

**EXHIBIT NO. \_\_\_(EMM-26)**  
**DOCKET NO. \_\_\_\_\_**  
**2005 POWER COST ONLY RATE CASE**  
**WITNESS: ERIC M. MARKELL**

**BEFORE THE**  
**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY, INC.,**

**Respondent.**

**Docket No. UE-\_\_\_\_\_**

**TWENTY-FIFTH EXHIBIT TO THE PREFILED DIRECT TESTIMONY OF  
ERIC M. MARKELL (NONCONFIDENTIAL)  
ON BEHALF OF PUGET SOUND ENERGY, INC.**

**JUNE 7, 2005**

<b>ELEMENT</b>	<b>COSTS</b>
Labor	\$1,956,723.75
Employee Expense	\$87,951.76
Materials	\$113,475.39
Misc. Expense	\$363,594.86
Legal	\$1,828,549.19
Consultant Services	\$3,244,292.15
AFUDC	\$4,578,209.92
Overhead Construction	\$694,324.52
Overhead Labor	\$66,658.45
Other	\$12,867.63
<b>TOTAL</b>	<b>12,946,647.62</b>