,358
17	Custmer Installation (A/C 587)	ID587.00	*	2,234,705	1,332,985	465,461	168,376	16,728	236,745	4,402	7,275		2,733
18	Line Transformers (A/C 595)	ID595.00	*	440,054	327,246	64,020	37,692	9,224	1,808		8		55
19	Meters (A/C 597)	ID597.00	*	321,276	191,639	66,918	24,207	2,405	34,036	633	1,046		393
20	Supervision (A/C 901)	ID901.00	CUST	400,718	330,485	46,731	5,365	2,952	5,060	3,045	5,292	1,430	358
21	Meter Reading (A/C 902)	ID902.00	*	14,387,743	11,994,994	1,622,921	195,269	20,181	14,191	190,810	335,462		13,915
22	Records & Collections (A/C 903)	ID903.00	*	12,995,944	10,661,905	1,581,170	155,423	183,381	308,360	21,843	32,974	39,828	11,061
23	Subtotal O&M & Customer Expense	(15+16+17+18 +19+20+21+22)		32,980,551	26,125,176	4,294,078	747,946	250,926	827,422	224,958	389,040	89,867	31,137
24	Total Admin & General	AGE.T	*	76,916,096	47,036,314	9,208,814	8,054,330	4,481,269	4,695,849	772,911	964,424	1,556,944	145,241
25	Total Prod, Tran, Dist & Customer	PTDC.T	*	899,790,388	480,399,122	109,410,855	124,619,899	80,222,589	76,580,773	2,660,304	18,643,239	6,665,104	588,503
26	Related Admin & General	((23/25)*24)		2,819,251	2,557,940	361,421	48,341	14,017	50,737	65,358	20,125	20,993	7,685
27	Distribution Depr Expense	ID403.05	*	66,476,977	43,666,379	7,925,871	6,511,147	2,769,263	3,198,690	701,795	230,228	1,229,904	243,699
28	Related Distribution Depr Expense	((5/9)*27)		17,366,838	13,485,571	2,195,745	1,042,343	215,438	404,115	6,824	11,443		5,360
29	Total Depreciation Expense	DEP.T	*	123,754,810	74,962,161	14,814,968	14,137,782	7,554,185	7,774,885	1,222,977	1,304,088	1,661,644	322,120
30	General Depr Expense	ID403.06	*	11,077,294	7,010,907	1,312,123	1,106,532	590,739	611,231	104,408	117,589	198,340	25,425

Basic Charge

Puget Sound Energy
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Allocation of Cost Based Customer Charge

	Category	Category	Total	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary
	ID #	Classification 2	Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale
31 Depreciation Net of General Exp	(29-30)		112,677,516	67,951,254	13,502,845	13,031,251	6,963,446	7,163,654	1,118,568	1,186,499	1,463,304	296,694
32 Related General Depr Expense	((28/31)*30)		1,707,329	1,391,381	213,369	88,509	18,277	34,481	637	1,134		459
33 Total Plant in Service	EPIS.T	*	4,373,938,140	2,619,059,420	522,222,163	505,320,358	274,551,927	280,330,021	55,491,916	48,956,785	56,306,794	11,698,756
34 Property Tax (A/C 236.00)	ID236.00	*	40,824,951	24,392,248	4,875,703	4,740,950	2,577,082	2,630,297	523,495	457,670	517,660	109,847
35 Related Property Taxes	((14/33)*34)	*	3,700,801	2,920,682	475,624	218,801	43,862	80,531	1,360	2,261		1,067
36 Total Related Expenses	(23+26+28+32+35)	*	58,574,770	46,480,750	7,540,237	2,145,940	542,520	1,397,285	299,138	424,003	110,860	45,708
37 Number of Customers	CUST	*	963,672	849,928	99,931	7,248	660	649	16	20	5,211	9
38 Cost of Capital (Net of Tax)	7.09%	*	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%
39 Conversion Factor	0.6200972	*	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972
40 1-FIT Rate	65%	*	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%
41 \$ per Year Customer for Plant Investment	((14*38)/39)/37	*	\$47.04	\$42.19	\$58.29	\$367.89	\$809.52	\$1,512.06	\$1,030.47	\$1,382.53	\$0.00	\$1,444.11
42 Months / Year	12	*	12	12	12	12	12	12	12	12	12	12
43 \$ per Month Customer for Plant Investment	(41/42)	*	\$3.92	\$3.52	\$4.86	\$30.66	\$67.46	\$126.00	\$85.87	\$115.21	\$0.00	\$120.34
44 \$ per year Customer for Expenses	((36*40)/39)/37	*	\$63.71	\$57.33	\$79.09	\$310.35	\$861.64	\$2,256.81	\$19,597.70	\$22,222.49	\$22.30	\$5,323.57
45 \$ per month Customer for Expenses	(44/42)	*	\$5.31	\$4.78	\$6.59	\$25.86	\$71.80	\$188.07	\$1,633.14	\$1,851.87	\$1.86	\$443.63
46 TOTAL MONTHLY BASIC CHARGE	(43+45)		\$9.23	\$8.29	\$11.45	\$56.52	\$139.26	\$314.07	\$1,719.01	\$1,967.08	\$1.86	\$563.97

Basic Charge

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	Category	Category	Category	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary		
	Reference ID #	Classification 2	Allocation Method	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Summary Retail Wheeling	High Voltage	Lighting Svc	Firm Resale	
PRODUCTION RATEBASE:														
1	Steam Production Plant	ID310.00	*	PC1	717,007,373	372,589,374	87,470,178	104,749,713	68,663,936	64,390,022		16,018,661	2,850,643	274,846
2	Hydro Production Plant	ID330.00	*	PC1	213,374,007	110,878,759	26,030,224	31,172,435	20,433,680	19,161,807		4,766,988	848,322	81,791
3	Other Production Plant	ID340.00	*	PC1	247,690,594	128,711,206	30,216,622	36,185,846	23,719,995	22,243,569		5,533,655	984,756	94,946
4	Other Production Plant	ID340.01	*	DIR_449										
5	Total Production Plant In Service	(1+2+3+4)	*	*	1,178,071,974	612,179,339	143,717,024	172,107,994	112,817,611	105,795,397		26,319,305	4,683,721	451,584
Other Direct Production Ratebase:														
9	Intangible Plant - Production	ID300.00	*	PP.T	2,876,182	1,494,594	350,875	420,190	275,436	258,292		64,257	11,435	1,103
500	Construction Complete, Not Classified	ID106.01	*	PP.T	-36,366	-18,897	-4,436	-5,313	-3,483	-3,266		-812	-145	-14
10	Bonneville Exchange Power	BEP.T	*	PC1	241,451,179	125,468,924	29,455,454	35,274,312	23,122,480	21,683,245		5,394,261	959,950	92,554
11	Misc Def Debits - WUTC AFUDC Prod	ID186.03	*	PP.T	898,923	467,121	109,663	131,326	86,085	80,727		20,083	3,574	345
12	Misc Def Debits - Colstrip FERC Adj. - Prod	ID186.06	*	PP.T	9,609,278	4,993,414	1,172,269	1,403,848	920,229	862,950		214,681	38,204	3,683
13	Misc Def Debits - Acquis Adj - Production	ID114.00	*	PP.T	70,805,300	36,793,628	8,637,780	10,344,154	6,780,642	6,358,588		1,581,861	281,504	27,141
14	Prov for Depr Production - Steam	ID108.10	*	PP.T	-385,953,284	-200,558,736	-47,083,759	-56,385,049	-36,960,668	-34,660,090		-8,622,582	-1,534,454	-147,945
15	Prov for Depr Production - Hydro	ID108.20	*	PP.T	-104,325,342	-54,212,154	-12,727,005	-15,241,196	-9,990,676	-9,368,817		-2,330,732	-414,772	-39,990
16	Prov for Depr Production - Other	ID108.30	*	PP.T	-98,095,394	-50,974,792	-11,966,992	-14,331,044	-9,394,068	-8,809,344		-2,191,549	-390,003	-37,602
17	Prov for Amort - Hydro	ID111.01	*	PP.T	-554,688	-288,241	-67,668	-81,036	-53,119	-49,813		-12,392	-2,205	-213
18	Prov for Amort - Other Prod	ID111.02	*	PP.T	-825,405	-428,918	-100,694	-120,586	-79,045	-74,125		-18,440	-3,282	-316
19	Prov for Amort - Prod	ID111.03	*	PP.T	-424,279	-220,475	-51,759	-61,984	-40,631	-38,102		-9,479	-1,687	-163
20	Accum Deferred Income Tax - Prod	ID282.00	*	PP.T	-3,723,488	-1,934,892	-454,241	-543,975	-356,578	-334,384		-83,186	-14,804	-1,427
21	Other Direct Production Ratebase	(9+10+11+12+13+14 +15+16+17+18+19+20+500)	*	*	-268,297,384	-139,419,423	-32,730,514	-39,196,353	-25,693,396	-24,094,138		-5,994,032	-1,066,684	-102,845
22	Total Direct Production Ratebase	(5+21)	*	*	909,774,590	472,759,916	110,986,509	132,911,641	87,124,215	81,701,259		20,325,273	3,617,037	348,739
23	Requested Return on Net Investment	RRB.T	*	*	242,420,696	143,281,951	29,080,133	28,861,995	15,987,457	16,187,909	2,479,440	2,934,517	3,016,237	591,057
24	Net Investment in Plant	RB.T	*	*	2,658,121,664	1,571,074,018	318,861,110	316,469,245	175,301,060	177,498,998	27,186,847	32,176,722	33,072,770	6,480,893
25	Rate of Return	(23/24)	*	*	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%
26	TOTAL RETURN ON DIRECT PRODUCTION RATEBASE	(22*25)	*	*	82,971,443	43,115,704	10,121,970	12,121,542	7,945,728	7,451,155		1,853,665	329,874	31,805
DEMAND SIDE MANAGEMENT RATEBASE														
27	Total Demand Side Management Investment	WEATH.T	*	*	154,506	80,288	18,849	22,572	14,796	13,875		3,452	614	59
28	TOTAL RETURN ON DEMAND SIDE MANAGEMENT RATEBASE	(25*27)	*	*	14,091	7,322	1,719	2,059	1,349	1,265		315	56	5
TRANSMISSION & DISTRIBUTION ALLOCATORS:														
29	Total Transmission Plant	TP.T	*	*	488,566,889	238,847,789	56,033,939	67,098,552	43,979,266	41,229,918	27,401,756	10,254,438	1,823,980	1,897,251
30	Total Distribution Plant	DP.T	*	*	2,290,153,615	1,504,321,033	273,048,858	224,311,153	95,402,020	110,195,925	24,177,075	7,931,423	42,370,605	8,395,524
31	Total Transmission / Distribution Plant	(29+30)	*	*	2,778,720,504	1,743,168,821	329,082,797	291,409,705	139,381,286	151,425,843	51,578,831	18,185,861	44,194,585	10,292,774
32	% - Transmission Plant	(29/31)	*	*	18%	14%	17%	23%	32%	27%	53%	56%	4%	18%
33	% - Distribution Plant	(30/31)	*	*	82%	86%	83%	77%	68%	73%	47%	44%	96%	82%
TRANSMISSION RATEBASE														
34	Total Transmission Plant	TP.T	*	*	488,566,889	238,847,789	56,033,939	67,098,552	43,979,266	41,229,918	27,401,756	10,254,438	1,823,980	1,897,251

Unbundled Costs

Puget Sound Energy
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	Category	Category	Category	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary
	Reference ID #	Classification 2	Allocation Method	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Summary Retail Wheeling	High Voltage	Lighting Svc	Firm Resale
505 Land and Land Rights - Allocated Transmission	ID360.03	*	PC2	4,911,112	2,321,430	544,393	651,863	427,236	400,460	420,324	99,585	17,709	28,112
506 Structures and Improve - Allocated Transmission	ID361.03	*	PC2	1,354,900	640,447	150,190	179,839	117,868	110,481	115,961	27,474	4,886	7,756
507 Station Equipment - Allocated Transmission	ID362.03	*	PC2	98,092,249	46,367,157	10,873,442	13,020,006	8,533,403	7,998,603	8,395,358	1,989,073	353,703	561,503
501 Construction Complete, Not Classified	ID106.02	*	TP.T	134,840	65,920	15,465	18,519	12,138	11,379	7,563	2,830	503	524
35 Plant Held for Future Use - Transmission	ID105.01	*	TP.T	4,578,786	2,238,451	525,143	628,839	412,168	386,401	256,806	96,103	17,094	17,781
36 Misc Def Debits - WUTC AFUDC Trans	ID186.04	*	PC1	6,195	3,219	756	905	593	556		138	25	2
37 Misc Def Debits - Colstrip FERC Adj. - Trans	ID186.07	*	PC1	5,261,380	2,734,050	641,854	768,650	503,854	472,492		117,544	20,918	2,017
38 Misc Def Debits - Acquis Adj - Transmission	ID114.01	*	PC2	95,159	44,981	10,548	12,631	8,278	7,759	8,144	1,930	343	545
39 Prov for Depr Transmission Integrated Gen	ID108.40	*	TP.T	-179,533,606	-84,863,615	-19,901,147	-23,829,902	-15,618,284	-14,639,465	-15,365,628	-3,640,507	-647,365	-1,027,692
40 Subtotal Transmission Plant	(34+35+36+37+38+39+501+505+506+507)	*	*										
)			423,467,904	208,399,828	48,894,582	58,549,902	38,376,519	35,978,586	21,240,284	8,948,610	1,591,795	1,487,798
Trans/Dist Plant to be Alloc Transmission													
41 Accum Deferred Income Tax - T/D	ID282.01	*	TDP.T	39,643,777	24,869,646	4,694,997	4,157,518	1,988,541	2,160,380	735,871	259,456	630,521	146,846
42 Allocated Transmission Plant	(32*41)	*	*	6,970,344	3,407,622	799,432	957,290	627,449	588,224	390,939	146,299	26,023	27,068
43 Total Transmission Ratebase	(40+42)	*	*	430,438,248	211,807,450	49,694,013	59,507,192	39,003,968	36,566,809	21,631,223	9,094,909	1,617,818	1,514,866
44 Return on Transmission	(25*43)	*	*	39,255,968	19,316,839	4,532,094	5,427,056	3,557,162	3,334,893	1,972,768	829,456	147,545	138,156
DISTRIBUTION RATEBASE													
PRIMARY DISTRIBUTION - DIRECT													
45 Land and Land Rights - Assigned	DIR360.01	*	DIR360.01	385,207							289,903		95,304
46 Land and Land Rights - Allocated	ID360.02	*	360-NCP	12,127,132	4,652,398	1,577,921	2,394,024	1,900,458	1,434,127	64,481		103,248	476
47 Structures and Improve - Assigned	DIR361.01	*	DIR361.01	366,384						198,543	145,789		22,052
48 Structures and Improve - Allocated	ID361.02	*	361-NCP	4,004,154	1,958,956	524,948	647,947	479,322	347,665	14,248		30,992	76
49 Station Equipment - Assigned	DIR362.01	*	DIR362.01	18,305,737					469,911	10,629,892	4,985,383		2,220,550
50 Station Equipment - Allocated	ID362.02	*	362-NCP	199,182,855	104,125,417	28,147,484	31,336,557	17,833,278	16,131,191	664,010		753,150	191,768
51 Poles Towers and Fixtures	ID364.00	*	OH-NCP	221,481,805	149,019,723	27,919,677	22,547,974	7,682,831	13,062,965	460,362		610,784	177,489
52 Overhead Cond and Devices	ID365.00	*	OH-NCP	227,157,666	152,838,615	28,635,168	23,125,806	7,879,717	13,397,726	472,160		626,436	182,037
53 Underground Conduit	ID366.00	*	UG-NCP	410,722,765	273,722,012	47,066,215	44,927,591	20,504,346	20,406,523	657,808		1,192,339	2,245,930
54 Underground Cond and Devices	ID367.00	*	UG-NCP	453,130,445	301,984,179	51,925,866	49,566,425	22,621,447	22,513,524	725,728		1,315,450	2,477,826
55 Easements	ID374.00	*	LINE.T	5,598,390								5,598,390	
56 Subtotal Direct Primary Distribution	(45+46+47+48+49+50+51+52+53+54+55)	*	*	1,552,462,540	988,301,299	185,797,280	174,546,323	78,901,399	87,763,633	13,887,232	5,421,075	10,230,790	7,613,509
SECONDARY DISTRIBUTION RATEBASE - DIRECT													
57 Line Transf OVHD	ID368.OH	*	OH-TFMR	111,251,484	92,756,706	15,418,062	3,015,469		61,248				
58 Line Transf UNGD	ID368.UG	*	UG-TFMR	198,758,684	138,752,430	29,872,782	23,649,604	6,464,561					19,306
59 Line Transf Assigned	ID368.03	*	DIR368.03	1,304,801		276			1,279,408		5,721		19,397
60 Services - OVHD	ID369.OH	*	OH-SVC	44,252,929	38,500,805	5,496,805	252,490	2,828					
61 Services - UNGD	ID369.UG	*	DIR_RESID	123,389,284	123,389,284								
62 Installation on Customer Premises - Capacitor	ID371.00	*	DIR_449	1,123,105						1,123,105			
63 Str & Area Lighting Sys	ID373.00	*	DIR373.00	31,763,518								31,763,518	
64 Customer Advances	ID252.00	*	CUST4	-23,664,861	-21,000,338	-2,469,130	-179,086	-16,308					
65 Subtotal Direct Secondary Distribution	(57+58+59+60+61+62+63+64)	*	*	488,178,944	372,398,887	48,318,795	26,738,477	6,512,331	1,279,408	1,123,105	5,721	31,763,518	38,704

METER, METER READING, BILLING - DIRECT

Unbundled Costs

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	Category	Category	Category	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary
	Reference ID #	Classification 2	Allocation Method	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Summary Retail Wheeling	High Voltage	Lighting Svc	Firm Resale
66	Meters		METER	119,336,078	71,183,101	24,856,209	8,991,480	893,282	12,642,476	235,095	388,495		145,940
67	Customer Deposits		DIR235.00	-8,752,784	-7,241,560	-965,168	-358,820	-37,478	-35,133		-114,626		
68	Subtotal Meters / Billing	(66+67)	*	110,583,294	63,941,541	23,891,041	8,632,660	855,804	12,607,343	235,095	273,870		145,940
69	Total Direct Distribution Ratebase	(56+65+68)	*	2,151,224,778	1,424,641,727	258,007,116	209,917,460	86,269,534	101,650,384	15,245,432	5,700,665	41,994,308	7,798,153
70	% - Primary	(56/69)	*	72%	69%	72%	83%	91%	86%	91%	95%	24%	98%
71	% - Secondary	(65/69)	*	23%	26%	19%	13%	8%	1%	7%	0%	76%	0%
72	% - Meters	(68/69)	*	5%	4%	9%	4%	1%	12%	2%	5%	0%	2%
Non-Direct Distribution Ratebase													
73	T&D Plant to be allocated to Distribution	(41)	*	39,643,777	24,869,646	4,694,997	4,157,518	1,988,541	2,160,380	735,871	259,456	630,521	146,846
74	Allocated Distribution Plant	(73*33)	*	32,673,433	21,462,025	3,895,566	3,200,229	1,361,093	1,572,156	344,932	113,157	604,498	119,778
75	Intangible - Distribution	ID300.01	DP.T	235,938	154,979	28,130	23,109	9,829	11,353	2,491	817	4,365	865
76	Leased Prop Assigned	ID372.00	DIR372.00	2,152,931	2,108,373	39,421	4,078	194	864				
502	Construction Completed, Not Classified	ID106.03	DP.T	1,331,479	874,602	158,749	130,413	55,466	64,067	14,056	4,611	24,634	4,881
77	Plant Held for Future Use - Distribution	ID105.02	DP.T	2,120,821	1,393,092	252,860	207,726	88,348	102,048	22,389	7,345	39,238	7,775
78	Misc Def Debits - Acquis Adj - Distribution	ID114.02	DP.T	401,333	263,621	47,850	39,309	16,719	19,311	4,237	1,390	7,425	1,471
79	Prov for Depr Distribution	ID108.50	DP.T	-885,433,251	-581,609,833	-105,567,826	-86,724,555	-36,884,915	-42,604,625	-9,347,489	-3,066,496	-16,381,583	-3,245,929
80	Prov for Amort - Distribution	ID111.04	DP.T	-306,185	-201,122	-36,506	-29,990	-12,755	-14,733	-3,232	-1,060	-5,665	-1,122
81	Total Non-Direct Distribution	(74+75+76+77+78+79+80+502)	*	-846,823,501	-555,554,263	-101,181,756	-83,149,681	-35,366,021	-40,849,559	-8,962,616	-2,940,236	-15,707,088	-3,112,281
82	Allocated Primary Non Direct Distribution	(81*70)	*	-611,122,453	-385,398,651	-72,863,475	-69,138,942	-32,345,469	-35,268,983	-8,164,146	-2,796,031	-3,826,612	-3,038,589
83	Allocated Secondary Non Direct Distribution	(81*71)	*	-192,170,249	-145,220,925	-18,949,014	-10,591,286	-2,669,717	-514,147	-660,261	-2,950	-11,880,476	-15,447
84	Allocated Meter Non Direct Distribution	(81*72)	*	-43,530,798	-24,934,687	-9,369,267	-3,419,453	-350,835	-5,066,429	-138,210	-141,254		-58,245
85	Total Primary Distribution Ratebase	(56+82)	*	941,340,087	602,902,648	112,933,804	105,407,381	46,555,930	52,494,650	5,723,086	2,625,043	6,404,178	4,574,920
86	Return on Primary Distribution	(25*85)	*	85,850,216	54,984,722	10,299,563	9,613,153	4,245,901	4,787,512	521,945	239,404	584,061	417,233
87	Total Secondary Distribution Ratebase	(65+83)	*	296,008,695	227,177,962	29,369,780	16,147,191	3,842,614	765,261	462,844	2,770	19,883,042	23,257
88	Return on Secondary Distribution	(25*87)	*	26,995,993	20,718,630	2,678,524	1,472,624	350,446	69,792	42,211	253	1,813,333	2,121
89	Total Meter Distribution Ratebase	(68+84)	*	67,052,496	39,006,854	14,521,774	5,213,207	504,969	7,540,915	96,885	132,616		87,695
90	Return on Meter Distribution	(25*89)	*	6,115,188	3,557,425	1,324,386	475,444	46,053	687,731	8,836	12,095		7,998
91	Total Distribution Return	(86+88+90)	*	118,961,397	79,260,777	14,302,473	11,561,221	4,642,400	5,545,035	572,993	251,751	2,397,394	427,352
GENERAL / OTHER RATEBASE:													
Functionalized on PTD Plant:													
92	Production	(5)	*	1,178,071,974	612,179,339	143,717,024	172,107,994	112,817,611	105,795,397		26,319,305	4,683,721	451,584
93	Transmission	(29)	*	488,566,889	238,847,789	56,033,939	67,098,552	43,979,266	41,229,918	27,401,756	10,254,438	1,823,980	1,897,251
94	Distribution	(30)	*	2,290,153,615	1,504,321,033	273,048,858	224,311,153	95,402,020	110,195,925	24,177,075	7,931,423	42,370,605	8,395,524
95	Total	(92+93+94)	*	3,956,792,478	2,355,348,160	472,799,821	463,517,699	252,198,897	257,221,240	51,578,831	44,505,166	48,878,306	10,744,358
96	% - Production	(92/95)	*	30%	26%	30%	37%	45%	41%	0%	59%	10%	4%
97	% - Transmission	(93/95)	*	12%	10%	12%	14%	17%	16%	53%	23%	4%	18%
98	% - Distribution	(94/95)	*	58%	64%	58%	48%	38%	43%	47%	18%	87%	78%

Unbundled Costs

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	Reference ID #	Classification 2	Allocation Method	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Summary Retail Wheeling	High Voltage	Lighting Svc	Firm Resale
99	Working Capital	*	EPIS.T	59,592,732	35,683,382	7,115,017	6,884,739	3,740,633	3,819,357	756,050	667,012	767,152	159,390
100	Misc Def Debits - WUTC AFUDC Non Project	*	PTDGP.T	28,182,553	16,838,620	3,365,828	3,272,804	1,779,028	1,815,764	361,382	315,942	357,355	75,830
101	Prov For Depr - RWIP	*	PTDGP.T	21,589,609	12,899,442	2,578,436	2,507,174	1,362,848	1,390,990	276,842	242,031	273,756	58,091
102	Accum Deferred Income Tax - Other	*	PTDGP.T	-358,065,058	-213,938,085	-42,763,525	-41,581,639	-22,602,918	-23,069,654	-4,591,435	-4,014,103	-4,540,262	-963,438
103	Subtotal	(99+100+101+102)	*	-248,700,164	-148,516,640	-29,704,245	-28,916,923	-15,720,408	-16,043,543	-3,197,161	-2,789,118	-3,141,999	-670,127
104	Allocated Production	(103*96)	*	-74,046,515	-38,601,010	-9,029,203	-10,737,095	-7,032,302	-6,598,728		-1,649,419	-301,079	-28,165
105	Allocated Transmission	(103*97)	*	-30,708,375	-15,060,564	-3,520,403	-4,185,997	-2,741,376	-2,571,615	-1,698,523	-642,641	-117,249	-118,332
106	Allocated Distribution	(103*98)	*	-143,945,275	-94,855,066	-17,154,639	-13,993,831	-5,946,730	-6,873,200	-1,498,638	-497,059	-2,723,671	-523,630
Functionalized on PTD Salaries													
107	Production	S100	PP.T	8,973,106	4,662,831	1,094,660	1,310,907	859,306	805,819		200,468	35,675	3,440
108	Transmission	S101	TP.T	1,242,978	607,660	142,558	170,707	111,889	104,894	69,714	26,089	4,640	4,827
109	Distribution	S102	DP.T	20,167,297	13,247,185	2,404,493	1,975,304	840,119	970,395	212,905	69,845	373,119	73,932
110	Total	(107+108+109)	*	30,383,381	18,517,676	3,641,710	3,456,919	1,811,314	1,881,109	282,619	296,402	413,435	82,198
111	% - Production	(107/110)	*	30%	25%	30%	38%	47%	43%	0%	68%	9%	4%
112	% - Transmission	(108/110)	*	4%	3%	4%	5%	6%	6%	25%	9%	1%	6%
113	% - Distribution	(109/110)	*	66%	72%	66%	57%	46%	52%	75%	24%	90%	90%
114	Total General Plant	GP.T	*	247,611,284	156,715,133	29,329,955	24,734,353	13,204,806	13,662,884	2,333,848	2,628,471	4,433,497	568,336
115	Intangible Plant - General	ID300.02	GP.T	164,744,478	104,268,078	19,514,249	16,456,633	8,785,621	9,090,396	1,552,791	1,748,814	2,949,761	378,134
503	Construction Completed, Not Classified	ID106.04	GP.T	247,827	156,852	29,356	24,756	13,216	13,675	2,336	2,631	4,437	569
116	Misc Def Debits - Colstrip FERC Adj. - General	ID186.08	GP.T	173,393	109,742	20,539	17,321	9,247	9,568	1,634	1,841	3,105	398
117	Prov For Depr General	ID108.60	*	-92,320,222	-58,430,196	-10,935,479	-9,222,039	-4,923,324	-5,094,116	-870,160	-980,008	-1,653,000	-211,900
118	Prov For Depr - RWIP Common	ID108.80	GP.T	1,656,044	1,048,123	196,161	165,425	88,315	91,378	15,609	17,579	29,652	3,801
119	Prov For Amort - General	ID111.05	GP.T	-60,059,597	-38,012,192	-7,114,156	-5,999,465	-3,202,905	-3,314,014	-566,089	-637,551	-1,075,371	-137,853
120	Subtotal Allocate on S&W PTD	(114+115+116+117+118+119+503)	*	262,053,207	165,855,540	31,040,624	26,176,984	13,974,976	14,459,772	2,469,970	2,781,777	4,692,081	601,485
121	Allocated Production	(120*111)	*	77,392,019	41,763,140	9,330,486	9,926,643	6,629,874	6,194,200		1,881,426	404,875	25,169
122	Allocated Transmission	(120*112)	*	10,720,544	5,442,571	1,215,110	1,292,656	863,266	806,305	609,267	244,846	52,665	35,320
123	Allocated Distribution	(120*113)	*	173,940,644	118,649,828	20,495,028	14,957,684	6,481,836	7,459,266	1,860,702	655,505	4,234,541	540,995
Total General Plant													
124	Production	(104+121)	*	3,345,504	3,162,130	301,283	-810,451	-402,429	-404,528		232,007	103,795	-2,996
125	Transmission	(105+122)	*	-19,987,831	-9,617,992	-2,305,293	-2,893,341	-1,878,110	-1,765,310	-1,089,256	-397,795	-64,585	-83,011
126	Distribution	(106+123)	*	29,995,369	23,794,762	3,340,390	963,853	535,106	586,066	362,064	158,446	1,510,871	17,365
127	Total General Plant	(124+125+126)	*	13,353,043	17,338,899	1,336,380	-2,739,939	-1,745,432	-1,583,771	-727,192	-7,341	1,550,081	-68,643
Return on General Plant													
128	Production	(124*25)	*	305,110	288,386	27,477	-73,913	-36,701	-36,893		21,159	9,466	-273
129	Transmission	(125*25)	*	-1,822,890	-877,161	-210,243	-263,873	-171,284	-160,996	-99,340	-36,279	-5,890	-7,571
130	Distribution	(126*25)	*	2,735,578	2,170,082	304,644	87,903	48,802	53,449	33,020	14,450	137,791	1,584
131	Total Return on General Ratebase	(128+129+130)	*	1,217,798	1,581,308	121,878	-249,882	-159,183	-144,440	-66,320	-670	141,367	-6,260
132	Production Return	(26)	*	82,971,443	43,115,704	10,121,970	12,121,542	7,945,728	7,451,155		1,853,665	329,874	31,805
133	DSM Return	(28)	*	14,091	7,322	1,719	2,059	1,349	1,265		315	56	5

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Reference ID #	Classification 2	Allocation Method	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale		
134	Transmission Return	(44)	*	*	39,255,968	19,316,839	4,532,094	5,427,056	3,557,162	3,334,893	1,972,768	829,456	147,545	138,156
135	Distribution Return	(91)	*	*	118,961,397	79,260,777	14,302,473	11,561,221	4,642,400	5,545,035	572,993	251,751	2,397,394	427,352
136	General Return	(131)	*	*	1,217,798	1,581,308	121,878	-249,882	-159,183	-144,440	-66,320	-670	141,367	-6,260
137	Total Return	(132+133+134+135+136)	*	*	242,420,696	143,281,951	29,080,133	28,861,995	15,987,457	16,187,909	2,479,440	2,934,517	3,016,237	591,057
138	Total Return on Ratebase	RRB.T	*	*	242,420,696	143,281,951	29,080,133	28,861,995	15,987,457	16,187,909	2,479,440	2,934,517	3,016,237	591,057
PRODUCTION EXPENSES														
140	Production O&M - Fuel	FUEL.T	*	*	143,737,330	74,692,400	17,535,008	20,999,009	13,764,950	12,908,165		3,211,236	571,464	55,098
141	Other Energy Supply Expense	OPGE.T	*	*	51,983,533	26,962,841	6,332,938	7,584,372	4,971,921	4,663,392	69,783	1,167,226	206,561	24,499
142	Purchased Power Expense	OPSE.T	*	*	558,165,736	289,186,962	67,915,748	81,335,475	53,318,517	50,007,571	1,474,477	12,442,336	2,214,783	269,868
143	Wheeling by Others - Wheeling	ID565.00	*	PP.T	43,898,002	22,811,382	5,355,267	6,413,188	4,203,875	3,942,210		980,725	174,528	16,827
144	Depr Exp - Steam Gen	ID403.01	*	PP.T	19,860,502	10,320,413	2,422,850	2,901,479	1,901,933	1,783,550		443,703	78,960	7,613
145	Depr Exp - Hydro Gen	ID403.02	*	PP.T	11,826,946	6,145,815	1,442,810	1,727,833	1,132,603	1,062,105		264,226	47,021	4,534
146	Depr Exp - Other Gen	ID403.03	*	PP.T	4,185,132	2,174,783	510,559	611,418	400,788	375,841		93,500	16,639	1,604
147	Depr Exp - FAS 143	ID403.07	*	PP.T	26,792	13,922	3,268	3,914	2,566	2,406		599	107	10
148	Amort Exp - Hydro	ID404.00	*	PP.T	2,343,901	1,217,997	285,940	342,427	224,463	210,491		52,365	9,319	898
149	Amort Exp - Other Prod	ID404.01	*	PP.T	62,894	32,683	7,673	9,188	6,023	5,648		1,405	250	24
150	Amort Exp - O143	ID404.03	*	PP.T	46,030	23,919	5,615	6,725	4,408	4,134		1,028	183	18
151	Amort Exp - WUTC AFUDC - Production	ID405.00	*	PP.T	47,687	24,780	5,817	6,967	4,567	4,282		1,065	190	18
152	Amort Exp - FERC Colstrip	ID406.02	*	PP.T	453,099	235,451	55,275	66,195	43,391	40,690		10,123	1,801	174
153	Amort Exp - Acq Adjustment - Prod	ID406.05	*	PP.T	2,618,916	1,360,907	319,491	382,605	250,799	235,189		58,509	10,412	1,004
154	Amort Exp - Property Losses	ID407.00	*	PP.T	10,489,703	5,450,923	1,279,675	1,532,472	1,004,542	942,016		234,350	41,704	4,021
155	Other Op Exp - Gain / Loss Property	ID411.03	*	PP.T	-327,023	-169,936	-39,895	-47,776	-31,317	-29,368		-7,306	-1,300	-125
156	Other Op Exp - FAS133 Income	ID411.04	*	POWER	-280,083	-145,138	-34,083	-40,817	-26,757	-25,094	-691	-6,254	-1,111	-138
157	Other Op Exp - FAS133 Loss	ID411.05	*	POWER	280,083	145,138	34,083	40,817	26,757	25,094	691	6,254	1,111	138
159	Subtotal Production Expenses	(140+141+142+143+144+145+146+147+148+149+150+151+152+153+154+155+156+157)	*	*	849,419,180	440,485,242	103,438,040	123,875,491	81,204,030	76,158,321	1,544,261	18,955,091	3,372,621	386,084
Less: Other Revenue														
160	Rental Revenue - Steam Plant	ID454.01	*	PP.T	36,202	18,812	4,416	5,289	3,467	3,251		809	144	14
161	Rental Revenue - Reserve Capacity	ID454.08	*	POWER	74,830	38,777	9,106	10,905	7,149	6,704	185	1,671	297	37
162	Other Elect Revenue - Sand & Gravel Sales	ID456.05	*	PP.T	23,979	12,461	2,925	3,503	2,296	2,153		536	95	9
163	Other Elect Revenue - NonCore Gas Sales	ID456.09	*	PP.T	-6,691,268	-3,477,085	-816,291	-977,547	-640,787	-600,902		-149,490	-26,603	-2,565
164	Other Elect Revenue - Encogen Gas Sales	ID456.12	*	PP.T	6,731,013	3,497,738	821,139	983,353	644,593	604,471		150,378	26,761	2,580
165	Other Elect Revenue - Revenue Hedge	ID456.14	*	POWER	1,125,370	583,162	136,944	164,001	107,508	100,828	2,776	25,130	4,465	556
510	Other Elect Revenue - Centralia Credit	ID456.15	*	PP.T	7,653	3,977	934	1,118	733	687		171	30	3
166	Sales of Electricity - Non-Firm	ID447.07	*	PC1	26,755,694	13,903,466	3,264,018	3,908,818	2,562,249	2,402,764		597,749	106,374	10,256
167	Subtotal Production Other Operating Revenue	(160+161+162+163+164+165+166+510)	*	*	28,063,473	14,581,307	3,423,192	4,099,441	2,687,208	2,519,958	2,960	626,953	111,564	10,890
168	Subtotal Production Costs	(159-167)	*	*	821,355,707	425,903,934	100,014,848	119,776,050	78,516,822	73,638,363	1,541,300	18,328,138	3,261,057	375,194
169	Add: Return on Production Ratebase	(132)	*	*	82,971,443	43,115,704	10,121,970	12,121,542	7,945,728	7,451,155		1,853,665	329,874	31,805
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	Reference ID #	Classification 2	Allocation Method	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Summary Retail Wheeling	High Voltage	Lighting Svc	Firm Resale	
170	Production Cost of Service	(168+169)	*	*	904,327,150	469,019,639	110,136,818	131,897,592	86,462,550	81,089,518	1,541,300	20,181,803	3,590,931	406,999
DEMAND SIDE MANAGEMENT EXPENSE														
171	Cust Svc Exp - Weatherization	ID908.02	*	PC1	98,370	51,117	12,000	14,371	9,420	8,834		2,198	391	38
172	Add: Return on Conservation Ratebase	(133)	*	*	14,091	7,322	1,719	2,059	1,349	1,265		315	56	5
173	Total Demand Side Management Cost of Service	(171+172)	*	*	112,461	58,440	13,719	16,430	10,770	10,099		2,512	447	43
TRANSMISSION EXPENSE														
174	Transmission O&M	TE.T	*	*	7,670,925	3,730,268	875,125	1,047,929	686,858	643,919	442,334	184,682	28,486	31,323
175	Depr Exp - Transmission	ID403.04	*	TP.T	6,765,446	3,307,453	775,932	929,149	609,004	570,933	379,447	141,999	25,258	26,272
176	Amort Exp - WUTC AFUDC - Transmission	ID405.01	*	PC1	182	95	22	27	17	16		4	1	
177	Amort Exp - Acq Adjustment - Transmission	ID406.00	*	PC2	25,800	12,195	2,860	3,424	2,244	2,104	2,208	523	93	148
178	Amort Exp - FERC Colstrip	ID406.03	*	PC1	248,124	128,936	30,269	36,249	23,761	22,282		5,543	986	95
179	Subtotal Transmission Expense	(174+175+176+177+178)	*	*	14,710,477	7,178,947	1,684,208	2,016,779	1,321,885	1,239,254	823,989	332,751	54,824	57,838
Allocate T/D														
180	Other Operating Exp - Gain/Loss Disp Plant	ID411.02	*	TDP.T	-4,734,298	-2,969,957	-560,681	-496,495	-237,474	-257,995	-87,878	-30,985	-75,297	-17,537
181	Other Electric Revenue - Royalties	ID456.11	*	TDP.T	12,850	8,061	1,522	1,348	645	700	239	84	204	48
182	Net Costs to Allocate	(180-181)	*	*	-4,747,148	-2,978,018	-562,203	-497,842	-238,118	-258,695	-88,117	-31,069	-75,502	-17,584
183	Transmission Related T/D Costs	(182*32)	*	*	-834,664	-408,046	-95,728	-114,631	-75,134	-70,437	-46,813	-17,519	-3,116	-3,241
184	Rental Revenue - Transmission Pole Contacts	ID454.02	*	TP.T	281,348	137,544	32,268	38,640	25,326	23,743	15,780	5,905	1,050	1,093
185	Other Electric Revenue - Wheeling	ID456.01	*	PC1	5,960,318	3,097,250	727,120	870,760	570,788	535,259		133,159	23,697	2,285
186	Other Electric Revenue - 449 Imbalance	ID456.02	*	PC1	450,785	234,248	54,993	65,857	43,169	40,482		10,071	1,792	173
188	Subtotal Transmission Revenue	(184+185+186)	*	*	6,692,451	3,469,042	814,380	975,257	639,283	599,485	15,780	149,136	26,539	3,550
189	Add: Return on Transmission Ratebase	(134)	*	*	39,255,968	19,316,839	4,532,094	5,427,056	3,557,162	3,334,893	1,972,768	829,456	147,545	138,156
190	Transmission Cost of Service	(179+183-188+189)	*	*	46,439,329	22,618,699	5,306,194	6,353,948	4,164,631	3,904,226	2,734,164	995,553	172,714	189,202
DISTRIBUTION EXPENSE														
PRIMARY DISTRIBUTION - DIRECT														
191	Dist O&M - Load Dispatch	ID581.00	*	DEM12NCP1	3,479,154	1,980,067	400,696	475,939	286,326	293,701	11,193		17,411	13,821
192	Dist O&M - Station	ID582.00	*	362.T	1,208,878	576,484	149,475	169,914	101,001	94,233	75,423	26,717	4,240	11,392
193	Dist O&M - OVHD Lines	ID583.00	*	364.T	3,198,538	2,152,074	403,203	325,627	110,952	188,649	6,648		8,821	2,563
194	Dist O&M - UNGD Lines	ID584.00	*	366.T	2,560,251	1,706,253	293,388	280,057	127,814	127,205	4,100		7,432	14,000
195	Dist O&M - Structures	ID591.00	*	361.T	76,736	34,839	9,049	11,095	8,004	6,140	4,406	2,322	481	401
196	Dist O&M - Station Equipment	ID592.00	*	362.T	4,225,346	2,014,961	522,455	593,895	353,026	329,368	263,622	93,382	14,820	39,817
197	Dist O&M - OVHD Lines	ID593.00	*	364.T	19,179,506	12,904,557	2,417,741	1,952,571	665,305	1,131,204	39,866		52,892	15,370
198	Dist O&M - UNGD Lines	ID594.00	*	366.T	8,997,721	5,996,440	1,031,082	984,231	449,190	447,047	14,411		26,121	49,202
199	Subtotal Direct Primary Dist O&M	(191+192+193+194+195+196+197+198)	*	*	42,926,130	27,365,675	5,227,090	4,793,329	2,101,619	2,617,547	419,669	122,421	132,217	146,565
SECONDARY DISTRIBUTION RATEBASE - DIRECT														
200	Dist O&M - Street Lights	ID585.00	*	DIR373.00	932,212								932,212	
201	Dist O&M - Line Transformers	ID595.00	*	368.T	440,054	327,246	64,020	37,692	9,224	1,808		8		55
202	Dist O&M - Street Lights	ID596.00	*	DIR373.00	1,532,595								1,532,595	
203	Subtotal Direct Secondary Dist O&M	(200+201+202)	*	*	2,904,861	327,246	64,020	37,692	9,224	1,808		8	2,464,807	55
METER, METER READING, BILLING - DIRECT														
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	Reference ID #	Classification 2	Allocation Method	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale
204	Dist O&M - Meter	*	370.T	1,927,753	1,149,891	401,527	145,248	14,430	204,226	3,798	6,276		2,358
205	Dist O&M - Customer Installations - Meters	*	370.T	2,234,705	1,332,985	465,461	168,376	16,728	236,745	4,402	7,275		2,733
206	Dist O&M - Meters	*	370.T	321,276	191,639	66,918	24,207	2,405	34,036	633	1,046		393
207	Subtotal Direct Meters Dist O&M	*	*	4,483,734	2,674,515	933,906	337,831	33,563	475,007	8,833	14,597		5,483
208	Total Direct Distribution O&M	*	*	50,314,725	30,367,436	6,225,016	5,168,852	2,144,406	3,094,363	428,502	137,025	2,597,024	152,103
209	% - Primary	(199/208)	*	85%	90%	84%	93%	98%	85%	98%	89%	5%	96%
210	% - Secondary	(203/208)	*	6%	1%	1%	1%	0%	0%	0%	0%	95%	0%
211	% - Meters	(207/208)	*	9%	9%	15%	7%	2%	15%	2%	11%	0%	4%
OTHER DISTRIBUTION													
212	Dist O&M - Supr & Eng	*	DES1.T	817,092	470,526	110,341	81,626	34,272	59,694	5,505	2,100	50,585	2,444
213	Dist O&M - Customer Installations - H2O Heaters	*	372.T	128,572	125,911	2,354	244	12	52				
214	Dist O&M - Misc Op Exp	*	DES1.T	3,485,359	2,007,057	470,667	348,180	146,189	254,630	23,480	8,956	215,775	10,424
215	Dist O&M - Rents	*	DEM12NCP1	124,313	70,749	14,317	17,006	10,231	10,494	400		622	494
216	Dist O&M - Supr & Eng	*	DES2.T	9,364	5,782	1,107	970	400	525	87	26	438	28
217	Dist O&M - Misc Maint Exp - Water Heaters	*	372.T	55,364	54,218	1,014	105	5	22				
218	Depr Exp - Distribution	*	DP.T	66,476,977	43,666,379	7,925,871	6,511,147	2,769,263	3,198,690	701,795	230,228	1,229,904	243,699
219	Depr Exp - VROW	*	DP.T	3,535,721	2,322,490	421,555	346,309	147,289	170,129	37,326	12,245	65,415	12,962
220	Amort Exp - Acq Adjustment - Distribution	*	DP.T	11,200	7,357	1,335	1,097	467	539	118	39	207	41
221	Subtotal Other Distribution Expense	*	*	74,643,962	48,730,468	8,948,562	7,306,684	3,108,128	3,694,776	768,711	253,594	1,562,947	270,092
222	Allocate T/D Costs	*	*	-3,912,484	-2,569,972	-466,475	-383,212	-162,984	-188,258	-41,304	-13,550	-72,386	-14,343
223	Late Payment Revenue - Field Call	*	DIR450.02	573,951	510,334	59,291	2,850	13	113			1,350	
224	Misc Service Revenue - Temporary Service	*	DIR451.01	1,747,175	761,589	985,586							
225	Misc Service Revenue - Seasonal Svc Charge	*	DIR451.02	406	165	201	40						
226	Misc Service Revenue - Reconnection Charge	*	DIR451.03	1,267,649	1,243,084	23,674	788	34				69	
227	Misc Service Revenue - Work Customer Premises	*	DIR451.04	-27,061	-17,168	-9,311	-582						
228	Misc Service Revenue - Water Heater Rental	*	DIR451.05	180,586	177,044	3,134	324	15	69				
229	Misc Service Revenue - Account Service	*	DIR451.06	1,271,694	1,024,578	216,752	7,082	351	491			22,440	
230	Misc Service Revenue - Deferred FIT CIAC	*	CUST4	5,652,424	5,015,995	589,759	42,775	3,895					
231	Rental Revenue - Distribution Pole Contacts	*	LINE.T	5,345,615	3,574,208	633,523	570,886	239,030	282,579	9,433		15,253	20,704
232	Rental Revenue - Transf & Equipment	*	DIR454.04	2,321,601		47		436,543	1,325,279	555,933			3,799
233	Rental Revenue - Pole Rental	*	DIR373.00	35,065								35,065	
234	Other Electric Rev - Jobbing Rev	*	LINE.T	-56,712	-37,919	-6,721	-6,057	-2,536	-2,998	-100		-162	-220
235	Other Electric Revenue - Distribution Timber Sales	*	DP.T	3,058	2,009	365	300	127	147	32	11	57	11
236	Other Electric Rev - TCI	*	LINE.T	451,535	301,907	53,513	48,222	20,190	23,869	797		1,288	1,749
237	Other Electric Rev -Meter Reading	*	CUST6	26,180	21,826	2,953	355	37	26	347	610		25
238	Other Electric Rev - CLX Reconciliation	*	CUST5	-47,223	-38,742	-5,745	-565	-666	-1,120	-79	-120	-145	-40
239	Subtotal Distribution Related Other Operating Revenue	*	*	18,745,943	12,538,911	2,547,020	666,419	260,490	739,717	1,335,709	556,434	75,215	26,028
240	Subtotal Distribution Rev & Non-Direct Expense	*	*	51,985,535	33,621,586	5,935,067	6,257,053	2,684,654	2,766,801	-608,302	-316,390	1,415,346	229,721

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	Reference ID #	Classification 2	Allocation Method	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Summary Retail Wheeling	High Voltage	Lighting Svc	Firm Resale	
241	Allocated Primary Non Direct Dist Exp & Rev	(240*209)	*	*	44,351,586	30,298,159	4,983,622	5,802,471	2,631,087	2,340,460	-595,762	-282,668	72,056	221,357
242	Allocated Secondary Non Direct Dist Exp & Rev	(240*210)	*	*	3,001,323	362,313	61,039	45,627	11,548	1,617	-19	1,343,290	83	
243	Allocated Meters Non Direct Dist Exp & Rev	(240*211)	*	*	4,632,626	2,961,113	890,406	408,955	42,018	424,724	-12,539	-33,704	8,281	
244	Total Primary Distribution Exp	(199+241)	*	*	87,277,716	57,663,834	10,210,712	10,595,800	4,732,705	4,958,007	-176,094	-160,247	204,273	367,922
245	Total Secondary Distribution Exp	(203+242)	*	*	5,906,184	689,559	125,059	83,319	20,773	3,426	-11	3,808,097	137	
246	Total Meter Distribution Exp	(207+243)	*	*	9,116,360	5,635,628	1,824,312	746,785	75,581	899,731	-3,706	-19,107	13,765	
247	Cust Accts Exp - Supervision	ID901.00	*	CAES1.T	513,084	390,531	60,795	22,467	13,131	13,909	3,045	7,153	1,694	358
248	Cust Accts Exp - Meter Reading	ID902.00	*	CUST6	14,387,743	11,994,994	1,622,921	195,269	20,181	14,191	190,810	335,462	13,915	
249	Cust Accts Exp - Records & Collections	ID903.00	*	CUST5	12,995,944	10,661,905	1,581,170	155,423	183,381	308,360	21,843	32,974	39,828	11,061
250	Cust Accts Exp - Misc Exp	ID905.00	*	CUST1	45,412	40,052	4,709	342	31	31	1	1	246	
251	Total Meter, Meter Reading & Billing	(246+247+248+249+250)	*	*	37,058,543	28,723,111	5,093,907	1,120,286	292,306	1,236,221	211,992	356,483	41,768	39,099
CUSTOMER SERVICE & SALES														
252	Cust Svc Exp - Cust Assistance	ID908.01	*	DIR908.01	1,977,839	1,752,459	204,163	13,569	1,068	1,353	30	41	5,136	19
253	Cust Svc Exp - Info & Instruct	ID909.00	*	CUST1	432,569	381,512	44,857	3,253	296	291	7	9	2,339	4
254	Cust Svc Exp - Misc	ID910.00	*	CUST1	44,346	39,112	4,599	334	30	30	1	1	240	
255	Cust Svc Exp - Lighting Demonstration	ID911.00	*	DIR373.00	476,706								476,706	
256	Cust Svc Exp - Residential Programs	ID911.01	*	DIR_RESID	26,604	26,604								
257	Total Customer Service & Sales	(252+253+254+255+256)	*	*	2,958,064	2,199,687	253,618	17,156	1,395	1,674	38	51	484,421	24
258	Add: Return on Distribution Ratebase	(135)	*	*	118,961,397	79,260,777	14,302,473	11,561,221	4,642,400	5,545,035	572,993	251,751	2,397,394	427,352
260	Distribution Cost of Service	(244+245+251+257+258)	*	*	252,161,904	168,536,968	29,985,769	23,377,783	9,689,579	11,744,363	608,929	448,027	6,935,953	834,534
ADMINISTRATIVE & GENERAL														
261	Total A&G Expense	AGE.T	*	*	76,916,096	47,036,314	9,208,814	8,054,330	4,481,269	4,695,849	772,911	964,424	1,556,944	145,241
262	Depr Exp - General	ID403.06	*	GP.T	11,077,294	7,010,907	1,312,123	1,106,532	590,739	611,231	104,408	117,589	198,340	25,425
263	Amort Exp - Ltd Term Plant - Genl	ID404.02	*	GP.T	19,121,769	12,102,318	2,265,004	1,910,109	1,019,740	1,055,116	180,231	202,984	342,377	43,890
264	Amort Exp - FERC Colstrip	ID406.04	*	GP.T	8,180	5,177	969	817	436	451	77	87	146	19
265	Less: Other Elec Rev - Timber Sales Other	ID456.07	*	GP.T	8,800	5,570	1,042	879	469	486	83	93	158	20
266	Subtotal to be Allocated S&W PTD	(261+262+263+264-265)	*	*	107,114,539	66,149,147	12,785,868	11,070,909	6,091,715	6,362,162	1,057,544	1,284,990	2,097,649	214,555
267	Allocated Production	(266*111)	*	*	31,634,074	16,656,640	3,843,298	4,198,229	2,889,973	2,725,389		869,090	181,004	8,978
268	Allocated Transmission	(266*112)	*	*	4,382,034	2,170,693	500,513	546,697	376,299	354,767	260,864	113,102	23,544	12,599
269	Allocated Distribution	(266*113)	*	*	71,098,431	47,321,813	8,442,057	6,325,983	2,825,443	3,282,006	796,680	302,798	1,893,101	192,978
Functionalized on PTD Plant:														
270	Other Operating Expense - Reg Debit	ID411.01	*	RB.T	767,268	453,491	92,039	91,349	50,601	51,235	7,847	9,288	9,546	1,871
271	Amort Exp - WUTC AFUDC - Non Project	ID405.02	*	PTDP.T	1,131,780	673,711	135,237	132,582	72,138	73,574	14,753	12,730	13,981	3,073
272	Less: Misc Service Revenue - NSF Charge	ID451.07	*	DIR451.07	222,781	210,509	11,454	687	44				88	
273	Less: Rental Revenue - Land & Building	ID454.06	*	PTDP.T	542,517	322,942	64,826	63,553	34,579	35,268	7,072	6,102	6,702	1,473
274	Subtotal PTD Functionalization	(270+271-272-273)	*	*	1,133,750	593,751	150,997	159,691	88,115	89,542	15,529	15,916	16,738	3,471

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275	Allocated Production	(274*96)	*	337,556	154,322	45,899	59,295	39,417	36,829		9,412	1,604	146
276	Allocated Transmission	(274*97)	*	139,990	60,210	17,895	23,117	15,366	14,353	8,250	3,667	625	613
277	Allocated Distribution	(274*98)	*	656,204	379,219	87,203	77,280	33,332	38,360	7,279	2,836	14,509	2,712
Total General & Other Expense													
278	Production	(267+275)	*	31,971,630	16,810,962	3,889,196	4,257,523	2,929,390	2,762,218		878,502	182,608	9,124
279	Transmission	(268+276)	*	4,522,025	2,230,903	518,408	569,814	391,665	369,119	269,114	116,769	24,169	13,212
280	Distribution	(269+277)	*	71,754,635	47,701,032	8,529,260	6,403,263	2,858,775	3,320,367	803,959	305,635	1,907,610	195,690
281	Subtotal Administrative & General Exp	(278+279+280)	*	108,248,289	66,742,898	12,936,865	11,230,600	6,179,830	6,451,704	1,073,073	1,300,906	2,114,387	218,026
282	Add: Return on General / Other Ratebase	(136)	*	1,217,798	1,581,308	121,878	-249,882	-159,183	-144,440	-66,320	-670	141,367	-6,260
283	General / Other Cost of Service	(281+282)	*	109,466,087	68,324,205	13,058,743	10,980,717	6,020,647	6,307,264	1,006,753	1,300,236	2,255,754	211,766
OTHER COSTS													
Subtotal before revenue functionalization													
284	Production	(170)	*	904,327,150	469,019,639	110,136,818	131,897,592	86,462,550	81,089,518	1,541,300	20,181,803	3,590,931	406,999
285	DSM	(173)	*	112,461	58,440	13,719	16,430	10,770	10,099		2,512	447	43
286	Transmission	(190)	*	46,439,329	22,618,699	5,306,194	6,353,948	4,164,631	3,904,226	2,734,164	995,553	172,714	189,202
287	Distribution	(260)	*	252,161,904	168,536,968	29,985,769	23,377,783	9,689,579	11,744,363	608,929	448,027	6,935,953	834,534
288	Subtotal	(284+285+286+287)	*	1,203,040,844	660,233,745	145,442,500	161,645,752	100,327,530	96,748,207	4,884,393	21,627,895	10,700,045	1,430,778
289	% - Production	(284/288)	*	75%	71%	76%	82%	86%	84%	32%	93%	34%	28%
290	% - DSM	(285/288)	*	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
291	% - Transmission	(286/288)	*	4%	3%	4%	4%	4%	4%	56%	5%	2%	13%
292	% - Distribution	(287/288)	*	21%	26%	21%	14%	10%	12%	12%	2%	65%	58%
Functionalized on Revenue													
293	Cust Accts Exp - Uncollectable Accts	ID904.00.CLASS	*	REVFAC6	8,401,456	4,575,303	1,036,739	1,217,917	713,412	648,738		131,088	78,259
294	Less: Late Payment Revenue - Interest	ID450.01	*	DIR450.01	2,049,883	1,596,623	243,623	121,799	46,154	32,027	504	7,400	1,753
295	Subtotal	(293-294)	*		6,351,573	2,978,681	793,117	1,096,117	667,258	616,711	-504	123,688	76,506
296	Allocated Production	(295*289)	*		4,774,485	2,116,008	600,590	894,395	575,045	516,896	-159	115,418	25,675
297	Allocated DSM	(295*290)	*		594	264	75	111	72	64		14	3
298	Allocated Transmission	(295*291)	*		245,181	102,045	28,935	43,086	27,698	24,887	-282	5,693	1,235
299	Allocated Distribution	(295*292)	*		1,331,314	760,364	163,516	158,524	64,443	74,863	-63	2,562	49,592
300	Other A&G Costs	(296+297+298+299)	*		6,351,573	2,978,681	793,117	1,096,117	667,258	616,711	-504	123,688	76,506
TAXES													
Allocate on PTD Plant:													
301	Total Property Taxes	PT.T	*		40,824,951	24,392,248	4,875,703	4,740,950	2,577,082	2,630,297	523,495	457,670	517,660
302	Total FIT Tax	FIT.T	*		56,366,143	30,621,390	7,068,470	8,812,453	4,391,234	3,603,403	750,525	438,751	545,316
303	Subtotal to be allocated on PTD Plant	(301+302)	*		97,191,094	55,013,638	11,944,173	13,553,402	6,968,315	6,233,700	1,274,019	896,421	1,062,976
304	Allocated Production	(303*96)	*		28,937,101	14,298,613	3,630,672	5,032,491	3,117,177	2,563,928		530,122	101,859
305	Allocated Transmission	(303*97)	*		12,000,718	5,578,745	1,415,565	1,961,983	1,215,158	999,198	676,835	206,544	39,667
306	Allocated Distribution	(303*98)	*		56,253,275	35,136,280	6,897,936	6,558,928	2,635,981	2,670,574	597,184	159,754	921,450

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Allocate on Salary & Wage													
307	Total UISS Taxes	UISS.T	*	5,942,429	3,776,142	703,027	584,822	312,833	323,585	55,950	63,562	109,125	13,384
308	Allocated Production	(307*111)		1,754,974	950,849	211,322	221,772	148,411	138,616		42,990	9,416	560
309	Allocated Transmission	(307*112)		243,104	123,915	27,521	28,879	19,324	18,044	13,801	5,595	1,225	786
310	Allocated Distribution	(307*113)		3,944,351	2,701,379	464,184	334,171	145,097	166,926	42,149	14,978	98,483	12,038
Allocate on Revenue													
311	Total Other Taxes	OT.T	*	57,655,225	31,096,225	7,058,764	8,295,080	4,876,753	4,442,295	414,186	905,321	525,080	41,522
312	Allocated Production	(311*289)		43,339,497	22,090,267	5,345,273	6,768,511	4,202,799	3,723,310	130,699	844,789	176,217	11,811
313	Allocated DSM	(311*290)		5,390	2,752	666	843	524	464		105	22	1
314	Allocated Transmission	(311*291)		2,225,585	1,065,314	257,526	326,062	202,436	179,267	231,851	41,673	8,476	5,491
315	Allocated Distribution	(311*292)		12,084,753	7,937,891	1,455,300	1,199,664	470,994	539,255	51,636	18,754	340,366	24,218
316	Taxes Allocated Production	(304+308+312)		74,031,572	37,339,730	9,187,267	12,022,775	7,468,388	6,425,854	130,699	1,417,900	287,492	22,645
317	Taxes Allocated DSM	(313)		5,390	2,752	666	843	524	464		105	22	1
318	Taxes Allocated Transmission	(305+309+314)		14,469,407	6,767,973	1,700,612	2,316,924	1,436,918	1,196,508	922,488	253,812	49,367	49,442
319	Taxes Allocated Distribution	(306+310+315)		72,282,379	45,775,550	8,817,419	8,092,763	3,252,072	3,376,754	690,969	193,486	1,360,300	227,266
320	Total Taxes	(316+317+318+319)		160,788,748	89,886,005	19,705,963	22,433,304	12,157,901	10,999,580	1,744,156	1,865,303	1,697,180	299,354
321	Production	(170)		904,327,150	469,019,639	110,136,818	131,897,592	86,462,550	81,089,518	1,541,300	20,181,803	3,590,931	406,999
322	DSM	(173)		112,461	58,440	13,719	16,430	10,770	10,099		2,512	447	43
323	Transmission	(190)		46,439,329	22,618,699	5,306,194	6,353,948	4,164,631	3,904,226	2,734,164	995,553	172,714	189,202
324	Distribution	(260)		252,161,904	168,536,968	29,985,769	23,377,783	9,689,579	11,744,363	608,929	448,027	6,935,953	834,534
325	General	(283)		109,466,087	68,324,205	13,058,743	10,980,717	6,020,647	6,307,264	1,006,753	1,300,236	2,255,754	211,766
326	Other A&G	(300)		6,351,573	2,978,681	793,117	1,096,117	667,258	616,711	-504	123,688	76,506	
327	Taxes / Other	(320)		160,788,748	89,886,005	19,705,963	22,433,304	12,157,901	10,999,580	1,744,156	1,865,303	1,697,180	299,354
328	Total COS	(321+322+323+324+325+326+327)		1,479,647,252	821,422,636	179,000,323	196,155,891	119,173,336	114,671,761	7,634,798	24,917,123	14,729,486	1,941,899
329	Total Cost of Service	TC.T	*	1,535,985,950	854,155,601	186,107,381	202,085,273	122,842,208	118,599,401	8,997,145	26,263,326	14,951,708	1,983,908
330	Sales of Electricity - Net Non-Firm Sales	(166)	*	26,755,694	13,903,466	3,264,018	3,908,818	2,562,249	2,402,764		597,749	106,374	10,256
331	Other Operating Revenue	REV.T2	*	29,583,004	18,829,499	3,843,040	2,020,564	1,106,623	1,524,876	1,362,346	748,454	115,848	31,753
332	Net Cost of Service	(329-330-331)	*	1,479,647,252	821,422,636	179,000,323	196,155,891	119,173,336	114,671,761	7,634,798	24,917,123	14,729,486	1,941,899
333	Check	(328-332)	*										
GENERATION													
334	Capacity Related Percentage	17%		17%	17%	17%	17%	17%	17%	17%	17%	17%	17%
335	Energy Related Percentage	83%		83%	83%	83%	83%	83%	83%	83%	83%	83%	83%
336	Capacity Related	(321*334)	*	153,735,615	79,733,339	18,723,259	22,422,591	14,698,634	13,785,218	262,021	3,430,906	610,458	69,190
337	Energy Related	(321*335)	*	750,591,534	389,286,300	91,413,559	109,475,001	71,763,917	67,304,300	1,279,279	16,750,896	2,980,473	337,810
338	Total Power Resources	(336+337)	*	904,327,150	469,019,639	110,136,818	131,897,592	86,462,550	81,089,518	1,541,300	20,181,803	3,590,931	406,999
339	Taxes	(316)	*	74,031,572	37,339,730	9,187,267	12,022,775	7,468,388	6,425,854	130,699	1,417,900	287,492	22,645
340	Administrative and General	(128+278+296)	*	37,051,224	19,215,357	4,517,264	5,078,006	3,467,734	3,242,221	-159	1,015,079	217,749	8,851
341	TOTAL GENERATION	(338+339+340)	*	1,015,409,946	525,574,725	123,841,348	148,998,372	97,398,672	90,757,593	1,671,840	22,614,782	4,096,172	438,496

DEMAND SIDE MANAGEMENT

Unbundled Costs

Puget Sound Energy
Electric Cost of Service
Company Proposed
Allocation of Unbundled Costs

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	Category	Category	Category	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary
	Reference ID #	Classification 2	Allocation Method	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Summary Retail Wheeling	High Voltage	Lighting Svc	Firm Resale
342	Conservation Program Costs	(173)	*	112,461	58,440	13,719	16,430	10,770	10,099		2,512	447	43
343	Taxes	(317)	*	5,390	2,752	666	843	524	464		105	22	1
344	Administrative and General	(297)	*	594	264	75	111	72	64		14	3	
345	TOTAL DEMAND SIDE MANAGEMENT	(342+343+344)	*	118,444	61,456	14,460	17,384	11,365	10,628		2,632	472	44
TRANSMISSION													
347	Transmission	(190)	*	46,439,329	22,618,699	5,306,194	6,353,948	4,164,631	3,904,226	2,734,164	995,553	172,714	189,202
348	Taxes	(318)	*	14,469,407	6,767,973	1,700,612	2,316,924	1,436,918	1,196,508	922,488	253,812	49,367	49,442
349	Administrative and General	(129+279+298)	*	2,944,315	1,455,788	337,101	349,027	248,080	233,010	169,492	86,184	19,514	5,641
350	TOTAL TRANSMISSION	(347+348+349)	*	63,853,052	30,842,459	7,343,907	9,019,898	5,849,628	5,333,744	3,826,144	1,335,548	241,595	244,285
DISTRIBUTION													
351	Primary Distribution	(86+244)	*	173,127,932	112,648,556	20,510,275	20,208,953	8,978,606	9,745,519	345,852	79,157	788,334	785,155
352	Secondary Distribution	(88+245)	*	32,902,177	21,408,189	2,803,583	1,555,943	371,219	73,217	42,211	242	5,621,430	2,258
353	Meters, Meter Reading & Billing	(90+251)	*	43,173,731	32,280,536	6,418,293	1,595,730	338,359	1,923,953	220,828	368,578	41,768	47,097
354	Customer Service and Sales Expense	(257)	*	2,958,064	2,199,687	253,618	17,156	1,395	1,674	38	51	484,421	24
355	Distribution Subtotal	(351+352+353+354)	*	252,161,904	168,536,968	29,985,769	23,377,783	9,689,579	11,744,363	608,929	448,027	6,935,953	834,534
356	Taxes	(319)	*	72,282,379	45,775,550	8,817,419	8,092,763	3,252,072	3,376,754	690,969	193,486	1,360,300	227,266
357	Administrative and General	(130+280+299)	*	75,821,526	50,631,478	8,997,420	6,649,691	2,972,020	3,448,679	836,916	322,647	2,094,994	197,274
358	TOTAL DISTRIBUTION	(355+356+357)	*	400,265,810	264,943,996	47,800,608	38,120,236	15,913,672	18,569,796	2,136,814	964,160	10,391,247	1,259,073
359	TOTAL ALLOCATED COSTS	(341+345+350+358)	*	1,479,647,252	821,422,636	179,000,323	196,155,891	119,173,336	114,671,761	7,634,798	24,917,123	14,729,486	1,941,899
360	Check	(328-359)	*										
361	Generation, Unloaded	(338)	*	904,327,150	469,019,639	110,136,818	131,897,592	86,462,550	81,089,518	1,541,300	20,181,803	3,590,931	406,999
362	Administrative and General	(340)	*	37,051,224	19,215,357	4,517,264	5,078,006	3,467,734	3,242,221	-159	1,015,079	217,749	8,851
363	Taxes	(339)	*	74,031,572	37,339,730	9,187,267	12,022,775	7,468,388	6,425,854	130,699	1,417,900	287,492	22,645
364	GENERATION, Loaded	(361+362+363)	*	1,015,409,946	525,574,725	123,841,348	148,998,372	97,398,672	90,757,593	1,671,840	22,614,782	4,096,172	438,496
365	DSM (Conservation), Unloaded	(342)	*	112,461	58,440	13,719	16,430	10,770	10,099		2,512	447	43
366	Administrative and General	(344)	*	594	264	75	111	72	64		14	3	
367	Taxes	(343)	*	5,390	2,752	666	843	524	464		105	22	1
368	DSM (Conservation), Loaded	(365+366+367)	*	118,444	61,456	14,460	17,384	11,365	10,628		2,632	472	44
369	TRANSMISSION, Unloaded	(347)	*	46,439,329	22,618,699	5,306,194	6,353,948	4,164,631	3,904,226	2,734,164	995,553	172,714	189,202
370	Administrative and General	(349)	*	2,944,315	1,455,788	337,101	349,027	248,080	233,010	169,492	86,184	19,514	5,641
371	Taxes	(348)	*	14,469,407	6,767,973	1,700,612	2,316,924	1,436,918	1,196,508	922,488	253,812	49,367	49,442
372	TRANSMISSION, Loaded	(369+370+371)	*	63,853,052	30,842,459	7,343,907	9,019,898	5,849,628	5,333,744	3,826,144	1,335,548	241,595	244,285
373	DISTRIBUTION SERVICES, Unloaded	(355)	*	252,161,904	168,536,968	29,985,769	23,377,783	9,689,579	11,744,363	608,929	448,027	6,935,953	834,534
374	Administrative and General	(357)	*	75,821,526	50,631,478	8,997,420	6,649,691	2,972,020	3,448,679	836,916	322,647	2,094,994	197,274
375	Taxes	(356)	*	72,282,379	45,775,550	8,817,419	8,092,763	3,252,072	3,376,754	690,969	193,486	1,360,300	227,266
376	DISTRIBUTION SERVICES, Loaded	(373+374+375)	*	400,265,810	264,943,996	47,800,608	38,120,236	15,913,672	18,569,796	2,136,814	964,160	10,391,247	1,259,073
377	TOTAL	(364+368+372+376)	*	1,479,647,252	821,422,636	179,000,323	196,155,891	119,173,336	114,671,761	7,634,798	24,917,123	14,729,486	1,941,899
378	Total Taxes	(363+367+371+375)	*	160,788,748	89,886,005	19,705,963	22,433,304	12,157,901	10,999,580	1,744,156	1,865,303	1,697,180	299,354
379	Total Administrative and General	(362+366+370+374)	*	115,817,660	71,302,886	13,851,860	12,076,835	6,687,905	6,923,975	1,006,249	1,423,924	2,332,260	211,766

Unbundled Costs in Dollars / kWh

Unbundled Costs

Puget Sound Energy
Electric Cost of Service
Company Proposed
Allocation of Unbundled Costs

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	Category	Category	Category	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary
	Reference ID #	Classification 2	Allocation Method	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Summary Retail Wheeling	High Voltage	Lighting Svc	Firm Resale
380 Total kWh	ENERGY	*	ENERGY	20,739,367,266	9,531,506,715	2,323,880,206	2,793,580,710	1,840,471,615	1,752,459,706	1,851,779,455	441,670,201	80,549,953	123,468,705
381 Generation, Unloaded	(361/380)		*	\$0.043604	\$0.049207	\$0.047394	\$0.047215	\$0.046978	\$0.046272	\$0.000832	\$0.045694	\$0.044580	\$0.003296
382 Administrative and General	(362/380)		*	\$0.001787	\$0.002016	\$0.001944	\$0.001818	\$0.001884	\$0.001850	(\$0.000000)	\$0.002298	\$0.002703	\$0.000072
383 Taxes	(363/380)		*	\$0.003570	\$0.003918	\$0.003953	\$0.004304	\$0.004058	\$0.003667	\$0.000071	\$0.003210	\$0.003569	\$0.000183
384 GENERATION, Loaded	(381+382+383)		*	\$0.048961	\$0.055141	\$0.053291	\$0.053336	\$0.052920	\$0.051789	\$0.000903	\$0.051203	\$0.050853	\$0.003551
385 DSM (Conservation), Unloaded	(365/380)		*	\$0.000005	\$0.000006	\$0.000006	\$0.000006	\$0.000006	\$0.000006	\$0.000000	\$0.000006	\$0.000006	\$0.000000
386 Administrative and General	(366/380)		*	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000
387 Taxes	(367/380)		*	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000
388 DSM (Conservation), Loaded	(385+386+387)		*	\$0.000006	\$0.000006	\$0.000006	\$0.000006	\$0.000006	\$0.000006	\$0.000000	\$0.000006	\$0.000006	\$0.000000
389 TRANSMISSION, Unloaded	(369/380)		*	\$0.002239	\$0.002373	\$0.002283	\$0.002274	\$0.002263	\$0.002228	\$0.001477	\$0.002254	\$0.002144	\$0.001532
390 Administrative and General	(370/380)		*	\$0.000142	\$0.000153	\$0.000145	\$0.000125	\$0.000135	\$0.000133	\$0.000092	\$0.000195	\$0.000242	\$0.000046
391 Taxes	(371/380)		*	\$0.000698	\$0.000710	\$0.000732	\$0.000829	\$0.000781	\$0.000683	\$0.000498	\$0.000575	\$0.000613	\$0.000400
392 TRANSMISSION, Loaded	(389+390+391)		*	\$0.003079	\$0.003236	\$0.003160	\$0.003229	\$0.003178	\$0.003044	\$0.002066	\$0.003024	\$0.002999	\$0.001979
393 DISTRIBUTION SERVICES, Unloaded	(373/380)		*	\$0.012159	\$0.017682	\$0.012903	\$0.008368	\$0.005265	\$0.006702	\$0.000329	\$0.001014	\$0.086107	\$0.006759
394 Administrative and General	(374/380)		*	\$0.003656	\$0.005312	\$0.003872	\$0.002380	\$0.001615	\$0.001968	\$0.000452	\$0.000731	\$0.026009	\$0.001598
395 Taxes	(375/380)		*	\$0.003485	\$0.004803	\$0.003794	\$0.002897	\$0.001767	\$0.001927	\$0.000373	\$0.000438	\$0.016888	\$0.001841
396 DISTRIBUTION SERVICES, Loaded	(393+394+395)		*	\$0.019300	\$0.027797	\$0.020569	\$0.013646	\$0.008647	\$0.010596	\$0.001154	\$0.002183	\$0.129004	\$0.010198
397 TOTAL	(384+388+392+396)		*	\$0.071345	\$0.086180	\$0.077026	\$0.070217	\$0.064752	\$0.065435	\$0.004123	\$0.056416	\$0.182862	\$0.015728
398 Total Administrative and General	(382+386+390+394)		*	\$0.005584	\$0.007481	\$0.005961	\$0.004323	\$0.003634	\$0.003951	\$0.000543	\$0.003224	\$0.028954	\$0.001715
399 Total Taxes	(383+387+391+395)		*	\$0.007753	\$0.009430	\$0.008480	\$0.008030	\$0.006606	\$0.006277	\$0.000942	\$0.004223	\$0.021070	\$0.002425
400 GENERATION, LOADED	(384)		*	\$0.048961	\$0.055141	\$0.053291	\$0.053336	\$0.052920	\$0.051789	\$0.000903	\$0.051203	\$0.050853	\$0.003551
401 DSM (Conservation), Loaded	(388)		*	\$0.000006	\$0.000006	\$0.000006	\$0.000006	\$0.000006	\$0.000006	\$0.000000	\$0.000006	\$0.000006	\$0.000000
402 TRANSMISSION, Loaded	(392)		*	\$0.003079	\$0.003236	\$0.003160	\$0.003229	\$0.003178	\$0.003044	\$0.002066	\$0.003024	\$0.002999	\$0.001979
403 DISTRIBUTION SERVICES, Loaded	(396)		*	\$0.019300	\$0.027797	\$0.020569	\$0.013646	\$0.008647	\$0.010596	\$0.001154	\$0.002183	\$0.129004	\$0.010198
404 TOTAL	(397)		*	\$0.071345	\$0.086180	\$0.077026	\$0.070217	\$0.064752	\$0.065435	\$0.004123	\$0.056416	\$0.182862	\$0.015728
405 Total Administrative and General	(398)		*	\$0.005584	\$0.007481	\$0.005961	\$0.004323	\$0.003634	\$0.003951	\$0.000543	\$0.003224	\$0.028954	\$0.001715
406 Total Taxes	(399)		*	\$0.007753	\$0.009430	\$0.008480	\$0.008030	\$0.006606	\$0.006277	\$0.000942	\$0.004223	\$0.021070	\$0.002425