

**Exhibit No. MDF-3  
Dockets UE-090704 and UG-090705  
Witness: Michael D. Foisy**

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

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY, INC.,**

**Respondent.**

**DOCKET UE-090704**

**DOCKET UG-090705**

**EXHIBIT TO TESTIMONY OF**

**MICHAEL D. FOISY**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Staff Miscellaneous Operating Expenses Adjustment, Gas*

**November 17, 2009**

Miscellaneous Operating Expenses  
 9.09 Gas

LINE NO.	DESCRIPTION	Test Year	Company		Staff	
			Adjustment	Adjustment	Adjustment	Proposed
1	OPERATING REVENUES					
2	Other Operating Revenues	92,873	557,235	1,017,765		924,891
3	Amortization of Summit Buyout Purchase Option	92,873	557,235	1,017,765		924,891
4	Increase (Decrease) in Revenue					
5						
6						
7	OPERATING EXPENSES					
8	Amort of Deferred Taxes of Indirect Overheads	1,414,931	-	0		(1,414,931)
9	Regulatory Asset (WUTC DOC # UG-051528)	60,713	63,718	60,713		0
10	Increase in Service Contract O&M Baseline Charges, Transmission	13,419,246	14,114,477	13,419,246		0
11	Increase in Service Contract O&M Baseline Charges, Distribution	(1,301)	-	0		1,301
12	Company Store- Net Purchase/Sales of Merchandise inA&G	106,062	277,205	277,205		171,143
13	Summit Building Contractual Rent 4th Floor-New	888,289	1,233,184	1,233,184		344,895
14	Summit Building Contractual Rent Increases	7,193	-	0		(7,193)
15	Airport Parking	7,394	-	0		(7,394)
16	Athletic Events - Charged Above the Line					
17	Increase(Decrease ) in Expense	15,902,527	\$ 15,688,584	14,990,348		(912,179)
18						
19	Total Increase(Decrease ) in Income					(1,837,070)
20	Increase(Decrease ) FIT @ 35%				35%	642,975
21						
22	Increase(Decrease ) NOI					1,194,096
23						