Puget Sound Energy, Inc. Response to Bench Request No. 003
Reconciliation between Test Year Combined Balance Sheet and Combined Working Capital / Ratebase
AMA as of September 30, 2007
Source: Attachment B to PSE's Response to Bench Request No. 003

	Category	Total	Average Invested Capital	Operating Investment	Non Operating Investment	Working Capital	Sum of All Working Capital Components
	a	b	c	d (see page 2)	e	f	g = sum c thru f
16	Total Assets	6,860,910,658	48,248,899	5,279,567,529	820,776,363	712,317,867	6,860,910,658
17							
18	Total Liabilities	(6,860,910,658)	(5,301,417,610)	(765,690,528)	(226,233,393)	(567,569,127)	(6,860,910,658)
19							
20	Total per Trial Balance	-	(5,253,168,710)	4,513,877,001	594,542,970	144,748,740	-
21							
22	Reclassify Gas Merchandising Inventory	-	-		79,890	(79,890)	-
23							
24	Totals used in Ratebase / Working Capital	-	(5,253,168,710)	4,513,877,001	594,622,860	144,668,849	-
25							
26		Exhibit Nos. ___	Exhibit Nos. ___ (KRK-8) Page 8.04 & (JHS-10) Page 10.04				
27		(KRK-3) Page 3.02					
28		(JHS-3) Page 3.02	Line 14	Line 47	Line 64	Line 67	
29							

Puget Sound Energy, Inc. Response to Bench Request No. 003
Components of Operating Investment included in Reconciliation on Page 1
AMA as of September 30, 2007
Source: Attachment B to PSE's Response to Bench Request No. 003

	Category	Electric Ratebase	Gas Ratebase	Ratebase	Other Operating	Operating Investment
	a	b	c	d = b + c	e	f = d + e
12	Total Assets	3,601,487,662	1,531,303,202	5,132,790,864	146,776,665	5,279,567,529
13						
14	Total Liabilities	(539,569,088)	(216,984,732)	(756,553,820)	(9,136,708)	(765,690,528)
15						
16	Total per Trial Balance	3,061,918,574	1,314,318,470	4,376,237,044	137,639,957	4,513,877,001
17						
18	Reclassify Gas Merchandising Inventory					
19	Reclassify Electric WUTC AFUDC Reg Asset	32,402,291		32,402,291	(32,402,291)	-
20						
21	Totals used in Ratebase / Working Capital	3,094,320,865	1,314,318,470	4,408,639,335	105,237,666	4,513,877,001
22						
23		Exhibit No. ___	Exhibit No. ___			To Page 1 Line 24
24		(JHS-10) Page	(KRK-8) Page			
25		10.03 Lines 46	8.03 Line 12			
26		thru 50 + 52				
27						

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\(PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**			**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**		**Working Capital**
7	10100001		Electric - Plant in Service	**5,229,114,948.46**	18	4	50		18		-	-	-	5,229,114,948		5,229,114,948		-	-	-	-	-	-
8	10100001	ARC	Electric - Plant in Service - ARC where ARO Not Re	**1,056,827.54**	18		50		18		-	-	-			-	1,056,828	-	1,056,828	-	-	-	-
9	10100011		ARC - Electric Plant	**-**	18	4	50		18		-	-	-	-		-		-	-	-	-	-	-
10	10100002		Gas - Plant in Service	**2,123,370,167.01**	53		9	1	18		-	-	-		2,123,370,167	2,123,370,167	-		-	-	-	-	-
11	10100012		ARC - Gas Plant	**-**	53		9	1	18		-	-	-		-	-	-		-	-	-	-	-
12	10100003		Common - Plant in Service	**450,057,823.16**	28/54	5	23/51	2c	18		-	-	-	293,212,672	156,845,151	450,057,823		-	-	-	-	-	-
13	10100003	ARC	Common - Plant in Service - ARC where ARO Not I	**12,097.00**	28/54		23/51		18		-	-	-			-	7,881	4,216	12,097	-	-	-	-
14	10110001		Whitehorn Capital Lease	**20,084,066.10**	41b		50aa		41		-	-	-			-			-	20,084,066	20,084,066	20,084,066	-
15	10191001		Encogen - Plant in Service	**-**	18	4	50		18		-	-	-	-		-		-	-	-	-	-	-
16	10200001		Electric - Plant Purchased or Sold	**(15,988,870.67)**	18	4	50		18		-	-	-	(15,988,871)		(15,988,871)		-	-	-	-	-	-
17	10200011		Sale of Skookumchuck	**-**	18	4	50		18		-	-	-	-		-		-	-	-	-	-	-
18	10500001		Electric - Plant Held for Future Use	**8,390,149.43**	19	14	52		19		-	-	-	8,390,149		8,390,149		-	-	-	-	-	-
19	10500002		Gas - Plant Held for Future Use	**64,439.34**	53		9	1	18		-	-	-		64,439	64,439	-		-	-	-	-	-
20	10700001		Electric - Construction Work in Progress	**225,707,474.33**	43		62		39.1		-	-	-			-			-	225,707,474	225,707,474	225,707,474	-
21	10700002		Gas - Construction Work in Progress	**39,066,315.34**	58		28		39.2		-	-	-			-			-	39,066,315	39,066,315	39,066,315	-
22	10700003		Construction Work in Process - Common Plant	**15,791,635.11**	44/59		29/62		39.3		-	-	-			-			-	15,791,635	15,791,635	15,791,635	-
23	10700013		Construction Support Clearing - Common	**(653,222.30)**	44/59		29/62		39.3		-	-	-			-			-	(653,222)	(653,222)	(653,222)	-
24	10700021		CWIP/Retention Clearing (Debit) - Electric	**16,255.88**	43		62		39.1		-	-	-			-			-	16,256	16,256	16,256	-
25	10700022		CWIP/Retention Clearing (Debit) - Gas	**8,590.95**	58		28		39.2		-	-	-			-			-	8,591	8,591	8,591	-
26	10700041		CWIP SP Accrual - Electric	**9,925,514.57**	43		62		39.1		-	-	-			-			-	9,925,515	9,925,515	9,925,515	-
27	10700042		CWIP SP Accrual - Gas	**16,294,915.43**	58		28		39.2		-	-	-			-			-	16,294,915	16,294,915	16,294,915	-
28	10800001		Elec-Accum Depreciation	**(2,103,985,390.74)**	24	17	58		24		-	-	-	(2,103,985,391)		(2,103,985,391)		-	-	-	-	-	-
29	10800001	ARC	Elec-Accum Depreciation - ARC where ARO Not Re	**(126,648.10)**	24		58		24		-	-	-			-	(126,648)	-	(126,648)	-	-	-	-
30	10800002		Gas-Accum Depreciation	**(676,610,989.30)**	61		14	5	24		-	-	-		(676,610,989)	(676,610,989)	-		-	-	-	-	-
31	10800003		Common-Accum Depreciation	**(31,096,240.70)**	30/62	18	24/59	7c	24		-	-	-	(20,259,201)	(10,837,040)	(31,096,241)			-	-	-	-	-
32	12310000(I	1019	Invest in Assoc.-Rainier Receivables	**-**	40		61e		41		-	-	-			-	-	-	-	-	-	-	-
33	10800003	ARC	Common-Accum Depreciation - ARC where ARO N	**(11,571.27)**	30/62		24/59		24		-	-	-			-	(7,539)	(4,033)	(11,571)	(0)	(0)	(0)	-
34	10800041		Elec-RWIP-Mass C.O.R./Salvage	**12,836,343.17**	24	17	58		24		-	-	-	12,836,343		12,836,343		-	-	-	-	-	-
35	10800042		Gas-RWIP-Mass C.O.R./Salvage	**3,407,485.73**	61		14	5	24		-	-	-		3,407,486	3,407,486	-		-	-	-	-	-
36	10800043		Common-RWIP-Mass C.O.R./Salvage	**3,358,764.44**	30/62	18	24/59	5c	24		-	-	-	2,188,235	1,170,529	3,358,764			-	-	-	-	-
37	10800051		Elec-RWIP-Specific C.O.R./Salvage	**441,017.69**	24	17	58		24		-	-	-	441,018		441,018		-	-	-	-	-	-
38	10800052		Gas-RWIP-Specific C.O.R./Salvage	**3,606,430.28**	61		14	5	24		-	-	-		3,606,430	3,606,430	-		-	-	-	-	-
39	10800061		Accum Depreciation Non-legal Cost of Removal	**(33,161,745.13)**	24	17	58		24		-	-	-	(33,161,745)		(33,161,745)		-	-	-	-	-	-
40	10800062		Accum Depreciation Non-legal Cost of Removal	**(97,268,846.17)**	61		14	5	24		-	-	-		(97,268,846)	(97,268,846)	-		-	-	-	-	-
41	10800071		Contra Accum Depreciation Non-legal Cost of Rem	**33,161,745.13**	24	17	58		24		-	-	-	33,161,745		33,161,745		-	-	-	-	-	-
42	10800072		Contra Accum Depreciation Non-legal Cost of Rem	**97,268,846.17**	61		14	5	24		-	-	-		97,268,846	97,268,846	-		-	-	-	-	-
43	10800201		Elec-Accum Depreciation AMA Reserve	**177,327.66**	24	17	58		24		-	-	-	177,328		177,328		-	-	-	-	-	-
44	10800202		Gas-Accum Depreciation AMA Reserve	**(73,224.80)**	61		14	5	24		-	-	-		(73,225)	(73,225)	-		-	-	-	-	-
45	10800203		Common-Accum Depreciation AMA Reserve	**216,271.77**	30/62	18	24/59	7c	24		-	-	-	140,901	75,371	216,272			-	-	-	-	-
46	10800501		Elec-Accum Depreciation -PP	**76,313.38**	24	17	58		24		-	-	-	76,313		76,313		-	-	-	-	-	-
47	10800502		GAS-Accum Depreciation -PP	**(80,390.92)**	61		14	5	24		-	-	-		(80,391)	(80,391)	-		-	-	-	-	-
48	10800541		Elec-RWIP-CED3 C.O.R./Salvage-PP	**-**	24	17	58		24		-	-	-	-		-		-	-	-	-	-	-
49	10800543		Common-RWIP-RET1 C.O.R./Salvage PP	**-**	30/62	18	24/59	7c	24		-	-	-	-	-	-			-	-	-	-	-
50	10800552		Gas-RWIP-RET1 C.O.R./Salvage PP	**-**	61		14	5	24		-	-	-	-		-	-		-	-	-	-	-
51	10891001		Accum Dep - Encogen	**(14.29)**	24	17	58		24		-	-	-	(14)		(14)		-	-	-	-	-	-
52	11100001		Elec-Accum Depreciation	**(8,005,073.01)**	24	19	58		24		-	-	-	(8,005,073)		(8,005,073)		-	-	-	-	-	-
53	11100002		Gas-Accum Depreciation	**(8,655,328.77)**	61		14	5	24		-	-	-		(8,655,329)	(8,655,329)	-		-	-	-	-	-
54	11100003		Common-Accum Depreciation	**(191,412,958.41)**	30/62	20	24/59	7c	24		-	-	-	(124,705,542)	(66,707,416)	(191,412,958)			-	-	-	-	-
55	11100091		Elec-Accum Provisions for Retired Assets	**39,580.80**	24	19	58		24		-	-	-	39,581		39,581		-	-	-	-	-	-
56	11100092		Gas-Accum Provisions for Retired Assets	**(43,135.02)**	61		14	5	24		-	-	-		(43,135)	(43,135)	-		-	-	-	-	-
57	11400001		Electric - Plant Acq Adj. Milwaukee RR	**946,172.25**	18	6	50		18		-	-	-	946,172		946,172		-	-	-	-	-	-
58	11400002		Gas - Plant Acquisition Adjustment	**-**	53		9	1	18		-	-	-		-	-	-		-	-	-	-	-
59	11400011		Electric - Plant Acq Adj. DuPont	**302,358.01**	18	6	50		18		-	-	-	302,358		302,358		-	-	-	-	-	-
60	11400031		Acquisition Adjustment - Encogen	**76,622,596.84**	18	6	50		18		-	-	-	76,622,597		76,622,597		-	-	-	-	-	-
61	11491001		Acquisition Adjustment - Encogen	**-**	18	6	50		18		-	-	-	-		-		-	-	-	-	-	-
62	11500001		Accum Amort Acq Adj. Milwaukee RR - Electric	**(648,039.00)**	24	21	58		24		-	-	-	(648,039)		(648,039)		-	-	-	-	-	-
63	11500002		Gas - Accum Prov for Amort of Plant Acquis Ad	**-**	61		14	5	24		-	-	-		-	-	-		-	-	-	-	-
64	11500011		Accum Amort Acq Adj. DuPont - Electric	**(251,999.11)**	24	21	58		24		-	-	-	(251,999)		(251,999)		-	-	-	-	-	-
65	11500031		Accumulated Amort Acqu Adj. - Encogen	**(35,281,563.66)**	24	21	58		24		-	-	-	(35,281,564)		(35,281,564)		-	-	-	-	-	-
66	11591001		Accum Amort Acquis Adjust - Encogen	**-**	24	21	58		24		-	-	-	-		-		-	-	-	-	-	-
67	11730002		Gas Stored at JP Reservoir - Noncurrent	**5,771,152.79**	60		13	3	27		-	-	-		5,771,153	5,771,153	-		-	-	-	-	-
68	12100003		Nonutility Property	**299,265.68**	39		60a		40		-	-	-			-			-	299,266	299,266	299,266	-
69	12100013		Nonutility Plant in Service	**2,745,601.64**	39		60a		40		-	-	-			-			-	2,745,602	2,745,602	2,745,602	-
70	12100503		Non-Utility Property - PP	**-**	39		60a		40		-	-	-			-			-	-	-	-	-
71	12100513		Non-Utility Property - PP	**-**	39		60a		40		-	-	-			-			-	-	-	-	-
72	12200003		Accum Prov for Deprec & Amort - Nonutil	**(445,522.25)**	39		60a		40		-	-	-			-			-	(445,522)	(445,522)	(445,522)	-
73	12310000		Invest in Assoc.-Other than Rainier Receivables	**317,532,007.27**	40		61e		41		-	-	-			-			-	317,532,007	317,532,007	317,532,007	-
74	12400013		Other Investments - Stock Misc	**100,000.00**	41		61f		42		-	-	-			-			-	100,000	100,000	100,000	-
75	12400043		Other Investment Life Insurance	**55,338,293.03**	41		61f		42		-	-	-			-			-	55,338,293	55,338,293	55,338,293	-
76	12400063		Other Investments - Ramgen Power System	**(100,000.00)**	41		61f		42		-	-	-			-			-	(100,000)	(100,000)	(100,000)	-
77	12400373		Notes Rec - Misc	**(4,714.03)**	41		61f		42		-	-	-			-			-	(4,714)	(4,714)	(4,714)	-
78	12400383		Notes Rec - River Oak	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
79	12400483		Notes Rec - Sheridan	**19,005.39**	41		61f		42		-	-	-			-			-	19,005	19,005	19,005	-
80	12400503		Notes Rec - Intolight	**1,493,888.38**	41		61f		42		-	-	-			-			-	1,493,888	1,493,888	1,493,888	-
81	12400543		Notes Rec - Petersen Family Ltd.	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
82	12400553		Notes Rec - BOA Keyport Lighting & Capa	**799,597.15**	41		61f		42		-	-	-			-			-	799,597	799,597	799,597	-
83	12400603		Notes Rec - Alaska Power & Telephone	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
84	12400633		Notes Rec - Glenn S. Cook	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
85	12400653		Notes Rec - Bernie & Doris Larson	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
86	12400663		Notes Rec - Greenwater L.L.C.	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
87	12400673		Notes Rec - Newcastle Homeowners' Assoc.	**17,574.63**	41		61f		42		-	-	-			-			-	17,575	17,575	17,575	-

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\[PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**			**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**		**Working Capital**
88	12400683		Notes Rec - AP&T Promissory Bad Debts R	-	41		61f		42		-	-	-			-			-	-	-	-	-
89	12400703		Note Rec - Sorestad	-	41		61f		42		-	-	-			-			-	-	-	-	-
90	12400713		Note Rec - Mt. Erie	-	41		61f		42		-	-	-			-			-	-	-	-	-
91	13100033		Cash - Seafirst - Check Clearing Account	-	65a		50a				-	-	-			-			-	-	-	-	-
92	13100053		Cash - First Union - PSE A/P C/D - 1069509	-	65a		50a				-	-	-			-			-	-	-	-	-
93	13100143		Cash - Wells Fargo - WNG CBR - 4159652569	-	65a		50a				-	-	-			-			-	-	-	-	-
94	13100153		Cash - Seafirst - PSPL Non-CLIP - Clsd 10/97	-	65a		50a				-	-	-			-			-	-	-	-	-
95	13100293		Cash - Seafirst - WNG Disburse - 158	-	65a		50a				-	-	-			-			-	-	-	-	-
96	13100353		Cash-Key Bank-Flexben-6467	-	65a		50a				-	-	-			-			-	-	-	-	-
97	13100543		Cash - State Bank - Concrete	**196,338.38**	65a		50a				-	-	-			-			-	-	-	-	196,338
98	13100563		US Bank - General Account 1775586	**1,095,661.80**	65a		50a				-	-	-			-			-	-	-	-	1,095,662
99	13100573		US Bank - Damage Claims 1771847	**(748,904.72)**	65a		50a				-	-	-			-			-	-	-	-	(748,905)
100	13100583		Cash - Bank of Amer - Cr Bal Refnd - 32	-	65a		50a				-	-	-			-			-	-	-	-	-
101	13100771		Conservation Trust Restricted Cash	-			50b				-	-	-			-			-	-	-	-	-
102	13100773		Cash - Residential Exchange - Restricte	**(6.71)**	41a		61d		40		-	-	-			-			-	(7)	(7)	(7)	-
103	13100783		Cash - BofA - Credit Card Payments-3751	-	65a		50a				-	-	-			-			-	-	-	-	-
104	13101003		Cash-UBOC-Payment Processing Bothell 44	**9,880,876.43**	65a		50a				-	-	-			-			-	-	-	-	9,880,876
105	13101013		Cash-UBOC-Bill Payment Consolidator 443	**(483.74)**	65a		50a				-	-	-			-			-	-	-	-	(484)
106	13101023		Cash-Key Bank-Concentration 47968102460	**2,550,916.69**	65a		50a				-	-	-			-			-	-	-	-	2,550,917
107	13101033		Cash-Key Bank-PSE Receipts 479681024614	**1,176,673.61**	65a		50a				-	-	-			-			-	-	-	-	1,176,674
108	13101043		Cash-Key Bank-Direct Debit Deposit AFT4	-	65a		50a				-	-	-			-			-	-	-	-	-
109	13101063		Cash-Key Bank-Baker Recreation 47968102	**1,204.81**	65a		50a				-	-	-			-			-	-	-	-	1,205
110	13101073		Cash-Key Bank-Internet Receipts Bill479	**0.02**	65a		50a				-	-	-			-			-	-	-	-	0
111	13101083		Cash-Key Bank-Credit Card Receipts 4796	**(3,611.03)**	65a		50a				-	-	-			-			-	-	-	-	(3,611)
112	13101093		Cash-Key Bank-Payroll 190994701174	**(576,649.56)**	65a		50a				-	-	-			-			-	-	-	-	(576,650)
113	13101103		Cash-Key Bank-Credit Balance Refund 190	-	65a		50a				-	-	-			-			-	-	-	-	-
114	13101113		Cash-Key Bank-Accounts Payable 19099470	**(11,262,708.91)**	65a		50a				-	-	-			-			-	-	-	-	(11,262,709)
115	13101123		Cash-Key Bank- SAP Credit Balance Refun	**(879,021.79)**	65a		50a				-	-	-			-			-	-	-	-	(879,022)
116	13101133		Cash-Key Bank- Checkfree	-	65a		50a				-	-	-			-			-	-	-	-	-
117	13101143		Cash-Citibank-Direct Debit Deposit AFT	**408,263.17**	65a		50a				-	-	-			-			-	-	-	-	408,263
118	13101153		Cash - Citibank E-Payment	**401.56**	65a		50a				-	-	-			-			-	-	-	-	402
119	13108123		First Un - Clearing A/P Disb.	-	65a		50a				-	-	-			-			-	-	-	-	-
120	13108243		Cash - Bank of America - A/P Disbursement	-	65a		50a				-	-	-			-			-	-	-	-	-
121	13109993		CLX Cash Clearing	**256,945.53**	65a		50a				-	-	-			-			-	-	-	-	256,946
122	13400011		Other Special Deposits	**8,662.50**			50b				-	-	-			-			-	-	-	-	8,663
123	13400012		Other Special Deposits - Gas	**2,083.33**	65b						-	-	-			-			-	-	-	-	2,083
124	13400021		PSE Merchant Deposit - Transmission	**424,996.50**			50b				-	-	-			-			-	-	-	-	424,997
125	13400031		PSE Transmission Contra - Merchant Deposit	**(424,996.50)**			50b				-	-	-			-			-	-	-	-	(424,997)
126	13400041		BPA Cross-Cascades Transmission Request	**35,466.67**			50b				-	-	-			-			-	-	-	-	35,467
127	13400051		BPA Fredrickson 1 Transmission Request	-			50b				-	-	-			-			-	-	-	-	-
128	13400061		BPA Hopkins Ridge Transmission Request	**2,314.00**			50b				-	-	-			-			-	-	-	-	2,314
129	13400071		BPA Linden Transmission Request Deposit	**8,512.00**			50b				-	-	-			-			-	-	-	-	8,512
130	13400063		Other Special Deposits	**1,396.15**	65a		50a				-	-	-			-			-	-	-	-	1,396
131	13400073		PSE Ben Protect Trust-Bank of NY Money	**2,018,586.81**	65a		50a				-	-	-			-			-	-	-	-	2,018,587
132	13400081		BPA Saddleback Transmission Request Deposit	**3,800.00**			50b				-	-	-			-			-	-	-	-	3,800
133	13400083		Payroll - Health / Dependent Spending Deposit	**37,826.27**	65a		50a				-	-	-			-			-	-	-	-	37,826
134	13400093		Health / Dependent Spending Deposit - Year 2	**31,342.23**	65a		50a				-	-	-			-			-	-	-	-	31,342
135	13500003		Petty Cash	**91,537.05**	65a		50a				-	-	-			-			-	-	-	-	91,537
136	13500041		Freddie #1 Operating Advance	**224,664.85**			50b				-	-	-			-			-	-	-	-	224,665
137	13500051		Colstrip 500KV Transmission O&M Operati	**73,353.00**			50b				-	-	-			-			-	-	-	-	73,353
138	13500061		Colstrip 1&2 Operating Advance	**1,160,548.13**			50b				-	-	-			-			-	-	-	-	1,160,548
139	13500071		Colstrip 3&4 Operating Advance	**892,820.75**			50b				-	-	-			-			-	-	-	-	892,821
140	13500073		Stock Exch Fractional Shares	-	65a		50a				-	-	-			-			-	-	-	-	-
141	13500081		Credit Balance Refunds	-			50b				-	-	-			-			-	-	-	-	-
142	13500142		Refunds - SeaFirst #68523505	-	65b						-	-	-			-			-	-	-	-	-
143	13500153		Workers Comp - ESIS Working Fund	**67,655.05**	65a		50a				-	-	-			-			-	-	-	-	67,655
144	13500163		Working Fund - Baker Lodge	-	65a		50a				-	-	-			-			-	-	-	-	-
145	13500172		Northwest Permits Operating Advance- Gas	-	65b						-	-	-			-			-	-	-	-	-
146	13500173		RW (Right of Way) Easements & Permits	**2,686.19**	65a		50a				-	-	-			-			-	-	-	-	2,686
147	13501001		Working Fund - Agent (Encogen)	-			50b				-	-	-			-			-	-	-	-	-
148	13600003		Temporary Cash Investments-Non Tax Exempt	**6,858,333.33**	51		61b		49		-	-	-			-			-	6,858,333	6,858,333	6,858,333	-
149	13600013		Temporary Cash Investments-Taxable	**1,770,833.33**	51		61b		49		-	-	-			-			-	1,770,833	1,770,833	1,770,833	-
150	13600403		Temporary Cash Investments- Key Bank	**14,071.55**	51		61b		49		-	-	-			-			-	14,072	14,072	14,072	-
151	14100183		S-T Notes Rec - Misc	**4,714.03**	41		61f		42		-	-	-			-			-	4,714	4,714	4,714	-
152	14100301		Notes Rec Line Extensions	**2,448,294.71**	41		61f		42		-	-	-			-			-	2,448,295	2,448,295	2,448,295	-
153	14200003		Customer Accounts Receivable	**(346,385.77)**	65a		50a				-	-	-			-			-	-	-	-	(346,386)
154	14200011		Elec/Cust Accounts Receivable CLX	**128,150,069.58**			50b				-	-	-			-			-	-	-	-	128,150,070
155	14200012		Gas - Cust Accts Rec - Unprocessed Rece	**12,187.50**	65b						-	-	-			-			-	-	-	-	12,188
156	14200033		Unearned Carrying Charges	-	66a		33b/62		44		-	-	-			-			-	-	-	-	-
157	14200043		A/R Merchandise	-	66a		33b/62		44		-	-	-			-			-	-	-	-	-
158	14200052		Gas- Cust Accounts Receivable CLX	**89,399,875.15**	65b						-	-	-			-			-	-	-	-	89,399,875
159	14200061		Accounts Receivable - PSE Customers - E	**(128,150,069.58)**	41		61f		42		-	-	-			-			-	(128,150,070)	(128,150,070)	(128,150,070)	-
160	14200062		Accounts Receivable - PSE Customers - G	**(89,399,875.15)**	41		61f		42		-	-	-			-			-	(89,399,875)	(89,399,875)	(89,399,875)	-
161	14200063		Subordinated Note Receivable from RR	-	41		61f		42		-	-	-			-			-	-	-	-	-
162	14200073		A/R Short-Term Securitization Agreemen	-	9		2b		9		-	-	-			-			-	-	-	-	-
163	14200101		Discount for NPV - Elect	**471,244.25**	41		61f		42		-	-	-			-			-	471,244	471,244	471,244	-
164	14200102		Discount for NPV - Gas	**323,389.31**	41		61f		42		-	-	-			-			-	323,389	323,389	323,389	-
165	14209993		Cust Accounts Receivable Clearing - CLX	**(17,024,266.73)**	65a		50a				-	-	-			-	-	-	-	-	-	-	(17,024,267)
166	14300003		Accts Rec - Misc -401k forfeiture accou	**7,811.75**	65a		50a				-	-	-			-			-	-	-	-	7,812
167	14300061		Canwest Settlement Receivable	-	23	6e	57		23		-	-	-	-		-		-	-	-	-	-	-
168	14300062		Gas Off System Sales - Other Accts Rec	**25,973,746.12**	65b						-	-	-			-			-	-	-	-	25,973,746

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\[PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**			**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**		**Working Capital**
169	14300071		A/R Hopkins BPA Transm Int Recble 05TX-11905	**113,526.42**	23		57		23		-	-	-			-	113,526	-	113,526	-	-	-	-
170	14300072		Jackson Prairie / NW Pipeline - Other A/R	**576,945.70**	65b						-	-	-			-			-	-	-	-	576,946
171	14300082		Jackson Prairie / WWP - Other A/R	**546,031.76**	65b						-	-	-			-			-	-	-	-	546,032
172	14300101		A/R Hopkins BPA Transm Int Recble 02TX-11040	**484,645.54**	23		57		23		-	-	-			-	484,646	-	484,646	-	-	-	-
173	14300141		Power Sales - Other Accts Rec	**14,364,209.47**			50b				-	-	-			-			-	-	-	-	14,364,209
174	14300151		Transmission - Other Accts Rec	**914,960.08**			50b				-	-	-			-			-	-	-	-	914,960
175	14300171		BPA Residential Exchange - Other Accts Rec	**6,727,672.90**			50b				-	-	-			-			-	-	-	-	6,727,673
176	14300211		A/R - Crystal Mountain Insurance Receivable	**8,859,284.49**			50b				-	-	-			-			-	-	-	-	8,859,284
177	14300213		Other Accts Rec - Misc	**4,137.28**	65a		50a				-	-	-			-			-	-	-	-	4,137
178	14300323		Emp Rec / Payroll Advances & Misc - OARM	**130.02**	65a		50a				-	-	-			-			-	-	-	-	130
179	14300333		Loans - Exit Payback - Other Accts Rec	**207,499.96**	65a		50a				-	-	-			-			-	-	-	-	207,500
180	14300353		A/R - Damage Claims - CLX	**4,067,196.70**	65a		50a				-	-	-			-			-	-	-	-	4,067,197
181	14300363		A/R - Energy Diversion - CLX	**31,509.93**	65a		50a				-	-	-			-			-	-	-	-	31,510
182	14300373		A/R - Vandalism - CLX	**-**	65a		50a				-	-	-			-			-	-	-	-	-
183	14300383		A/R - Subsidiaries - CLX	**58,426.77**	65a		50a				-	-	-			-			-	-	-	-	58,427
184	14300393		A/R - Miscellaneous - CLX	**9,712,821.52**	65a		50a				-	-	-			-			-	-	-	-	9,712,822
185	14300401		California ISO/PX Receivables	**21,161,714.07**	41		61f		42		-	-	-			-			-	21,161,714	21,161,714	21,161,714	-
186	14300411		Electric - Water Heater Financing - Oth	**-**			50b				-	-	-			-			-	-	-	-	-
187	14300441		Whitehorn Unit 2 Reimbursable Repair Co	**1,918,912.20**			50b				-	-	-			-			-	-	-	-	1,918,912
188	14300451		A/R - Goldendale Insurance Receivable	**418,750.00**			50b				-	-	-			-			-	-	-	-	418,750
189	14300523		A/R-Mellon Investor Services	**2,387.04**	65a		50a				-	-	-			-			-	-	-	-	2,387
190	14300533		A/R-Treble Damages	**527,554.59**	65a		50a				-	-	-			-			-	-	-	-	527,555
191	14300603		A/R - Merchandise - CLX	**-**	65a		50a				-	-	-			-			-	-	-	-	-
192	14300613		A/R CARS Conversion - CLX	**-**	65a		50a				-	-	-			-			-	-	-	-	-
193	14300623		A/R - Damage Claim Conversion - CLX	**14,099.48**	65a		50a				-	-	-			-			-	-	-	-	14,099
194	14300701		A/R - Powerex Power Exchange	**416,520.14**			50b				-	-	-			-			-	-	-	-	416,520
195	14300901		A/R - Refundable Federal Fuel Tax	**465,002.20**			50b				-	-	-			-			-	-	-	-	465,002
196	14301001		A/R - Encogen (GP)	**-**			50b				-	-	-			-			-	-	-	-	-
197	14301003		Account Receivable Reconciliation Accou	**-**												-			-	-	-	-	-
198	14301022		Refundable GST on PSE Gas Purchase	**3,768,704.06**	65b						-	-	-			-			-	-	-	-	3,768,704
199	14400011		Electric APUA - Customer Accts Receivab	**(801,618.89)**			50b				-	-	-			-			-	-	-	-	(801,619)
200	14400032		Gas - APUA - Customer Accts Receivable	**(487,785.59)**	65b						-	-	-			-			-	-	-	-	(487,786)
201	14400041		Electric - APUA - California ISO/PX Rec	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
202	14400061		Discount for uncollectible accounts - E	**731,072.47**	41		61f		42		-	-	-			-			-	731,072	731,072	731,072	-
203	14400062		Discount for uncollectible accounts - G	**447,029.61**	41		61f		42		-	-	-			-			-	447,030	447,030	447,030	-
204	14400071		APUA - Electric Counterparties	**(158,520.82)**			50b				-	-	-			-			-	-	-	-	(158,521)
205	14400213		APUA - Damage Claims - CLX	**(609,494.66)**	65a		50a				-	-	-			-			-	-	-	-	(609,495)
206	14400223		APUA - Energy Diversion - CLX	**2,377.55**	65a		50a				-	-	-			-			-	-	-	-	2,378
207	14400233		APUA - Vandalism - CLX	**-**	65a		50a				-	-	-			-			-	-	-	-	-
208	14400253		APUA - Miscellaneous - CLX	**19,379.12**	65a		50a				-	-	-			-			-	-	-	-	19,379
209	14400263		APUA - Merchandise - CLX	**-**	65a		50a				-	-	-			-			-	-	-	-	-
210	14400273		APUA - CARS Conversion-CLX	**-**	65a		50a				-	-	-			-			-	-	-	-	-
211	14400293		APUA-Treble Damages	**(527,554.59)**	65a		50a				-	-	-			-			-	-	-	-	(527,555)
212	14600000		Intercompany accounts receivable	**1,306,992.83**	40		36b		41		-	-	-			-			-	1,306,993	1,306,993	1,306,993	-
213	15100021		Fuel Stock - Colstrip 1&2	**1,089,609.93**			50b				-	-	-			-			-	-	-	-	1,089,610
214	15100031		Fuel Stock - Colstrip 3&4	**1,299,972.22**			50b				-	-	-			-			-	-	-	-	1,299,972
215	15100041		Fuel Stock - Colstrip 3&4 Fuel	**285,549.78**			50b				-	-	-			-			-	-	-	-	285,550
216	15100061		Fuel Stock - Crystal Mountain	**33,523.09**			50b				-	-	-			-			-	-	-	-	33,523
217	15100081		Fuel Stock - Whitehorn #1	**925,602.03**			50b				-	-	-			-			-	-	-	-	925,602
218	15100091		Fuel Stock - Frederickson #1	**737,852.05**			50b				-	-	-			-			-	-	-	-	737,852
219	15100101		Fuel Stock - Fredonia 1&2	**1,026,070.34**			50b				-	-	-			-			-	-	-	-	1,026,070
220	15100121		Fuel Stock - Frederickson #1	**(369.48)**			50b				-	-	-			-			-	-	-	-	(369)
221	15100122		Fuel Stock - Propane SWARR Station	**295,023.13**	65b						-	-	-			-			-	-	-	-	295,023
222	15100151		Fuel Stock - Whitehorn Non-Core Gas Inv	**5,983.89**			50b				-	-	-			-			-	-	-	-	5,984
223	15100161		Fuel Stock - Frederickson Non-Core Gas	**(501.40)**			50b				-	-	-			-			-	-	-	-	(501)
224	15100171		Fuel Stock - Fredonia Non-Core Gas Inve	**(360.92)**			50b				-	-	-			-			-	-	-	-	(361)
225	15100181		Fuel Stock - Colstrip 1&2 Propane	**151,830.28**			50b				-	-	-			-			-	-	-	-	151,830
226	15100201		Fuel Stock - Tenaska - Oil	**1,317,600.50**			50b				-	-	-			-			-	-	-	-	1,317,600
227	15100211		Fuel Stock - Pooled CT Non-Core Gas Inv	**89,375.17**			50b				-	-	-			-			-	-	-	-	89,375
228	15101001		Fuel Stock - Encogen Oil	**-**			50b				-	-	-			-			-	-	-	-	-
229	15101011		Fuel Stock - Encogen Natural Gas	**-**			50b				-	-	-			-			-	-	-	-	-
230	15111001		Fuel Stock - Encogen Oil	**470,986.69**			50b				-	-	-			-			-	-	-	-	470,987
231	15111011		Fuel Stock - Encogen Natural Gas	**3,103.15**			50b				-	-	-			-			-	-	-	-	3,103
232	15400023		Inventory - Pre-Capitalized Material	**9,230,471.28**	65a		50a				-	-	-			-			-	-	-	-	9,230,471
233	15400031		Plant Materials - Colstrip 1 & 2	**3,271,504.62**			50b				-	-	-			-			-	-	-	-	3,271,505
234	15400033		Inventory Reserve Account - Pre-Capitalized M	**(9,230,363.33)**	65a		50a				-	-	-			-			-	-	-	-	(9,230,363)
235	15400041		Plant Materials - Colstrip 3 & 4	**2,518,649.12**			50b				-	-	-			-			-	-	-	-	2,518,649
236	15400061		Encogen Storeroom	**1,457,422.02**			50b				-	-	-			-			-	-	-	-	1,457,422
237	15400071		Hopkins Ridge Storeroom	**72,776.17**			50b				-	-	-			-			-	-	-	-	72,776
238	15400081		Wild Horse Wind Farm Storeroom	**85,667.04**			50b				-	-	-			-			-	-	-	-	85,667
239	15400101		Electric - Plant Material & Supplies	**29,303,970.27**			50b				-	-	-			-			-	-	-	-	29,303,970
240	15400102		Gas - Plant Material & Supplies	**7,163,573.19**	65b						-	-	-			-			-	-	-	-	7,163,573
241	15400103		Plant Material & Supplies	**3,114,340.48**	65a		50a				-	-	-			-			-	-	-	-	3,114,340
242	15400111		Inventory - Fredonia	**182,698.00**			50b				-	-	-			-			-	-	-	-	182,698
243	15400121		Inventory - Fredrickson	**1,079,147.13**			50b				-	-	-			-			-	-	-	-	1,079,147
244	15400131		Inventory - Whitehorn	**188,678.24**			50b				-	-	-			-			-	-	-	-	188,678
245	15400141		Inventory - Goldendale	**577,068.92**			50b				-	-	-			-			-	-	-	-	577,069
246	15400201		CT Site Inventories	**253,999.99**			50b				-	-	-			-			-	-	-	-	254,000
247	16300023		Undistributed Stores Expense	**1,794,930.02**	65a		50a				-	-	-			-			-	-	-	-	1,794,930
248	16300063		Undistributed Substation Equipment Stor	**478,505.03**	65a		50a				-	-	-			-			-	-	-	-	478,505
249	16300073		Undistributed Communications Equip Stor	**-**	65a		50a				-	-	-			-			-	-	-	-	-

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\{PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**			**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**		**Working Capital**
250	16300083		Undistributed Intolight Stores Expense	**-**	65a		50a				-	-	-			-			-	-	-	-	-
251	16410002		SGS-1 Gas Stored Underground	**29,617,682.14**	65b						-	-	-			-			-	-	-	-	29,617,682
252	16410012		SGS-2 Gas Stored Underground	**6,589,180.33**	65b						-	-	-			-			-	-	-	-	6,589,180
253	16410022		Clay Basin Gas Storage - 00925	**45,144,929.57**	65b						-	-	-			-			-	-	-	-	45,144,930
254	16410042		AECO - Gas Stored Underground	**6,295,722.74**	65b						-	-	-			-			-	-	-	-	6,295,723
255	16420002		Liquefied Natural Gas Stored	**576,201.30**	65b						-	-	-			-			-	-	-	-	576,201
256	16420012		LNG - Gig Harbor	**77,678.55**	65b						-	-	-			-			-	-	-	-	77,679
257	16500002		Gas - Prepaid Insurance	**14,312.24**	65b						-	-	-			-			-	-	-	-	14,312
258	16500013		Prepmts - Puget Auto / General Liability	**1,014,718.47**	65a		50a				-	-	-			-			-	-	-	-	1,014,718
259	16500011		Prepmts - Tucannon	**-**			50b				-	-	-			-			-	-	-	-	-
260	16500021		Prepmts - WIES - Blackout / Brownout	**32,425.84**			50b				-	-	-			-			-	-	-	-	32,426
261	16500031		Prepmts - BPA Reconductor Agreement	**-**			50b				-	-	-			-			-	-	-	-	-
262	16500033		Prepmts - Puget Crime Insurance	**10,705.86**	65a		50a				-	-	-			-			-	-	-	-	10,706
263	16500043		Prepmts - Puget Dir & Officers Liab Ins	**934,353.20**	65a		50a				-	-	-			-			-	-	-	-	934,353
264	16500051		Prepmts - BC Auto Liability	**23,229.95**			50b				-	-	-			-			-	-	-	-	23,230
265	16500063		Prepmts - Puget Workman's Comp - Aegis	**80,966.38**	65a		50a				-	-	-			-			-	-	-	-	80,966
266	16500073		Prepmts - Workman Comp / Letters of Credit	**44,667.40**	65a		50a				-	-	-			-			-	-	-	-	44,667
267	16500083		Prepmts - All Risk Property Insurance	**837,416.00**	65a		50a				-	-	-			-			-	-	-	-	837,416
268	16500093		Prepmts - King Air Aircraft Insurance	**11,148.32**	65a		50a				-	-	-			-			-	-	-	-	11,148
269	16500103		Prepmts - M&M Consulting Fee	**32,083.34**	65a		50a				-	-	-			-			-	-	-	-	32,083
270	16500113		Prepmts - Pollution Control Bond	**166,918.13**	65a		50a				-	-	-			-			-	-	-	-	166,918
271	16500123		Prepaid- Transmission software	**265,492.94**	65a		50a				-	-	-			-			-	-	-	-	265,493
272	16500241		Prepayments - Hopkins Ridge Prop Insurance	**-**			50b				-	-	-			-			-	-	-	-	-
273	16500253		Prepmts - Misc - Prepaid Insurance	**12,176.45**	65a		50a				-	-	-			-			-	-	-	-	12,176
274	16500263		Prepmts - Payroll Taxes	**-**	65a		50a				-	-	-			-			-	-	-	-	-
275	16500282		Prepaid Stanfield Meter Station Upgrade	**-**	65b						-	-	-			-			-	-	-	-	-
276	16500283		Prepaid SAP Support	**474,538.71**	65a		50a				-	-	-			-			-	-	-	-	474,539
277	16500313		Prepayments - Misc Employee Benefits	**224,601.95**	65a		50a				-	-	-			-			-	-	-	-	224,602
278	16500333		Prepmts - Heavy Vehicle Licenses	**1,553.75**	65a		50a				-	-	-			-			-	-	-	-	1,554
279	16500341		Prepmts - License Fee - Users of Water	**-**			50b				-	-	-			-			-	-	-	-	-
280	16500343		Prepmts - 3 yr. Websense License	**15,363.67**	65a		50a				-	-	-			-			-	-	-	-	15,364
281	16500361		Prepmts - Electric - Municipal Taxes	**1,041.67**			50b				-	-	-			-			-	-	-	-	1,042
282	16500373		Prepmts - Interest	**778,681.48**	65a		50a				-	-	-			-			-	-	-	-	778,681
283	16500383		Microsoft Maintenance Contract	**27,153.72**	65a		50a				-	-	-			-			-	-	-	-	27,154
284	16500393		Prepmts - State Street Cond Trustee Fee	**-**	65a		50a				-	-	-			-			-	-	-	-	-
285	16500401		Prepmts - FERC License Fee - Lower Baker	**48,536.29**			50b				-	-	-			-			-	-	-	-	48,536
286	16500411		Prepmts - FERC License Fee - Upper Baker	**48,536.31**			50b				-	-	-			-			-	-	-	-	48,536
287	16500461		Prepmts - SCL - Bothell	**105,553.37**			50b				-	-	-			-			-	-	-	-	105,553
288	16500471		Prepaid Sales Tax - Fredonia CT 3 & 4	**2,324,434.00**			50b				-	-	-			-			-	-	-	-	2,324,434
289	16500501		Unamortized Premiums Paid on Unexpired Option	**-**			50b				-	-	-			-			-	-	-	-	-
290	16500551		Prepaid Exp - Hopkins Ridge Interconnec	**-**			50b				-	-	-			-			-	-	-	-	-
291	16500553		Prepaid- Miscellaneous	**347,092.91**	65a		50a				-	-	-			-			-	-	-	-	347,093
292	16500563		Prepayments - Licensing Fees (Vehicles)	**101,185.54**	65a		50a				-	-	-			-			-	-	-	-	101,186
293	16500573		Prepaid insurance - Liab - Navy Contrac	**25,392.54**	65a		50a				-	-	-			-			-	-	-	-	25,393
294	16500581		Caminus Aces Prepaid Maintenance (elect	**27,177.39**			50b				-	-	-			-			-	-	-	-	27,177
295	16500582		Caminus GMS Prepaid Maintenance (gas)	**17,164.76**	65b						-	-	-			-			-	-	-	-	17,165
296	16500611		Prepaid Edison Electric Institute dues	**222,159.84**			50b				-	-	-			-			-	-	-	-	222,160
297	16500612		Prepaid American Gas Association Dues	**148,338.24**	65b						-	-	-			-			-	-	-	-	148,338
298	16500622		Prepaid NW Gas Association Dues	**13,460.96**	65b						-	-	-			-			-	-	-	-	13,461
299	16500623		Prepaid Subscrptns	**14,875.84**	65a		50a				-	-	-			-			-	-	-	-	14,876
300	16500633		Prepaid -2007 CISCO Smartnet (Dimension	**104,431.66**	65a		50a				-	-	-			-			-	-	-	-	104,432
301	16500641		Prepaid Rent for Skagit Svc Ctr	**24,085.58**			50b				-	-	-			-			-	-	-	-	24,086
302	16500713		Prepaid KWI Maintenance	**114,164.59**	65a		50a				-	-	-			-			-	-	-	-	114,165
303	16501003		Advance/Down Payments	**57,785.66**	65a		50a				-	-	-			-			-	-	-	-	57,786
304	16501011		Wildhorse Prepaid O&M to Vestas	**290,283.61**			50b				-	-	-			-			-	-	-	-	290,284
305	16501013		Prepaid - Future Year Expenses	**7,134.46**	65a		50a				-	-	-			-			-	-	-	-	7,134
306	16599011		Prepaid Colstrip 1&2 WECo Coal Resv Ded.	**2,708,333.33**			50b				-	-	-			-			-	-	-	-	2,708,333
307	17100093		Interest Rec - Misc	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
308	17100103		Interest Rec - River Oak	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
309	17100203		Interest Rec - Petersen Family Ltd.	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
310	17100303		Interest Rec - Newcastle Homeowners' As	**651.10**	41		61f		42		-	-	-			-			-	651	651	651	-
311	17100333		Interest Receivable - Sorestad	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
312	17300001		Electric - Accrued Utility Revenue	**82,927,419.71**			50b				-	-	-			-			-	-	-	-	82,927,420
313	17300002		Gas - Unbilled Revenue	**56,318,935.15**	65b						-	-	-			-			-	-	-	-	56,318,935
314	17300011		Electric-Accrued Utility Revenue-Transp	**804,039.44**			50b				-	-	-			-			-	-	-	-	804,039
315	17300061		Unbilled Revenue, PSE customers, Electr	**(83,845,516.57)**	41		61f		42		-	-	-			-			-	(83,845,517)	(83,845,517)	(83,845,517)	-
316	17300062		Unbilled Revenue, PSE customers, Gas	**(56,318,935.15)**	41		61f		42		-	-	-			-			-	(56,318,935)	(56,318,935)	(56,318,935)	-
317	17400001		Energy Storage	**3,894,021.91**			50b				-	-	-			-			-	-	-	-	3,894,022
318	17500001		Invest in Derivative Instruments - Opti	**410,441.92**	41a		61d		40		-	-	-			-			-	410,442	410,442	410,442	-
319	17500021		FAS 133 Day 1 Gain Deferral - Electric	**(4,969.29)**	41a		61d		40		-	-	-			-			-	(4,969)	(4,969)	(4,969)	-
320	17600001		FAS 133 CFH Unrealized Gain ST	**11,307,417.04**	41a		61d		40		-	-	-			-			-	11,307,417	11,307,417	11,307,417	-
321	17600002		FAS 133 Unrealized Gain ST	**7,018,477.13**	41a		61d		40		-	-	-			-			-	7,018,477	7,018,477	7,018,477	-
322	17600011		FAS 133 CFH Unrealized Gain LT	**4,715,328.00**	41a		61d		40		-	-	-			-			-	4,715,328	4,715,328	4,715,328	-
323	17600012		FAS 133 Unrealized Gain LT	**51,581.13**	41a		61d		40		-	-	-			-			-	51,581	51,581	51,581	-
324	17600023		FAS 133 CFH Unrealized Gain - Gwd Swap	**-**	41a		61d		40		-	-	-			-			-	-	-	-	-
325	17600051		FAS 133 Non-qualified NPNS - Electric Long-Term	**2,478,273.92**	41a		61d		40		-	-	-			-			-	2,478,274	2,478,274	2,478,274	-
326	17600061		FAS 133 Non-qualified NPNS - Electric Short-Term	**3,916,614.13**	41a		61d		40		-	-	-			-			-	3,916,614	3,916,614	3,916,614	-
327	17600071		FAS 133 Non-qualified NPNS - LT Reserve	**(2,128,262.42)**	41a		61d		40		-	-	-			-			-	(2,128,262)	(2,128,262)	(2,128,262)	-
328	17600081		FAS 133 NQ NPNS ST RESERVE	**(1,681,592.00)**	41a		61d		40		-	-	-			-			-	(1,681,592)	(1,681,592)	(1,681,592)	-
329	18100003		6.74% MT Notes Due 06/15/18 - Unamort Debt Ex	**1,131,246.72**	5		2		5		1,131,247	1,131,247	1,131,247			-			-	-	-	-	-
330	18100063		9/1/20 Bonds 27th - Unamort Debt Expense	**67,298.00**	5		2		5		67,298	67,298	67,298			-			-	-	-	-	-

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\[PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**			**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**		**Working Capital**
331	18100083		Med Term Notes - B - Unamort Debt Expense	**53,936.19**	5		2		5		53,936	53,936	53,936			-			-	-	-	-	-
332	18100093		Med Term Notes - C - Unamort Debt Expense	**178,321.34**	5		2		5		178,321	178,321	178,321			-			-	-	-	-	-
333	18100153		8.14% MT Notes Due 11/30/06 - Unamort Debt Ex	**191.67**	5		2		5		192	192	192			-			-	-	-	-	-
334	18100163		7.75% MT Notes Due 2/1/07 - Unamort Debt Exp	**3,106.80**	5		2		5		3,107	3,107	3,107			-			-	-	-	-	-
335	18100193		$200M 2 year floating rate note unamort	**-**	5		2		5		-	-	-			-			-	-	-	-	-
336	18100203		$250M 30 Year Senior Notes	**2,310,144.05**	5		2		5		2,310,144	2,310,144	2,310,144			-			-	-	-	-	-
337	18100231		1995 Conservation Bonds - Unamort Debt Exp	**-**	5		2		5		-	-	-			-			-	-	-	-	-
338	18100253		8.06% MT Notes Due 6/19/06 - Unamort Debt Exp	**-**	5		2		5		-	-	-			-			-	-	-	-	-
339	18100333		7.70% MT Notes Due 12/10/04 - Unamort Debt Ex	**-**	5		2		5		-	-	-			-			-	-	-	-	-
340	18100423		7.35% MT Notes Due 2/1/24 - Unamort Debt Exp	**-**	5		2		5		-	-	-			-			-	-	-	-	-
341	18100433		7.80% MT Notes Due 5/27/04 - Unamort Debt Exp	**-**	5		2		5		-	-	-			-			-	-	-	-	-
342	18100463		CAP Securities - Unamort Debt Exp	**255,948.19**	5		2		5		255,948	255,948	255,948			-			-	-	-	-	-
343	18100473		7.02% MT Note Issued - Unamort Debt Expen	**2,090,966.40**	5		2		5		2,090,966	2,090,966	2,090,966			-			-	-	-	-	-
344	18100483		6.46% MTN Series B Due 3/9/09 - Unamort	**212,911.32**	5		2		5		212,911	212,911	212,911			-			-	-	-	-	-
345	18100493		7.00% MTN Series B Due 3/9/29 - Unamort	**698,501.12**	5		2		5		698,501	698,501	698,501			-			-	-	-	-	-
346	18100503		7.96% MTN, Series B Due 2/22/10 - Unamo	**495,414.69**	5		2		5		495,415	495,415	495,415			-			-	-	-	-	-
347	18100513		7.61% MTN, Series B Due 9/8/08 - Unamor	**35,102.99**	5		2		5		35,103	35,103	35,103			-			-	-	-	-	-
348	18100523		7.69% MTN Due 2/1/11 - Unamort Debt Exp	**700,625.71**	5		2		5		700,626	700,626	700,626			-			-	-	-	-	-
349	18100543		8.40% Capital Trust II 6/30/41 - Unamor	**-**	5		2		5		-	-	-			-			-	-	-	-	-
350	18100563		5.0% PCB-Series 2003A due 03/01/2031-Un	**5,281,797.27**	5		2		5		5,281,797	5,281,797	5,281,797			-			-	-	-	-	-
351	18100573		5.1% PCB-Series 2003B due 03/01/2031-Un	**892,633.54**	5		2		5		892,634	892,634	892,634			-			-	-	-	-	-
352	18100583		PSE $350M 3 Year Credit Facility Unamor	**1,187,755.49**	5		2		5		1,187,755	1,187,755	1,187,755			-			-	-	-	-	-
353	18100593		Infrastrux $150M 3 Year Credit Facility	**-**	5		2		5		-	-	-			-			-	-	-	-	-
354	18100603		$500M 3 Year Credit Facility Legal Unam	**-**	5		2		5		-	-	-			-			-	-	-	-	-
355	18100623		6.724% MTN due 6/15/2036 - Unamort Debt	**-**	5		2		5		-	-	-			-			-	-	-	-	-
356	18100653		Hybrid Security 2007 - Unamort Debt Exp	**369,550.81**	5		2		5		369,551	369,551	369,551			-			-	-	-	-	-
357	18100813		PSE New Credit Agreement-364 days-Unamo	**-**	5		2		5		-	-	-			-			-	-	-	-	-
358	18100823		PSE AR Securitization - 3 years-Unamort	**-**	5		2		5		-	-	-			-			-	-	-	-	-
359	18100833		3.363% MT Notes due 6/1/08 - Unamortize	**274,523.63**	5		2		5		274,524	274,524	274,524			-			-	-	-	-	-
360	18100993		5.197% Snr Notes Due 10/01/15 - Unamort Debt Ex	**1,028,958.94**	5		2		5		1,028,959	1,028,959	1,028,959			-			-	-	-	-	-
361	18101023		6.724% MTN due 6/15/2036 - Unamort Debt Expen	**2,449,509.80**	5		2		5		2,449,510	2,449,510	2,449,510			-			-	-	-	-	-
362	18101033		6.274% Senior Notes Due 3/15/2037 - Unamortized	**2,843,613.24**	5		2		5		2,843,613	2,843,613	2,843,613			-			-	-	-	-	-
363	18101043		Hedging Credit Facility - Unamort Debt Expense	**119,375.75**	5		2		5		119,376	119,376	119,376			-			-	-	-	-	-
364	18101053		6.974% Jr Sub Notes (Hybrid) due 6/1/20	**869,124.69**	5		2		5		869,125	869,125	869,125			-			-	-	-	-	-
365	18210051		12/26/96 Snow / Ice Storm - Extr Prpty Loss	**-**			50b				-	-	-			-			-	-	-	-	-
366	18210171		11/23/98 Storm Damage - Catastrophic	**-**			50b				-	-	-			-			-	-	-	-	-
367	18210181		1/16/00 Windstorm - Extr Property Loss	**-**			50b				-	-	-			-			-	-	-	-	-
368	18210191		12/4/03 Wind Storm - Extr Property Los	**8,084,554.80**			50b				-	-	-			-			-	-	-	-	8,084,555
369	18210201		2006 Storm Excess Costs	**85,995,204.73**			50b				-	-	-			-			-	-	-	-	85,995,205
370	18210211		2007 Storm Excess Costs	**398,358.67**			50b				-	-	-			-			-	-	-	-	398,359
371	18220001		White River Preliminary Survey Tunnel I	**74,421.66**	23	6c	57		23		-	-	-	74,422		74,422		-	-	-	-	-	-
372	18220011		White River Plant Costs Reg Asset	**65,824,332.04**	23	6c	57		23		-	-	-	65,824,332		65,824,332		-	-	-	-	-	-
373	18220021		White River Land Reg Asset	**744,794.53**	23	6c	57		23		-	-	-	744,795		744,795		-	-	-	-	-	-
374	18220031		White River Accum Depreciation to 1/15/	**(18,840,989.28)**	23	6c	57		23		-	-	-	(18,840,989)		(18,840,989)		-	-	-	-	-	-
375	18220041		White River Accum Amort. from 1/16/04 R	**(4,795,502.24)**	23	6c	57		23		-	-	-	(4,795,502)		(4,795,502)		-	-	-	-	-	-
376	18230001		Tenaska Regulatory Asset	**157,250,505.25**	23	6a	57		23		-	-	-	157,250,505		157,250,505		-	-	-	-	-	-
377	18230002	GDFIT-Rcl:	Regulatory Asset	**24,752,207.33**	65		45b		47		-	-	-			-			-	24,752,207	24,752,207	24,752,207	-
378	18230011	GDFIT-Rcl:	Tenaska -Tax Indemnification	**-**	65		45b		47		-	-	-			-			-	-	-	-	-
379	18230021		Electric Conservation not in RB	**19,386,569.20**	47		62		47		-	-	-			-			-	19,386,569	19,386,569	19,386,569	-
380	18230031		Electric - Def AFUDC - Regulatory Asset	**33,826,267.23**	23		57		23		-	-	-			-	33,826,267	-	33,826,267	-	-	-	-
381	18230032		Gas Conservation - Tracker Programs	**4,943,990.65**	65		42b		47		-	-	-			-			-	4,943,991	4,943,991	4,943,991	-
382	18230041		Electric - Colstrip Common FERC Adj - Reg Ass	**21,589,277.00**	23	7	57		23		-	-	-	21,589,277		21,589,277		-	-	-	-	-	-
383	18230042		UG950288 DSM Tracker Balance	**3,991,331.19**	65		42b		47		-	-	-			-			-	3,991,331	3,991,331	3,991,331	-
384	18230051		Electric - Accum Amort Colstrip Common FERC A	**(11,673,842.58)**	23	8	57		23		-	-	-	(11,673,843)		(11,673,843)		-	-	-	-	-	-
385	18230061		Electric - Colstrip Def Depr FERC Adj - Reg A	**2,392,180.00**	24	9	58		24		-	-	-	2,392,180		2,392,180		-	-	-	-	-	-
386	18230071		Electric - BPA Power Exch Invstmt - Reg Asset	**113,632,921.00**	23	10	57		23		-	-	-	113,632,921		113,632,921		-	-	-	-	-	-
387	18230081		Electric - BPA Power Exch Inv Amort - Reg Ass	**(77,485,157.99)**	23	11	57		23		-	-	-	(77,485,158)		(77,485,158)		-	-	-	-	-	-
388	18230131		Electric - SFAS106 Post Ret Bene - Reg Asset	**1,276,556.00**			50b				-	-	-			-			-	-	-	-	1,276,556
389	18230171		Cabot Oil & Gas - Encogen Regulatory Asset	**3,704,032.98**	23	6b	57		23		-	-	-	3,704,033		3,704,033		-	-	-	-	-	-
390	18230181		Conservation Trust Asset	**-**	26a	39					-	-	-	-		-		-	-	-	-	-	-
391	18230191		Carrying Cost-Ratebase Cap OH Tax Reduct	**3,101,145.19**	23		57		23		-	-	-			-	3,101,145		3,101,145	-	-	-	-
392	18230192		Carrying Cost-Ratebase Cap OH Tax Reduct	**2,141,680.01**	65f		10		23		-	-	-			-		2,141,680	2,141,680	-	-	-	-
393	18230221		Electric - Accum Unamort Consrv Costs	**576.66**	26	22	61		26		-	-	-	577		577		-	-	-	-	-	-
394	18230231		Hopkins Ridge BPA Trans Upgrade 05TX-11905	**4,623,594.24**	23	6f	57		23		-	-	-	4,623,594		4,623,594		-	-	-	-	-	-
395	18230241		Electric - Retail Wheeling Pilot - Reg. Assets	**-**			50b				-	-	-			-			-	-	-	-	-
396	18230281		Electric - Gross PCA	**2,269,066.00**	47		62		47		-	-	-			-			-	2,269,066	2,269,066	2,269,066	-
397	18230291		Electric - Gross PCA - Contra	**(2,269,066.00)**	47		62		47		-	-	-			-			-	(2,269,066)	(2,269,066)	(2,269,066)	-
398	18230301		Interest on PTC Deferred Tax	**(141,879.14)**	23		57		23		-	-	-			-	(141,879)	-	(141,879)	-	-	-	-
399	18230361		Interest on PTC Deferred Tax - Contra	**141,879.14**	23		57		23		-	-	-			-	141,879	-	141,879	-	-	-	-
400	18230311		Env Rem - UG Tank - Whidbey Is. (Future	**15,000.00**			50b				-	-	-			-			-	-	-	-	15,000
401	18230321		Env Rem - UG Tank - Tenino (Future Cost	**52,471.63**			50b				-	-	-			-			-	-	-	-	52,472
402	18230331		Env Rem - UG Tank - White River (Future	**-**			50b				-	-	-			-			-	-	-	-	-
403	18230351		Chelan PUD Contract Initiation	**97,921,326.11**	23		57		23		-	-	-			-	97,921,326	-	97,921,326	-	-	-	-
404	18230371		Hopkins Ridge BPA Trans Upgrade 02TX-11040	**3,893,264.86**	23	6f	57		23		-	-	-	3,893,265		3,893,265		-	-	-	-	-	-
405	18230381		Goldendale Deferral - UE-070533	**3,402,676.21**	23		57		23		-	-	-			-	3,402,676	-	3,402,676	-	-	-	-
406	18230391		Goldendale Carrying Costs - UE-070533	**69,426.86**	23		57		23		-	-	-			-	69,427	-	69,427	-	-	-	-
407	18230402		Gas Conservation - Equity Kicker on Low Inc P	**951.58**	65		42b		47		-	-	-			-			-	952	952	952	-
408	18230422		Water Heater Programs in Rates UG-950278	**-**	65		42b		47		-	-	-			-			-	-	-	-	-
409	18230432		Gas Rental Equip Pipe & Vent UE-001315	**2,678,362.08**	65		42b		47		-	-	-			-			-	2,678,362	2,678,362	2,678,362	-
410	18230442		Gas Rental Equip Pipe & Vent Amortize U	**(1,218,683.40)**	65		42b		47		-	-	-			-			-	(1,218,683)	(1,218,683)	(1,218,683)	-
411	18230461		Residential Exchange Deferral UE-071024	**4,204,501.99**	23		57		23		-	-	-			-	4,204,502	-	4,204,502	-	-	-	-

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\(PSE Resp Bencl																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**		**W/C Line No.**		**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**			**Working Capital**
412	18230471		Residential Exchange Carrying Costs UE-	**118,146.43**			50b				-	-	-			-			-	-	-	-	118,146
413	18230621		Cons Costs NIRB - 1998 Conservation Rider	**(25,533,911.42)**	47		62		47		-	-	-			-			-	(25,533,911)	(25,533,911)	(25,533,911)	-
414	18230631		FAS 109 Taxes	**87,284,814.00**	47		62		47		-	-	-			-			-	87,284,814	87,284,814	87,284,814	-
415	18230641		White River Relicensing & CWIP Reg Asse	**562.77**	23	6d	57		23		-	-	-	563		563		-	-	-	-	-	-
416	18230691		White River Salvage	**(473,284.51)**	23	6d	57		23		-	-	-	(473,285)		(473,285)		-	-	-	-	-	-
417	18230711		PCA YR #2 Gross	**30,203,454.00**	47		62		47		-	-	-			-			-	30,203,454	30,203,454	30,203,454	-
418	18230721		PCA YR #2 Gross - Contra	**(30,203,454.00)**	47		62		47		-	-	-			-			-	(30,203,454)	(30,203,454)	(30,203,454)	-
419	18230731		PCA YR #3 Gross	**10,302,187.00**	47		62		47		-	-	-			-			-	10,302,187	10,302,187	10,302,187	-
420	18230741		PCA YR #3 Gross - Contra	**(10,302,187.00)**	47		62		47		-	-	-			-			-	(10,302,187)	(10,302,187)	(10,302,187)	-
421	18230751		PCA YR #4 Gross	**(10,522,768.00)**	47		62		47		-	-	-			-			-	(10,522,768)	(10,522,768)	(10,522,768)	-
422	18230761		PCA YR #4 Gross - Contra	**10,522,768.00**	47		62		47		-	-	-			-			-	10,522,768	10,522,768	10,522,768	-
423	18230811		PCA YR #5 Gross	**(1,922,357.13)**	47		62		47		-	-	-			-			-	(1,922,357)	(1,922,357)	(1,922,357)	-
424	18230821		PCA YR #5 Gross - Contra	**1,922,357.13**	47		62		47		-	-	-			-			-	1,922,357	1,922,357	1,922,357	-
425	18230831		PCA YR #6 Gross	**(10,441,326.83)**	47		62		47		-	-	-			-			-	(10,441,327)	(10,441,327)	(10,441,327)	-
426	18230841		PCA YR #6 Gross # Contra	**10,441,326.83**	47		62		47		-	-	-			-			-	10,441,327	10,441,327	10,441,327	-
427	18230771		PCA Company Portion	**17,637,494.08**	47		62		47		-	-	-			-			-	17,637,494	17,637,494	17,637,494	-
428	18230781		PCA Company Portion - contra	**(17,637,494.08)**	47		62		47		-	-	-			-			-	(17,637,494)	(17,637,494)	(17,637,494)	-
429	18230791		PCA Customer Portion	**2,250,761.96**	23		57		23		-	-	-			-	2,250,762		2,250,762	-	-	-	-
430	18230801		PCA - Customer Deferral Contra	**-**	23		57		23		-	-	-			-	-		-	-	-	-	-
431	18230901		White River Conveyance Costs Reimbursem	**1,795,526.88**	43		62		39.1		-	-	-			-			-	1,795,527	1,795,527	1,795,527	-
432	18230921		Virtual Right of Way	**18,649,747.22**			50b				-	-	-			-			-	-	-	-	18,649,747
433	18230941		2001 Rate Case Expenses - Electric	**258,373.99**	47		62		47		-	-	-			-			-	258,374	258,374	258,374	-
434	18230942		2001 Rate Case Expenses - Gas	**353,454.74**	65		42b		47		-	-	-			-			-	353,455	353,455	353,455	-
435	18230961		WHR Conveyence Costs - Army Corp Reimbursem	**269,180.65**	43		62		39.1		-	-	-			-			-	269,181	269,181	269,181	-
436	18230971		White River Land Sales Costs	**397,599.55**	***23***	***6d***	***57***		***23***		-	-	-	397,600		397,600			-	-	-	-	-
437	18232221		Env Rem - Buckely Headworks Site Est Fu	**978,825.82**			50b				-	-	-			-			-	-	-	-	978,826
438	18232241		Buckley Headworks Remediation Costs	**-**			50b				-	-	-			-			-	-	-	-	-
439	18232251		Buckley Ph II Burn Pile & Wood Debris E	**531,807.70**			50b				-	-	-			-			-	-	-	-	531,808
440	18232271		Env Rem - Duwamish River Site (former G	**56,800.68**			50b				-	-	-			-			-	-	-	-	56,801
441	18232281		Env Rem - Olympia Svc Capacitor Site	**-**			50b				-	-	-			-			-	-	-	-	-
442	18232291		Env Rem - Bellevue G.O.UST Site Est Fut	**-**			50b				-	-	-			-			-	-	-	-	-
443	18233051		Env Rem - UG Tank -Baker Lodge	**-**			50b				-	-	-			-			-	-	-	-	-
444	18233061		Env Rem - UG Tank -Poulsbo Service Cent	**10,000.00**			50b				-	-	-			-			-	-	-	-	10,000
445	18233071		Env Rem - UG Tank - Kent Fleet	**-**			50b				-	-	-			-			-	-	-	-	-
446	18233081		Env Rem-Olympia SVC Capacitor Site Futu	**-**			50b				-	-	-			-			-	-	-	-	-
447	18233091		Tenino Service Center - UG Tank - Env	**22,528.37**			50b				-	-	-			-			-	-	-	-	22,528
448	18233101		Env. Rem. - Bremerton UST Def Site	**33,850.93**			50b				-	-	-			-			-	-	-	-	33,851
449	18233121		Env Rem - UG Tank - Bremerton (Future C	**28,417.52**			50b				-	-	-			-			-	-	-	-	28,418
450	18236021		White River Relicensing - UE-040641	**15,256,064.07**	23	6d	57		23		-	-	-	15,256,064		15,256,064		-	-	-	-	-	-
451	18236022		Env Rem - UG Tank - Estimated Future Co	**117,715.23**	65d		62		47		-	-	-			-			-	117,715	117,715	117,715	-
452	18236031		White River Safety & Regulatory - UE-040641	**2,873,005.76**	23	6d	57		23		-	-	-	2,873,006		2,873,006		-	-	-	-	-	-
453	18236041		White River Water Rights - UE-040641	**(228,709.77)**	23	6d	57		23		-	-	-	(228,710)		(228,710)		-	-	-	-	-	-
454	18236051		White River Relicensing - UE-040641 - Post Jan 15	**106,901.89**	23	6d	57		23		-	-	-	106,902		106,902		-	-	-	-	-	-
455	18236061		White River Safety & Regulatory - UE-040641 - Pos	**4,903,902.03**	23	6d	57		23		-	-	-	4,903,902		4,903,902		-	-	-	-	-	-
456	18236071		White River Water Rights - UE-040641 - Post Jan 1	**2,354,290.08**	23	6d	57		23		-	-	-	2,354,290		2,354,290		-	-	-	-	-	-
457	18236612		Env Rem - UG Tank - Crossroads Operating Base	**-**	65		42b		47		-	-	-			-			-	-	-	-	-
458	18236812		Env Rem - UW Tacoma	**-**	65		42b		47		-	-	-			-			-	-	-	-	-
459	18237112		Env Rem - Swarr Station	**186,444.46**	65d		42b		47		-	-	-			-			-	186,444	186,444	186,444	-
460	18237122		Env Rem - South Seattle GS	**5,006.97**	65		42b		47		-	-	-			-			-	5,007	5,007	5,007	-
461	18238001		2004 Rate Case Costs - Electric	**368,103.20**	47		62		47		-	-	-			-			-	368,103	368,103	368,103	-
462	18238002		2004 Rate Case Costs - Gas	**163,791.56**	65		42b		47		-	-	-			-			-	163,792	163,792	163,792	-
463	18238003		2004 Rate Case Costs - Common	**-**	66a		41b		47		-	-	-			-			-	-	-	-	-
464	18238011		Power Cost Only Ratecase Proceeding Costs	**-**			57				-	-	-			-			-	-	-	-	-
465	18238021		Contra Power Cost Only Ratecase Proceeding Cost	**-**			57				-	-	-			-			-	-	-	-	-
466	18239001		Low Income Grants - Electric	**20,175,187.14**			50b				-	-	-			-			-	-	-	-	20,175,187
467	18239002		Low Income Grants - Gas	**7,305,663.04**	65b						-	-	-			-			-	-	-	-	7,305,663
468	18239011		PSE Low Income Program Costs - Electric	**765,817.95**			50b				-	-	-			-			-	-	-	-	765,818
469	18239012		PSE Low Income Program Costs - Gas	**381,469.28**	65b						-	-	-			-			-	-	-	-	381,469
470	18239021		Low Income Agency Admin Fees - Electric	**4,601,406.27**			50b				-	-	-			-			-	-	-	-	4,601,406
471	18239022		Low Income Agency Admin Fees - Gas	**2,269,038.21**	65b						-	-	-			-			-	-	-	-	2,269,038
472	18239031		Contra Low Income Program - Electric	**(25,542,411.36)**			50b				-	-	-			-	-	-	-	-	-	-	(25,542,411)
473	18239032		Contra Low Income Program - Gas	**(9,956,170.53)**	65b						-	-	-			-		-	-	-	-	-	(9,956,171)
474	18239041		Conservation & Renewable Discount Progr	**14,767,136.34**			50b				-	-	-			-	-		-	-	-	-	14,767,136
475	18239051		BPA Reimbursement of C&R Costs - Electr	**(14,541,958.86)**			50b				-	-	-			-	-		-	-	-	-	(14,541,959)
476	18239061		PCA Customer Portion - Interest	**1,342,807.79**	23		57		23		-	-	-			-	1,342,808		1,342,808	-	-	-	-
477	18300111		Elec-White River Tunnel Inspection	**907.75**	52		62		50		-	-	-			-			-	908	908	908	-
478	18300121		Elec-Update Seismic Analysis for Baker	**712,384.46**	52		61a		50		-	-	-			-			-	712,384	712,384	712,384	-
479	18400013		Land Transportation Clearing	**(549,676.20)**	65a		50a				-	-	-			-			-	-	-	-	(549,676)
480	18400123		Employee Related Taxes Clearing	**160,924.95**	65a		50a				-	-	-			-			-	-	-	-	160,925
481	18400143		Employee Benefits Clearing	**(378,300.25)**	65a		50a				-	-	-			-			-	-	-	-	(378,300)
482	18400153		Accounts Payable Suspense	**-**	65a		50a				-	-	-			-			-	-	-	-	-
483	18400223		Master Card Central Billing - Clearing	**-**	65a		50a				-	-	-			-			-	-	-	-	-
484	18400483		Employee Incentive Plan Clearing	**631,723.23**	65a		50a				-	-	-			-			-	-	-	-	631,723
485	18400703		CLX Other Miscellaneous Credits	**-**	65a		50a				-	-	-			-			-	-	-	-	-
486	18401013		CLX Balance Transfer	**-**	65a		50a				-	-	-			-			-	-	-	-	-
487	18401033		Credit Balance Refund Clearing	**(6,890.59)**	65a		50a				-	-	-			-			-	-	-	-	(6,891)
488	18401063		CLX - Account Credit Adj for Rule 7	**-**	65a		50a				-	-	-			-			-	-	-	-	-
489	18401023		CLX Bank Credit Adjustments	**17.27**	65a		50a				-	-	-			-			-	-	-	-	17
490	18500003		JO1 Job Orders Temporary Facilities	**(339,475.77)**	46		42b/62		39.4		-	-	-			-			-	(339,476)	(339,476)	(339,476)	-
491	18600003		$200M 2 year floating rate note issuanc	**-**	11		2		11		-	-	-			-			-	-	-	-	-
492	18600011		OWIP - Electric - Non-Temp Facility & Damage	**(64,000.80)**	45		62		39.4		-	-	-			-			-	(64,001)	(64,001)	(64,001)	-

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\[PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**		**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**			**Working Capital**
493	18600021		Upper Baker Structure Fire- Interim Mit	**6,618.97**	45		62		39.4		-	-	-			-			-	6,619	6,619	6,619	-
494	18600013		JO2 Job Orders Non-Temp Facilities	**1,008,782.16**	46		42b/62		39.4		-	-	-			-			-	1,008,782	1,008,782	1,008,782	-
495	18600053		ZCLM Damage Claim Orders	**999,283.33**	65a		50a				-	-	-			-			-	-	-	-	999,283
496	18600063		Cashiers Shortages - Misc Def Debits	**168.63**	65d		42b/62		52		-	-	-			-			-	169	169	169	-
497	18600073		Intang FAS87 Pension Asset - Misc Def Debits	**1,263,441.67**	66a		42b/62		47		-	-	-			-			-	1,263,442	1,263,442	1,263,442	-
498	18600082		Env Rem - Lake Union Legal Costs	**142,056.74**	65		62		47		-	-	-			-			-	142,057	142,057	142,057	-
499	18600083		Prepd Pens Cost Excess Contrib - Misc Def Deb	**105,377,100.45**	66a		42b/62		47		-	-	-			-			-	105,377,100	105,377,100	105,377,100	-
500	18600091		Generating Plant Expenses	**6,475.11**	47		62		47		-	-	-			-			-	6,475	6,475	6,475	-
501	18600101		Unamortized AFUCE Gross Up (2/97-12/02)	**-**	47		62		47		-	-	-			-			-	-	-	-	-
502	18600121		Wind Resource Acquisition	**-**	47		62		47		-	-	-			-			-	-	-	-	-
503	18600122		Gas - Misc Def Debits	**52.87**	65		62		47		-	-	-			-			-	53	53	53	-
504	18600123		Cashiers Shortages - CLX	**135,486.72**	65d		42b/62		52		-	-	-			-			-	135,487	135,487	135,487	-
505	18600131		All Source Resource Acquisition	**-**	47		62		47		-	-	-			-			-	-	-	-	-
506	18600141		PTC Credits (Sch 95a)	**5,335,033.54**	47		62		47		-	-	-			-			-	5,335,034	5,335,034	5,335,034	-
507	18600143		CEO1 186 Orders Billed by G/L	**1,568,739.98**	46		62		39.4		-	-	-			-			-	1,568,740	1,568,740	1,568,740	-
508	18600151		PTC Credits (Sch 95a) Contra	**(5,335,033.54)**	47		62		47		-	-	-			-			-	(5,335,034)	(5,335,034)	(5,335,034)	-
509	18600161		Advance Pmt Montana Firm Contract - Misc Def	**191,333.29**			50b				-	-	-			-			-	-	-	-	191,333
510	18600193		2004 Credit Facility	**(142.12)**	11		2		11		(142)	(142)	(142)			-			-	-	-	-	-
511	18600203		Def Debits - Misc Def Debits	**8,700.99**	66a		62		47		-	-	-			-			-	8,701	8,701	8,701	-
512	18600213		2005 - ShelfReg	**-**	11		2		11		-	-	-			-			-	-	-	-	-
513	18600283		2006 - Shelf Registration	**34,634.39**	11		2		11		34,634	34,634	34,634			-			-	-	-	-	-
514	18600291		Redmond Ridge Soil Mgmt Agmt	**15.60**	47		62		47		-	-	-			-			-	16	16	16	-
515	18600321		Residential Exchange - Misc Deferred De	**13,821,650.86**	65		62		47		-	-	-			-			-	13,821,651	13,821,651	13,821,651	-
516	18600323		2002 Universal Shelf	**-**	11		2		11		-	-	-			-			-	-	-	-	-
517	18600341		Whitehorn Turbine Repair	**2,023.25**	47		62		47		-	-	-			-			-	2,023	2,023	2,023	-
518	18600393		Deferred Debits - CFS Parts Warranty Re	**-**	65		62		47		-	-	-			-			-	-	-	-	-
519	18600441		Real Estate Brokerage Fee	**131,770.17**			50b				-	-	-			-			-	-	-	-	131,770
520	18600473		SFAS 132 Supplemental Death Intangible	**-**	49		62		47		-	-	-			-			-	-	-	-	-
521	18600511		PCA FAS 133 Derivative	**-**	41a		61d		40		-	-	-			-			-	-	-	-	-
522	18600512		PGA FAS 133 Net Unrealized Gain/(Loss)	**33,388,483.08**	41a		61d		40		-	-	-			-			-	33,388,483	33,388,483	33,388,483	-
523	18600561		SFAS 71 - Snoqualmie License Expenses	**2,050,639.33**	47		62		47		-	-	-			-			-	2,050,639	2,050,639	2,050,639	-
524	18600601		Limited Use Permit PSPL RR ROW	**-**	41a		61d		40		-	-	-			-			-	-	-	-	-
525	18600613		2005 A/R Securitzation	**-**	5		2		5		-	-	-			-			-	-	-	-	-
526	18600701		White River Conveyance Costs	**-**	43		62		39.1		-	-	-			-			-	-	-	-	-
527	18600703		APB-25 Restricted Stock Grant	**78,030.12**	11		2		11		78,030	78,030	78,030			-			-	-	-	-	-
528	18600713		November 2005 Equity Issuance	**-**	4		7b		4		-	-	-			-			-	-	-	-	-
529	18600813		PSE New Credit Agreement - 364 days	**-**	11		2		11		-	-	-			-			-	-	-	-	-
530	18600823		PSE A/R Securitization - 3 years Facili	**-**	11		2		11		-	-	-			-			-	-	-	-	-
531	18600953		1900-Restructuree maturing $250mm credi	**-**	11		2		11		-	-	-			-			-	-	-	-	-
532	18600983		1900-2004 Shelf Registration	**-**	11		2		11		-	-	-			-			-	-	-	-	-
533	18600993		5.197% Senior Notes Due 10/01/15	**-**	5		2		5		-	-	-			-			-	-	-	-	-
534	18601033		6.274% Senior Notes Due 3/15/2037	**174.40**	5		2		5		174	174	174			-			-	-	-	-	-
535	18601051		FIN 48 Capitalized Overheads - Electric	**1,449,365.92**	47		62		47		-	-	-			-			-	1,449,366	1,449,366	1,449,366	-
536	18601052		FIN 48 Capitalized Overheads - Gas	**1,003,029.92**	65		42b		47		-	-	-			-			-	1,003,030	1,003,030	1,003,030	-
537	18608022		Env Rem - Estimated Future Costs Misc Gas Sit	**29,394,330.00**	65		42b		47		-	-	-			-			-	29,394,330	29,394,330	29,394,330	-
538	18608062		Env Rem - Gas Historical Actual Ins Recoverie	**(66,259,120.68)**	65e		44b		51		-	-	-			-			-	(66,259,121)	(66,259,121)	(66,259,121)	-
539	18608112		Env Rem - Tacoma Tide Flats Remediation Costs	**37,254,323.69**	65		42b		47		-	-	-			-			-	37,254,324	37,254,324	37,254,324	-
540	18608142		Env Rem - Tacoma Tide Flats Legal Costs	**9,351,936.58**	65		42b		47		-	-	-			-			-	9,351,937	9,351,937	9,351,937	-
541	18608152		Env Rem - Tac Tide Flts Historical Internal C	**209,796.52**	65		42b		47		-	-	-			-			-	209,797	209,797	209,797	-
542	18608212		Env Rem - Everett Remediation Costs	**1,309,153.48**	65		42b		47		-	-	-			-			-	1,309,153	1,309,153	1,309,153	-
543	18608242		Env Rem - Everett Legal Costs	**8,717.50**	65		42b		47		-	-	-			-			-	8,718	8,718	8,718	-
544	18608312		Env Rem - Chehalis Remediation Costs	**2,499,614.15**	65		42b		47		-	-	-			-			-	2,499,614	2,499,614	2,499,614	-
545	18608412		Env Rem - Gas Works Remediation Costs	**2,574,191.67**	65		42b		47		-	-	-			-			-	2,574,192	2,574,192	2,574,192	-
546	18608442		Env Rem - Gas Works Legal Costs	**856,121.11**	65		42b		47		-	-	-			-			-	856,121	856,121	856,121	-
547	18608452		Env Rem - Gas Works Historical Internal Costs	**366.95**	65		42b		47		-	-	-			-			-	367	367	367	-
548	18608512		Env Rem - WSDOT Federal/State Remediati	**-**	65		42b		47		-	-	-			-			-	-	-	-	-
549	18608542		Env Rem - WSDOT Fedl/State Legal Costs	**379,591.40**	65		42b		47		-	-	-			-			-	379,591	379,591	379,591	-
550	18608612		Env Rem - WSDOT Upland Remediation Costs	**769,040.33**	65		42b		47		-	-	-			-			-	769,040	769,040	769,040	-
551	18608642		Env Rem - WSDOT Fedl/State Legal Costs	**15,888.20**	65		42b		47		-	-	-			-			-	15,888	15,888	15,888	-
552	18608712		Env Rem - WSDOT Thea Foss Remediation Costs	**3,103,295.56**	65		42b		47		-	-	-			-			-	3,103,296	3,103,296	3,103,296	-
553	18608742		Env Rem - WSDOT Thea Foss Legal Costs	**3,180,773.36**	65		42b		47		-	-	-			-			-	3,180,773	3,180,773	3,180,773	-
554	18608812		Env Rem - Tulalip Remediation Costs	**995.00**	65		42b		47		-	-	-			-			-	995	995	995	-
555	18608912		Env Rem - System Oil Insur Lit Legal Co	**63.29**	65		42b		47		-	-	-			-			-	63	63	63	-
556	18608941		Env Rem - Onmnibus Insur Lit Legal Cost	**-**	65		42b		47		-	-	-			-			-	-	-	-	-
557	18608942		Env Rem - Onmnibus Insur Lit Legal Cost	**3,072,298.55**	65		42b		47		-	-	-			-			-	3,072,299	3,072,299	3,072,299	-
558	18609112		Env Rem - 5th & Jackson Remediation Costs	**2,225.15**	65		42b		47		-	-	-			-			-	2,225	2,225	2,225	-
559	18609122		Env Rem - 5th & Jackson Remedia Reimbur	**-**	65		42b		47		-	-	-			-			-	-	-	-	-
560	18609132		5th & Jackson Legal Costs	**-**	65		42b		47		-	-	-			-			-	-	-	-	-
561	18609142		5th & Jackson Indemnity	**-**	65		42b		47		-	-	-			-			-	-	-	-	-
562	18609212		Env Rem - Mercer Street Remediation Costs	**66,942.15**	65		42b		47		-	-	-			-			-	66,942	66,942	66,942	-
563	18609312		Env Rem - Quendall Terminal Remediation	**6,439,723.75**	65		42b		47		-	-	-			-			-	6,439,724	6,439,724	6,439,724	-
564	18609522		Env Rem - Quendall Terminal Legal Costs	**59,008.03**	65		42b		47		-	-	-			-			-	59,008	59,008	59,008	-
565	18609532		Env Rem - Bay Station (Elliot Ave) MGP	**18,158.74**	65		42b		47		-	-	-			-			-	18,159	18,159	18,159	-
566	18609542		Env Rem - Olympia (Columbia Street) MGP	**21.83**	65		42b		47		-	-	-			-			-	22	22	22	-
567	18601003		June 2006 $250M 30 Year Notes Issuance	**-**	5		2		5		-	-	-			-			-	-	-	-	-
568	18630031		WUTC-AFUDC	**132,319.72**	47		62		47							-			-	132,320	132,320	132,320	-
569	18700001		Electric - Def Losses fr Disposition of Utili	**468,696.11**			50b				-	-	-			-			-	-	-	-	468,696
570	18700002		Def Losses fr Disposition of Utility Pl	**184,152.25**	65b						-	-	-			-			-	-	-	-	184,152
571	18700003		Def Losses fr Disposition of Utility Pl	**497,515.24**	65a		50a				-	-	-			-			-	-	-	-	497,515
572	18700011		Def Loss Disp Plt. - Electric	**682,070.50**			50b				-	-	-			-			-	-	-	-	682,070
573	18700012		Def Loss Disp Plt. - Gas	**379,352.63**	65b						-	-	-			-			-	-	-	-	379,353

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\(PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**			**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**		**Working Capital**
574	18700021		Deferred Losses post 12/31/05 Property	**20,654.94**			50b				-	-	-			-			-	-	-	-	20,655
575	18700022		Deferred Losses post 12/31/05 Property	**(9,485.65)**	65b						-	-	-			-			-	-	-	-	(9,486)
576	18900013		Unamort Loss on Reacquired Debt - 1995	**176,510.00**	12		2		12		176,510	176,510	176,510			-			-	-	-	-	-
577	18900083		8-7/8% Series 10/1/06 - Unam Loss Reacq Debt	**-**	12		2		12		-	-	-			-			-	-	-	-	-
578	18900153		8.25% Series 4/1/96 - Unam Loss Reacq Debt	**6,065.42**	12		2		12		6,065	6,065	6,065			-			-	-	-	-	-
579	18900173		9-5/8% Series 9/15/94 - Unam Loss Reacq Debt	**2,842,815.52**	12		2		12		2,842,816	2,842,816	2,842,816			-			-	-	-	-	-
580	18900183		$200M VRN - Amort of Debt Retirement	**481,270.83**	12		2		12		481,271	481,271	481,271			-			-	-	-	-	-
581	18900193		8.231% Trust Preferred Notes - Amort of	**4,634,591.87**	12		2		12		4,634,592	4,634,592	4,634,592			-			-	-	-	-	-
582	18900223		9.375% PEI Bonds 2017 - Unam Loss Reacq Debt	**-**	12		2		12		-	-	-			-			-	-	-	-	-
583	18900243		9.14% Med Term Notes Due 06/15/18- Unam Loss	**39,361.50**	12		2		12		39,362	39,362	39,362			-			-	-	-	-	-
584	18900253		7.05% PCB Series 1991A-Unamort Loss on	**1,087,740.90**	12		2		12		1,087,741	1,087,741	1,087,741			-			-	-	-	-	-
585	18900263		7.25% PCB Series 1991B-Unamort Loss on	**826,593.53**	12		2		12		826,594	826,594	826,594			-			-	-	-	-	-
586	18900273		6.8% PCB Series 1992-Unamort Loss on Re	**2,530,991.67**	12		2		12		2,530,992	2,530,992	2,530,992			-			-	-	-	-	-
587	18900283		5.875% PCB Series 1993-Unamort Loss on	**772,456.01**	12		2		12		772,456	772,456	772,456			-			-	-	-	-	-
588	18900293		8.4%WING MTN SERIES A DUE 1/13/2022 (rd	**16,831.11**	12		2		12		16,831	16,831	16,831			-			-	-	-	-	-
589	18900303		8.39%WNG MTN SERIES A DUE 1/13/2022 (rd	**39,271.89**	12		2		12		39,272	39,272	39,272			-			-	-	-	-	-
590	18900313		8.4% PP MTN SERIES A DUE 5/7/07 (rdeemd	**1,029.54**	12		2		12		1,030	1,030	1,030			-			-	-	-	-	-
591	18900323		8.25% WNG MTN SERIES A DUE 8/12/22, rde	**963,321.26**	12		2		12		963,321	963,321	963,321			-			-	-	-	-	-
592	18900333		8.2% PSPL MTN SERIES B DUE 12/21/12 rde	**568,325.23**	12		2		12		568,325	568,325	568,325			-			-	-	-	-	-
593	18900343		8.59% PSPL MTN SERIE A DUE 4/9/12 rdeem	**77,213.25**	12		2		12		77,213	77,213	77,213			-			-	-	-	-	-
594	18900353		7.19% WNG Series B due 8/18/2023	**174,048.09**	12		2		12		174,048	174,048	174,048			-			-	-	-	-	-
595	18900363		Unamort Loss on Reaqu Debt -$55 Million	**-**	12		2		12		-	-	-			-			-	-	-	-	-
596	18900373		8.40% Cap Trst - Unamort Reacq Debt	**5,762,875.21**	12		2		12		5,762,875	5,762,875	5,762,875			-			-	-	-	-	-
597	18900383		8.231% Capital Trust I Pfd Stock Due 6/1/2	**546,342.93**	12		2		12		546,343	546,343	546,343			-			-	-	-	-	-
598	19000033		DFIT - FAS 133 CFH TLOCK ST	**412,105.00**	41		61f		42		-	-	-			-			-	412,105	412,105	412,105	-
599	19000032		DFIT - FAS 133 ST Asset - Gas	**14,087,116.92**	41		61f		42		-	-	-			-			-	14,087,117	14,087,117	14,087,117	-
600	19000052		DFIT - FAS 133 Asset - PGA	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
601	19000053		FIT - FAS 133 Unrealized Loss Fwd Swap	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
602	19000081		DFIT - FAS 133 ST Asset - Electric	**3,674,536.29**	41		61f		42		-	-	-			-			-	3,674,536	3,674,536	3,674,536	-
603	19000093	CDFIT-Rcls	Vacation Pay - Accum Def Inc Taxes	**2,908,595.88**	64a		56a				-	-	-			-		-	-	-	-	-	2,908,596
604	19000393		Deferred FIT - FAS 133 Fwd Swap Short Term	**7,474.00**	41		61f		42		-	-	-			-			-	7,474	7,474	7,474	-
605	19000413		Deferred FIT - Ramgen Reserve	**1,458.33**	48		61c		42		-	-	-			-			-	1,458	1,458	1,458	-
606	19000552		Def FIT - Bad Debts	**285,467.00**	64		17		22		-	-	-			-		285,467	285,467	-	-	-	-
607	19000562		Def FIT - Demand Charges	**1,270,717.46**	65b						-	-	-			-			-	-	-	-	1,270,717
608	19000572		Def FIT - JP Storage 263A	**179,522.13**	65b						-	-	-			-			-	-	-	-	179,522
609	19000652		Def FIT - Demand Side Mgmt	**(3,157,072.67)**	64		17		22		-	-	-			-		(3,157,073)	(3,157,073)	-	-	-	-
610	19000701		DFIT FIN 48 Interest - Electric	**659,765.29**	48		62		48		-	-	-			-			-	659,765	659,765	659,765	-
611	19000702		DFIT FIN 48 Interest - Gas	**456,588.88**	65		62		48		-	-	-			-			-	456,589	456,589	456,589	-
612	19100012		Current Demand Def - Unrec Purch Gas Costs	**3,139,052.61**	65g		22		23		-	-	-			-		3,139,053	3,139,053	-	-	-	-
613	19100022		Curr Commodity Def - Unrec Purch Gas Costs	**(50,622,407.92)**	65g		22		23		-	-	-			-		(50,622,408)	(50,622,408)	-	-	-	-
614	19100132		Interest Curr Comm.- Unrcvd Purch Gas C	**(920,265.38)**	65g		22		23		-	-	-			-		(920,265)	(920,265)	-	-	-	-
615	19100142		Interest Curr Demand-Unrcvd Purch Gas C	**362,130.90**	65g		22		23		-	-	-			-		362,131	362,131	-	-	-	-
616	19100152		PGA Amort - Demand	**8,322,901.09**	65g		22		23		-	-	-			-		8,322,901	8,322,901	-	-	-	-
617	19100162		PGA Amort - Dommod	**39,577,389.36**	65g		22		23		-	-	-			-		39,577,389	39,577,389	-	-	-	-
618	28300012		DFIT - FAS 133 Liability - PGA	**(11,685,968.38)**	41a		61d		40		-	-	-			-			-	(11,685,968)	(11,685,968)	(11,685,968)	-
619	28300031		DFIT - FAS 133 ST Liability - Electric	**(4,886,913.46)**	41		61f		42		-	-	-			-			-	(4,886,913)	(4,886,913)	(4,886,913)	-
620	28300053		DFIT - FAS 133 Frwd Swap Int ST	**(248,764.00)**	41		61f		42		-	-	-			-			-	(248,764)	(248,764)	(248,764)	-
621	28300152		DFIT - FAS 133 ST Liability - Gas	**(2,456,467.17)**	41		61f		42		-	-	-			-			-	(2,456,467)	(2,456,467)	(2,456,467)	-
622	13100300	1020	Cash - PE Key Bank 7738	**833,333.33**	65a		50a				-	-	-			-			-	-	-	-	833,333
623	14200010	1020	Account Receivable	**254,658,327.48**	41b		61e		41		-	-	-			-			-	254,658,327	254,658,327	254,658,327	-
624	14200020	1020	Secure Pledge Accounts Receivable	**101,083,333.33**	41b		61e		41		-	-	-			-			-	101,083,333	101,083,333	101,083,333	-
625	18100400	1020	Unamortized Debt Issuance Cost	**253,928.65**	5		2		5		253,929	253,929	253,929			-			-	-	-	-	-
626	Total Profit	1020	Total Profit and Loss	**1,760,736.71**	6		8b		6		1,760,737	1,760,737	1,760,737			-			-	-	-	-	-
627	20100150	1020	Common Stock	**(1,000.00)**	41b		61e		41		-	-	-			-			-	(1,000)	(1,000)	(1,000)	-
628	23400000	1020	A/P Associated Company	**(1,032,532.39)**	40		36b		41		-	-	-			-			-	(1,032,532)	(1,032,532)	(1,032,532)	-
629	21100210	1020	APIC	**(257,682,139.63)**	41b		61e		41		-	-	-			-			-	(257,682,140)	(257,682,140)	(257,682,140)	-
630	21600000	1020	Unappropriated RE	**1,023,323.08**	6		8b		6		1,023,323	1,023,323	1,023,323			-			-	-	-	-	-
631			Adjustment	-																-	-	-	
632	Total Assets			6,860,910,658																			
633				**6,860,910,658**																			
634																							
635																							
636	Total Profit/Loss Current Year			**(110,478,472.41)**	6		8b		6		(110,478,472)	(110,478,472)	(110,478,472)			-			-	-	-	-	-
637	19000003	CDFIT-Rcls	Def FIT Deferred Compensation	**12,501,475.00**	65a		50a				-	-	-			-		-	-	-	-	-	12,501,475
638	19000011		Deferred FIT - Tenaska Regulatory Liabi	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
639	19000012	GDFIT-Rcls	Gas - Accum Def Income Taxes	**-**	64		17	10	22		-	-	-		-	-		-	-	-	-	-	-
640	19000013	CDFIT-Rcls	Def FIT FAS 106 Retirement Benefits	**4,504,876.13**	65a		50a				-	-	-			-			-	-	-	-	4,504,876
641	19000021		Def FIT - White River Water Right	**1,951,416.67**	22	37c	56		22		-	-	-	1,951,417		1,951,417		-	-	-	-	-	-
642	19000022	GDFIT-Rcls	Gas - Merchandise - Accum Def Income Taxes	**-**	64		17/21		48		-	-	-			-		-	-	-	-	-	-
643	19000023	CDFIT-Rcls	Deferred Revenue Connext - Accum Def Income Ta	**2,691,000.00**	65a		50a				-	-	-			-			-	-	-	-	2,691,000
644	19000041		CIAC after 10/8/76 - Accum Def Income Tax	**10,700.25**	22	23	56		22		-	-	-	10,700		10,700		-	-	-	-	-	-
645	19000042		DFIT - FAS 133 LT Asset - Gas	**73,372.46**	41		61f		42		-	-	-			-			-	73,372	73,372	73,372	-
646	19000043		DFIT - FAS 133 CFH TLOCK LT	**11,191,253.00**	41		61f		42		-	-	-			-			-	11,191,253	11,191,253	11,191,253	-
647	19000051		CIAC - 1986 Changes - Accum Def Income Tax	**(19,757.46)**	22	24	56		22		-	-	-	(19,757)		(19,757)		-	-	-	-	-	-
648	19000061		CIAC - 7/1/87 - Accum Def Income Tax	**57,685,210.54**	22	25	56		22		-	-	-	57,685,211		57,685,211		-	-	-	-	-	-
649	19000062		Pipeline Capacity Assignment	**14,581,041.67**	65b						-	-	-			-			-	-	-	-	14,581,042
650	19000073		DFIT - Gain on Sale of Crossroads Building	**516,057.00**	65a		50a				-	-	-			-			-	-	-	-	516,057
651	19000083	CDFIT-Rcls	Pension Liability - Accum Def Inc Taxes	**-**	66a		62		47		-	-	-			-			-	-	-	-	-
652	19000091		DFIT - FAS 133 LT Asset - Electric	**1,023,734.46**	41		61f		42		-	-	-			-			-	1,023,734	1,023,734	1,023,734	-
653	19000111		Land Sales - Accum Def Inc Taxes	**510,889.67**			50b				-	-	-			-			-	-	-	-	510,890
654	19000121		Cabot Gas Contract - Accum Def Inc Taxe	**617,208.33**	22	26a	56		22		-	-	-	617,208		617,208		-	-	-	-	-	-

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\[PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**			**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**		**Working Capital**
655	19000123		SERPS - Accum Def Inc Taxes	**(3,573.13)**	65a		50a				-	-	-			-			-	-	-	-	(3,573)
656	19000131		DFIT - FAS 133 Asset PCA - L/T	**-**	41		61f		42		-	-	-			-			-	-	-	-	-
657	19000133	CDFIT-Rcls	Non-Qual SRP - Officers - Accum Def Inc Taxes	**8,632,425.25**	50/67		61c		48		-	-	-			-			-	8,632,425	8,632,425	8,632,425	-
658	19000141		DFIT Gain on Skagit Sale	**68,625.00**			50b				-	-	-			-			-	-	-	-	68,625
659	19000153		L-T Incentive Plan - Accum Def Inc Taxes	**-**	50/67		61c		48		-	-	-			-			-	-	-	-	-
660	19000161		Env Clean-Up - Accum Def Inc Taxes	**-**			50b				-	-	-			-			-	-	-	-	-
661	19000163		DFIT - LTIP Restricted Stock	**325,484.71**	48		61c		48		-	-	-			-			-	325,485	325,485	325,485	-
662	19000173		DFIT - Officer Restricted Stock	**14,587.58**	48		61c		48		-	-	-			-			-	14,588	14,588	14,588	-
663	19000181		Electric - Env Remediation Costs - Accum Def	**984,000.00**			50b				-	-	-			-			-	-	-	-	984,000
664	19000221	CDFIT-Rcls	SFAS106 Operating - Accum Def Inc Taxes	**-**			50b				-	-	-			-			-	-	-	-	-
665	19000233	CDFIT-Rcls	SFAS106 Non-Operating - Accum Def Inc Taxes	**-**	65a		50a				-	-	-			-			-	-	-	-	-
666	19000243	CDFIT-Rcls	SFAS106 Plan Curtail Loss - Accum Def Inc Tax	**-**	65a		50a				-	-	-			-			-	-	-	-	-
667	19000251		Gain on Disp Of Emiss Allow - Acc Def Inc Tax	**590,829.92**			50b				-	-	-			-			-	-	-	-	590,830
668	19000261	CDFIT-Rcls	Pension Costs - VSRP/ESP - Accum Def Inc Taxe	**-**			50b				-	-	-			-			-	-	-	-	-
669	19000281	CDFIT-Rcls	Def FIT - Deferred Compensation	**-**			50b				-	-	-			-			-	-	-	-	-
670	19000282	CDFIT-Rcls	Def FIT - Deferred Compensation	**-**	64		17		22		-	-	-			-	-	-	-	-	-	-	-
671	19000283		Sr Mgmt L-T Incentive Plan - Accum Def Inc Ta	**(4,713.00)**	48		61c		48		-	-	-			-			-	(4,713)	(4,713)	(4,713)	-
672	19000293		Non-Integr Merger Costs - Accum Def Inc Taxes	**-**	65a		50a				-	-	-			-			-	-	-	-	-
673	19000301		IRS Audit 92-94 - Accum Def Inc Taxes	**(161,383.00)**			50b				-	-	-			-			-	-	-	-	(161,383)
674	19000303		Def FIT - FAS 123 LTIP	**1,702,583.58**	48		61c		48		-	-	-			-			-	1,702,584	1,702,584	1,702,584	-
675	19000313		Def FIT - Performance Based Compensatio	**-**	48		61c		48		-	-	-			-			-	-	-	-	-
676	19000321		Mark to Market A/R (Sec. 475) - Accum Def Inc	**-**			50b				-	-	-			-			-	-	-	-	-
677	19000341		Deferred Stock Options (WECO) - Accum Def Inc	**-**	65b						-	-	-			-			-	-	-	-	-
678	19000361		Gardiner Property Deferred Loss	**159,437.00**	48		61c		48		-	-	-			-			-	159,437	159,437	159,437	-
679	19000371		Def Tax Colstrip Reclamation Electric	**718,877.67**			50b				-	-	-			-			-	-	-	-	718,878
680	19000381		Def Tax Employee Stock Grants-Electric	**-**			50b				-	-	-			-			-	-	-	-	-
681	19000383		Def Tax - Workers Compensation Reserve	**-**	65a		50a				-	-	-			-			-	-	-	-	-
682	19000403		Deferred FIT - FAS 133 Fwd Swap Long Term	**212,743.00**	41		61f		42		-	-	-			-			-	212,743	212,743	212,743	-
683	19000401		Deferred FIT - California ISO	**(670,541.04)**	41		61f		42		-	-	-			-			-	(670,541)	(670,541)	(670,541)	-
684	19000411		Deferred FIT - California PX	**-**			50b				-	-	-			-			-	-	-	-	-
685	19000431	CDFIT-Rcls	Deferred FIT-Deferred Income (Advance P	**-**	65a		50a				-	-	-			-			-	-	-	-	-
686	19000433		Deferred FIT Receivable - NOL	**2,235,293.42**	65c		50a1				-	-	-			-			-	-	-	-	2,235,293
687	19000441		Deferred FIT - FAS 143 Whitehorn 2 & 3	**675,893.33**			50b				-	-	-			-			-	-	-	-	675,893
688	19000443		Defrrd Tax Asset - SFAS 158 Qualified P	**5,659,500.78**	48		61c		48		-	-	-			-			-	5,659,501	5,659,501	5,659,501	-
689	19000451		Deferred FIT - Canwest Gas Supply - Ele	**1,658,000.00**	22	37d	56		22		-	-	-	1,658,000		1,658,000		-	-	-	-	-	-
690	19000453		Defrrd Tax Asset - SFAS 158 SERP	**4,147,216.88**	48		61c		48		-	-	-			-			-	4,147,217	4,147,217	4,147,217	-
691	19000461		Deferred FIT - Sale of GO	**2,345,024.00**	65a		50a				-	-	-			-			-	-	-	-	2,345,024
692	19000463		Defrrd Tax Asset - SFAS 158 Postrtrmnt	**(396,495.65)**	48		61c		48		-	-	-			-			-	(396,496)	(396,496)	(396,496)	-
693	19000471		Deferred FIT - Horizon Wind Energy Paym	**188,678.04**			50b				-	-	-			-			-	-	-	-	188,678
694	19000481		Deferred FIT - FAS 143 ARO Gain/Loss on Settlem	**(5,078.38)**	41		61f		42							-			-	(5,078)	(5,078)	(5,078)	-
695	19000521		Encogen Activity - Electric	**(4,123,424.00)**			50b				-	-	-			-			-	-	-	-	(4,123,424)
696	19000531		Deferred FIT AP&T Note Receivable Reser	**-**			50b				-	-	-			-			-	-	-	-	-
697	19000541		Deferred FIT Colstrip 1&2 Liability Res	**82,152.00**			50b				-	-	-			-			-	-	-	-	82,152
698	19000543		DFIT Summit Purchase Opt Buyout	**1,931,416.67**	65a		50a				-	-	-			-			-	-	-	-	1,931,417
699	19000551		Def FIT - Production Tax Credit	**5,011,756.38**	22		56		22		-	-	-			-	5,011,756	-	5,011,756	-	-	-	-
700	19000582	CDFIT-Rcls	Def FIT - Non Qual SERP	**-**	65a		50a				-	-	-			-			-	-	-	-	-
701	19000592		Def FIT - ARO	**998,240.67**	64		17		22		-	-	-			-	-	998,241	998,241	-	-	-	-
702	19000602	CDFIT-Rcls	Def FIT - Accrued PTO	**-**	65b						-	-	-			-	-	-	-	-	-	-	-
703	19000612	CDFIT-Rcls	Def FIT - Post Retirement Benefits	**-**	64		17		22		-	-	-			-	-	-	-	-	-	-	-
704	19000622	GDFIT-Rcls	Def FIT - Net CIAC	**2,648,375.00**	64		17	9	22		-	-	-		2,648,375	2,648,375	-		-	-	-	-	-
705	19000632	CDFIT-Rcls	Def FIT - Pension	**-**	64		17		22		-	-	-			-	-	-	-	-	-	-	-
706	19000642		Def FIT - Environmental	**(1,801,064.75)**	64		17		22		-	-	-			-	-	(1,801,065)	(1,801,065)	-	-	-	-
707	19000662		Def FIT - Software	**(527,429.33)**	64		17		22		-	-	-			-	-	(527,429)	(527,429)	-	-	-	-
708	19000672		Def FIT - Rate Case	**(143,225.33)**	64		17		22		-	-	-			-	-	(143,225)	(143,225)	-	-	-	-
709	19000682	CDFIT-Rcls	Def FIT - Bond Amortization	**-**	64		17		22		-	-	-			-	-	-	-	-	-	-	-
710	19000692		Def FIT - Reserve for Injuries and Damage	**-**	65b						-	-	-			-			-	-	-	-	-
711	19000701		DFIT FIN 48 Interest - Electric	**120,662.50**	48		62		48											120,663	120,663	120,663	-
712	19000702		DFIT FIN 48 Interest - Gas	**83,504.17**	65		62		48											83,504	83,504	83,504	-
713	20100013		Common Stock Issued - PSE $10 Par	**(859,037,900.00)**	2		6b		2		(859,037,900)	(859,037,900)	(859,037,900)			-			-	-	-	-	-
714	20700003		Gas - Premium on Cap Stock - Common	**(122,847,945.22)**	4		7b		4		(122,847,945)	(122,847,945)	(122,847,945)			-			-	-	-	-	-
715	20700013		Electric - Premium on Cap Stock - Common	**(338,395,484.31)**	4		7b		4		(338,395,484)	(338,395,484)	(338,395,484)			-			-	-	-	-	-
716	20700023		Premium on Cap Stock - Common Stock	**(16,901,820.34)**	4		7b		4		(16,901,820)	(16,901,820)	(16,901,820)			-			-	-	-	-	-
717	21000033		4.84% Prfd - Gain on Reacqu Cap Stock	**(337.50)**	4		7b		4		(338)	(338)	(338)			-			-	-	-	-	-
718	21100003		Miscellaneous Paid in Capital	**(524,532,602.35)**	4		7b		4		(524,532,602)	(524,532,602)	(524,532,602)			-			-	-	-	-	-
719	21100363		FAS 123R LTIP Equity Awards	**(1,709,389.85)**	41		62		47		-	-	-			-			-	(1,709,390)	(1,709,390)	(1,709,390)	-
720	21100373		FAS 123R ESPP Equity	**(32,743.82)**	41		62		47		-	-	-			-			-	(32,744)	(32,744)	(32,744)	-
721	21100383		SFAS 123R Tax Windfall Benefit	**(10,273.08)**	41		62		47		-	-	-			-			-	(10,273)	(10,273)	(10,273)	-
722	21100393		FAS 123R LTIP Equity Awards - Performance	**(687,250.80)**	41		62		47		-	-	-			-			-	(687,251)	(687,251)	(687,251)	-
723	21400013		Gas - Common Stock Expense	**2,148,854.72**	4		7b		4		2,148,855	2,148,855	2,148,855			-			-	-	-	-	-
724	21400023		Gas - Preferred Stock Expense	**-**	4		7b		4		-	-	-			-			-	-	-	-	-
725	21400033		Electric - Common Stock Expense	**4,985,024.68**	4		7b		4		4,985,025	4,985,025	4,985,025			-			-	-	-	-	-
726	21400043		7.75% Prfd Stock Expense	**-**	4		7b		4		-	-	-			-			-	-	-	-	-
727	21500023		Approp RE - Fed Amort Reserve - Baker	**(6,446,362.33)**	6		8b		6		(6,446,362)	(6,446,362)	(6,446,362)			-			-	-	-	-	-
728	21500033		Approp RE - Fed Amort Reserve - Snoqualmie	**(1,292,267.54)**	6		8b		6		(1,292,268)	(1,292,268)	(1,292,268)			-			-	-	-	-	-
729	21600003		Unappropriated Retained Earnings	**(355,722,426.15)**	6		8b		6		(355,722,426)	(355,722,426)	(355,722,426)			-			-	-	-	-	-
730	21600013		Dividends on Common Stock (Gas History)	**77,562,549.52**	6		8b		6		77,562,550	77,562,550	77,562,550			-			-	-	-	-	-
731	21600023		Dividends on Preferred Stock (Gas History)	**1,755,001.25**	6		8b		6		1,755,001	1,755,001	1,755,001			-			-	-	-	-	-
732	21600033		Excess Premium - Preferred Stock	**1,471,103.62**	6		8b		6		1,471,104	1,471,104	1,471,104			-			-	-	-	-	-
733	21600053		Unappropriated Retained Earnings (Elect Histo	**16,359,946.11**	6		8b		6		16,359,946	16,359,946	16,359,946			-			-	-	-	-	-
734	21600073		Retained Earnings - Encogen	**(69,845.57)**	6		8b		6		(69,846)	(69,846)	(69,846)			-			-	-	-	-	-
735	21610013		Puget Western - Retained Earnings	**(5,110,438.13)**	6		8b		6		(5,110,438)	(5,110,438)	(5,110,438)			-			-	-	-	-	-

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\[PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**		**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**			**Working Capital**
736	21610033		Hydro Energy Dev Corp - Retained Earnings	**27,817,373.79**	6		8b		6		27,817,374	27,817,374	27,817,374			-			-	-		-	-
737	21900003		OCI-FAS133C-15NPNS	**(20,782,555.00)**	41a		61d		40		-	-	-			-			-	(20,782,555)	(20,782,555)	(20,782,555)	-
738	21900013		OCI-FAS133C-15NPNS Reclass to Earnings	**20,782,555.00**	41a		61d		40		-	-	-			-			-	20,782,555	20,782,555	20,782,555	-
739	21900023		OCI-FAS133	**12,995,162.58**	41a		61d		40		-	-	-			-			-	12,995,163	12,995,163	12,995,163	-
740	21900033		OCI-FAS133 Reclass to Earnings	**(16,987,611.96)**	41a		61d		40		-	-	-			-			-	(16,987,612)	(16,987,612)	(16,987,612)	-
741	21900053		FAS 87 - Minimun Pension Liability Adju	**1,487,628.75**	41a		61d		40		-	-	-			-			-	1,487,629	1,487,629	1,487,629	-
742	21900063		PCA - OCI FAS 133	**-**	41a		61d		40		-	-	-			-			-	-	-	-	-
743	21900073		OCI - FAS 133 Treasury Lock Hedge - CQ	**-**	41a		61d		40		-	-	-			-			-	-	-	-	-
744	21900093		OCI - FAS 133 Fwd Swap CQ Marks	**(13,859,690.00)**	41a		61d		40		-	-	-			-			-	(13,859,690)	(13,859,690)	(13,859,690)	-
745	21900103		OCI - Fwd Swap 6/27/2036 Amortization	**347,747.00**	41		61f		42		-	-	-			-			-	347,747	347,747	347,747	-
746	21900113		OCI - Treasury Lock Settlements	**21,549,069.00**	41a		61d		40		-	-	-			-			-	21,549,069	21,549,069	21,549,069	-
747	21900123		OCI - Forward Swap Settlement	**416,406.00**	41a		61d		40		-	-	-			-			-	416,406	416,406	416,406	-
748	21900133		OCI - Forward Swap 9/13/06	**(7,431.00)**	41a		61d		40		-	-	-			-			-	(7,431)	(7,431)	(7,431)	-
749	21900143		Acc Other Comprehensive Income - FAS 15	**16,169,999.71**	41		62		47		-	-	-			-			-	16,170,000	16,170,000	16,170,000	-
750	21900153		SFAS 158 Tax Benefit Qualified Pension	**(5,659,500.78)**	41		62		47		-	-	-			-			-	(5,659,501)	(5,659,501)	(5,659,501)	-
751	21900163		Acc Other Comprehensive Income - FAS 15	**11,849,186.14**	41		62		47		-	-	-			-			-	11,849,186	11,849,186	11,849,186	-
752	21900173		SFAS 158 Tax Benefit SERP - AOCI	**(4,147,216.88)**	41		62		47		-	-	-			-			-	(4,147,217)	(4,147,217)	(4,147,217)	-
753	21900183		Acc Other Cmprhnsve Income-FAS 158 Post	**(1,146,764.59)**	41		62		47		-	-	-			-			-	(1,146,765)	(1,146,765)	(1,146,765)	-
754	21900193		SFAS 158 Tax Benefit Post Ret. Benefit	**396,495.65**	41		62		47		-	-	-			-			-	396,496	396,496	396,496	-
755	22100043		$200M 2 year floating rate note	**-**	8		1b		8		-	-	-			-			-	-	-	-	-
756	22100063		9.57% FMB Due 09/01/20 - 27th Supplement	**(25,000,000.00)**	8		1b		8		(25,000,000)	(25,000,000)	(25,000,000)			-			-	-	-	-	-
757	22100193		6.53% Med Term Notes B - Due 08/18/08	**(3,500,000.00)**	8		1b		8		(3,500,000)	(3,500,000)	(3,500,000)			-			-	-	-	-	-
758	22100223		6.83% Med Term Notes B - Due 08/19/13	**(3,000,000.00)**	8		1b		8		(3,000,000)	(3,000,000)	(3,000,000)			-			-	-	-	-	-
759	22100243		6.51% Med Term Notes B - Due 08/19/08	**(1,000,000.00)**	8		1b		8		(1,000,000)	(1,000,000)	(1,000,000)			-			-	-	-	-	-
760	22100263		6.10% Med Term Notes B - Due 01/15/04	**-**	8		1b		8		-	-	-			-			-	-	-	-	-
761	22100273		6.07% Med Term Notes B - Due 01/16/04	**-**	8		1b		8		-	-	-			-			-	-	-	-	-
762	22100283		6.90% Med Term Notes B - Due 10/01/13	**(10,000,000.00)**	8		1b		8		(10,000,000)	(10,000,000)	(10,000,000)			-			-	-	-	-	-
763	22100293		6.92% Med Term Notes C - Due 09/12/05	**-**	8		1b		8		-	-	-			-			-	-	-	-	-
764	22100303		6.92% Med Term Notes C - Due 09/12/05	**-**	8		1b		8		-	-	-			-			-	-	-	-	-
765	22100313		6.93% Med Term Notes C - Due 09/13/05	**-**	8		1b		8		-	-	-			-			-	-	-	-	-
766	22100323		7.02% Med Term Notes C - Due 09/11/07	**(19,166,666.67)**	8		1b		8		(19,166,667)	(19,166,667)	(19,166,667)			-			-	-	-	-	-
767	22100333		7.04% Med Term Notes C - Due 09/12/07	**(4,791,666.67)**	8		1b		8		(4,791,667)	(4,791,667)	(4,791,667)			-			-	-	-	-	-
768	22100343		7.12% Med Term Notes C - Due 09/13/10	**(7,000,000.00)**	8		1b		8		(7,000,000)	(7,000,000)	(7,000,000)			-			-	-	-	-	-
769	22100353		7.35% Med Term Notes C - Due 09/11/15	**(10,000,000.00)**	8		1b		8		(10,000,000)	(10,000,000)	(10,000,000)			-			-	-	-	-	-
770	22100363		7.36% Med Term Notes C - Due 09/15/15	**(2,000,000.00)**	8		1b		8		(2,000,000)	(2,000,000)	(2,000,000)			-			-	-	-	-	-
771	22100373		6.61% Med Term Notes C - Due 12/21/09	**(3,000,000.00)**	8		1b		8		(3,000,000)	(3,000,000)	(3,000,000)			-			-	-	-	-	-
772	22100383		6.62% Med Term Notes C - Due 12/22/09	**(5,000,000.00)**	8		1b		8		(5,000,000)	(5,000,000)	(5,000,000)			-			-	-	-	-	-
773	22100393		7.15% Med Term Notes C - Due 12/19/25	**(15,000,000.00)**	8		1b		8		(15,000,000)	(15,000,000)	(15,000,000)			-			-	-	-	-	-
774	22100403		6.58% Med Term Notes C - Due 12/21/06	**(2,083,333.33)**	8		1b		8		(2,083,333)	(2,083,333)	(2,083,333)			-			-	-	-	-	-
775	22100413		7.20% Med Term Notes C - Due 12/22/25	**(2,000,000.00)**	8		1b		8		(2,000,000)	(2,000,000)	(2,000,000)			-			-	-	-	-	-
776	22100473		8.14% Med Term Notes Due 11/30/06	**(3,125,000.00)**	8		1b		8		(3,125,000)	(3,125,000)	(3,125,000)			-			-	-	-	-	-
777	22100483		7.75% Med Term Notes Due 2/1/07	**(37,500,000.00)**	8		1b		8		(37,500,000)	(37,500,000)	(37,500,000)			-			-	-	-	-	-
778	22100523		8.06% Med Term Notes Due 6/19/06	**-**	8		1b		8		-	-	-			-			-	-	-	-	-
779	22100603		7.70% Med Term Notes Due 12/10/04	**-**	8		1b		8		-	-	-			-			-	-	-	-	-
780	22100691		Conservation Trust Bonds 6.45%	**-**	65b						-					-			-	-	-	-	-
781	22100693		7.35% Med Term Notes Due 2/1/24	**-**	8		1b		8		-	-	-			-			-	-	-	-	-
782	22100703		7.80% Med Term Notes Due 5/27/04	**-**	8		1b		8		-	-	-			-			-	-	-	-	-
783	22100713		7.02% Med Term Notes due 12/01/27	**(300,000,000.00)**	8		1b		8		(300,000,000)	(300,000,000)	(300,000,000)			-			-	-	-	-	-
784	22100723		6.74% Med Term Notes - Due 06/15/18	**(200,000,000.00)**	8		1b		8		(200,000,000)	(200,000,000)	(200,000,000)			-			-	-	-	-	-
785	22100733		6.46% MTN Series B Due 3/9/09	**(150,000,000.00)**	8		1b		8		(150,000,000)	(150,000,000)	(150,000,000)			-			-	-	-	-	-
786	22100743		7.00% MTN Series B Due 3/9/29	**(100,000,000.00)**	8		1b		8		(100,000,000)	(100,000,000)	(100,000,000)			-			-	-	-	-	-
787	22100753		7.96% MTN Series B Due 2/22/10	**(225,000,000.00)**	8		1b		8		(225,000,000)	(225,000,000)	(225,000,000)			-			-	-	-	-	-
788	22100763		7.61% MTN Series B Due 9/8/08	**(25,000,000.00)**	8		1b		8		(25,000,000)	(25,000,000)	(25,000,000)			-			-	-	-	-	-
789	22100773		7.69% MTN Due 2/1/11	**(260,000,000.00)**	8		1b		8		(260,000,000)	(260,000,000)	(260,000,000)			-			-	-	-	-	-
790	22100793		5.0% PCB-Series 2003A due 03/01/2031	**(138,460,000.00)**	8		1b		8		(138,460,000)	(138,460,000)	(138,460,000)			-			-	-	-	-	-
791	22100803		5.1% PCB-Series 2003B due 03/01/2031	**(23,400,000.00)**	8		1b		8		(23,400,000)	(23,400,000)	(23,400,000)			-			-	-	-	-	-
792	22100813		3.363%Senior Notes - Due 6/1/08	**(150,000,000.00)**	8		1b		8		(150,000,000)	(150,000,000)	(150,000,000)			-			-	-	-	-	-
793	22100823		$250M 30 Year Senior Notes	**(250,000,000.00)**	8		1b		8		(250,000,000)	(250,000,000)	(250,000,000)			-			-	-	-	-	-
794	22100993		5.197% Senior Notes Due 10/01/15	**(150,000,000.00)**	8		1b		8		(150,000,000)	(150,000,000)	(150,000,000)			-			-	-	-	-	-
795	22101023		6.724% 30 Year Notes Due 6/15/2036	**(250,000,000.00)**	8		1b		8		(250,000,000)	(250,000,000)	(250,000,000)			-			-	-	-	-	-
796	22101033		6.274% Senior Notes Due 3/15/2037	**(300,000,000.00)**	8		1b		8		(300,000,000)	(300,000,000)	(300,000,000)			-			-	-	-	-	-
797	22101043		6.974% Junior Subordinated Notes Due 6/	**(20,833,333.33)**	8		1b		8		(20,833,333)	(20,833,333)	(20,833,333)			-			-	-	-	-	-
798	22101053		6.974% Jr Sub Notes (Hybrid) due 6/1/20	**(52,083,333.33)**	8		1b		8		(52,083,333)	(52,083,333)	(52,083,333)			-			-	-	-	-	-
799	22300013		8.231% Capital Trust I Pfd Stock Due 6/	**(26,739,583.33)**	8		1b		8		(26,739,583)	(26,739,583)	(26,739,583)			-			-	-	-	-	-
800	22300023		8.40% Capital Trust II Pfd Stock Due 6/	**-**	8		1b		8		-	-	-			-			-	-	-	-	-
801	22400013		4.70% Preferred Stock - Mandatory Rede	**(431,100.00)**	8		1b		8		(431,100)	(431,100)	(431,100)			-			-	-	-	-	-
802	22400023		4.84% Preferred Stock - Mandatory Rede	**(1,458,300.00)**	8		1b		8		(1,458,300)	(1,458,300)	(1,458,300)			-			-	-	-	-	-
803	22600043		7.70% Bonds - Unamort Discount	**-**	8		1b		8		-	-	-			-			-	-	-	-	-
804	22700001		Whitehorn Capital Lease - Non-Current	**(19,163,191.79)**	41b		50aa		41		-	-	-			-			-	(19,163,192)	(19,163,192)	(19,163,192)	-
805	22820011		Injuries / Damages	**(1,028,552.84)**			50b				-	-	-			-			-	-	-	-	(1,028,553)
806	22820012		Liability Reserve - Gas	**-**	65b						-	-	-			-			-	-	-	-	-
807	22840002		Gas - Accrued Environ Remediation Costs	**(29,512,045.23)**	65		42b		47		-	-	-			-			-	(29,512,045)	(29,512,045)	(29,512,045)	-
808	22840011		Accrued Env Rem - NWT - Mission Pole	**289.75**			50b				-	-	-			-			-	-	-	-	290
809	22840021		Accrued Env Rem - White River (Buckley	**(978,825.82)**			50b				-	-	-			-			-	-	-	-	(978,826)
810	22840031		Accrued Env Rem - Olympia UST	**(129,471.05)**			50b				-	-	-			-			-	-	-	-	(129,471)
811	22840041		Accrued Env Rem - Bremerton UST	**(29,534.43)**			50b				-	-	-			-			-	-	-	-	(29,534)
812	22840051		Accrued Env Rem - Whidbey Island UST	**(15,000.00)**			50b				-	-	-			-			-	-	-	-	(15,000)
813	22840061		Accrued Env Rem - Tenino UST	**(52,471.63)**			50b				-	-	-			-			-	-	-	-	(52,472)
814	22840071		Accrued Env Rem - White River UST	**(48,851.87)**			50b				-	-	-			-			-	-	-	-	(48,852)
815	22840081		Accrued Env Rem - Puyallup Garage	**(453,028.42)**			50b				-	-	-			-			-	-	-	-	(453,028)
816	22840091		Accrued Env Rem - G.O. UST	**-**			50b				-	-	-			-			-	-	-	-	-

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\{PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**			**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**		**Working Capital**
817	22840101		Env Rem - Centralia Plant	-			50b				-	-	-			-			-	-	-	-	-
818	22840111		Accrued Env Rem - Poulsbo Service Cente	**(10,000.00)**			50b				-	-	-			-			-	-	-	-	(10,000)
819	22840121		Accrued Env Rem - Olympia SVC Capacitor	-			50b				-	-	-			-			-	-	-	-	-
820	22840411		White River Selling Cost - Carpenter Shop	**(23,656.12)**			50b				-	-	-			-			-	-	-	-	(23,656)
821	22841001		AETNA II Lawsuit unallocated proceeds -	**(889,955.56)**			50b				-	-	-			-			-	-	-	-	(889,956)
822	22840131		Accrued Env. Remediation - Crystal Mountain	**(2,483,738.41)**			50b				-	-	-			-			-	-	-	-	(2,483,738)
823	23001001		ARO-Electric Shuffleton Harbor Lease	**(530,050.00)**	18	4	50		18		-	-	-	(530,050)		(530,050)		-	-	-	-	-	-
824	23001011		ARO-Electric Whitehorn 2 & 3 Lease	**(71,716.47)**	18		50		18		-	-	-			-	(71,716)	-	(71,716)	-	-	-	-
825	23001013		ARO - Asbestos Common	**(49,811.98)**	28/54		23/51		18		-	-	-			-	(32,453)	(17,359)	(49,812)	-	-	-	-
826	23001021		ARO-Electric Colstrip 1 & 2 ash pond ca	**(1,176,042.19)**	18	4	50		18		-	-	-	(1,176,042)		(1,176,042)		-	-	-	-	-	-
827	23001031		ARO-Electric Colstrip 3 & 4 ash pond ca	**(727,223.75)**	18	4	50		18		-	-	-	(727,224)		(727,224)		-	-	-	-	-	-
828	23001041		ARO-Hopkins Ridge	**(701,087.70)**	18		50		18		-	-	-			-	(701,088)	-	(701,088)	-	-	-	-
829	23001061		ARO - Transmission Wood Poles	**(4,143,868.97)**	18	4	50		18		-	-	-	(4,143,869)		(4,143,869)		-	-	-	-	-	-
830	23001071		ARO - Distribution Wood Poles	**(10,152,774.13)**	18	4	50		18		-	-	-	(10,152,774)		(10,152,774)		-	-	-	-	-	-
831	23001081		ARO - Contaminated Oil & Related Equipment	**(3,278,842.21)**	18	4	50		18		-	-	-	(3,278,842)		(3,278,842)		-	-	-	-	-	-
832	23001091		ARO - Asbestos Electric	**(66,116.89)**	18		50		18		-	-	-			-	(66,117)	-	(66,117)	-	-	-	-
833	23001092		ARO - Gas Mains	**(2,799,281.60)**	53		9	1	18		-	-	-		(2,799,282)	(2,799,282)	-		-	-	-	-	-
834	23002001		ARO - Electric Shuffelton Harbor Lease to	**530,050.00**	18	4	50		18		-	-	-	530,050		530,050		-	-	-	-	-	-
835	23002002		ARO-Gas Cast Iron Pipe Removal	**(677,159.77)**	53		9	1	18		-	-	-		(677,160)	(677,160)	-		-	-	-	-	-
836	23002011		ARO - Frederickson	**(418,514.72)**	18		50		18		-	-	-			-	(418,515)	-	(418,515)	-	-	-	-
837	23002012		ARO-Gas Bare Steel Pipe Removal	**(3,667,693.30)**	53		9	1	18		-	-	-		(3,667,693)	(3,667,693)	-		-	-	-	-	-
838	23002022		ARO - Gas Cast Iron Pipe Removal to Short	**597,871.41**	53		9	1	18		-	-	-		597,871	597,871	-		-	-	-	-	-
839	23002032		ARO - Gas Bare Steel Pipe Removal to Short	**351,909.08**	53		9	1	18		-	-	-		351,909	351,909	-		-	-	-	-	-
840	23002061		ARO - Transmission Wood Poles to Short Term	**185,015.25**	18	4	50		18		-	-	-	185,015		185,015		-	-	-	-	-	-
841	23002071		ARO - Distribution Wood Poles Short Term	**300,092.54**	18	4	50		18		-	-	-	300,093		300,093		-	-	-	-	-	-
842	23002081		ARO - Contaminated Oil & Related Equipment To S	**155,330.04**	18	4	50		18		-	-	-	155,330		155,330		-	-	-	-	-	-
843	23002091		ARO - Electric Short Term	**(1,170,487.83)**	18	4	50		18		-	-	-	(1,170,488)		(1,170,488)		-	-	-	-	-	-
844	23002091	ARO	ARO - Asbestos Electric ST	**(4,115.88)**	18		50		18		-	-	-			-	(4,116)	-	(4,116)	-	-	-	-
845	23002092		ARO - Gas Short Term	**(949,780.49)**	53		9	1	18		-	-	-		(949,780)	(949,780)	-		-	-	-	-	-
846	23003003		ARO - Common - Short Term	**(12,346.83)**	28/54		23/51		18		-	-	-			-	(8,044)	(4,303)	(12,347)	-	-	-	-
847	23003011		ARO - Asbestos Electric - ST	**4,115.88**	18		50		18		-	-	-			-	4,116	-	4,116	-	-	-	-
848	23003013		ARO - Asebestos Common - ST	**12,346.83**	28/54		23/51		18		-	-	-			-	8,044	4,303	12,347	-	-	-	-
849	23100011		Note Payable - Hopper - Wind Ridge Site	**(5,833.33)**	9		2b		9		(5,833)	(5,833)	(5,833)			-			-	-	-	-	-
850	23100093		Lehman Brother CP issuances	**(81,803,750.00)**	9		2b		9		(81,803,750)	(81,803,750)	(81,803,750)			-			-	-	-	-	-
851	23108313		US Bank - Commercial Paper	-	9		2b		9		-	-	-			-			-	-	-	-	-
852	23108323		Wells Fargo Bank - Commercial Paper	**(48,846,041.67)**	9		2b		9		(48,846,042)	(48,846,042)	(48,846,042)			-			-	-	-	-	-
853	23108363		Merrill Lynch - Commercial Paper	**(104,277,166.67)**	9		2b		9		(104,277,167)	(104,277,167)	(104,277,167)			-			-	-	-	-	-
854	23108623		MM-BID LINE-KBC	-	9		2b		9		-	-	-			-			-	-	-	-	-
855	23108373		Wachovia - Credit Facility Loan	**(11,250,000.00)**	9		2b		9		(11,250,000)	(11,250,000)	(11,250,000)			-			-	-	-	-	-
856	23200011		WECO - Vouchers Payable	**(5,252,636.17)**			50b				-	-	-			-			-	-	-	-	(5,252,636)
857	23200031		A/P - Power Cost	**(15,363,779.44)**			50b				-	-	-			-			-	-	-	-	(15,363,779)
858	23200033		Accounts Payable - Vouchers (Electric Sys)	**(881,514.10)**	65a		50a				-	-	-			-			-	-	-	-	(881,514)
859	23200041		A/P - BPA Transmission Payable	**(5,307,608.50)**			50b				-	-	-			-			-	-	-	-	(5,307,609)
860	23200051		A/P - Firm Contract Power Payable	**(7,027,676.70)**			50b				-	-	-			-			-	-	-	-	(7,027,677)
861	23200061		A/P - Secondary Power Payable	**(30,831,778.03)**			50b				-	-	-			-			-	-	-	-	(30,831,778)
862	23200063		Accounts Payable - Payroll (Electric Sys)	**(423,446.90)**	65a		50a				-	-	-			-			-	-	-	-	(423,447)
863	23200071		A/P - PURPA Power Payable	**(20,435,926.24)**			50b				-	-	-			-			-	-	-	-	(20,435,926)
864	23200081		A/P - Combustion Turbine Fuel Payable	**(1,456,799.84)**			50b				-	-	-			-			-	-	-	-	(1,456,800)
865	23200083		Accrued Liabilities	-	65a		50a				-	-	-			-			-	-	-	-	-
866	23200091		A/P - Competitive Bid Conservation Paya	**(51,235.97)**			50b				-	-	-			-			-	-	-	-	(51,236)
867	23200101		A/P - Financial Swap payable	**(5,137.50)**			50b				-	-	-			-			-	-	-	-	(5,138)
868	23200103		Salvation Army Donations	**(58,510.50)**	65a		50a				-	-	-			-			-	-	-	-	(58,510)
869	23200111		A/P - Transmission Payable (Non-BPA)	**(79,230.06)**			50b				-	-	-			-			-	-	-	-	(79,230)
870	23200113		Payroll W/Holding - Energy Fund	**(25.16)**	65a		50a				-	-	-			-			-	-	-	-	(25)
871	23200121		A/P Frederickson #1 Vouchers	**(522,218.80)**			50b				-	-	-			-			-	-	-	-	(522,219)
872	23200131		BPA Ratcheted Demand Liability	-			50b				-	-	-			-			-	-	-	-	-
873	23200141		Encogen Acid Rain Fines	**(374,733.29)**	41c		50c		42		-	-	-			-			-	(374,733)	(374,733)	(374,733)	-
874	23200153		Misc Payroll Deductions	**(4,788.95)**	65a		50a				-	-	-			-			-	-	-	-	(4,789)
875	23200173		Deductions - Medical Insurance (Electric Hist	**(10,896.34)**	65a		50a				-	-	-			-			-	-	-	-	(10,896)
876	23200202		A/P - Everett Delta - NW Pipeline - Gas	**(336.33)**	65b						-	-	-			-			-	-	-	-	(336)
877	23200212		A/P - Gas Purchases-GST Payable	-	65b						-	-	-			-			-	-	-	-	-
878	23200222		A/P - Gas Pipeline Liability	**(7,948,963.11)**	65b						-	-	-			-			-	-	-	-	(7,948,963)
879	23200241		AP - BPA 2006 Capital Projects	**(201,935.92)**			50b				-	-	-			-			-	-	-	-	(201,936)
880	23200242		A/P - Gas Purchases	**(66,275,495.85)**	65b						-	-	-			-			-	-	-	-	(66,275,496)
881	23200243		Payroll Deductions - Garnishments	-	65a		50a				-	-	-			-			-	-	-	-	-
882	23200281		Electric - Payroll Deductions - IBEW Union Du	**(77.71)**			50b				-	-	-			-			-	-	-	-	(78)
883	23200282		Gas - Payroll Deductions - UA Union Dues	**(1,509.88)**	65b						-	-	-			-			-	-	-	-	(1,510)
884	23200292		A/P - GST on Gas Purch. Payable to Counterparties	-	65b						-	-	-			-			-	-	-	-	-
885	23200293		A/P Payroll W/H - Stock Purchase Plan	**(384,943.75)**	65a		50a				-	-	-			-			-	-	-	-	(384,944)
886	23200311		Penalties - Crystal Mountain Oil Spill	**(791,666.67)**	41c		50c		42		-	-	-			-			-	(791,667)	(791,667)	(791,667)	-
887	23200312		Gas - WUTC Penalty Payable	-	65		61f		42		-	-	-			-			-	-	-	-	-
888	23200313		Payroll - Parking Payable	**(31.78)**	65a		50a				-	-	-			-			-	-	-	-	(32)
889	23200333		PTO / Holiday / etc - Clearing	**(9,216,044.70)**	65a		50a				-	-	-			-			-	-	-	-	(9,216,045)
890	23200483		Incentive Pay Liability	**(7,130,979.80)**	65a		50a				-	-	-			-			-	-	-	-	(7,130,980)
891	23200543		DBS Non-PO Accrual	**(59,123,462.15)**	65a		50a				-	-	-			-			-	-	-	-	(59,123,462)
892	23200563		Medical Insurance - Premera	-	65a		50a				-	-	-			-			-	-	-	-	-
893	23200573		Medical Insurance - Group Health	-	65a		50a				-	-	-			-			-	-	-	-	-
894	23200583		Dental Insurance - WDS	-	65a		50a				-	-	-			-			-	-	-	-	-
895	23200593		Life Insurance - Aetna	-	65a		50a				-	-	-			-			-	-	-	-	-
896	23200603		AD&D Insurance - CIGNA	-	65a		50a				-	-	-			-			-	-	-	-	-
897	23200613		LTD Insurance - Hartford	-	65a		50a				-	-	-			-			-	-	-	-	-

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\{PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**		**W/C Line No.**			**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**		**Working Capital**
898	23200623		LTC Insurance - CNA	-	65a		50a				-	-	-			-			-	-	-	-	-
899	23200633		Accident Insurance - Carrier name to be	-	65a		50a				-	-	-			-			-	-	-	-	-
900	23200643		A/P - Salary Month End Payroll Accrual	**(3,918,451.94)**	65a		50a				-	-	-			-			-	-	-	-	(3,918,452)
901	23200653		A/P - Hourly Month End Payroll Accrual	**(1,030,312.31)**	65a		50a				-	-	-			-			-	-	-	-	(1,030,312)
902	23200673		Payroll - Misc Payable Deductions-credi	-	65a		50a				-	-	-			-			-	-	-	-	-
903	23200683		Payroll - Misc Payable Deductions-good	**(138.02)**	65a		50a				-	-	-			-			-	-	-	-	(138)
904	23200693		Payroll - 401k company match	**(55,753.60)**	65a		50a				-	-	-			-			-	-	-	-	(55,754)
905	23200713		LTC Insurance - UNUM	-	65a		50a				-	-	-			-			-	-	-	-	-
906	23200723		Medical Insurance - Group Health	**291,318.69**	65a		50a				-	-	-			-			-	-	-	-	291,319
907	23200733		Dental Insurance - WDS	**46,830.42**	65a		50a				-	-	-			-			-	-	-	-	46,830
908	23200743		Life Insurance - Hartford	**20,060.17**	65a		50a				-	-	-			-			-	-	-	-	20,060
909	23200753		AD&D Insurance - CIGNA	**2,491.29**	65a		50a				-	-	-			-			-	-	-	-	2,491
910	23200763		LTD Insurance - Hartford	**6,933.30**	65a		50a				-	-	-			-			-	-	-	-	6,933
911	23200773		LTC Insurance - UNUM	**(10,264.13)**	65a		50a				-	-	-			-			-	-	-	-	(10,264)
912	23200953		Default Payroll Withholding - S/B $0.00	**615.96**	65a		50a				-	-	-			-			-	-	-	-	616
913	23200963		Charitable Contribution Pledges	**(306,666.67)**	65a		50a				-	-	-			-			-	-	-	-	(306,667)
914	23201001		A/P - Encogen Vouchers	-			50b				-	-	-			-			-	-	-	-	-
915	23201003		Accounts Payable Reconcilation Account	**(24,960,692.90)**	65a		50a				-	-	-			-			-	-	-	-	(24,960,693)
916	23201011		A/P - Encogen Gas Supply	-			50b				-	-	-			-			-	-	-	-	-
917	23201013		GR/IR Clearing Account	**(4,602,809.04)**	65a		50a				-	-	-			-			-	-	-	-	(4,602,809)
918	23201023		Freight Clearing	-	65a		50a				-	-	-			-			-	-	-	-	-
919	23201033		Medical Aid - Supplemental	**(81,295.97)**	65a		50a				-	-	-			-			-	-	-	-	(81,296)
920	23201043		Health/Dependent Spending Accts - Year 1	**(37,455.31)**	65a		50a				-	-	-			-			-	-	-	-	(37,455)
921	23201053		Health/Dependent Spending Accts - Year	**(28,545.54)**	65a		50a				-	-	-			-			-	-	-	-	(28,546)
922	23201063		United Way - Payroll Deductions	**(2,218.71)**	65a		50a				-	-	-			-			-	-	-	-	(2,219)
923	23201073		401(k) Plan EE	**(121,062.27)**	65a		50a				-	-	-			-			-	-	-	-	(121,062)
924	23201093		Loan Payback 401(k)	**(4,348.23)**	65a		50a				-	-	-			-			-	-	-	-	(4,348)
925	23201103		P/R-401(k) PE Common Stk issue rounding	**52.79**	65a		50a				-	-	-			-			-	-	-	-	53
926	23201113		Cash Discount Clearing	**7,465.04**	65a		50a				-	-	-			-			-	-	-	-	7,465
927	23201153		Accounts Payable - BillServ NSF's and A	**6,094.22**	65a		50a				-	-	-			-			-	-	-	-	6,094
928	23201163		Accounts Payable - APS NSF's and Adj-Ke	**(1,015.48)**	65a		50a				-	-	-			-			-	-	-	-	(1,015)
929	23201173		Payroll - Medical Insurance Payable- Re	**166,374.10**	65a		50a				-	-	-			-			-	-	-	-	166,374
930	23201183		Payroll - ArtsFund Workplace Giving Pay	**(137.37)**	65a		50a				-	-	-			-			-	-	-	-	(137)
931	23202173		Payroll - Life Insurance Payable- Retir	**(7,180.26)**	65a		50a				-	-	-			-			-	-	-	-	(7,180)
932	23202183		A/P Liability - Credit Balance Refund	**(35,272.78)**	65a		50a				-	-	-			-			-	-	-	-	(35,273)
933	23202193		Medical Insurance - Regence	**402,097.91**	65a		50a				-	-	-			-			-	-	-	-	402,098
934	23202203		PSE Customer Connections Penalty	**(331,458.33)**	41		61f		42		-	-	-			-			-	(331,458)	(331,458)	(331,458)	-
935	23300000		Notes Pay- Assoc Companies	-	40		61e		41		-	-	-			-			-	-	-	-	-
936	23300043		Note Payable to Puget Energy	**(24,305,264.08)**	9		2b		9		(24,305,264)	(24,305,264)	(24,305,264)			-			-	-	-	-	-
937	23400000		AP Associated Companies	**(478,785.09)**	40		61e		41		-	-	-			-			-	(478,785)	(478,785)	(478,785)	-
938	23500011		Transmission Services Deposits	**(1,219,075.32)**	21	28	55		21		-	-	-	(1,219,075)		(1,219,075)		-	-	-	-	-	-
939	23500012		Customer Deposits - Gas CLX	-	65b						-	-	-			-			-	-	-	-	-
940	23500021		Customer Deposits - Electric CLX	-	21	28	55		21		-	-	-	-		-		-	-	-	-	-	-
941	23500112		Customer Deposits - Gas CLX- Effective	**(6,542,162.42)**	65b						-	-	-			-			-	-	-	-	(6,542,162)
942	23500121		Customer Deposits - Elect CLX - Effecti	**(12,201,907.62)**	21	28	55		21		-	-	-	(12,201,908)		(12,201,908)		-	-	-	-	-	-
943	23600011		WA Property Tax-Freddie 1-Electric	**(343,907.29)**			50b				-	-	-			-			-	-	-	-	(343,907)
944	23600021		Accrued WA Tax - Unbilled Electric Reve	**(3,250,341.74)**			50b				-	-	-			-			-	-	-	-	(3,250,342)
945	23600022		Accrued WA Tax - Unbilled Gas Revenue	**(2,161,341.49)**	65b						-	-	-			-			-	-	-	-	(2,161,341)
946	23600023		FIT Current Payable	**(32,844.00)**	65c		50a1				-	-	-			-			-	-	-	-	(32,844)
947	23600033		Federal Income Taxes	**10,145,245.31**	65c		50a1				-	-	-			-			-	-	-	-	10,145,245
948	23600033RR		Federal Income Taxes - Rainier Rec	-	41b		61e		41		-	-	-			-			-	-	-	-	-
949	23600043		Current Deferred FIT Liability	-	65c		50a1				-	-	-			-			-	-	-	-	-
950	23600063		Federal Excise Tax - Fuel/Drayage Veh	**(573.41)**	65a		50a				-	-	-			-			-	-	-	-	(573)
951	23600093		Accrued FICA - Company	**(153,554.93)**	65a		50a				-	-	-			-			-	-	-	-	(153,555)
952	23600103		Accrued Federal Unemployment Ins	-	65a		50a				-	-	-			-			-	-	-	-	-
953	23600113		Federal Unemployment Insurance	-	65a		50a				-	-	-			-			-	-	-	-	-
954	23600123		Accrued State Unemployment Ins	-	65a		50a				-	-	-			-			-	-	-	-	-
955	23600201		Property Taxes - Washington - Electric	**(23,526,559.80)**			50b				-	-	-			-			-	-	-	-	(23,526,560)
956	23600211		Property Taxes - Montana - Electric	**(6,010,448.64)**			50b				-	-	-			-			-	-	-	-	(6,010,449)
957	23600213		Washington Unemployment Tax - Employer	**(296,691.84)**	65a		50a				-	-	-			-			-	-	-	-	(296,692)
958	23600221		Property Taxes - Oregon - Electric	**91,476.07**			50b				-	-	-			-			-	-	-	-	91,476
959	23600232		Property Taxes - Washington - Gas	**(10,156,546.24)**	65b						-	-	-			-			-	-	-	-	(10,156,546)
960	23600301		Washington State Real Estate Sales Tax	-			50b				-	-	-			-			-	-	-	-	-
961	23600351		Accrued Washington Municipal Util Tax - Elect	**(6,204,704.78)**			50b				-	-	-			-			-	-	-	-	(6,204,705)
962	23600381		Washington Municipal Tax Reserve - El	-			50b				-	-	-			-			-	-	-	-	-
963	23600391		Montana State Electric Energy Producer Tax	**(298,596.07)**			50b				-	-	-			-			-	-	-	-	(298,596)
964	23600421		Montana Unemployment Tax Withheld - Employee	**(15.96)**			50b				-	-	-			-			-	-	-	-	(16)
965	23600451		Corp License Tax - Montana	**186,313.67**			50b				-	-	-			-			-	-	-	-	186,314
966	23600471		Accrued Washington State Utility Tax - Electr	**(5,730,729.20)**			50b				-	-	-			-			-	-	-	-	(5,730,729)
967	23600552		Accrued Washington State Utility Tax - Gas	**(3,890,257.61)**	65b						-	-	-			-			-	-	-	-	(3,890,258)
968	23600602		Accrued Washington Municipal Utility Taxes -	**(4,727,440.91)**	65b						-	-	-			-			-	-	-	-	(4,727,441)
969	23600622		Washington Municipal Tax Reserve - Ga	-	65b						-	-	-			-			-	-	-	-	-
970	23601001		WA State & City of Bellingham Excise Tax	-			50b				-	-	-			-			-	-	-	-	-
971	23601003		Accrued WA State & Local Use Tax	**(583,514.14)**	65a		50a				-	-	-			-			-	-	-	-	(583,514)
972	23601011		WA State Fuel Tax - Encogen	-			50b				-	-	-			-			-	-	-	-	-
973	23601013		Accrued WA State B & O Taxes	**(98,747.43)**	65a		50a				-	-	-			-			-	-	-	-	(98,747)
974	23601021		WA State Property Tax - Encogen	-			50b				-	-	-			-			-	-	-	-	-
975	23601023		Accrued WA City B & O Taxes	**(6,523.08)**	65a		50a				-	-	-			-			-	-	-	-	(6,523)
976	23601031		Bellingham Excise Tax - Encogen	-			50b				-	-	-			-			-	-	-	-	-
977	23601033		Municipal Tax Reserve	-	65a		50a				-	-	-			-			-	-	-	-	-
978	23601043		Federal Unemployment Tax - Employer	**(38,408.65)**	65a		50a				-	-	-			-			-	-	-	-	(38,409)

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\(PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**			**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**		**Working Capital**
979	23700001		accrued int construction of Lake Young	**(222,393.79)**			50b				-	-	-			-			-	-	-	-	(222,394)
980	23700033		Accrued Int 20 Bonds Due Mar & Sep	**(697,812.50)**	65a		50a				-	-	-			-			-	-	-	-	(697,813)
981	23700163		Accrued Int 6.53% Notes Due Dec & Jun	**(57,137.14)**	65a		50a				-	-	-			-			-	-	-	-	(57,137)
982	23700193		Accrued Int 6.83% Notes Due Dec & Jun	**(51,225.00)**	65a		50a				-	-	-			-			-	-	-	-	(51,225)
983	23700213		Accrued Int 6.51% Notes Due Dec & Jun	**(16,275.00)**	65a		50a				-	-	-			-			-	-	-	-	(16,275)
984	23700233		Accrued Int 6.10% Notes Due Dec & Jun	**-**	65a		50a				-	-	-			-			-	-	-	-	-
985	23700243		Accrued Int 6.07% Notes Due Dec & Jun	**-**	65a		50a				-	-	-			-			-	-	-	-	-
986	23700253		Accrued Int 6.90% Notes Due Dec & Jun	**(172,500.00)**	65a		50a				-	-	-			-			-	-	-	-	(172,500)
987	23700263		Accrued Int 6.92% Notes Due Dec & Jun	**-**	65a		50a				-	-	-			-			-	-	-	-	-
988	23700273		Accrued Int 6.92% Notes Due Dec & Jun	**-**	65a		50a				-	-	-			-			-	-	-	-	-
989	23700283		Accrued Int 6.93% Notes Due Dec & Jun	**-**	65a		50a				-	-	-			-			-	-	-	-	-
990	23700293		Accrued Int 7.02% Notes Due Dec & Jun	**(333,937.50)**	65a		50a				-	-	-			-			-	-	-	-	(333,938)
991	23700303		Accrued Int 7.04% Notes Due Dec & Jun	**(83,721.88)**	65a		50a				-	-	-			-			-	-	-	-	(83,722)
992	23700313		Accrued Int 7.12% Notes Due Dec & Jun	**(124,599.64)**	65a		50a				-	-	-			-			-	-	-	-	(124,600)
993	23700323		Accrued Int 7.35% Notes Due Dec & Jun	**(183,750.00)**	65a		50a				-	-	-			-			-	-	-	-	(183,750)
994	23700333		Accrued Int 7.36% Notes Due Dec & Jun	**(36,800.36)**	65a		50a				-	-	-			-			-	-	-	-	(36,800)
995	23700343		Accrued Int 6.61% Notes Due Dec & Jun	**(49,575.00)**	65a		50a				-	-	-			-			-	-	-	-	(49,575)
996	23700353		Accrued Int 6.62% Notes Due Dec & Jun	**(82,749.64)**	65a		50a				-	-	-			-			-	-	-	-	(82,750)
997	23700363		Accrued Int 7.15% Notes Due Dec & Jun	**(268,125.00)**	65a		50a				-	-	-			-			-	-	-	-	(268,125)
998	23700373		Accrued Int 6.58% Notes Due Dec & Jun	**(53,538.56)**	65a		50a				-	-	-			-			-	-	-	-	(53,539)
999	23700383		Accrued Int 7.20% Notes Due Dec & Jun	**(36,000.00)**	65a		50a				-	-	-			-			-	-	-	-	(36,000)
1000	23700443		8.14% Med Term Notes Due 11/30/06 - Accrued I	**(45,928.70)**	65a		50a				-	-	-			-			-	-	-	-	(45,929)
1001	23700453		7.75% Med Term Notes Due 2/1/07 - Accrued Int	**(578,558.68)**	65a		50a				-	-	-			-			-	-	-	-	(578,559)
1002	23700493		8.06% Med Term Notes Due 6/19/06 - Accrued In	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1003	23700573		7.70% Med Term Notes Due 12/10/04 - Accrued I	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1004	23700663		7.35% Med Term Notes Due 2/1/24 - Accrued Int	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1005	23700673		7.80% Med Term Notes Due 5/27/04 - Accrued In	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1006	23700683		8.231% Debentures Due 6/1/27 - Accrued Int.	**(733,645.02)**	65a		50a				-	-	-			-			-	-	-	-	(733,645)
1007	23700713		Accrued Int Bank Notes - Domestic	**(100,880.54)**	65a		50a				-	-	-			-			-	-	-	-	(100,881)
1008	23700771		Conservation Trust Interest Payable	**-**			50b				-	-	-			-			-	-	-	-	-
1009	23700773		Accrued Interest - Misc Liabilities	**(11,355.44)**	65a		50a				-	-	-			-			-	-	-	-	(11,355)
1010	23700781		Accrued Interest Whitehorn Capital Lease	**(320,781.56)**	41b		50aa		41		-	-	-			-			-	(320,782)	(320,782)	(320,782)	-
1011	23700793		Interest Accrued	**(3,919,166.67)**	49		62		47		-	-	-			-			-	(3,919,167)	(3,919,167)	(3,919,167)	-
1012	23700803		6.46% MTN Series B Due 3/9/09 - Accrued	**(2,422,500.00)**	65a		50a				-	-	-			-			-	-	-	-	(2,422,500)
1013	23700813		7.00% MTN Series B Due 3/9/29 - Accrued	**(1,749,999.68)**	65a		50a				-	-	-			-			-	-	-	-	(1,750,000)
1014	23700821		Electric - Accrued Interest Customer De	**(197,407.45)**			50b				-	-	-			-			-	-	-	-	(197,407)
1015	23700822		Gas - Accrued Interest Customer Deposit	**(153,072.39)**	65b						-	-	-			-			-	-	-	-	(153,072)
1016	23700823		6.74% Med Term Notes Due 6/15/18 - Accrued In	**(3,369,999.69)**	65a		50a				-	-	-			-			-	-	-	-	(3,370,000)
1017	23700833		Accrued Interest - Tax Assessments	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1018	23700841		Accrued Interest - Transm Deposits	**(151,716.77)**			50b				-	-	-			-			-	-	-	-	(151,717)
1019	23700843		Accrued Interest - 7.96% MTN Series B D	**(4,477,500.00)**	65a		50a				-	-	-			-			-	-	-	-	(4,477,500)
1020	23700853		Accrued Interest - 7.61% MTN Series B D	**(475,625.15)**	65a		50a				-	-	-			-			-	-	-	-	(475,625)
1021	23700873		Accrued Int - Bonds 9.14% MTN Due 06/21/01	**(5,265,000.00)**	65a		50a				-	-	-			-			-	-	-	-	(5,265,000)
1022	23700893		7.69% MTN Due 2/1/11 - Accrued Interest	**(4,998,500.16)**	65a		50a				-	-	-			-			-	-	-	-	(4,998,500)
1023	23700913		8.40% Capital Trust II Pfd Stk 6/30/41	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1024	23700933		5.0% PCB-Series 2003A due 03/01/2031-Ac	**(2,019,208.50)**	65a		50a				-	-	-			-			-	-	-	-	(2,019,208)
1025	23700943		5.1% PCB-Series 2003B due 03/01/2031-Ac	**(348,075.00)**	65a		50a				-	-	-			-			-	-	-	-	(348,075)
1026	23700953		accrued interest - $200M 2 year floatin	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1027	23700963		5.483% Senior Notes due 6/1/2035	**(4,036,097.26)**	65a		50a				-	-	-			-			-	-	-	-	(4,036,097)
1028	23700993		5.197% Senior Notes Dues 10/1/05 - Interest Accr	**(2,273,687.56)**	65a		50a				-	-	-			-			-	-	-	-	(2,273,688)
1029	23701002		Purchased Gas Commodity Security Deposit	**-**	65b						-	-	-			-			-	-	-	-	-
1030	23701003		3.363% Senior Notes Due 6/1/08 - Accrue	**(1,471,312.50)**	65a		50a				-	-	-			-			-	-	-	-	(1,471,313)
1031	23701013		Accrued Interest on PE Note	**(114,122.96)**	65a		50a				-	-	-			-			-	-	-	-	(114,123)
1032	23701023		Accrued Interest - 6.724% Notes Due 6/1	**(4,102,634.63)**	65a		50a				-	-	-			-			-	-	-	-	(4,102,635)
1033	23701033		Accrued Interest - 6.274% Senior Notes Due 3/15/2037	**(4,685,893.75)**	65a		50a				-	-	-			-			-	-	-	-	(4,685,894)
1034	23701043		6.974% Junior Subordinated Notes Due 6/	**(108,968.75)**	65a		50a				-	-	-			-			-	-	-	-	(108,969)
1035	23701053		6.974% Jr Sub Notes (Hybrid) due 6/1/20	**(817,265.63)**	65a		50a				-	-	-			-			-	-	-	-	(817,266)
1036	24100013		Federal Income Tax Withheld - Employee	**12,237.15**	65a		50a				-	-	-			-			-	-	-	-	12,237
1037	24100043		FICA Tax Withheld - Employee	**(153,526.43)**	65a		50a				-	-	-			-			-	-	-	-	(153,526)
1038	24100063		Washington State & Local Sales Tax Collected	**(51,912.94)**	65a		50a				-	-	-			-			-	-	-	-	(51,913)
1039	24100101		Montana State Income Tax Withheld	**-**			50b				-	-	-			-			-	-	-	-	-
1040	24100111		Montana Income Tax Withheld - Employee	**(108.33)**			50b				-	-	-			-			-	-	-	-	(108)
1041	24100143		Federal Income Tax Withheld - Employee	**(294,308.43)**	65a		50a				-	-	-			-			-	-	-	-	(294,308)
1042	24100153		Montana State Income Tax Withheld	**-**			50b				-	-	-			-			-	-	-	-	-
1043	24100212		GST on Gas Sales from PSE	**(2,086,334.81)**	65b						-	-	-			-			-	-	-	-	(2,086,335)
1044	24200001		Colstrip Units 1 & 2 loss reserve	**(221,052.15)**			50b				-	-	-			-			-	-	-	-	(221,052)
1045	24200002		WUTC Gas Pipeline Penalty	**(583,333.33)**	65		62		42		-	-	-			-			-	(583,333)	(583,333)	(583,333)	-
1046	24200021		Misc Accd Liabilities - Western Energy	**(239,343.89)**			50b				-	-	-			-			-	-	-	-	(239,344)
1047	24200031		Accrued Liabilities - Elect. Reserve Sh	**-**			50b				-	-	-			-			-	-	-	-	-
1048	24200063		Accrued Severance Costs	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1049	24200453		2005 Attorney General Settlement	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1050	24200491		Whitehorn #2 & #3 - Leases Oper or Leveraged	**(150,685.73)**			50b				-	-	-			-			-	-	-	-	(150,686)
1051	24200511		Wash St Annual Filing Fee	**(2,693,447.02)**			50b				-	-	-			-			-	-	-	-	(2,693,447)
1052	24200513		FAS 123 ESPP liability	**-**	41		62		47		-	-	-			-			-	-	-	-	-
1053	24200541		Lower Baker - FERC License Fees	**(87,836.13)**			50b				-	-	-			-			-	-	-	-	(87,836)
1054	24200551		Upper Baker - FERC License Fees	**(87,836.13)**			50b				-	-	-			-			-	-	-	-	(87,836)
1055	24200561		Snoqualmie #1 - FERC License Fees	**(24,018.23)**			50b				-	-	-			-			-	-	-	-	(24,018)
1056	24200571		Snoqualmie #2 - FERC License Fees	**(24,018.17)**			50b				-	-	-			-			-	-	-	-	(24,018)
1057	24200581		White River - FERC License Fees	**-**			50b				-	-	-			-			-	-	-	-	-
1058	24200593		PSE Non-Employee Director Stock Plan	**(2,128,336.77)**	65a		50a				-	-	-			-			-	-	-	-	(2,128,337)

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\[PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**			**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**		**Working Capital**
1059	24200603		Severance Payable	-	65d		48		52		-	-	-			-			-	-	-	-	
1060	24200611		Trading Floor FERC Fees Payable	**(141,466.88)**			50b				-	-	-			-			-	-	-	-	(141,467)
1061	24200621		Accrued Real Estate Brokerage Fee	**(153,590.91)**			50b				-	-	-			-			-	-	-	-	(153,591)
1062	24200622		Accrued WUTC Fee	**(1,910,589.17)**	65b						-	-	-			-			-	-	-	-	(1,910,589)
1063	24200632		Gas - WUTC SQI Penalty	-	65		62		42		-	-	-			-			-	-	-	-	-
1064	24200633		401(k) 1% Company Contribution	**(730,043.23)**	65a		50a				-	-	-			-			-	-	-	-	(730,043)
1065	24200631		Conservation Trust Payable	-			50b				-	-	-			-			-	-	-	-	-
1066	24200641		Electric - WUTC SQI Penalty	**(440,984.98)**	41c		50c		42		-	-	-			-			-	(440,985)	(440,985)	(440,985)	-
1067	24200643		Wrkrs Comp Reserve- Richard Grant Accident 10	**(547,024.10)**	65a		50a				-	-	-			-			-	-	-	-	(547,024)
1068	24200653		Accrual - 401(k) Match on Incentive Pla	**(428,063.72)**	65a		50a				-	-	-			-			-	-	-	-	(428,064)
1069	24200713		Common - WUTC SQI Penalty	**(15,000.00)**	41		61f		42		-	-	-			-			-	(15,000)	(15,000)	(15,000)	-
1070	24200723		Non-Employee DSP Unissued Shares	**(3,890.53)**	65a		50a				-	-	-			-			-	-	-	-	(3,891)
1071	24300011		Whitehorn Capital Lease - Current	**(956,771.59)**	41b		50aa		41		-	-	-			-			-	(956,772)	(956,772)	(956,772)	-
1072	24400001		FAS 133 Opt Unrealized Loss ST	**(1,259,377.00)**	41a		61d		40		-	-	-			-			-	(1,259,377)	(1,259,377)	(1,259,377)	-
1073	24400011		FAS 133 Opt Unrealized Loss LT	**(2,123,109.67)**	41a		61d		40		-	-	-			-			-	(2,123,110)	(2,123,110)	(2,123,110)	-
1074	24400021		FAS 133 Day 1 Loss Deferral - Electric - ST	**771,883.63**	41a		61d		40		-	-	-			-			-	771,884	771,884	771,884	-
1075	24400031		FAS 133 Day 1 Loss Deferral - Electric - LT	**2,159,598.50**	41a		61d		40		-	-	-			-			-	2,159,599	2,159,599	2,159,599	-
1076	24500001		FAS 133 Cash Flow Hedge Unrealized Loss	**(9,241,006.17)**	41a		61d		40		-	-	-			-			-	(9,241,006)	(9,241,006)	(9,241,006)	-
1077	24500002		FAS 133 Unrealized Loss - ST	**(40,248,905.92)**	41a		61d		40		-	-	-			-			-	(40,248,906)	(40,248,906)	(40,248,906)	-
1078	24500003		FAS 133 CFH Unrealized Loss - TLock S/T	-	41a		61d		40		-	-	-			-			-	-	-	-	-
1079	24500011		FAS 133 Cash Flow Hedge Unrealized Loss	**(639,509.67)**	41a		61d		40		-	-	-			-			-	(639,510)	(639,510)	(639,510)	-
1080	24500012		FAS 133 Unrealized Loss - LT	**(209,635.42)**	41a		61d		40		-	-	-			-			-	(209,635)	(209,635)	(209,635)	-
1081	24500023		FAS 133 CFH Unrealized Loss - Fwd Swap	-	41a		61d		40		-	-	-			-			-	-	-	-	-
1082	24500031		FAS 133 -Ineffective CFH Loss LT	**(162,335.33)**	41a		61d		40		-	-	-			-			-	(162,335)	(162,335)	(162,335)	-
1083	25200002		Advances Refundable User	-	63		15	8	20		-	-	-		-	-	-		-	-	-	-	-
1084	25200022		Rule 7 Customer Advances	-	63		15	8	20		-	-	-		-	-	-		-	-	-	-	-
1085	25200032		Developers Deposit Rule 7	**(24,265.08)**	63		15	8	20		-	-	-		(24,265)	(24,265)	-		-	-	-	-	-
1086	25200111		1998 Cust Advances for Construction	-	20	30	54		20		-	-	-	-		-		-	-	-	-	-	-
1087	25200121		Cust Advances for Const Posted 9/1	**(7,689,878.93)**	20	30	54		20		-	-	-	(7,689,879)		(7,689,879)		-	-	-	-	-	-
1088	25200122		Rule 7 Customer Advances Posted 9/1	**(10,169,628.91)**	63		15	8	20		-	-	-		(10,169,629)	(10,169,629)	-		-	-	-	-	-
1089	25200132		Developers Deposit Rule 7 Posted 9/1	**(275,139.49)**	63		15	8	20		-	-	-		(275,139)	(275,139)	-		-	-	-	-	-
1090	25200141		Contractor's Security Bond	-	20	30	54		20		-	-	-	-		-		-	-	-	-	-	-
1091	25200142		NewRule7 nonref zero consump cust advan	**(139,499.86)**	63		15	8	20		-	-	-		(139,500)	(139,500)	-		-	-	-	-	-
1092	25200152		NewRule 7 Refund zero consump cust adva	**(79,930.63)**	63		15	8	20		-	-	-		(79,931)	(79,931)	-		-	-	-	-	-
1093	25200161		Residential Single Family Elec Customer	**(7,212,134.29)**	20	30	54		20		-	-	-	(7,212,134)		(7,212,134)		-	-	-	-	-	-
1094	25200171		Residential Plat Elec Customer Advances	**(33,728,944.60)**	20	30	54		20		-	-	-	(33,728,945)		(33,728,945)		-	-	-	-	-	-
1095	25200181		Non-Residential Elec Customer Advances	**(9,283,248.95)**	20	30	54		20		-	-	-	(9,283,249)		(9,283,249)		-	-	-	-	-	-
1096	25200191		CIAC - Seattle Public Utilities-Electri	**(2,446,798.76)**	20	30	54		20		-	-	-	(2,446,799)		(2,446,799)		-	-	-	-	-	-
1097	25200202		Rule 7 Cust Adv With Tax (9-1-03)	**(9,285,228.52)**	63		15	8	20		-	-	-		(9,285,229)	(9,285,229)	-		-	-	-	-	-
1098	25200212		Rule 7 Cust Adv W/O Tax (9-1-03)	**(3,064,654.04)**	63		15	8	20		-	-	-		(3,064,654)	(3,064,654)	-		-	-	-	-	-
1099	25200222		Developers Deposit Rule 7 (9-1-03)	**(1,046,956.12)**	63		15	8	20		-	-	-		(1,046,956)	(1,046,956)	-		-	-	-	-	-
1100	25200232		CA to Eliminate the NCR (9-1-03)	**(20,158.54)**	63		15		20		-	-	-			-	-	(20,159)	(20,159)	-	-	-	-
1101	25200262		Rule 7A Cust Adv With Tax (Kitt) (9-1-0	**(790.21)**	63		15	8	20		-	-	-		(790)	(790)	-		-	-	-	-	-
1102	25200272		Rule 7A Cust Adv W/O Tax (Kitt) (9-1-03	**(338.00)**	63		15	8	20		-	-	-		(338)	(338)	-		-	-	-	-	-
1103	25300001		Colstrip 3 & 4 Final Reclamation Liability	**(120,870.99)**			50b				-	-	-			-			-	-	-	-	(120,871)
1104	25300002		Unearned Mt.Star Conversion Revenue	**(100,000.00)**	63		15		20		-	-	-			-	-	(100,000)	(100,000)	-	-	-	-
1105	25300011		J Harvey Const Encroach. Dep/BPA Kitsap	**(5,000.00)**			50b				-	-	-			-			-	-	-	-	(5,000)
1106	25300022		Gas - Pipeline Capacity Assignment	-	65b						-	-	-			-			-	-	-	-	-
1107	25300031		Colstrip 3&4 Coal Supply Agreement Loss	**(1,885,159.79)**			50b				-	-	-			-			-	-	-	-	(1,885,160)
1108	25300041		Deferred Electric Conservation Grant - Bremerton	**(120,012.71)**	46		62		39.4		-	-	-			-			-	(120,013)	(120,013)	(120,013)	-
1109	25300033		Deferred Compensation - Salary Deferred	**(35,838,672.50)**	65a		50a				-	-	-			-			-	-	-	-	(35,838,672)
1110	25300131		Unearned Option Revenue	-			50b				-	-	-			-			-	-	-	-	-
1111	25300141		Unearned Revenue - Pole Contacts	**(1,941,092.39)**			50b				-	-	-			-			-	-	-	-	(1,941,092)
1112	25300143		FAS106 - Post Retirmnt Benefits	**(9,319,783.66)**	65a		50a				-	-	-			-			-	-	-	-	(9,319,784)
1113	25300151		Def Rev Sch85 Lifetime O&M on Increm Li	**(3,116,895.53)**			50b				-	-	-			-			-	-	-	-	(3,116,896)
1114	25300161		Deferred Pole Contact Compliance Payment	**(641,297.02)**			50b				-	-	-			-			-	-	-	-	(641,297)
1115	25300171		Hopkins Ridge Transmission Interest Due	-	23		57		23		-	-	-			-	-		-	-	-	-	-
1116	25300173		Sr Mgmt LT Incentive Plans	-	49		62		47		-	-	-			-			-	-	-	-	-
1117	25300203		Spec Employee Retire Benefits	**(156,260.79)**	49		62		47		-	-	-			-			-	(156,261)	(156,261)	(156,261)	-
1118	25300223		FAS87 Add'l Min Pension Liab - Officer Supp R	**(2,751,070.42)**	49		62		47		-	-	-			-			-	(2,751,070)	(2,751,070)	(2,751,070)	-
1119	25300263		Def Credit for Stock Options Payable	**38.06**	49		62		47		-	-	-			-			-	38	38	38	-
1120	25300293		LT Incentive Plan for Sr Mgmt	**504.53**	49		62		47		-	-	-			-			-	505	505	505	-
1121	25300303		Unclaimed Vendor Payments	**(28.98)**	65a		50a				-	-	-			-			-	-	-	-	(29)
1122	25300323		Unearned Revenue - Miscellaneous	**(174,684.47)**	65a		50a				-	-	-			-			-	-	-	-	(174,684)
1123	25300353		PSE Building (A) - Landlord Incentives	**(9,373,333.40)**	28/54	5	23/51	2c	18		-	-	-	(6,106,727)	(3,266,607)	(9,373,333)			-	-	-	-	-
1124	25300363		PSE Building (B) - Landlord Incentives	**(3,553,447.95)**	28/54	5	23/51	2c	18		-	-	-	(2,315,071)	(1,238,377)	(3,553,448)			-	-	-	-	-
1125	25300371		Deferred Interchange Power	**(4,037,878.30)**			50b				-	-	-			-			-	-	-	-	(4,037,878)
1126	25300373		FAS 148, 123 LTIP	**(2,246,923.88)**	49		62		47		-	-	-			-			-	(2,246,924)	(2,246,924)	(2,246,924)	-
1127	25300393		Bothell Access Center Tenant Incentives	**(771,960.68)**	65a		50a				-	-	-			-			-	-	-	-	(771,961)
1128	25300423		Oth Deferrd Credit-Alliance Data Sys In	**(7,682,146.00)**	65a		50a				-	-	-			-			-	-	-	-	(7,682,146)
1129	25300433		Misc Cash Receipts	-	65a		50a				-	-	-			-			-	-	-	-	-
1130	25300503		Unclaimed Property - Customer Refunds	**(35,997.63)**	65a		50a				-	-	-			-			-	-	-	-	(35,998)
1131	25300513		Unclaimed Property - Payroll Checks	**1,094.31**	65a		50a				-	-	-			-			-	-	-	-	1,094
1132	25300521		Deutsche Bank Collateral Deposit with PSE	-			50b				-	-	-			-			-	-	-	-	-
1133	25300533		SFAS 132 Supplemental Death Add'l Minim	-	49		62		47		-	-	-			-			-	-	-	-	-
1134	25300543		Unclaimed Vendor Payments - California	-	65a		50a				-	-	-			-			-	-	-	-	-
1135	25300553		Unclaimed Property - Customer Refunds - California	-	65a		50a				-	-	-			-			-	-	-	-	-
1136	25300541		Residential Exchange - Other Deferred C	**(554,433.99)**	41a		61d		40		-	-	-			-			-	(554,434)	(554,434)	(554,434)	-
1137	25300551		Deposit - Rainbow Energy Marketing	-			50b				-	-	-			-			-	-	-	-	-
1138	25300561		Snoqualmie License O&M Liability	**(2,050,639.33)**			50b				-	-	-			-			-	-	-	-	(2,050,639)

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\(PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**			**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**		**Working Capital**
1139	25300573		Workers Compensation Reserve - Pinnacle	**(12,866.72)**	65a		50a				-	-	-			-			-	-	-	-	(12,867)
1140	25300633		PSE Non-Qualified Retirement Plan Liability	**(36,666,417.06)**	65a		50a				-	-	-			-			-	-	-	-	(36,666,417)
1141	25300701		Unearned Electric Option Revenue - FAS	**-**	41a		61d		40		-	-	-			-			-	-	-	-	-
1142	25300761		Unearned Easement Revenue	**(418,925.93)**	41a		61d		40		-	-	-			-			-	(418,926)	(418,926)	(418,926)	-
1143	25300771		Deferred Credit - Green Power Tariff	**(1,059,563.56)**	41a		61d		40		-	-	-			-			-	(1,059,564)	(1,059,564)	(1,059,564)	-
1144	25300781		Unearned Rev-Renewable Energy Credit-Wi	**(76,250.00)**			50b				-	-	-			-			-	-	-	-	(76,250)
1145	25300801		Unearned Fees - Cascade Water Alliance	**-**	41a		61d		40		-	-	-			-			-	-	-	-	-
1146	25300803		Summit Purchase Option Buyout Receipt	**(5,513,084.84)**	65a		50a				-	-	-			-			-	-	-	-	(5,513,085)
1147	25300973		1997 Cashiers Overages	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1148	25300983		1998 Cashiers Overages	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1149	25300993		1999 Cashiers Overages	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1150	25301003		2000 Cashiers Overages	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1151	25301013		2001 Cashiers Overages	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1152	25301023		2002 Cashiers Overages	**(36.51)**	65a		50a				-	-	-			-			-	-	-	-	(37)
1153	25301033		2003 Cashiers Overages	**(321.24)**	65a		50a				-	-	-			-			-	-	-	-	(321)
1154	25301043		2004 Cashiers Overages	**(745.84)**	65a		50a				-	-	-			-			-	-	-	-	(746)
1155	25301053		2005 Cashiers Overages	**(841.27)**	65a		50a				-	-	-			-			-	-	-	-	(841)
1156	25301063		2006 Cashiers Overages	**(554.25)**	65a		50a				-	-	-			-			-	-	-	-	(554)
1157	25301073		2007 Cashiers Overages	**(465.75)**	65a		50a				-	-	-			-			-	-	-	-	(466)
1158	25301993		1999 Cashiers Overages-Baker Resort	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1159	25302003		2000 Cashiers Overages-Baker Resort	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1160	25302013		2001 Cashiers Overages-Baker Resort	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1161	25302023		2002 Cashiers Overages-Baker Resort	**(5.13)**	65a		50a				-	-	-			-			-	-	-	-	(5)
1162	25302033		2003 Cashiers Overages-Baker Resort	**(502.65)**	65a		50a				-	-	-			-			-	-	-	-	(503)
1163	25302043		2004 Cashiers Overages-Baker Resort	**(871.94)**	65a		50a				-	-	-			-			-	-	-	-	(872)
1164	25302053		2005 Cashiers Overages-Baker Resort	**(96.64)**	65a		50a				-	-	-			-			-	-	-	-	(97)
1165	25302063		2006 Cashiers Overages-Baker Resort	**(186.61)**	65a		50a				-	-	-			-			-	-	-	-	(187)
1166	25302073		2007 Cashiers Overages-Baker Resort	**(0.95)**	65a		50a				-	-	-			-			-	-	-	-	(1)
1167	25302101		Unapplied Conservation and Receivables	**(1,102,519.14)**	41a		61d		40		-	-	-			-			-	(1,102,519)	(1,102,519)	(1,102,519)	-
1168	25302221		Low Income Program - Electric	**(838,007.00)**			50b				-	-	-			-	-		-	-	-	-	(838,007)
1169	25302222		Low Income Program - Gas	**(822,613.15)**	65b						-	-	-			-		-	-	-	-	-	(822,613)
1170	25302231		Contra Low Income Program - Electric	**-**			50b				-	-	-			-	-		-	-	-	-	-
1171	25302232		Contra Low Income Program - Gas	**-**	65b						-	-	-			-		-	-	-	-	-	-
1172	25303003		Other Def Cr-S. Reynolds Perform Based	**-**	49		62		47		-	-	-			-			-	-	-	-	-
1173	25400001		Tenaska Disallowance Reserve	**-**	23		57		23		-	-	-			-	-		-	-	-	-	-
1174	25400011		Tenaska Disallowance Reserve Contra	**-**	23		57		23		-	-	-			-	-		-	-	-	-	-
1175	25400021		Proceeds from Canwest Settlement	**(4,746,871.50)**	23	6e	57		23		-	-	-	(4,746,872)		(4,746,872)			-	-	-	-	-
1176	25400031		Rock Island Power Costs	**(911,266.78)**			50b				-	-	-			-			-	-	-	-	(911,267)
1177	25400033		Gain from Sale of Former Bellevue GO Bu	**(2,086,686.79)**	65a		50a				-	-	-			-			-	-	-	-	(2,086,687)
1178	25400041		Whitehorn 2 & 3 Lease	**-**			50b				-	-	-			-			-	-	-	-	-
1179	25400043		Gain from Sale of Crossroads land and building	**(297,642.41)**	65a		50a				-	-	-			-			-	-	-	-	(297,642)
1180	25400061		Unamortized Gain from Disp Allowance - Centra	**(15,310.91)**			50b				-	-	-			-			-	-	-	-	(15,311)
1181	25400101		Unamortized Gain from Disp Allowance - Colstr	**(1,674,673.52)**			50b				-	-	-			-			-	-	-	-	(1,674,674)
1182	25400111		Unamortized Gain from Disp Allowance - Colstr	**(73,633.23)**			50b				-	-	-			-			-	-	-	-	(73,633)
1183	25400131		Unamort Gain from Disp Allow - Conserva	**(48,730.52)**			50b				-	-	-			-			-	-	-	-	(48,731)
1184	25400141		Gain on Sale Bellevue General Office -	**(2,860,479.37)**			50b				-	-	-			-			-	-	-	-	(2,860,479)
1185	25400142		Gain on Sale Bellevue General Office -	**(1,590,935.75)**	65b						-	-	-			-			-	-	-	-	(1,590,936)
1186	25400151		Gain on Sale Crossroads - Electric	**(407,990.12)**			50b				-	-	-			-			-	-	-	-	(407,990)
1187	25400152		Gain on Sale Crossroads - Gas	**(226,915.16)**	65b						-	-	-			-			-	-	-	-	(226,915)
1188	25400161		Gain on Sale Skagit Svc Ctr-Electric	**(531,515.15)**			50b				-	-	-			-			-	-	-	-	(531,515)
1189	25400202		DETM - NW Pipeline Capacity Agreement	**(32,009,278.53)**	65b						-	-	-			-			-	-	-	-	(32,009,279)
1190	25400212		DETM - Westcoast Pipeline Cap. 10% Agreement	**(5,444,121.87)**	65b						-	-	-			-			-	-	-	-	(5,444,122)
1191	25400222		DETM - Westcoast Cap. Transition Agreement	**(4,202,033.04)**	65b						-	-	-			-			-	-	-	-	(4,202,033)
1192	25500002		Accum Defer Inv Tax Cr - Gas	**(8,165,809.00)**	10		6		10		(8,165,809)	(8,165,809)	(8,165,809)			-			-	-	-	-	-
1193	25500022		Accum Defer Inv Tax Cr - Gas	**6,565,200.29**	10		6		10		6,565,200	6,565,200	6,565,200			-			-	-	-	-	-
1194	25600031		Def Gains - Disp Utility Plant 7/1/92 - 6/30/	**(1,993,531.43)**			50b				-	-	-			-			-	-	-	-	(1,993,531)
1195	25600051		Def Gains fr Disp Utility Plant - Elec	**(473,533.38)**			50b				-	-	-			-			-	-	-	-	(473,533)
1196	25600052		Def Gains for Disp Utility Plant - Gas	**(564.19)**	65b						-	-	-			-			-	-	-	-	(564)
1197	25600061		Deferred Gains post 12/31/05 Property s	**(318,698.84)**			50b				-	-	-			-			-	-	-	-	(318,699)
1198	25700013		Unamort Gain on Reqired Debt-WNG MTN 7.	**(463,822.97)**	12		2		12		(463,823)	(463,823)	(463,823)			-			-	-	-	-	-
1199	25700023		Unamort Gain on Reqired Debt-8.231% Cap	**-**	12		2		12		-	-	-			-			-	-	-	-	-
1200	25700033		Unamort Gain on Reacquired Debt-6.25% M	**-**	12		2		12		-	-	-			-			-	-	-	-	-
1201	28200002	GDFIT-Rcls	Deferred Inc Tax - Liberalized Deprec	**(176,349,403.30)**	64		17	10	22		-	-	-		(176,349,403)	(176,349,403)	-		-	-	-	-	-
1202	28200013		Deferred Tax - Common Depreciation	**(73,056.88)**	31/66	35a	23b/56	10a	22		-	-	-	(47,597)	(25,460)	(73,057)			-	-	-	-	-
1203	28200101		Major Projects - Property Tax Expense	**(2,601,416.67)**	22	31	56		22		-	-	-	(2,601,417)		(2,601,417)		-	-	-	-	-	-
1204	28200111		Def Inc Tax - Pre 1981 Additions	**(372,848.33)**	22	32	56		22		-	-	-	(372,848)		(372,848)		-	-	-	-	-	-
1205	28200121		Def Inc Tax - Post 1980 Additions	**(427,329,260.50)**	22	33	56		22		-	-	-	(427,329,261)		(427,329,261)		-	-	-	-	-	-
1206	28200131		Colstrip 3 & 4 Deferred Inc Tax	**(694,041.67)**	22	34	56		22		-	-	-	(694,042)		(694,042)		-	-	-	-	-	-
1207	28200141		Excess Def Taxes - Centralia Sale	**(31,504.25)**	22	35	56		22		-	-	-	(31,504)		(31,504)		-	-	-	-	-	-
1208	28200142	GDFIT-Rcls	Accum Defered Income Tax - Gas	**-**	64		17	10	22		-	-	-		-	-			-	-	-	-	-
1209	28200151	CDFIT-Rcls	Def FIT Indirect Cost Adj - Electric	**(618,093.96)**	22		56		22		-	-	-			-	(618,094)	-	(618,094)	-	-	-	-
1210	28200152	CDFIT-Rcls	Def FIT Indirect Cost Adj - Gas	**(420,577.92)**	64		17		22		-	-	-			-		(420,578)	(420,578)	-	-	-	-
1211	28200161		Def FIT Removal Cost	**(22,491,739.96)**	22	33	56		22		-	-	-	(22,491,740)		(22,491,740)		-	-	-	-	-	-
1212	28300011		Def FIT White River	**(4,155,604.00)**	22	37c	56		22		-	-	-	(4,155,604)		(4,155,604)		-	-	-	-	-	-
1213	28300021		Def Tax - Environmental Recoveries	**-**			50b				-	-	-			-			-	-	-	-	-
1214	28300022	GDFIT-Rcls	Deferred Inc Tax - Envirnonmental	**-**	64		17/20		48		-	-	-			-			-	-	-	-	-
1215	28300023	CDFIT-Rcls	Def Tax - CLX Amortization	**(19,190,404.50)**	31/66	35a	23b/56	10a	22		-	-	-	(12,502,549)	(6,687,856)	(19,190,405)			-	-	-	-	-
1216	28300032	CDFIT-Rcls	Deferred Inc Tax - Other Utility	**-**	64		17/21		48		-	-	-			-			-	-	-	-	-
1217	28300033	CDFIT-Rcls	Def FIT Pension	**(41,299,527.08)**	49		62		47		-	-	-			-			-	(41,299,527)	(41,299,527)	(41,299,527)	-
1218	28300041		DFIT - FAS 133 LT Liability - Electric	**(2,793,145.25)**	41		61f		42		-	-	-			-			-	(2,793,145)	(2,793,145)	(2,793,145)	-
1219	28300042	GDFIT-Rcls	Def FIT Environ - UG920781	**-**	64		17/20		48		-	-	-			-			-	-	-	-	-

	B	C	D	S	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM
1	**Puget Sound Energy**											25300513 Electric	59.15%		Electric	82.82%		Electric	82.82%	65.15%	2007 GRC		
2	**Balance Sheet Detail**											25300513 Gas	40.85%		Gas	17.18%		Gas	17.18%	34.85%	2007 GRC		
3	**9/30/2007**												100.00%	50%		100.00%	50%		100.00%	100.00%			
4	C:\Documents and Settings\jhiggins\Local Settings\Temporary Internet Files\Content.Outlook\GMKG9XMU\[PSE Resp Benc																						
5					**Electric**		**Gas**		**Comb**		**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**ELECTRIC**	**GAS**	**COMBINED**	**Combined**
6	**Account**	**Co. Code**	**Account Description**	**AMA (Sep 07)**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**	**Rate Base Line No.**	**W/C Line No.**		**Average Invested Capital**			**Ratebase**			**Other Operating Investments**			**Non Operating Investments**			**Working Capital**
1220	28300043	CDFIT-Rcls	Def FIT Bond Related	**(7,771,441.71)**	31/66		23b/56		22		-	-	-			-	(5,063,094)	(2,708,347)	(7,771,442)	(0)	(0)	(0)	-
1221	28300052	GDFIT-Rcls	Def FIT LFSH - UG920782	**-**	64		17/20		48		-	-	-			-			-	-	-	-	-
1222	28300062	GDFIT-Rcls	FIT Def LFSH Regional - UG930287	**-**	64		17/20		48		-	-	-			-			-	-	-	-	-
1223	28300072	GDFIT-Rcls	FIT Def AWH 60% Effic - UG930287	**-**	64		17/20		48		-	-	-			-			-	-	-	-	-
1224	28300082	GDFIT-Rcls	FIT Def AFUCE on 18676-18677 - UG930287	**-**	64		17/20		48		-	-	-			-			-	-	-	-	-
1225	28300092	GDFIT-Rcls	FIT Def Energy Matchmaker - Weatherization	**-**	64		17/20		48		-	-	-			-			-	-	-	-	-
1226	28300102	GDFIT-Rcls	FIT Deferred on 18231 & 18251	**-**	64		17/20		48		-	-	-			-			-	-	-	-	-
1227	28300112	GDFIT-Rcls	FIT Deferred on 18232 & 18252	**-**	64		17/20		48		-	-	-			-			-	-	-	-	-
1228	28300122	GDFIT-Rcls	FIT Deferred on 18233 & 18253	**-**	64		17/20		48		-	-	-			-			-	-	-	-	-
1229	28300132	GDFIT-Rcls	FIT Deferred on 18234 18253 & 18254	**-**	64		17/20		48		-	-	-			-			-	-	-	-	-
1230	28300141		FIT-FAS 133 - PCA Derivative	**-**	41a		61d		40		-	-	-			-			-	-	-	-	-
1231	28300142	GDFIT-Rcls	FIT Deferred on 18239	**-**	64		17/20		48		-	-	-			-			-	-	-	-	-
1232	28300153	GDFIT-Rcls	Deferred Income Tax - Thermal Energy	**-**	66a		61c		48		-	-	-			-			-	-	-	-	-
1233	28300162		DFIT - FAS 133 LT Liability - Gas	**(18,053.42)**	41a		61d		40		-	-	-			-			-	(18,053)	(18,053)	(18,053)	-
1234	28300172		DFIT - Loss on Sale of Everett Building	**(1,375,000.00)**	65b						-	-	-			-			-	-	-	-	(1,375,000)
1235	28300183	GDFIT-Rcls	Deferred Income Tax - Therm Rail	**-**	66a		61c		48		-	-	-			-			-	-	-	-	-
1236	28300191		Duvall Sub Land Exchge - Def Inc Tax	**-**			50b				-	-	-			-			-	-	-	-	-
1237	28300193		Deferred Income Tax - SAP Amortization	**(1,967,287.96)**	31/66	35a	23b/56	10a	22		-	-	-	(1,281,688)	(685,600)	(1,967,288)			-	-	-	-	-
1238	28300211		DFIT - 2006 Storm Excess Costs	**(30,112,625.00)**			50b				-	-	-			-			-	-	-	-	(30,112,625)
1239	28300231		Def Tax -Schedule 94 - Residential Exchange	**(490,591.13)**	22		56		22		-	-	-			-	(490,591)	-	(490,591)	-	-	-	-
1240	28300241		DFIT - Section 263 A Deductible Costs	**(3,333.33)**			50b				-	-	-			-			-	-	-	-	(3,333)
1241	28300251		Def FIT - 1/16/00 Wind Storm Damage	**208.33**			50b				-	-	-			-			-	-	-	-	208
1242	28300261	CDFIT-Rcls	Def FIT Bond Redemption Costs	**-**	22	37	56		22		-	-	-	-		-		-	-	-	-	-	-
1243	28300301		Def FIT - 12/04/03 Wind Storm Damage	**(2,830,569.75)**			50b				-	-	-			-			-	-	-	-	(2,830,570)
1244	28300321		AFUCE Deferred Taxes	**(6,544.90)**	48		61c		48		-	-	-			-			-	(6,545)	(6,545)	(6,545)	-
1245	28300331		Def Tax - Interest Inc - HEDC	**(37,214.04)**	48		61c		48		-	-	-			-			-	(37,214)	(37,214)	(37,214)	-
1246	28300341		Def Tax - Fredonia Turbine Lease	**(1,808,527.04)**	22	33	56		22		-	-	-	(1,808,527)		(1,808,527)		-	-	-	-	-	-
1247	28300361		Accum Def Tax Liability - SFAS 109	**(87,284,814.00)**	48		61c		48		-	-	-			-			-	(87,284,814)	(87,284,814)	(87,284,814)	-
1248	28300362	GDFIT-Rcls	Def FIT - FAS 109	**(24,752,207.33)**	64b		40		48		-	-	-			-	-		-	(24,752,207)	(24,752,207)	(24,752,207)	-
1249	28300371		Superfund Site Cleanup	**-**			50b				-	-	-			-			-	-	-	-	-
1250	28300401		1996 Holiday Storm	**-**			50b				-	-	-			-			-	-	-	-	-
1251	28300411		11/23/98 Storm Loss	**-**			50b				-	-	-			-			-	-	-	-	-
1252	28300431		Deferred Taxes WNP#3	**(11,460,180.75)**	22	37e	56		22		-	-	-	(11,460,181)		(11,460,181)		-	-	-	-	-	-
1253	28300442	GDFIT-Rcls	Accum Def Inc Tax - Gas	**-**	64		17	10	22		-	-	-		-	-	-		-	-	-	-	-
1254	28300451		Accum Def Inc Tax - Tenaska Purchase	**(8,722,625.00)**	22	37a	56		22		-	-	-	(8,722,625)		(8,722,625)		-	-	-	-	-	-
1255	28300452	GDFIT-Rcls	FIT - Tight Sands Credit (TSCR)	**-**	65b						-	-	-			-			-	-	-	-	-
1256	28300461		Accum Def Inc Tax - Cabot Gas Contract	**(733,833.33)**	22	37b	56		22		-	-	-	(733,833)		(733,833)		-	-	-	-	-	-
1257	28300462	GDFIT-Rcls	Investment Tax Credit Not Recognized	**-**	65b						-	-	-			-			-	-	-	-	-
1258	28300471		Deferred Income Tax - Virtual Right of Way Pr	**(6,893,750.00)**			50b				-	-	-			-			-	-	-	-	(6,893,750)
1259	28300481		Deferred FIT - FAS 133	**-**	41a		61d		40		-	-	-			-			-	-	-	-	-
1260	28300501	CDFIT-Rcls	IRS Carryover Adjustments (a)	**(428,230.75)**	31/66	35a	23b/56	10a	22		-	-	-	(278,992)	(149,238)	(428,231)			-	-	-	-	-
1261	28300503		DFIT - FAS 133 Frwd Swap Int LT	**(7,026,903.00)**	41		61f		42		-	-	-			-			-	(7,026,903)	(7,026,903)	(7,026,903)	-
1262	28300511		Deferred FIT - PCA Customer Portion	**(787,125.00)**	23		57		23		-	-	-			-	(787,125)		(787,125)	-	-	-	-
1263	28300513	CDFIT-Rcls	Indirect Cost Adjustment(b)	**-**	31a/66a	35a1	23b1/56a	10b	22		-	-	-	-	-	-			-	-	-	-	-
1264	28300531		DFIT - 2007 Storm Damage Deferred	**(139,500.00)**			50b				-	-	-			-			-	-	-	-	(139,500)
1265	28300541		DFIT - Goldendale Deferral - UE-070533	**(1,140,041.67)**	22		56		22		-	-	-			-	(1,140,042)	-	(1,140,042)	-	-	-	-
1266	28300551		DFIT - Goldendale Carrying Costs - UE-070533	**(19,708.33)**	22		56		22		-	-	-			-	(19,708)	-	(19,708)	-	-	-	-
1267	43700003		Div Declared - Preferred Stock 4.70%	**-**	6		8b		6		-	-	-			-			-	-	-	-	-
1268	43700013		Div Declared - Preferred Stock 4.84%	**-**	6		8b		6		-	-	-			-			-	-	-	-	-
1269	43700023		Div Declared - Preferred Stock 7.75%	**-**	6		8b		6		-	-	-			-	-		-	-	-	-	-
1270	43700043		Div Declared - Preferred Stock Series II 7.45	**-**	6		8b		6		-	-	-			-			-	-	-	-	-
1271	43800003		Dividends Declared - Common Stock	**58,359,909.12**	6		8b		6		58,359,909	58,359,909	58,359,909			-			-	-	-	-	-
1272	14600010	1020	Intercompany Accounts - PSE Funding	**1,000.00**	40		61e		41		-	-	-			-			-	1,000	1,000	1,000	-
1273	23100400	1020	Short Term Debt - Citibank	**(50,958,333.33)**	9		2b		9		(50,958,333)	(50,958,333)	(50,958,333)			-			-	-	-	-	-
1274	23100410	1020	Short Term Debt - JP Morgan Chase	**(50,958,333.33)**	9		2b		9		(50,958,333)	(50,958,333)	(50,958,333)			-			-	-	-	-	-
1275	23200300	1020	A/P Other	**-**	65a		50a				-	-	-			-			-	-	-	-	-
1276	23600000	1020	FIT Payable	**1,447,742.20**	65c1		50a				-	-	-			-			-	-	-	-	1,447,742
1277	23700210	1020	Interest Payable - Debt	**(429,386.09)**	65a		50a				-	-	-			-			-	-	-	-	(429,386)
1278	Adjustment(1)			**-**																			
1279	Total Liabilities			(6,860,910,658.18)				Rounding			(1)	(1)	(1)				(2)	1					2
1280								Total			(5,253,168,711)	(5,253,168,711)	(5,253,168,711)	3,061,918,574	1,314,318,470	4,376,237,044	143,250,819	(5,610,863)	137,639,957	594,542,970	594,542,970	594,542,970	144,748,742
1281			Check	-									WUTC AFUDC Adj	32,402,291					Gas Merchandising Adj	79,890	79,890	79,890	(79,890)
1282														3,094,320,865						594,622,860	594,622,860	594,622,860	144,668,851