

EXHIBIT NO. ___(CEP-9)
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___

**EIGHTH 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
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Summary Results of Operations

Description	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	803,297,421	182,352,858	212,180,026	124,845,623	114,111,860	9,803,887	23,805,117	13,152,686	1,836,060
Operating Expense											
2 Operation & Maintenance Expense	OME.T	972,412,431	519,924,017	117,659,783	133,996,079	86,805,290	82,009,255	3,399,844	19,578,661	8,259,803	779,699
3 Depreciation & Amortization Expense	DAE.T	160,364,075	90,967,587	18,697,265	20,757,693	12,867,107	11,294,323	1,465,618	1,884,844	2,055,307	374,331
4 Taxes Other Than FIT	TOTF.T	104,422,605	57,645,175	12,479,920	14,293,360	8,582,641	7,679,745	1,007,535	1,426,553	1,143,286	164,390
5 Total Expenses Before Fed Income Tax (EBFIT.T)	(2+3+4)	1,237,199,111	668,536,779	148,836,968	169,047,132	108,255,038	100,983,323	5,872,997	22,890,058	11,458,397	1,318,420
6 Total Income Before Fed Income Tax (IBFIT.T)	(1-5)	248,186,426	134,760,642	33,515,890	43,132,894	16,590,585	13,128,537	3,930,890	915,059	1,694,290	517,640
Federal Income Tax											
7 Currently Payable	409.1.T	28,933,528	15,710,371	3,907,276	5,028,425	1,934,127	1,530,522	458,262	106,677	197,520	60,346
8 Provision For Deferred Income Tax	410.1.T	42,438,782	23,684,087	4,954,694	5,633,740	3,503,831	3,078,885	446,070	513,724	520,601	103,150
9 Provision For Deferred Income Tax Cr	411.1.T	-15,006,167	-8,374,589	-1,751,958	-1,992,066	-1,238,939	-1,088,680	-157,728	-181,651	-184,082	-36,474
10 Total Federal Income Tax (FIT.T)	(7+8+9)	56,366,143	31,019,869	7,110,012	8,670,099	4,199,019	3,520,727	746,604	438,751	534,039	127,023
11 Total Operating Expense (OE.T)	(5+10)	1,293,565,254	699,556,648	155,946,980	177,717,231	112,454,057	104,504,050	6,619,601	23,328,808	11,992,435	1,445,443
12 Total Operating Expense	OE.T	1,293,565,254	699,556,648	155,946,980	177,717,231	112,454,057	104,504,050	6,619,601	23,328,808	11,992,435	1,445,443
14 Total Operating Income	(1-12)	191,820,283	103,740,773	26,405,878	34,462,795	12,391,566	9,607,810	3,184,286	476,308	1,160,251	390,617
15 Total Plant In Service	EPIS.T	4,373,938,140	2,465,900,568	507,319,328	568,926,392	351,724,487	307,146,640	56,806,814	48,956,785	55,493,576	11,663,550
16 Plant Held For Future Use	PHFU.T	6,699,607	3,501,763	765,375	890,462	565,909	511,173	280,309	103,448	55,643	25,526
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	33,596,669	6,911,974	7,751,339	4,792,071	4,184,720	773,965	667,012	756,072	158,910
19 Conservation & Misc Def Debits	CMMD.T	115,588,020	61,307,332	13,926,554	16,437,682	10,634,103	9,820,420	384,166	2,258,861	707,643	111,257
20 Accum Provision For Depr & Amort	PFDA.T	-1,784,585,600	-997,690,843	-207,119,063	-233,508,550	-145,015,402	-127,368,450	-26,359,478	-21,251,187	-21,497,161	-4,775,466
21 Accumulated Deferred Income Tax	ADIT.T	-322,144,769	-180,407,253	-37,491,738	-42,368,589	-26,310,029	-23,098,927	-3,946,533	-3,837,833	-3,868,284	-815,583
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	1,483,435,262	310,333,586	352,865,141	219,459,834	192,843,688	27,939,243	32,176,722	32,607,440	6,460,749
27 Realized Rate of Return on Net Investment	(14/24)	7.22%	6.99%	8.51%	9.77%	5.65%	4.98%	11.40%	1.48%	3.56%	6.05%

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Description	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
Operating Expense											
1 Operation & Maintenance Expense	OME.T	972,412,431	519,924,017	117,659,783	133,996,079	86,805,290	82,009,255	3,399,844	19,578,661	8,259,803	779,699
2 Depreciation & Amortization Expense	DAE.T	160,364,075	90,967,587	18,697,265	20,757,693	12,867,107	11,294,323	1,465,618	1,884,844	2,055,307	374,331
3 Total Taxes	TAX.T	160,788,748	88,665,044	19,589,932	22,963,459	12,781,660	11,200,473	1,754,139	1,865,303	1,677,325	291,413
4 Total Operating Expense (OE.T)	(1+2+3)	1,293,565,254	699,556,648	155,946,980	177,717,231	112,454,057	104,504,050	6,619,601	23,328,808	11,992,435	1,445,443
5 Requested Return On Net Investment (RRB.T)	RRB.T	242,420,696	135,289,296	28,302,423	32,181,301	20,014,737	17,587,344	2,548,059	2,934,517	2,973,799	589,220
6 Total Cost of Service (TC.T)	(4+5)	1,535,985,950	834,845,945	184,249,403	209,898,532	132,468,794	122,091,394	9,167,660	26,263,326	14,966,234	2,034,663
7 Total Operating Revenue	REV.T3	1,485,385,537	803,297,421	182,352,858	212,180,026	124,845,623	114,111,860	9,803,887	23,805,117	13,152,686	1,836,060
8 Operating Income Deficiency (OID.T)	(6-7)	50,600,413	31,548,523	1,896,545	-2,281,494	7,623,171	7,979,535	-636,227	2,458,209	1,813,548	198,604
9 Adjusted for Conversion Factor	CF.T	81,600,777	50,876,739	3,058,464	-3,679,252	12,293,509	12,868,200	-1,026,012	3,964,232	2,924,618	320,278
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	821,980,323	178,314,826	202,378,135	133,236,705	122,944,759	7,409,952	26,423,145	15,842,383	2,117,387
12 Revenue to Revenue Requirement	(10/11)	95%	94%	98%	102%	91%	90%	114%	85%	82%	85%
13 Adjusted Revenue to Revenue Requirement	(restate 12)	100%	99%	104%	108%	96%	95%	120%	90%	86%	90%

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Description	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	731,960,271	370,652,426	90,439,531	108,752,849	71,612,574	68,222,866	1,540,397	17,236,634	3,126,762	376,233
2 Depreciation & Amortization Expense	DAE.T	ENERGY	63,291,839	31,724,397	7,739,967	9,306,863	6,128,885	5,838,379	740,578	1,474,587	267,686	70,496
3 Taxes Other Than FIT	TOTF.T	ENERGY	55,559,918	27,807,551	6,904,640	8,494,532	5,273,559	4,964,761	639,152	1,187,264	228,502	59,958
4 Total Federal Income Tax	FIT.T	ENERGY	23,799,283	11,587,861	3,226,386	4,461,454	2,044,100	1,788,688	315,237	287,167	66,506	21,884
5 Total Operating Expense (OE.T)	(1+2+3+4)	*	874,611,311	441,772,235	108,310,525	131,015,697	85,059,118	80,814,693	3,235,365	20,185,653	3,689,455	528,570
6 Requested Return On Net Investment (RRB.T)	RRB.T	ENERGY	101,481,892	50,741,958	12,375,356	14,878,535	9,800,284	9,333,574	1,440,043	2,354,701	428,504	128,938
7 Total Cost of Service (TC.T)	(5+6)	*	976,093,202	492,514,193	120,685,881	145,894,232	94,859,402	90,148,268	4,675,407	22,540,353	4,117,959	657,508
8 Total Plant In Service	EPIS.T	ENERGY	1,662,853,648	825,347,702	201,299,770	242,020,445	159,411,742	151,823,852	34,859,265	38,306,975	6,969,288	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	22,655,554	11,244,952	2,742,609	3,297,408	2,171,906	2,068,524	474,940	521,913	94,953	38,348
12 Conservation & Misc Def Debits	CMMD.T	ENERGY	86,417,222	43,750,535	10,667,152	12,823,338	8,448,131	8,044,295	238,169	2,027,585	369,707	48,309
13 Accum Provision For Depr & Amort	PFDA.T	ENERGY	-740,114,022	-366,247,345	-89,320,778	-107,386,581	-70,735,361	-67,365,535	-17,589,471	-16,993,626	-3,093,077	-1,382,248
14 Accumulated Deferred Income Tax	ADIT.T	ENERGY	-133,202,510	-66,313,284	-16,171,518	-19,441,835	-12,806,834	-12,196,207	-2,433,553	-3,075,992	-560,119	-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)	*	1,112,740,039	556,381,115	135,694,689	163,141,827	107,459,255	102,341,825	15,789,942	25,819,085	4,698,510	1,413,791

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Operating Expense												
1 Operation & Maintenance Expense	OME.T	DEM	185,453,384	109,049,325	20,747,814	24,107,257	14,839,117	12,452,997	1,540,275	1,788,209	570,046	358,343
2 Depreciation & Amortization Expense	DAE.T	DEM	80,176,892	46,520,419	9,314,703	11,041,553	6,673,130	4,928,918	685,190	341,760	376,519	294,700
3 Taxes Other Than FIT	TOTF.T	DEM	40,044,968	23,263,406	4,664,476	5,584,475	3,270,095	2,453,211	342,409	194,786	174,043	98,068
4 Total Federal Income Tax	FIT.T	DEM	27,200,287	15,398,915	3,238,050	4,062,164	2,135,582	1,583,062	419,345	148,153	111,097	103,918
5 Total Operating Expense (OE.T)	(1+2+3+4)	*	332,875,531	194,232,064	37,965,044	44,795,449	26,917,924	21,418,188	2,987,219	2,472,909	1,231,705	855,029
6 Requested Return On Net Investment (RRB.T)	RRB.T	DEM	121,958,408	70,767,171	14,155,892	16,775,735	10,143,806	7,497,108	1,071,250	527,521	570,712	449,213
7 Total Cost of Service (TC.T)	(5+6)	*	454,833,939	264,999,236	52,120,936	61,571,184	37,061,730	28,915,296	4,058,469	3,000,429	1,802,417	1,304,242
8 Total Plant In Service	EPIS.T	DEM	2,294,467,693	1,330,123,564	266,491,245	315,911,990	190,888,548	140,801,875	21,267,090	9,489,218	10,854,513	8,639,649
9 Plant Held For Future Use	PHFU.T	DEM	2,334,817	1,347,681	266,130	314,525	191,306	143,590	39,500	13,398	9,870	8,817
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	31,260,981	18,122,272	3,630,811	4,304,144	2,600,762	1,918,356	289,754	129,286	147,887	117,711
12 Conservation & Misc Def Debits	CMMD.T	DEM	26,539,265	15,603,662	3,011,994	3,542,803	2,177,397	1,680,856	142,402	225,175	93,312	61,663
13 Accum Provision For Depr & Amort	PFDA.T	DEM	-887,417,510	-514,479,875	-102,914,987	-121,960,999	-73,746,470	-54,500,947	-8,519,029	-3,829,730	-4,150,861	-3,314,612
14 Accumulated Deferred Income Tax	ADIT.T	DEM	-161,310,658	-93,567,425	-18,716,991	-22,180,556	-13,412,155	-9,910,822	-1,473,559	-694,850	-755,465	-598,836
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)	*	1,337,263,241	775,955,825	155,218,115	183,944,462	111,225,945	82,205,132	11,746,158	5,784,217	6,257,808	4,925,579

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Description	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	CUST	54,998,775	40,222,266	6,472,438	1,135,973	353,599	1,333,392	319,172	553,818	4,562,995	45,123
2 Depreciation & Amortization Expense	DAE.T	CUST	16,895,344	12,722,772	1,642,594	409,277	65,092	527,026	39,849	68,497	1,411,102	9,135
Expense												
3 Taxes Other Than FIT	TOTF.T	CUST	8,817,719	6,574,218	910,803	214,353	38,988	261,773	25,974	44,502	740,742	6,365
4 Total Federal Income Tax	FIT.T	CUST	5,366,574	4,033,093	645,576	146,482	19,336	148,977	12,021	3,431	356,436	1,222
5 Total Operating Expense (OE.T)	(1+2+3+4)	*	86,078,412	63,552,349	9,671,411	1,906,085	477,015	2,271,168	397,017	670,247	7,071,275	61,844
6 Requested Return On Net Investment (RRB.T)	RRB.T	CUST	18,980,397	13,780,167	1,771,175	527,031	70,647	756,662	36,767	52,296	1,974,582	11,070
7 Total Cost of Service (TC.T)	(5+6)	*	105,058,809	77,332,516	11,442,586	2,433,117	547,661	3,027,830	433,784	722,543	9,045,857	72,914
8 Total Plant In Service	EPIS.T	CUST	416,616,799	310,429,301	39,528,314	10,993,957	1,424,196	14,520,913	680,459	1,160,593	37,669,774	209,293
9 Plant Held For Future Use	PHFU.T	CUST	297,168	218,505	27,331	8,641	856	11,708	218	360	29,415	135
10 Bonneville Exchange Power	BPA.T	CUST										
11 Working Capital	WC.T	CUST	5,676,197	4,229,445	538,554	149,787	19,404	197,840	9,271	15,812	513,232	2,852
12 Conservation & Misc Def Debits	CMMD.T	CUST	2,631,533	1,953,135	247,408	71,540	8,575	95,269	3,595	6,101	244,625	1,285
13 Accum Provision For Depr & Amort	PFDA.T	CUST	-157,054,067	-116,963,622	-14,883,298	-4,160,970	-533,572	-5,501,968	-250,978	-427,830	-14,253,223	-78,606
14 Accumulated Deferred Income Tax	ADIT.T	CUST	-27,631,600	-20,526,544	-2,603,229	-746,198	-91,041	-991,898	-39,421	-66,991	-2,552,700	-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)	*	208,118,384	151,098,322	19,420,782	5,778,852	774,633	8,296,732	403,143	573,420	21,651,123	121,379

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Description	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	Sum Retail W
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,
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,
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,
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,
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	
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	
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	
25 Rental Revenue - Distribution Pole Contacts	ID454.03	LINE.T	5,345,615	3,091,089	625,528	742,989	446,985	379,520	
26 Rental Revenue - Transf & Equip	ID454.04	DIR454.04	2,321,601		47			436,543	1,
28 Rental Revenue - Land & Bldg	ID454.06	PTDP.T	542,517	303,728	62,956	71,533	44,261	38,632	
29 Rental Revenue - Pole Rental	ID454.07	DIR373.00	35,065						
30 Rental Revenue - Reserve Power Capacity	ID454.08	POWER	74,830	38,777	9,106	10,905	7,149	6,704	

Operating Revenue

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Description	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	Sum Retail W
31 Rental Revenue - Total (454.T)	(23+24+25+26+28+29+30)	*	8,637,178	3,589,949	734,322	869,356	527,187	888,393	1,
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	-32,794	-6,636	-7,882	-4,742	-4,026	
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	1,822	346	377	222	180	
36 Other Elect Revenue - Other Timber Sales	ID456.07	GP.T	8,800	5,294	1,016	993	608	534	
37 Other Elect Revenue - TCI Collections	ID456.08	LINE.T	451,535	261,099	52,837	62,759	37,756	32,057	
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	
40 Other Elect Revenue - Royalties	ID456.11	TDP.T	12,850	7,413	1,459	1,617	971	814	
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	
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+45)	*	8,006,338	4,177,670	973,993	1,168,701	762,485	711,444	
46 Other Operating Revenue - Total (REV.T2)	(13+22+31+45)	*	29,583,004	18,290,372	3,832,478	2,213,821	1,340,178	1,632,536	1,

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Description	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
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
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
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
600	System Control & Load Dispatch - Dir Assian	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
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
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
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	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
DISTRIBUTION EXPENSE												
17	Dist O&M - Supr & Eng	ID580.00	DES1.T	817,092	444,380	108,027	90,857	46,579	65,330	5,777	2,100	51,309
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	611,856	129,527	154,251	95,481	96,850	75,334	26,717	5,173
20	Dist O&M - OVHD Lines	ID583.00	364.T	3,198,538	1,835,048	371,350	441,081	265,356	248,411	9,467	16,135	11,690
21	Dist O&M - UNGD Lines	ID584.00	366.T	2,560,251	1,486,486	300,813	357,299	214,952	172,904	6,589	13,071	8,137
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

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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
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	1,895,530	460,797	387,556	198,686	278,669	24,641	8,956	218,863	11,661
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	10,932,904	2,654,870	2,237,855	1,148,781	1,607,382	141,601	51,323	1,254,796	67,315
29 Dist O&M - Structures	ID590.00	DES2.T	9,364	5,082	1,041	1,222	735	667	94	26	457	40
30 Dist O&M - Structures	ID591.00	361.T	76,736	39,126	8,194	9,752	5,996	6,011	4,388	2,322	334	613
31 Dist O&M - Station Equipment	ID592.00	362.T	4,225,346	2,138,598	452,732	539,148	333,733	338,517	263,311	93,382	18,082	47,844
32 Dist O&M - OVHD Lines	ID593.00	364.T	19,179,506	11,003,562	2,226,737	2,644,870	1,591,163	1,489,556	56,768		96,754	70,097
33 Dist O&M - UNGD Lines	ID594.00	366.T	8,997,721	5,224,093	1,057,174	1,255,688	755,426	607,651	23,158		45,935	28,596
34 Dist O&M - Line Transformers	ID595.00	368.T	440,054	274,546	55,559	65,991	39,700	1,808		8	2,414	27
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	18,930,864	3,869,368	4,540,983	2,729,163	2,478,268	348,351	96,784	1,696,570	147,609
39 Dist O&M - Total (DE.T)	(28+38)	*	54,934,789	29,863,768	6,524,238	6,778,839	3,877,944	4,085,650	489,952	148,107	2,951,366	214,924
40 Total Prod Trans Dist Exp (PTDE.T)	(16+39)	*	860,390,315	447,247,622	104,538,324	124,158,812	80,824,066	76,250,906	2,476,547	18,134,313	6,147,188	612,538
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								

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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
54 Total Prod Trans Dist & Cust Exp (PTDC.T)	(40+46+53)	*	899,790,388	477,161,212	109,110,277	125,781,756	81,765,018	77,246,642	2,692,283	18,643,239	6,752,027	637,934
55 Adj Total Prod Trans Dist & Cust Exp (ADJPTDCE.T)	(6+13+15+39+46+47+49+50+51+52)	*	159,991,413	93,223,033	18,975,820	17,841,443	11,009,628	10,895,347	1,762,504	2,136,661	3,814,555	332,421
ADMIN & GENERAL EXP												
56 A&G Exp - Salaries	ID920.00	ADJPTDCE.T	14,960,683	8,717,219	1,774,415	1,668,341	1,029,502	1,018,816	164,811	199,798	356,696	31,084
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	6,989,979	1,422,831	1,337,774	825,516	816,947	132,155	160,210	286,020	24,925
58 A&G Exp - Transf (Credit)	ID922.00	ADJPTDCE.T	-109,206	-63,632	-12,952	-12,178	-7,515	-7,437	-1,203	-1,458	-2,604	-227
59 A&G Exp - Outside Services	ID923.00	ADJPTDCE.T	8,103,051	4,721,447	961,064	903,612	557,602	551,814	89,265	108,215	193,195	16,836
60 A&G Exp - Prop Insurances	ID924.00	PTDGP.T	2,071,673	1,164,917	240,328	270,845	167,494	146,235	27,191	23,225	25,882	5,557
61 A&G Exp - Injuries & Damages	ID925.00	SW.T	7,167,771	4,337,097	826,810	795,820	487,029	428,425	69,356	76,669	130,470	16,093
62 A&G Exp - Pensions & Benefits	ID926.00	SW.T	19,331,813	11,697,354	2,229,946	2,146,365	1,313,541	1,155,482	187,057	206,779	351,885	43,404
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	1,630,991	331,993	312,146	192,620	190,620	30,836	37,382	66,738	5,816
65 A&G Exp - Rents	ID931.00	ADJPTDCE.T	2,681,237	1,562,290	318,009	298,998	184,506	182,591	29,537	35,808	63,927	5,571
66 A&G Exp - Mnt of General Plant	ID935.00	GP.T	3,341,374	2,010,147	385,610	377,230	230,914	202,693	32,392	35,470	59,272	7,645
67 A&G Exp - Total (AGE.T)	(56+57+58+59+60+61+62+63+64+65+66+560)	*	76,916,096	45,235,734	9,037,271	8,755,898	5,366,025	5,036,117	789,425	964,424	1,573,694	157,507
Other Operating Expenses												
68 Regulatory Debit	ID411.01	RB.T	767,268	428,194	89,578	101,855	63,347	55,664	8,065	9,288	9,412	1,865
69 Gain / Loss on Disposition of Plant	ID411.02	TDP.T	-4,734,298	-2,731,187	-537,448	-595,655	-357,783	-299,801	-89,928	-30,985	-74,030	-17,482
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	-2,472,929	-487,765	-541,576	-325,753	-273,504	-81,864	-29,003	-65,918	-15,742
74 A&G Exp - Total Exp (AGE.T)	(67+73)	*	72,622,043	42,762,805	8,549,506	8,214,323	5,040,271	4,762,613	707,562	935,422	1,507,777	141,765
75 Total Operation & Maintenance Expense (OME.T)	(54+74)	*	972,412,431	519,924,017	117,659,783	133,996,079	86,805,290	82,009,255	3,399,844	19,578,661	8,259,803	779,699
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

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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
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	39,598,426	7,530,047	8,200,546	4,818,993	3,910,949	736,719	230,228	1,208,305	242,764
82 Depr Exp - General	ID403.06	GP.T	11,077,294	6,664,022	1,278,370	1,250,591	765,524	671,967	107,387	117,589	196,498	25,346
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	2,106,127	400,502	436,164	256,309	208,012	39,184	12,245	64,266	12,912
85 Total Depreciation Expense (DEP.T)	(79+80+81+82+83+84)	*	123,754,810	70,330,961	14,364,338	16,061,094	9,887,720	8,585,763	1,262,737	1,304,088	1,637,054	321,055
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	11,503,522	2,206,740	2,158,786	1,321,457	1,159,959	185,372	202,984	339,197	43,752
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	12,778,121	2,505,968	2,517,126	1,556,351	1,380,232	185,372	257,782	348,949	44,692
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	633,626	131,337	149,229	92,336	80,593	15,097	12,730	13,768	3,064
94 Amort Exp - WUTC AFUDC - Total (405.T)	(91+92+93)	*	1,179,649	658,501	137,176	156,223	96,920	84,892	15,097	13,799	13,958	3,082
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	6,672	1,269	1,382	812	659	124	39	204	41
97 Amort Exp - Acq Adjustment - Total (406.ACQ)	(95+96)	*	37,000	18,867	4,129	4,806	3,056	2,763	2,332	562	297	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	4,921	944	923	565	496	79	87	145	19
101 Amort Exp - FERC Colstrip - Total (406.COL)	(98+99+100)	*	709,403	369,308	86,489	103,367	67,718	63,469	79	15,753	2,933	288

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Description	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
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	1,749,082	410,108	490,778	321,573	301,420	2,412	74,824	13,642	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	20,636,626	4,332,927	4,696,599	2,979,387	2,708,560	202,881	580,756	418,254	53,276
106 Total Depr & Amort Exp (DAE.T)	(85+105)	*	160,364,075	90,967,587	18,697,265	20,757,693	12,867,107	11,294,323	1,465,618	1,884,844	2,055,307	374,331
TAXES OTHER THAN FEDERAL INCOME TAX												
107 Property Taxes	ID236.00	PTDGP.T	40,824,951	22,956,169	4,735,968	5,337,345	3,300,683	2,881,741	535,824	457,670	510,035	109,517
108 Payroll Taxes	ID236.11	SW.T	5,942,429	3,595,664	685,466	659,774	403,771	355,185	57,500	63,562	108,166	13,342
109 Other Taxes - Wash Excise - Allocated	ID236.21	PROFORMA RETAIL T	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	118,921	26,242	29,792	19,075	17,673	1,182	3,888	2,118	278
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	31,093,342	7,058,486	8,296,241	4,878,188	4,442,820	414,212	905,321	525,085	41,531
115 Total Taxes Other Than FIT (TOTF.T)	(107+108+114)	*	104,422,605	57,645,175	12,479,920	14,293,360	8,582,641	7,679,745	1,007,535	1,426,553	1,143,286	164,390
FEDERAL INCOME TAXES												
116 Current Federal Income Tax	409.1.T	IBFIT.T	28,933,528	15,710,371	3,907,276	5,028,425	1,934,127	1,530,522	458,262	106,677	197,520	60,346
117 Provision for Def Inc Tax	410.1.T	RB.T	42,438,782	23,684,087	4,954,694	5,633,740	3,503,831	3,078,885	446,070	513,724	520,601	103,150
118 Prov for Def Income Tax (Credit)	411.1.T	RB.T	-15,006,167	-8,374,589	-1,751,958	-1,992,066	-1,238,939	-1,088,680	-157,728	-181,651	-184,082	-36,474
119 Total Federal Income Tax (FIT.T)	(116+117+118)	*	56,366,143	31,019,869	7,110,012	8,670,099	4,199,019	3,520,727	746,604	438,751	534,039	127,023
120 Total Operating Expense (OE.T)	(75+106+115+119)	*	1,293,565,254	699,556,648	155,946,980	177,717,231	112,454,057	104,504,050	6,619,601	23,328,808	11,992,435	1,445,443

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Description	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	
ELECTRIC PLANT IN SERVICE													
INTANGIBLE PLANT													
1	ID300.00	PP.T	2,876,182	1,494,594	350,875	420,190	275,436	258,292		64,257	11,435	1,103	
2	ID300.01	DP.T	235,938	140,541	26,725	29,105	17,103	13,881	2,615	817	4,288	862	
3	ID300.02	GP.T	164,744,478	99,109,123	19,012,266	18,599,119	11,385,078	9,993,679	1,597,082	1,748,814	2,922,369	376,948	
4	Intangible Plant - Total (INTP.T)	(1+2+3)	*	167,856,598	100,744,258	19,389,867	19,048,414	11,677,618	10,265,852	1,599,696	1,813,888	2,938,092	378,912
PRODUCTION PLANT													
5	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	
6	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	
7	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	
8	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	451,584	
TRANSMISSION PLANT													
10	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	64,553	
11	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	578,977	
12	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	1,253,722	
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	1,897,251
DISTRIBUTION PLANT													
14	DIR360.01	DIR360.01	385,207							289,903		95,304	
15	ID360.02	DEM12NCP	12,127,132	6,901,831	1,396,690	1,658,958	998,035	1,023,740	39,015		60,687	48,176	
16	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	
17	DIR361.01	DIR361.01	366,384						198,543	145,789		22,052	
18	ID361.02	DEM12NCP	4,004,154	2,278,857	461,161	547,757	329,533	338,020	12,882		20,038	15,907	
19	ID361.03	PC2	1,354,900	640,447	150,190	179,839	117,868	110,481	115,961	27,474	4,886	7,756	
20	DIR362.01	DIR362.01	18,305,737					469,911	10,629,892	4,985,383		2,220,550	
21	ID362.02	DEM12NCP	199,182,855	113,359,567	22,940,018	27,247,657	16,392,285	16,814,480	640,808		996,763	791,277	
22	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	
23	ID364.00	CLS364	221,481,805	127,067,341	25,713,993	30,542,525	18,374,488	17,201,145	655,544		1,117,295	809,473	
24	ID365.00	CLS365	227,157,666	130,323,666	26,372,959	31,325,231	18,845,367	17,641,955	672,344		1,145,927	830,217	
25	ID366.00	CLS366	410,722,765	238,466,371	48,257,267	57,318,938	34,483,271	27,737,687	1,057,097		2,096,819	1,305,315	
26	ID367.00	CLS367	453,130,445	263,088,346	53,239,895	63,237,196	38,043,715	30,601,641	1,166,244		2,313,319	1,440,090	
27	ID368.OH	DEM12NCP	111,251,484	69,700,888	14,105,026	16,753,645	10,079,050				612,875		
28	ID368.UG	DEM12NCP	198,758,684	124,525,590	25,199,631	29,931,577	18,006,940				1,094,945		

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Description	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
29 Line Transf Assigned	ID368.03	DIR368.03	1,304,801		276			1,279,408		5,721		19,397
30 Services - OVHD	ID369.OH	CUST4	44,252,929	39,270,311	4,617,234	334,888	30,495					
31 Services - UNGD	ID369.UG	DIR_RESID	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		145,940
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	DEM12NCP	5,598,390	3,186,173	644,770	765,844	460,734	472,601	18,011		28,016	22,240
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	1,364,178,733	259,412,574	282,511,483	166,015,895	134,733,473	25,380,224	7,931,423	41,626,500	8,363,310
38 Total Transmission & Distribution Plant (TDP.T)	(13+37)	*	2,778,720,504	1,603,026,521	315,446,513	349,610,035	209,995,161	175,963,391	52,781,980	18,185,861	43,450,480	10,260,561
39 Prod Trans Dist Allocation Factor (PTDP.T)	(9+38)	*	3,956,792,478	2,215,205,860	459,163,537	521,718,029	322,812,772	281,758,788	52,781,980	44,505,166	48,134,201	10,712,145
GENERAL PLANT												
40 Land & Land Rights	ID389.00	SW.T	8,907,662	5,389,876	1,027,508	988,996	605,250	532,420	86,192	95,279	162,141	20,000
41 Structures & Improvements	ID390.00	SW.T	84,369,365	51,050,481	9,732,098	9,367,329	5,732,654	5,042,844	816,369	902,441	1,535,722	189,428
42 Office Furniture & Equip	ID391.00	SW.T	60,278,874	36,473,731	6,953,233	6,692,619	4,095,775	3,602,930	583,266	644,761	1,097,218	135,339
43 Transportation Equip	ID392.00	SW.T	4,438,162	2,685,457	511,947	492,759	301,560	265,274	42,944	47,472	80,785	9,965
44 Stores Equip	ID393.00	PTDP.T	1,382,567	774,029	160,439	182,297	112,796	98,451	18,443	15,551	16,819	3,743
45 Tools & Shop & Garage Equip	ID394.00	SWPTD.T	7,083,718	4,029,569	821,048	925,452	567,275	488,948	68,361	69,104	94,862	19,098
46 Lab Equip	ID395.00	SWPTD.T	11,148,159	6,341,624	1,292,143	1,456,451	892,761	769,493	107,585	108,755	149,292	30,056
47 Power Operated Equip	ID396.00	SWPTD.T	3,892,947	2,214,501	451,217	508,594	311,753	268,708	37,569	37,977	52,133	10,496
48 Communication Equip	ID397.00	SW.T	65,598,811	39,692,735	7,566,894	7,283,279	4,457,249	3,920,909	634,743	701,665	1,194,054	147,284
49 Miscellaneous Equip	ID398.00	SW.T	511,019	309,209	58,947	56,737	34,722	30,544	4,945	5,466	9,302	1,147
50 Total General Plant (GP.T)	(40+41+42+43+44+45+46+47+48+49)	*	247,611,284	148,961,212	28,575,475	27,954,514	17,111,795	15,020,520	2,400,417	2,628,471	4,392,327	566,554
51 Total Prod, Trans, Dist & Gen Plant (PTDGP.T)	(39+50)	*	4,204,403,762	2,364,167,072	487,739,012	549,672,543	339,924,567	296,779,308	55,182,397	47,133,637	52,526,527	11,278,699
52 Const Complete Not Class - Prod	ID106.01	PP.T	-36,366	-18,897	-4,436	-5,313	-3,483	-3,266		-812	-145	-14
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	524
54 Const Complete Not Class - Dist	ID106.03	DP.T	1,331,479	793,124	150,821	164,250	96,520	78,333	14,756	4,611	24,201	4,862
55 Const Complete Not Class - Gen	ID106.04	GP.T	247,827	149,091	28,600	27,979	17,127	15,034	2,403	2,631	4,396	567

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56 Const Complete Not Class - Total	(52+53+54+55)	*	1,677,780	989,237	190,449	205,435	122,302	101,480	24,721	9,260	28,956	5,939
57 Total Elec Plant In Service (EPIS.T)	(4+51+56)	*	4,373,938,140	2,465,900,568	507,319,328	568,926,392	351,724,487	307,146,640	56,806,814	48,956,785	55,493,576	11,663,550
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	17,781
59 Plant Held for Future Use - Distribution	ID105.02	DP.T	2,120,821	1,263,312	240,232	261,623	153,741	124,771	23,504	7,345	38,549	7,745
60 Plant Held for Future Use - Total (PHFU.T)	(58+59)	*	6,699,607	3,501,763	765,375	890,462	565,909	511,173	280,309	103,448	55,643	25,526
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	92,554
62 Working Capital	WC.T	EPIS.T	59,592,732	33,596,669	6,911,974	7,751,339	4,792,071	4,184,720	773,965	667,012	756,072	158,910
63 Misc Def Debits - Conservation Related	ID186.01	PC1	154,506	80,288	18,849	22,572	14,796	13,875		3,452	614	59
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	59
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	345
67 Misc Def Debits - WUTC AFUDC Trans	ID186.04	PC1	6,195	3,219	756	905	593	556		138	25	2
68 Misc Def Debits - WUTC AFUDC Non Project	ID186.05	PTDGP.T	28,182,553	15,847,256	3,269,365	3,684,512	2,278,550	1,989,342	369,893	315,942	352,091	75,602
69 Misc Def Debits - WUTC AFUDC Subtotal (AFUDC.T)	(66+67+68)	*	29,087,671	16,317,596	3,379,783	3,816,743	2,365,228	2,070,625	369,893	336,163	355,689	75,949
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	3,683
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	2,017
72 Misc Def Debits - Colstrip FERC Adj. - General	ID186.08	GP.T	173,393	104,312	20,010	19,576	11,983	10,518	1,681	1,841	3,076	397
73 Misc Def Debits - Colstrip FERC Adj. - Subtotal (COLS.T)	(70+71+72)	*	15,044,051	7,831,777	1,834,133	2,192,074	1,436,066	1,345,961	1,681	334,066	62,198	6,097
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	27,141
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	545

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76 Misc Def Debits - Acquis Adj - Distribution	ID114.02	DP.T	401,333	239,063	45,460	49,508	29,093	23,611	4,448	1,390	7,295	1,466
77 Misc Def Debits - Acquis Adj - Total (ACQUIS.T)	(74+75+76)	*	71,301,792	37,077,671	8,693,789	10,406,293	6,818,014	6,389,959	12,592	1,585,181	289,142	29,152
78 Misc Def Debits - Total (MISCDD.T)	(69+73+77)	*	115,433,514	61,227,044	13,907,705	16,415,110	10,619,307	9,806,545	384,166	2,255,410	707,029	111,198
79 Total Conservation & Misc Def Debits (CMMD.T)	(65+78)	*	115,588,020	61,307,332	13,926,554	16,437,682	10,634,103	9,820,420	384,166	2,258,861	707,643	111,257
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	-147,945
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	-39,990
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	-37,602
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	-225,538
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	-1,027,692
85 Prov for Depr Distribution	ID108.50	DP.T	-885,433,251	-527,427,157	-100,295,682	-109,226,324	-64,186,085	-52,091,482	-9,812,658	-3,066,496	-16,093,893	-3,233,474
86 Prov for Depr General	ID108.60	GP.T	-92,320,222	-55,539,198	-10,654,176	-10,422,655	-6,380,019	-5,600,301	-894,979	-980,008	-1,637,650	-211,236
87 Prov for Depr RWIP	ID108.70	PTDGP.T	21,589,609	12,139,995	2,504,539	2,822,568	1,745,512	1,523,961	283,362	242,031	269,724	57,916
88 Prov for Depr RWIP Common	ID108.80	GP.T	1,656,044	996,264	191,115	186,962	114,445	100,458	16,054	17,579	29,376	3,789
89 Total Prov for Depreciation (PFD.T)	(83+84+85+86+87+88)	*	-1,722,415,446	-960,439,392	-199,933,107	-226,426,639	-140,669,843	-123,545,080	-25,773,849	-20,572,264	-20,419,037	-4,636,235
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	-213
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	-316
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	-163
93 Prov for Amort - Distribution	ID111.04	DP.T	-306,185	-182,386	-34,682	-37,771	-22,196	-18,013	-3,393	-1,060	-5,565	-1,118
94 Prov for Amort - General	ID111.05	GP.T	-60,059,597	-36,131,432	-6,931,152	-6,780,534	-4,150,568	-3,643,317	-582,235	-637,551	-1,065,385	-137,421
95 Total Prov for Amortization (111.T)	(90+91+92+93+94)	*	-62,170,154	-37,251,451	-7,185,956	-7,081,911	-4,345,559	-3,823,370	-585,629	-678,923	-1,078,124	-139,231
96 Total Prov for Depr and Amort (PFDA.T)	(89+95)	*	-1,784,585,600	-997,690,843	-207,119,063	-233,508,550	-145,015,402	-127,368,450	-26,359,478	-21,251,187	-21,497,161	-4,775,466
ACCUMULATED DEFERRED INCOME												
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	-1,427
98 Accum Deferred Income Tax - T/D	ID282.01	TDP.T	39,643,777	22,870,248	4,500,449	4,987,858	2,995,984	2,510,455	753,036	259,456	619,904	146,387
99 Accum Deferred Income Tax - Other	ID282.02	PTDGP.T	-358,065,058	-201,342,608	-41,537,946	-46,812,471	-28,949,434	-25,274,999	-4,699,570	-4,014,103	-4,473,384	-960,542
100 Accum Deferred Income Tax - Total (ADIT.T)	(97+98+99)	*	-322,144,769	-180,407,253	-37,491,738	-42,368,589	-26,310,029	-23,098,927	-3,946,533	-3,837,833	-3,868,284	-815,583

Puget Sound Energy
Electric Cost of Service
Commission Basis
Allocation of Electric Plant in Service

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Description	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
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	1,483,435,262	310,333,586	352,865,141	219,459,834	192,843,688	27,939,243	32,176,722	32,607,440	6,460,749

Puget Sound Energy
Electric Cost of Service
Commission Basis
Allocation of Salary and Wages

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Description	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
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
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
7	Salary & Wages - Dist Total	S102	DP.T	*	20,167,297	12,013,080	2,284,410	2,487,821	1,461,951	1,186,475	223,501	69,845	366,567
8	Salary & Wages - Dist Demand Related	S102	DP.T	DEM	16,541,950	9,567,826	1,934,930	2,297,962	1,382,863	1,007,578	150,043	49,397	83,749
9	Salary & Wages - Dist Customer Related	S102	DP.T	CUST	2,825,828	2,077,806	259,893	82,165	8,137	111,338	2,070	3,421	279,712
10	Salary & Wages - PTD Subtotal	SWPTD.T	*	*	30,383,381	17,283,570	3,521,628	3,969,436	2,433,146	2,097,189	293,214	296,402	406,882
11	Salary & Wages - PTD Subtotal Demand Related	SWPTD.T	*	DEM	17,870,041	10,359,425	2,080,147	2,466,862	1,489,213	1,094,804	156,482	68,411	86,214
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
13	Salary & Wages - PTD Subtotal Customer Related	SWPTD.T	*	CUST	2,825,828	2,077,806	259,893	82,165	8,137	111,338	2,070	3,421	279,712
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
15	Salary & Wages - Customer Accts Demand Related	S103	CAE.T	DEM	1,405,484	792,370	173,459	212,563	121,629	92,292	8,083	5,088	
16	Salary & Wages - Customer Accts Energy Related	S103	CAE.T	ENERGY	1,039,899	498,734	132,928	165,213	103,044	103,704	32,957	3,318	
17	Salary & Wages - Customer Accts Customer Related	S103	CAE.T	CUST	8,870,996	7,322,303	1,034,483	117,746	64,946	110,776	67,162	116,725	28,967
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

Salary and Wage

Puget Sound Energy
Electric Cost of Service
Commission Basis
Allocation of Salary and Wages

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Description	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
19 Salary & Wages - Admin and Gen Total	S105	PTDP.T	*	15,950,331	8,929,775	1,850,946	2,103,111	1,301,299	1,135,805	212,771	179,406	194,035	43,182
20 Salary & Wages - Admin and Gen Demand Related	S105	PTDP.T	DEM	8,445,735	4,896,602	980,547	1,162,191	702,456	518,178	78,888	35,025	39,946	31,901
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	1,293,567	951,149	118,970	37,612	3,725	50,967	948	1,566	128,043	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	35,842,145	6,832,830	6,576,729	4,024,852	3,540,541	573,166	633,597	1,078,218	132,996
28 Salary & Wages - Total Demand Related	SW.T	*	DEM	27,721,260	16,048,397	3,234,153	3,841,616	2,313,297	1,705,274	235,370	111,519	131,248	100,383
29 Salary & Wages - Total Energy Related	SW.T	*	ENERGY	16,938,440	8,427,098	2,065,946	2,488,930	1,633,959	1,561,410	267,597	400,341	70,320	22,840
30 Salary & Wages - Total Customer Related	SW.T	*	CUST	14,575,374	11,366,650	1,532,731	246,182	77,596	273,857	70,199	121,736	876,650	9,773

Puget Sound Energy
Electric Cost of Service
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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 Class 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	39,270,311	4,617,234	334,888	30,495				
4	Subtotal Transformer, Meter & Service	(1+2+3)		286,978,291	233,842,696	29,473,443	9,326,368	923,777	12,642,476	235,095	388,495	145,940
5	General Plant (GP.T)	GP.T	*	247,611,284	148,961,212	28,575,475	27,954,514	17,111,795	15,020,520	2,400,417	2,628,471	4,392,327
6	Prod, Trans & Dist Plant	PTDP.T	*	3,956,792,478	2,215,205,860	459,163,537	521,718,029	322,812,772	281,758,788	52,781,980	44,505,166	48,134,201
7	Total Related Other Plant	((4/6)*5)		17,958,754	15,724,720	1,834,243	499,722	48,968	673,969	10,692	22,944	7,719
8	Total Distribution Plant	DP.T	*	2,290,153,615	1,364,178,733	259,412,574	282,511,483	166,015,895	134,733,473	25,380,224	7,931,423	41,626,500
9	Distribution Accum Depreciation	ID108.50	*	-885,433,251	-527,427,157	-100,295,682	-109,226,324	-64,186,085	-52,091,482	-9,812,658	-3,066,496	-16,093,893
10	Distribution Related Accum Depr	((4/8)*9)		-110,953,309	-90,409,699	-11,395,204	-3,605,818	-357,156	-4,887,912	-90,894	-150,202	-56,424
11	General Accum Depreciation	ID108.60	*	-92,320,222	-55,539,198	-10,654,176	-10,422,655	-6,380,019	-5,600,301	-894,979	-980,008	-1,637,650
12	General Related Accum Depr	((7/5)*11)		-6,695,802	-5,862,857	-683,885	-186,318	-18,257	-251,285	-3,986	-8,555	-2,878
13	Net Plant Investment	(4+7+10+12)		187,287,934	153,294,860	19,228,598	6,033,954	597,331	8,177,248	150,906	252,683	94,357
EXPENSES:												
14	Supervision & Eng (A/C 580)	ID580.00	CUST	272,358	136,031	45,331	16,366	1,625	22,996	428	707	48,609
15	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
16	Customer 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
17	Meters (A/C 597)	ID597.00	*	321,276	191,639	66,918	24,207	2,405	34,036	633	1,046	393
18	Supervision (A/C 901)	ID901.00	CUST	402,210	331,993	46,903	5,339	2,945	5,023	3,045	5,292	1,313
19	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
20	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
21	Subtotal O&M & Customer Expense	(14+15+16+17+18+19+20)		32,541,990	25,799,438	4,230,230	710,228	241,695	825,577	224,958	389,032	89,750
22	Total Admin & General	AGE.T	*	76,916,096	45,235,734	9,037,271	8,755,898	5,366,025	5,036,117	789,425	964,424	1,573,694
23	Total Prod, Tran, Dist & Customer	PTDC.T	*	899,790,388	477,161,212	109,110,277	125,781,756	81,765,018	77,246,642	2,692,283	18,643,239	6,752,027
24	Related Admin & General	((21/23)*22)		2,781,762	2,445,833	350,377	49,440	15,862	53,824	65,962	20,125	20,918
25	Distribution Depr Expense	ID403.05	*	66,476,977	39,598,426	7,530,047	8,200,546	4,818,993	3,910,949	736,719	230,228	1,208,305
26	Related Distribution Depr Expense	((4/8)*25)		8,330,205	6,787,822	855,534	270,719	26,815	366,977	6,824	11,277	4,236
27	Total Depreciation Expense	DEP.T	*	123,754,810	70,330,961	14,364,338	16,061,094	9,887,720	8,585,763	1,262,737	1,304,088	1,637,054
28	General Depr Expense	ID403.06	*	11,077,294	6,664,022	1,278,370	1,250,591	765,524	671,967	107,387	117,589	196,498
29	Depreciation Net of General Exp	(27-28)		112,677,516	63,666,939	13,085,967	14,810,503	9,122,196	7,913,796	1,155,350	1,186,499	1,440,556

Basic Charge

Puget Sound Energy
Electric Cost of Service
Commission Basis

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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 Class Retail Wheeling	Summary High Voltage	Summary Lighting Svc	Summary Firm Resale
30 Related General Depr Expense	((26/29)*28)		818,940	710,482	83,577	22,859	2,250	31,160	634	1,118		363
31 Total Plant in Service	EPIS.T	*	4,373,938,140	2,465,900,568	507,319,328	568,926,392	351,724,487	307,146,640	56,806,814	48,956,785	55,493,576	11,663,550
32 Property Tax (A/C 236.00)	ID236.00	*	40,824,951	22,956,169	4,735,968	5,337,345	3,300,683	2,881,741	535,824	457,670	510,035	109,517
33 Related Property Taxes	((13/31)*32)	*	1,748,086	1,427,090	179,504	56,607	5,606	76,721	1,423	2,362		886
34 Total Related Expenses	(21+24+26+30 +33)	*	46,220,983	37,170,665	5,699,224	1,109,854	292,227	1,354,259	299,802	423,913	110,668	44,242
35 Number of Customers	CUST	*	963,672	849,928	99,931	7,248	660	649	16	20	5,211	9
36 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%
37 Conversion Factor	0.6200972	*	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972
38 1-FIT Rate	65%	*	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%
39 \$ per Year Customer for Plant Investment	((13*36)/37)/35	*	\$22.22	\$20.62	\$22.00	\$95.19	\$103.48	\$1,440.62	\$1,078.39	\$1,444.55	\$0.00	\$1,198.72
40 Months / Year	12	*	12	12	12	12	12	12	12	12	12	12
41 \$ per Month Customer for Plant Investment	(39/40)	*	\$1.85	\$1.72	\$1.83	\$7.93	\$8.62	\$120.05	\$89.87	\$120.38	\$0.00	\$99.89
42 \$ per year Customer for Expenses	((34*38/37)/35)	*	\$50.28	\$45.84	\$59.78	\$160.51	\$464.12	\$2,187.31	\$19,641.20	\$22,217.79	\$22.26	\$5,152.83
43 \$ per month Customer for Expenses	(42/40)	*	\$4.19	\$3.82	\$4.98	\$13.38	\$38.68	\$182.28	\$1,636.77	\$1,851.48	\$1.86	\$429.40
44 TOTAL MONTHLY BASIC CHARGE	(41+43)		\$6.04	\$5.54	\$6.82	\$21.31	\$47.30	\$302.33	\$1,726.63	\$1,971.86	\$1.86	\$529.30

Puget Sound Energy
Electric Cost of Service
Commission Basis
Allocation of Unbundled Costs

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Description	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
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	135,289,296	28,302,423	32,181,301	20,014,737	17,587,344	2,548,059	2,934,517	2,973,799	589,220
24 Net Investment in Plant	RB.T	*	2,658,121,664	1,483,435,262	310,333,586	352,865,141	219,459,834	192,843,688	27,939,243	32,176,722	32,607,440	6,460,749
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

Unbundled Costs

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Description	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
30 Total Distribution Plant	DP.T	*	2,290,153,615	1,364,178,733	259,412,574	282,511,483	166,015,895	134,733,473	25,380,224	7,931,423	41,626,500	8,363,310
31 Total Transmission / Distribution Plant	(29+30)	*	2,778,720,504	1,603,026,521	315,446,513	349,610,035	209,995,161	175,963,391	52,781,980	18,185,861	43,450,480	10,260,561
32 % - Transmission Plant	(29/31)	*	18%	15%	18%	19%	21%	23%	52%	56%	4%	18%
33 % - Distribution Plant	(30/31)	*	82%	85%	82%	81%	79%	77%	48%	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
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	22,870,248	4,500,449	4,987,858	2,995,984	2,510,455	753,036	259,456	619,904	146,387
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	DEM12NCP1	12,127,132	6,901,831	1,396,690	1,658,958	998,035	1,023,740	39,015		60,687	48,176
47 Structures and Improve - Assigned	DIR361.01	DIR361.01	366,384						198,543	145,789		22,052
48 Structures and Improve - Allocated	ID361.02	DEM12NCP1	4,004,154	2,278,857	461,161	547,757	329,533	338,020	12,882		20,038	15,907
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	DEM12NCP1	199,182,855	113,359,567	22,940,018	27,247,657	16,392,285	16,814,480	640,808		996,763	791,277
51 Poles Towers and Fixtures	ID364.00	CLS364	221,481,805	127,067,341	25,713,993	30,542,525	18,374,488	17,201,145	655,544		1,117,295	809,473
52 Overhead Cond and Devices	ID365.00	CLS365	227,157,666	130,323,666	26,372,959	31,325,231	18,845,367	17,641,955	672,344		1,145,927	830,217
53 Underground Conduit	ID366.00	CLS366	410,722,765	238,466,371	48,257,267	57,318,938	34,483,271	27,737,687	1,057,097		2,096,819	1,305,315
54 Underground Cond and Devices	ID367.00	CLS367	453,130,445	263,088,346	53,239,895	63,237,196	38,043,715	30,601,641	1,166,244		2,313,319	1,440,090

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55 Easements	ID374.00	DEM12NCP1	5,598,390	3,186,173	644,770	765,844	460,734	472,601	18,011		28,016	22,240
56 Subtotal Direct Primary Distribution	(45+46+47+48+49+50+51+52+53+54+55)	*	1,552,462,540	884,672,151	179,026,753	212,644,106	127,927,427	112,301,181	15,090,380	5,421,075	7,778,864	7,600,602
SECONDARY DISTRIBUTION RATEBASE - DIRECT												
57 Line Transf OVHD	ID368.OH	DEM12NCP2	111,251,484	69,700,888	14,105,026	16,753,645	10,079,050				612,875	
58 Line Transf UNGD	ID368.UG	DEM12NCP2	198,758,684	124,525,590	25,199,631	29,931,577	18,006,940				1,094,945	
59 Line Transf Assigned	ID368.03	DIR368.03	1,304,801	276				1,279,408		5,721		19,397
60 Services - OVHD	ID369.OH	CUST4	44,252,929	39,270,311	4,617,234	334,888	30,495					
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	335,885,735	41,453,038	46,841,024	28,100,178	1,279,408	1,123,105	5,721	33,471,339	19,397
METER, METER READING, BILLING - DIRECT												
66 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		145,940
67 Customer Deposits	ID235.00	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	1,284,499,427	244,370,832	268,117,790	156,883,409	126,187,932	16,448,580	5,700,665	41,250,203	7,765,940
70 % - Primary	(56/69)	*	72%	69%	73%	79%	82%	89%	92%	95%	19%	98%
71 % - Secondary	(65/69)	*	23%	26%	17%	17%	18%	1%	7%	0%	81%	0%
72 % - Meters	(68/69)	*	5%	5%	10%	3%	1%	10%	1%	5%	0%	2%
Non-Direct Distribution Ratebase												
73 T&D Plant to be allocated to Distribution	(41)	*	39,643,777	22,870,248	4,500,449	4,987,858	2,995,984	2,510,455	753,036	259,456	619,904	146,387
74 Allocated Distribution Plant	(73*33)	*	32,673,433	19,462,626	3,701,018	4,030,568	2,368,535	1,922,231	362,098	113,157	593,882	119,319
75 Intangible - Distribution	ID300.01	DP.T	235,938	140,541	26,725	29,105	17,103	13,881	2,615	817	4,288	862
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	793,124	150,821	164,250	96,520	78,333	14,756	4,611	24,201	4,862
77 Plant Held for Future Use - Distribution	ID105.02	DP.T	2,120,821	1,263,312	240,232	261,623	153,741	124,771	23,504	7,345	38,549	7,745
78 Misc Def Debits - Acquis Adj - Distribution	ID114.02	DP.T	401,333	239,063	45,460	49,508	29,093	23,611	4,448	1,390	7,295	1,466
79 Prov for Depr Distribution	ID108.50	DP.T	-885,433,251	-527,427,157	-100,295,682	-109,226,324	-64,186,085	-52,091,482	-9,812,658	-3,066,496	-16,093,893	-3,233,474
80 Prov for Amort - Distribution	ID111.04	DP.T	-306,185	-182,386	-34,682	-37,771	-22,196	-18,013	-3,393	-1,060	-5,565	-1,118
81 Total Non-Direct Distribution	(74+75+76+77+78+79+80+502)	*	-846,823,501	-503,602,503	-96,126,688	-104,724,962	-61,543,093	-49,945,804	-9,408,632	-2,940,236	-15,431,243	-3,100,339
82 Allocated Primary Non Direct Distribution	(81*70)	*	-611,122,453	-346,845,705	-70,422,680	-83,057,323	-50,184,080	-44,449,360	-8,631,738	-2,796,031	-2,909,987	-3,034,333

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83 Allocated Secondary Non Direct Distribution	(81*71)	*	-192,170,249	-131,687,795	-16,306,133	-18,295,781	-11,023,293	-506,396	-642,419	-2,950	-12,521,256	-7,744
84 Allocated Meter Non Direct Distribution	(81*72)	*	-43,530,798	-25,069,003	-9,397,875	-3,371,857	-335,720	-4,990,049	-134,475	-141,254		-58,263
85 Total Primary Distribution Ratebase	(56+82)	*	941,340,087	537,826,446	108,604,073	129,586,783	77,743,347	67,851,821	6,458,643	2,625,043	4,868,877	4,566,269
86 Return on Primary Distribution	(25*85)	*	85,850,216	49,049,772	9,904,692	11,818,315	7,090,193	6,188,086	589,028	239,404	444,042	416,444
87 Total Secondary Distribution Ratebase	(65+83)	*	296,008,695	204,197,940	25,146,905	28,545,243	17,076,884	773,012	480,686	2,770	20,950,082	11,653
88 Return on Secondary Distribution	(25*87)	*	26,995,993	18,622,852	2,293,398	2,603,326	1,557,412	70,499	43,839	253	1,910,648	1,063
89 Total Meter Distribution Ratebase	(68+84)	*	67,052,496	38,872,538	14,493,166	5,260,802	520,085	7,617,295	100,620	132,616		87,678
90 Return on Meter Distribution	(25*89)	*	6,115,188	3,545,175	1,321,777	479,785	47,432	694,697	9,177	12,095		7,996
91 Total Distribution Return	(86+88+90)	*	118,961,397	71,217,800	13,519,866	14,901,426	8,695,037	6,953,282	642,043	251,751	2,354,689	425,503
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	1,364,178,733	259,412,574	282,511,483	166,015,895	134,733,473	25,380,224	7,931,423	41,626,500	8,363,310
95 Total	(92+93+94)	*	3,956,792,478	2,215,205,860	459,163,537	521,718,029	322,812,772	281,758,788	52,781,980	44,505,166	48,134,201	10,712,145
96 % - Production	(92/95)	*	30%	28%	31%	33%	35%	38%	0%	59%	10%	4%
97 % - Transmission	(93/95)	*	12%	11%	12%	13%	14%	15%	52%	23%	4%	18%
98 % - Distribution	(94/95)	*	58%	62%	56%	54%	51%	48%	48%	18%	86%	78%
99 Working Capital	WC.T	EPIS.T	59,592,732	33,596,669	6,911,974	7,751,339	4,792,071	4,184,720	773,965	667,012	756,072	158,910
100 Misc Def Debits - WUTC AFUDC Non Project	ID186.05	PTDGP.T	28,182,553	15,847,256	3,269,365	3,684,512	2,278,550	1,989,342	369,893	315,942	352,091	75,602
101 Prov For Depr - RWIP	ID108.70	PTDGP.T	21,589,609	12,139,995	2,504,539	2,822,568	1,745,512	1,523,961	283,362	242,031	269,724	57,916
102 Accum Deferred Income Tax - Other	ID282.02	PTDGP.T	-358,065,058	-201,342,608	-41,537,946	-46,812,471	-28,949,434	-25,274,999	-4,699,570	-4,014,103	-4,473,384	-960,542
103 Subtotal	(99+100+101+102)	*	-248,700,164	-139,758,688	-28,852,068	-32,554,052	-20,133,301	-17,576,975	-3,272,350	-2,789,118	-3,095,498	-668,114
104 Allocated Production	(103*96)	*	-74,046,515	-38,622,768	-9,030,624	-10,739,159	-7,036,249	-6,599,840		-1,649,419	-301,209	-28,165
105 Allocated Transmission	(103*97)	*	-30,708,375	-15,069,053	-3,520,957	-4,186,801	-2,742,914	-2,572,048	-1,698,840	-642,641	-117,300	-118,331
106 Allocated Distribution	(103*98)	*	-143,945,275	-86,066,868	-16,300,487	-17,628,092	-10,354,138	-8,405,086	-1,573,510	-497,059	-2,676,989	-521,618
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	12,013,080	2,284,410	2,487,821	1,461,951	1,186,475	223,501	69,845	366,567	73,648
110 Total	(107+108+109)	*	30,383,381	17,283,570	3,521,628	3,969,436	2,433,146	2,097,189	293,214	296,402	406,882	81,915
111 % - Production	(107/110)	*	30%	27%	31%	33%	35%	38%	0%	68%	9%	4%
112 % - Transmission	(108/110)	*	4%	4%	4%	4%	5%	5%	24%	9%	1%	6%
113 % - Distribution	(109/110)	*	66%	70%	65%	63%	60%	57%	76%	24%	90%	90%
114 Total General Plant	GP.T	*	247,611,284	148,961,212	28,575,475	27,954,514	17,111,795	15,020,520	2,400,417	2,628,471	4,392,327	566,554

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115 Intangible Plant - General	ID300.02	GP.T	164,744,478	99,109,123	19,012,266	18,599,119	11,385,078	9,993,679	1,597,082	1,748,814	2,922,369	376,948
503 Construction Completed, Not Classified	ID106.04	GP.T	247,827	149,091	28,600	27,979	17,127	15,034	2,403	2,631	4,396	567
116 Misc Def Debits - Colstrip FERC Adj. - General	ID186.08	GP.T	173,393	104,312	20,010	19,576	11,983	10,518	1,681	1,841	3,076	397
117 Prov for Depr General	ID108.60	*	-92,320,222	-55,539,198	-10,654,176	-10,422,655	-6,380,019	-5,600,301	-894,979	-980,008	-1,637,650	-211,236
118 Prov For Depr - RWIP Common	ID108.80	GP.T	1,656,044	996,264	191,115	186,962	114,445	100,458	16,054	17,579	29,376	3,789
119 Prov For Amort - General	ID111.05	GP.T	-60,059,597	-36,131,432	-6,931,152	-6,780,534	-4,150,568	-3,643,317	-582,235	-637,551	-1,065,385	-137,421
120 Subtotal Allocate on S&W PTD	(114+115+116+117+118+119+503)	*	262,053,207	157,649,372	30,242,139	29,584,960	18,109,840	15,896,592	2,540,421	2,781,777	4,648,509	599,598
121 Allocated Production	(120*111)	*	77,392,019	42,531,277	9,400,441	9,770,441	6,395,792	6,108,073		1,881,426	407,575	25,177
122 Allocated Transmission	(120*112)	*	10,720,544	5,542,675	1,224,220	1,272,315	832,787	795,094	604,002	244,846	53,016	35,332
123 Allocated Distribution	(120*113)	*	173,940,644	109,575,419	19,617,477	18,542,204	10,881,261	8,993,424	1,936,419	655,505	4,187,918	539,089
Total General Plant												
124 Production	(104+121)	*	3,345,504	3,908,510	369,817	-968,717	-640,456	-491,767		232,007	106,366	-2,988
125 Transmission	(105+122)	*	-19,987,831	-9,526,377	-2,296,737	-2,914,486	-1,910,128	-1,776,955	-1,094,838	-397,795	-64,284	-82,999
126 Distribution	(106+123)	*	29,995,369	23,508,552	3,316,990	914,111	527,123	588,338	362,909	158,446	1,510,929	17,472
127 Total General Plant	(124+125+126)	*	13,353,043	17,890,684	1,390,070	-2,969,092	-2,023,461	-1,680,383	-731,929	-7,341	1,553,011	-68,516
Return on General Plant												
128 Production	(124*25)	*	305,110	356,456	33,727	-88,347	-58,410	-44,849		21,159	9,701	-272
129 Transmission	(125*25)	*	-1,822,890	-868,806	-209,462	-265,801	-174,204	-162,058	-99,849	-36,279	-5,863	-7,570
130 Distribution	(126*25)	*	2,735,578	2,143,980	302,509	83,367	48,074	53,656	33,097	14,450	137,797	1,593
131 Total Return on General Ratebase	(128+129+130)	*	1,217,798	1,631,630	126,774	-270,781	-184,540	-153,251	-66,752	-670	141,635	-6,249
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
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	71,217,800	13,519,866	14,901,426	8,695,037	6,953,282	642,043	251,751	2,354,689	425,503
136 General Return	(131)	*	1,217,798	1,631,630	126,774	-270,781	-184,540	-153,251	-66,752	-670	141,635	-6,249
137 Total Return	(132+133+134+135+136)	*	242,420,696	135,289,296	28,302,423	32,181,301	20,014,737	17,587,344	2,548,059	2,934,517	2,973,799	589,220
138 Total Return on Ratebase	RRB.T	*	242,420,696	135,289,296	28,302,423	32,181,301	20,014,737	17,587,344	2,548,059	2,934,517	2,973,799	589,220
139 Check	(138-137)	*										
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

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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
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												
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

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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	-2,731,187	-537,448	-595,655	-357,783	-299,801	-89,928	-30,985	-74,030	-17,482
181 Other Electric Revenue - Royalties	ID456.11	TDP.T	12,850	7,413	1,459	1,617	971	814	244	84	201	47
182 Net Costs to Allocate	(180-181)	*	-4,747,148	-2,738,600	-538,907	-597,272	-358,754	-300,615	-90,172	-31,069	-74,231	-17,529
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	611,856	129,527	154,251	95,481	96,850	75,334	26,717	5,173	13,688
193 Dist O&M - OVHD Lines	ID583.00	364.T	3,198,538	1,835,048	371,350	441,081	265,356	248,411	9,467		16,135	11,690
194 Dist O&M - UNGD Lines	ID584.00	366.T	2,560,251	1,486,486	300,813	357,299	214,952	172,904	6,589		13,071	8,137
195 Dist O&M - Structures	ID591.00	361.T	76,736	39,126	8,194	9,752	5,996	6,011	4,388	2,322	334	613
196 Dist O&M - Station Equipment	ID592.00	362.T	4,225,346	2,138,598	452,732	539,148	333,733	338,517	263,311	93,382	18,082	47,844
197 Dist O&M - OVHD Lines	ID593.00	364.T	19,179,506	11,003,562	2,226,737	2,644,870	1,591,163	1,489,556	56,768		96,754	70,097
198 Dist O&M - UNGD Lines	ID594.00	366.T	8,997,721	5,224,093	1,057,174	1,255,688	755,426	607,651	23,158		45,935	28,596
199 Subtotal Direct Primary Dist O&M	(191+192+193+194+195+196+197+198)	*	42,926,130	24,318,837	4,947,223	5,878,028	3,548,434	3,253,600	450,208	122,421	212,894	194,486
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	274,546	55,559	65,991	39,700	1,808		8	2,414	27
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	274,546	55,559	65,991	39,700	1,808		8	2,467,221	27
METER, METER READING, BILLING - DIRECT												
204 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

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205 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
206 Dist O&M - Meters	ID597.00	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	(204+205+206)	*	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	(199+203+207)	*	50,314,725	27,267,898	5,936,687	6,281,850	3,621,697	3,730,415	459,041	137,025	2,680,115	199,996
209 % - Primary	(199/208)	*	85%	89%	83%	94%	98%	87%	98%	89%	8%	97%
210 % - Secondary	(203/208)	*	6%	1%	1%	1%	1%	0%	0%	0%	92%	0%
211 % - Meters	(207/208)	*	9%	10%	16%	5%	1%	13%	2%	11%	0%	3%
OTHER DISTRIBUTION												
212 Dist O&M - Supr & Eng	ID580.00	DES1.T	817,092	444,380	108,027	90,857	46,579	65,330	5,777	2,100	51,309	2,734
213 Dist O&M - Customer Installations - H2O Heaters	ID587.01	372.T	128,572	125,911	2,354	244	12	52				
214 Dist O&M - Misc Op Exp	ID588.00	DES1.T	3,485,359	1,895,530	460,797	387,556	198,686	278,669	24,641	8,956	218,863	11,661
215 Dist O&M - Rents	ID589.00	DEM12NCP1	124,313	70,749	14,317	17,006	10,231	10,494	400		622	494
216 Dist O&M - Supr & Eng	ID590.00	DES2.T	9,364	5,082	1,041	1,222	735	667	94	26	457	40
217 Dist O&M - Misc Maint Exp - Water Heaters	ID598.00	372.T	55,364	54,218	1,014	105	5	22				
218 Depr Exp - Distribution	ID403.05	DP.T	66,476,977	39,598,426	7,530,047	8,200,546	4,818,993	3,910,949	736,719	230,228	1,208,305	242,764
219 Depr Exp - VROW	ID403.08	DP.T	3,535,721	2,106,127	400,502	436,164	256,309	208,012	39,184	12,245	64,266	12,912
220 Amort Exp - Acq Adjustment - Distribution	ID406.01	DP.T	11,200	6,672	1,269	1,382	812	659	124	39	204	41
221 Subtotal Other Distribution Expense	(212+213+214+215+216+217+218+219+220)	*	74,643,962	44,307,095	8,519,368	9,135,080	5,332,361	4,474,855	806,938	253,594	1,544,026	270,645
222 Allocate T/D Costs	(182*33)	*	-3,912,484	-2,330,554	-443,179	-482,641	-283,620	-230,178	-43,359	-13,550	-71,114	-14,288
223 Late Payment Revenue - Field Call	ID450.02	DIR450.02	573,951	510,334	59,291	2,850	13	113			1,350	
224 Misc Service Revenue - Temporary Service	ID451.01	DIR451.01	1,747,175	761,589	985,586							
225 Misc Service Revenue - Seasonal Svc Charge	ID451.02	DIR451.02	406	165	201	40						
226 Misc Service Revenue - Reconnection Charge	ID451.03	DIR451.03	1,267,649	1,243,084	23,674	788	34				69	
227 Misc Service Revenue - Work Customer Premises	ID451.04	DIR451.04	-27,061	-17,168	-9,311	-582						
228 Misc Service Revenue - Water Heater Rental	ID451.05	DIR451.05	180,586	177,044	3,134	324	15	69				
229 Misc Service Revenue - Account Service	ID451.06	DIR451.06	1,271,694	1,024,578	216,752	7,082	351	491			22,440	
230 Misc Service Revenue - Deferred FIT CIAC	ID451.08	CUST4	5,652,424	5,015,995	589,759	42,775	3,895					
231 Rental Revenue - Distribution Pole Contacts	ID454.03	LINE.T	5,345,615	3,091,089	625,528	742,989	446,985	379,520	14,464		27,180	17,860

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232 Rental Revenue - Transf & Equipment	ID454.04	DIR454.04	2,321,601			47			436,543	1,325,279	555,933	3,799
233 Rental Revenue - Pole Rental	ID454.07	DIR373.00	35,065								35,065	
234 Other Electric Rev - Jobbing Rev	ID456.04	LINE.T	-56,712	-32,794	-6,636	-7,882	-4,742	-4,026	-153		-288	-189
235 Other Electric Revenue - Distribution Timber Sales	ID456.06	DP.T	3,058	1,822	346	377	222	180	34	11	56	11
236 Other Electric Rev - TCI	ID456.08	LINE.T	451,535	261,099	52,837	62,759	37,756	32,057	1,222		2,296	1,509
237 Other Electric Rev -Meter Reading	ID456.10	CUST6	26,180	21,826	2,953	355	37	26	347	610		25
238 Other Electric Rev - CLX Reconciliation	ID456.13	CUST5	-47,223	-38,742	-5,745	-565	-666	-1,120	-79	-120	-145	-40
239 Subtotal Distribution Related Other Operating Revenue	(223+224+225+226+ 227+228+229+230+2 31+232+233+234+23 5+236+237+238)	*	18,745,943	12,019,921	2,538,417	851,312	483,899	843,851	1,341,113	556,434	88,021	22,974
240 Subtotal Distribution Rev & Non-Direct Expense	(221+222-239)	*	51,985,535	29,956,620	5,537,772	7,801,127	4,564,841	3,400,826	-577,534	-316,390	1,384,890	233,383
241 Allocated Primary Non Direct Dist Exp & Rev	(240*209)	*	44,351,586	26,716,771	4,614,795	7,299,640	4,472,499	2,966,137	-566,421	-282,668	110,008	226,952
242 Allocated Secondary Non Direct Dist Exp & Rev	(240*210)	*	3,001,323	301,617	51,826	81,951	50,039	1,649		-19	1,274,882	32
243 Allocated Meters Non Direct Dist Exp & Rev	(240*211)	*	4,632,626	2,938,232	871,152	419,536	42,303	433,039	-11,113	-33,704		6,399
244 Total Primary Distribution Exp	(199+241)	*	87,277,716	51,035,608	9,562,018	13,177,668	8,020,934	6,219,737	-116,213	-160,247	322,902	421,438
245 Total Secondary Distribution Exp	(203+242)	*	5,906,184	576,162	107,384	147,942	89,740	3,457		-11	3,742,103	59
246 Total Meter Distribution Exp	(207+243)	*	9,116,360	5,612,747	1,805,057	757,367	75,866	908,047	-2,280	-19,107		11,882
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	28,700,230	5,074,653	1,130,867	292,590	1,244,537	213,418	356,483	41,768	37,216
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	71,217,800	13,519,866	14,901,426	8,695,037	6,953,282	642,043	251,751	2,354,689	425,503
260 Distribution Cost of Service	(244+245+251+257+ 258)	*	252,161,904	153,729,487	28,517,538	29,375,060	17,099,695	14,422,687	739,286	448,027	6,945,884	884,240

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ADMINISTRATIVE & GENERAL												
261 Total A&G Expense	AGE.T	*	76,916,096	45,235,734	9,037,271	8,755,898	5,366,025	5,036,117	789,425	964,424	1,573,694	157,507
262 Depr Exp - General	ID403.06	GP.T	11,077,294	6,664,022	1,278,370	1,250,591	765,524	671,967	107,387	117,589	196,498	25,346
263 Amort Exp - Ltd Term Plant - Genl	ID404.02	GP.T	19,121,769	11,503,522	2,206,740	2,158,786	1,321,457	1,159,959	185,372	202,984	339,197	43,752
264 Amort Exp - FERC Colstrip	ID406.04	GP.T	8,180	4,921	944	923	565	496	79	87	145	19
265 Less: Other Elec Rev - Timber Sales	ID456.07	GP.T	8,800	5,294	1,016	993	608	534	85	93	156	20
Other												
266 Subtotal to be Allocated S&W PTD	(261+262+263+264-265)	*	107,114,539	63,402,905	12,522,310	12,165,205	7,452,963	6,868,006	1,082,178	1,284,990	2,109,378	226,604
267 Allocated Production	(266*111)	*	31,634,074	17,105,089	3,892,424	4,017,562	2,632,138	2,638,948		869,090	184,947	9,515
268 Allocated Transmission	(266*112)	*	4,382,034	2,229,135	506,911	523,170	342,727	343,514	257,295	113,102	24,057	13,353
269 Allocated Distribution	(266*113)	*	71,098,431	44,068,681	8,122,975	7,624,472	4,478,098	3,885,543	824,883	302,798	1,900,374	203,736
Functionalized on PTD Plant:												
270 Other Operating Expense - Reg Debit	ID411.01	RB.T	767,268	428,194	89,578	101,855	63,347	55,664	8,065	9,288	9,412	1,865
271 Amort Exp - WUTC AFUDC - Non Project	ID405.02	PTDP.T	1,131,780	633,626	131,337	149,229	92,336	80,593	15,097	12,730	13,768	3,064
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	303,728	62,956	71,533	44,261	38,632	7,237	6,102	6,600	1,469
274 Subtotal PTD Functionalization	(270+271-272-273)		1,133,750	547,584	146,505	178,865	111,378	97,625	15,925	15,916	16,493	3,460
275 Allocated Production	(274*96)	*	337,556	151,326	45,856	59,005	38,925	36,657		9,412	1,605	146
276 Allocated Transmission	(274*97)	*	139,990	59,042	17,879	23,004	15,174	14,286	8,268	3,667	625	613
277 Allocated Distribution	(274*98)	*	656,204	337,216	82,770	96,856	57,279	46,683	7,658	2,836	14,263	2,701
Total General & Other Expense												
278 Production	(267+275)	*	31,971,630	17,256,416	3,938,280	4,076,567	2,671,063	2,675,605		878,502	186,552	9,661
279 Transmission	(268+276)	*	4,522,025	2,288,176	524,789	546,174	357,901	357,800	265,563	116,769	24,682	13,966
280 Distribution	(269+277)	*	71,754,635	44,405,897	8,205,745	7,721,328	4,535,377	3,932,226	832,541	305,635	1,914,637	206,437
281 Subtotal Administrative & General Exp	(278+279+280)	*	108,248,289	63,950,489	12,668,814	12,344,070	7,564,341	6,965,631	1,098,103	1,300,906	2,125,871	230,064
282 Add: Return on General / Other Ratebase	(136)	*	1,217,798	1,631,630	126,774	-270,781	-184,540	-153,251	-66,752	-670	141,635	-6,249
283 General / Other Cost of Service	(281+282)	*	109,466,087	65,582,119	12,795,589	12,073,288	7,379,802	6,812,380	1,031,351	1,300,236	2,267,506	223,815
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	153,729,487	28,517,538	29,375,060	17,099,695	14,422,687	739,286	448,027	6,945,884	884,240
288 Subtotal	(284+285+286+287)	*	1,203,040,844	645,426,264	143,974,269	167,643,029	107,737,646	99,426,531	5,014,751	21,627,895	10,709,976	1,480,485

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289 % - Production	(284/288)	*	75%	73%	76%	79%	80%	82%	31%	93%	34%	27%
290 % - DSM	(285/288)	*	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
291 % - Transmission	(286/288)	*	4%	4%	4%	4%	4%	4%	55%	5%	2%	13%
292 % - Distribution	(287/288)	*	21%	24%	20%	18%	16%	15%	15%	2%	65%	60%
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	2,164,554	606,715	862,399	535,494	502,972	-155	115,418	25,651	
297 Allocated DSM	(295*290)	*	594	270	76	107	67	63		14	3	
298 Allocated Transmission	(295*291)	*	245,181	104,387	29,230	41,545	25,793	24,217	-275	5,693	1,234	
299 Allocated Distribution	(295*292)	*	1,331,314	709,471	157,096	192,066	105,905	89,459	-74	2,562	49,617	
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	22,956,169	4,735,968	5,337,345	3,300,683	2,881,741	535,824	457,670	510,035	109,517
302 Total FIT Tax	FIT.T	*	56,366,143	31,019,869	7,110,012	8,670,099	4,199,019	3,520,727	746,604	438,751	534,039	127,023
303 Subtotal to be allocated on PTD Plant	(301+302)		97,191,094	53,976,038	11,845,980	14,007,445	7,499,702	6,402,468	1,282,427	896,421	1,044,074	236,540
304 Allocated Production	(303*96)		28,937,101	14,916,454	3,707,762	4,620,874	2,621,019	2,404,012		530,122	101,594	9,972
305 Allocated Transmission	(303*97)		12,000,718	5,819,801	1,445,622	1,801,508	1,021,742	936,877	665,772	206,544	39,564	41,894
306 Allocated Distribution	(303*98)		56,253,275	33,239,784	6,692,596	7,585,063	3,856,941	3,061,579	616,655	159,754	902,916	184,674
Allocate on Salary & Wage												
307 Total UISS Taxes	UISS.T	*	5,942,429	3,595,664	685,466	659,774	403,771	355,185	57,500	63,562	108,166	13,342
308 Allocated Production	(307*111)		1,754,974	970,053	213,070	217,890	142,598	136,476		42,990	9,484	560
309 Allocated Transmission	(307*112)		243,104	126,417	27,748	28,374	18,568	17,765	13,671	5,595	1,234	786
310 Allocated Distribution	(307*113)		3,944,351	2,499,194	444,648	413,509	242,605	200,944	43,829	14,978	97,449	11,996
Allocate on Revenue												
311 Total Other Taxes	OT.T	*	57,655,225	31,093,342	7,058,486	8,296,241	4,878,188	4,442,820	414,212	905,321	525,085	41,531
312 Allocated Production	(311*289)		43,339,497	22,594,971	5,399,571	6,527,287	3,914,885	3,623,440	127,309	844,789	176,055	11,417
313 Allocated DSM	(311*290)		5,390	2,815	673	813	488	451		105	22	1
314 Allocated Transmission	(311*291)		2,225,585	1,089,653	260,142	314,441	188,568	174,458	225,838	41,673	8,468	5,308
315 Allocated Distribution	(311*292)		12,084,753	7,405,902	1,398,102	1,453,699	774,247	644,470	61,064	18,754	340,541	24,805
316 Taxes Allocated Production	(304+308+312)		74,031,572	38,481,477	9,320,402	11,366,051	6,678,503	6,163,928	127,309	1,417,900	287,133	21,949
317 Taxes Allocated DSM	(313)		5,390	2,815	673	813	488	451		105	22	1

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318 Taxes Allocated Transmission	(305+309+314)		14,469,407	7,035,872	1,733,512	2,144,323	1,228,877	1,129,100	905,281	253,812	49,265	47,988
319 Taxes Allocated Distribution	(306+310+315)		72,282,379	43,144,879	8,535,346	9,452,271	4,873,792	3,906,993	721,548	193,486	1,340,905	221,475
320 Total Taxes	(316+317+318+319)		160,788,748	88,665,044	19,589,932	22,963,459	12,781,660	11,200,473	1,754,139	1,865,303	1,677,325	291,413
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	153,729,487	28,517,538	29,375,060	17,099,695	14,422,687	739,286	448,027	6,945,884	884,240
325 General	(283)		109,466,087	65,582,119	12,795,589	12,073,288	7,379,802	6,812,380	1,031,351	1,300,236	2,267,506	223,815
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	88,665,044	19,589,932	22,963,459	12,781,660	11,200,473	1,754,139	1,865,303	1,677,325	291,413
328 Total COS	(321+322+323+324+325+326+327)		1,479,647,252	802,652,107	177,152,907	203,775,893	128,566,366	118,056,094	7,799,737	24,917,123	14,731,312	1,995,713
329 Total Cost of Service	TC.T	*	1,535,985,950	834,845,945	184,249,403	209,898,532	132,468,794	122,091,394	9,167,660	26,263,326	14,966,234	2,034,663
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	18,290,372	3,832,478	2,213,821	1,340,178	1,632,536	1,367,923	748,454	128,548	28,695
332 Net Cost of Service	(329-330-331)	*	1,479,647,252	802,652,107	177,152,907	203,775,893	128,566,366	118,056,094	7,799,737	24,917,123	14,731,312	1,995,713
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	38,481,477	9,320,402	11,366,051	6,678,503	6,163,928	127,309	1,417,900	287,133	21,949
340 Administrative and General	(128+278+296)	*	37,051,224	19,777,425	4,578,722	4,850,620	3,148,147	3,133,728	-155	1,015,079	221,904	9,389
341 TOTAL GENERATION	(338+339+340)	*	1,015,409,946	527,278,542	124,035,942	148,114,263	96,289,201	90,387,174	1,668,455	22,614,782	4,099,968	438,337
DEMAND SIDE MANAGEMENT												
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	2,815	673	813	488	451		105	22	1
344 Administrative and General	(297)	*	594	270	76	107	67	63		14	3	
345 TOTAL DEMAND SIDE MANAGEMENT	(342+343+344)	*	118,444	61,525	14,468	17,350	11,324	10,613		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	7,035,872	1,733,512	2,144,323	1,228,877	1,129,100	905,281	253,812	49,265	47,988
349 Administrative and General	(129+279+298)	*	2,944,315	1,523,757	344,558	321,918	209,490	219,958	165,439	86,184	20,053	6,396
350 TOTAL TRANSMISSION	(347+348+349)	*	63,853,052	31,178,328	7,384,263	8,820,189	5,602,998	5,253,284	3,804,884	1,335,548	242,032	243,586
DISTRIBUTION												
351 Primary Distribution	(86+244)	*	173,127,932	100,085,380	19,466,709	24,995,983	15,111,127	12,407,823	472,815	79,157	766,944	837,882
352 Secondary Distribution	(88+245)	*	32,902,177	19,199,015	2,400,782	2,751,268	1,647,151	73,956	43,839	242	5,652,751	1,122
353 Meters, Meter Reading & Billing	(90+251)	*	43,173,731	32,245,405	6,396,429	1,610,652	340,022	1,939,234	222,595	368,578	41,768	45,212

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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	153,729,487	28,517,538	29,375,060	17,099,695	14,422,687	739,286	448,027	6,945,884	884,240
356 Taxes	(319)	*	72,282,379	43,144,879	8,535,346	9,452,271	4,873,792	3,906,993	721,548	193,486	1,340,905	221,475
357 Administrative and General	(130+280+299)	*	75,821,526	47,259,347	8,665,350	7,996,761	4,689,356	4,075,342	865,563	322,647	2,102,051	208,031
358 TOTAL DISTRIBUTION	(355+356+357)	*	400,265,810	244,133,714	45,718,234	46,824,092	26,662,843	22,405,022	2,326,398	964,160	10,388,839	1,313,745
359 TOTAL ALLOCATED COSTS	(341+345+350+358)	*	1,479,647,252	802,652,107	177,152,907	203,775,893	128,566,366	118,056,094	7,799,737	24,917,123	14,731,312	1,995,713
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	19,777,425	4,578,722	4,850,620	3,148,147	3,133,728	-155	1,015,079	221,904	9,389
363 Taxes	(339)	*	74,031,572	38,481,477	9,320,402	11,366,051	6,678,503	6,163,928	127,309	1,417,900	287,133	21,949
364 GENERATION, Loaded	(361+362+363)	*	1,015,409,946	527,278,542	124,035,942	148,114,263	96,289,201	90,387,174	1,668,455	22,614,782	4,099,968	438,337
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	270	76	107	67	63		14	3	
367 Taxes	(343)	*	5,390	2,815	673	813	488	451		105	22	1
368 DSM (Conservation), Loaded	(365+366+367)	*	118,444	61,525	14,468	17,350	11,324	10,613		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	1,523,757	344,558	321,918	209,490	219,958	165,439	86,184	20,053	6,396
371 Taxes	(348)	*	14,469,407	7,035,872	1,733,512	2,144,323	1,228,877	1,129,100	905,281	253,812	49,265	47,988
372 TRANSMISSION, Loaded	(369+370+371)	*	63,853,052	31,178,328	7,384,263	8,820,189	5,602,998	5,253,284	3,804,884	1,335,548	242,032	243,586
373 DISTRIBUTION SERVICES, Unloaded	(355)	*	252,161,904	153,729,487	28,517,538	29,375,060	17,099,695	14,422,687	739,286	448,027	6,945,884	884,240
374 Administrative and General	(357)	*	75,821,526	47,259,347	8,665,350	7,996,761	4,689,356	4,075,342	865,563	322,647	2,102,051	208,031
375 Taxes	(356)	*	72,282,379	43,144,879	8,535,346	9,452,271	4,873,792	3,906,993	721,548	193,486	1,340,905	221,475
376 DISTRIBUTION SERVICES, Loaded	(373+374+375)	*	400,265,810	244,133,714	45,718,234	46,824,092	26,662,843	22,405,022	2,326,398	964,160	10,388,839	1,313,745
377 TOTAL	(364+368+372+376)	*	1,479,647,252	802,652,107	177,152,907	203,775,893	128,566,366	118,056,094	7,799,737	24,917,123	14,731,312	1,995,713
378 Total Taxes	(363+367+371+375)	*	160,788,748	88,665,044	19,589,932	22,963,459	12,781,660	11,200,473	1,754,139	1,865,303	1,677,325	291,413
379 Total Administrative and General	(362+366+370+374)	*	115,817,660	68,560,800	13,588,706	13,169,406	8,047,060	7,429,091	1,030,847	1,423,924	2,344,011	223,815
Unbundled Costs in Dollars / kWh												
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	\$0.002075	\$0.001970	\$0.001736	\$0.001711	\$0.001788	(\$0.000000)	\$0.002298	\$0.002755	\$0.000076
383 Taxes	(363/380)	*	\$0.003570	\$0.004037	\$0.004011	\$0.004069	\$0.003629	\$0.003517	\$0.000069	\$0.003210	\$0.003565	\$0.000178
384 GENERATION, Loaded	(381+382+383)	*	\$0.048961	\$0.055320	\$0.053374	\$0.053020	\$0.052318	\$0.051577	\$0.000901	\$0.051203	\$0.050900	\$0.003550
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	\$0.000160	\$0.000148	\$0.000115	\$0.000114	\$0.000126	\$0.000089	\$0.000195	\$0.000249	\$0.000052
391 Taxes	(371/380)	*	\$0.000698	\$0.000738	\$0.000746	\$0.000768	\$0.000668	\$0.000644	\$0.000489	\$0.000575	\$0.000612	\$0.000389

Unbundled Costs

Puget Sound Energy
Electric Cost of Service
Commission Basis
Allocation of Unbundled Costs

Docket No. UE-04_____
Exhibit No. _____ (CEP-9)
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Description	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
392 TRANSMISSION, Loaded	(389+390+391)	*	\$0.003079	\$0.003271	\$0.003178	\$0.003157	\$0.003044	\$0.002998	\$0.002055	\$0.003024	\$0.003005	\$0.001973
393 DISTRIBUTION SERVICES, Unloaded	(373/380)	*	\$0.012159	\$0.016129	\$0.012272	\$0.010515	\$0.009291	\$0.008230	\$0.000399	\$0.001014	\$0.086231	\$0.007162
394 Administrative and General	(374/380)	*	\$0.003656	\$0.004958	\$0.003729	\$0.002863	\$0.002548	\$0.002325	\$0.000467	\$0.000731	\$0.026096	\$0.001685
395 Taxes	(375/380)	*	\$0.003485	\$0.004527	\$0.003673	\$0.003384	\$0.002648	\$0.002229	\$0.000390	\$0.000438	\$0.016647	\$0.001794
396 DISTRIBUTION SERVICES, Loaded	(393+394+395)	*	\$0.019300	\$0.025613	\$0.019673	\$0.016761	\$0.014487	\$0.012785	\$0.001256	\$0.002183	\$0.128974	\$0.010640
397 TOTAL	(384+388+392+396)	*	\$0.071345	\$0.084210	\$0.076232	\$0.072944	\$0.069855	\$0.067366	\$0.004212	\$0.056416	\$0.182884	\$0.016164
398 Total Administrative and General	(382+386+390+394)	*	\$0.005584	\$0.007193	\$0.005847	\$0.004714	\$0.004372	\$0.004239	\$0.000557	\$0.003224	\$0.029100	\$0.001813
399 Total Taxes	(383+387+391+395)	*	\$0.007753	\$0.009302	\$0.008430	\$0.008220	\$0.006945	\$0.006391	\$0.000947	\$0.004223	\$0.020823	\$0.002360
400 GENERATION, LOADED	(384)	*	\$0.048961	\$0.055320	\$0.053374	\$0.053020	\$0.052318	\$0.051577	\$0.000901	\$0.051203	\$0.050900	\$0.003550
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	\$0.003271	\$0.003178	\$0.003157	\$0.003044	\$0.002998	\$0.002055	\$0.003024	\$0.003005	\$0.001973
403 DISTRIBUTION SERVICES, Loaded	(396)	*	\$0.019300	\$0.025613	\$0.019673	\$0.016761	\$0.014487	\$0.012785	\$0.001256	\$0.002183	\$0.128974	\$0.010640
404 TOTAL	(397)	*	\$0.071345	\$0.084210	\$0.076232	\$0.072944	\$0.069855	\$0.067366	\$0.004212	\$0.056416	\$0.182884	\$0.016164
405 Total Administrative and General	(398)	*	\$0.005584	\$0.007193	\$0.005847	\$0.004714	\$0.004372	\$0.004239	\$0.000557	\$0.003224	\$0.029100	\$0.001813
406 Total Taxes	(399)	*	\$0.007753	\$0.009302	\$0.008430	\$0.008220	\$0.006945	\$0.006391	\$0.000947	\$0.004223	\$0.020823	\$0.002360