

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Docket Nos. UE-072300 and UG-072301
Puget Sound Energy, Inc.'s
2007 General Rate Case**

BENCH REQUEST NO. 003

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Please provide the average of monthly averages balance sheet(s) you used to derive rate base and working capital. This should include a functioning MS Excel file with formulas, or the equivalent if other software was used to create your balance sheet(s).

Response:

Attached as Attachment A to Puget Sound Energy, Inc.'s ("PSE") Response to Bench Request No. 003, please find a summary of Total Assets and Total Capitalization and Liabilities and an explanation of how they are categorized for working capital and ratebase purposes.

Attached as Attachment B to PSE's Response to Bench Request No. 003, please find an MS Excel file that contains the detail by balance sheet account for PSE's calculation of ratebase and working capital. The basis for the attached spreadsheet was previously provided in MS Excel files 10.03 & 8.04 WC-RB Ratebase.xls.