

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**Docket Nos. UE-060266 & UG-060267  
Puget Sound Energy, Inc.'s  
2006 General Rate Case**

**WUTC STAFF DATA REQUEST NO. 407**

**WUTC STAFF DATA REQUEST NO. 407:**

Please provide the percentage of CWIP to gross and net plant, by month, for the period October 2004 through August 2006. Please include in the response a calculation for the test period AMA percentage of CWIP to gross and net plant. Include all supporting workpapers showing the FERC sub-accounts included within the numerators and denominators.

**Response:**

Attached as Attachment A to Puget Sound Energy, Inc.'s ("PSE") Response to WUTC Staff Data Request No. 407, please find three worksheets. The first and second worksheets contain the calculation of the percentage of construction work in progress ("CWIP") to gross and net plant by month and calculation for the test period AMA percentage of CWIP to gross and net plant for the period September 2004 through August 2006, for electric and gas, respectively. The columns labeled, "Gross Plant" (b) and "Accum. Depr" in column (c) on the first and second worksheets include Common. Gross plant includes accounts 101, 102 and 105 and accum. depreciation includes accounts 108 and 111.

The third worksheet to Attachment A to PSE's Response to WUTC Staff Data Request No. 407 contains the calculation of the CWIP Balances used on the first and second worksheets.

Attached as Attachment B to PSE's Response to WUTC Staff Data Request No. 407, please find all supporting workpapers showing the FERC sub-accounts.

PSE used the four factor allocator to allocate Common between electric and gas. Please see Attachment B to PSE's Response to WUTC Staff Data Request No. 407 for these allocators. The common portion allocated to either electric or gas must be added to the amounts directly charged to electric or gas on Attachment B to PSE's Response to WUTC Staff Data Request No. 407 in order to correspond to the amounts presented on Attachment A to PSE's Response to WUTC Staff Data Request No. 407.

PSE's Response to WUTC Staff Data Request No. 407  
Date of Response: September 14, 2006  
Person who Prepared the Response: Anh Kellogg  
Witness Knowledgeable About the Response: John Story

Amounts associated with "SFAS 143 Accounting for Asset Retirement Obligations", which are not considered to be recovered in rates, have been excluded for purposes of PSE's Response to WUTC Staff Data Request No. 407.

PSE's Response to WUTC Staff Data Request No. 407  
Date of Response: September 14, 2006  
Person who Prepared the Response: Anh Kellogg  
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Docket No. UE-060266  
Exhibit No. \_\_\_\_\_  
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**ATTACHMENT A to PSE's Response to  
WUTC Staff Data Request No. 407**

**PUGET SOUND ENERGY - ELECTRIC**  
**SEPTEMBER 2004 - AUGUST 2006**

Attachment A to PSE's Response to WUTC Staff Data Request No. 407

	<b>CWP (a)</b>	<b>Gross Plant (b)</b>	<b>ELECTRIC % of CWIP to Gross Plant (a) / (b)</b>	<b>Accum. Depr (c)</b>	<b>Net book Value (d) = (b) + (c)</b>	<b>% of CWP to NBV (a) / (d)</b>
Sep-04	95,813,916	4,289,448,242	2.23%	(1,835,784,470)	2,453,663,772	3.90%
Oct-04	100,240,902	4,297,273,733	2.33%	(1,844,542,970)	2,452,730,763	4.09%
Nov-04	101,915,867	4,306,435,822	2.37%	(1,850,553,631)	2,455,882,191	4.15%
Dec-04	96,297,968	4,319,617,535	2.23%	(1,851,055,515)	2,468,562,020	3.90%
Jan-05	96,797,075	4,316,616,234	2.24%	(1,849,231,890)	2,467,384,344	3.92%
Feb-05	99,116,758	4,320,166,638	2.29%	(1,856,556,730)	2,463,609,908	4.02%
Mar-05	141,313,681	4,330,528,953	3.26%	(1,866,321,168)	2,464,144,537	5.73%
Apr-05	146,838,266	4,338,056,590	3.38%	(1,873,912,053)	2,464,144,537	5.96%
May-05	152,608,522	4,511,988,985	3.38%	(1,972,319,221)	2,539,869,764	6.01%
Jun-05	166,669,128	4,518,667,834	3.69%	(1,981,773,108)	2,536,894,726	6.57%
Jul-05	187,402,154	4,529,962,629	4.14%	(1,993,157,043)	2,536,894,726	7.39%
Aug-05	204,561,499	4,563,533,519	4.48%	(2,004,050,521)	2,559,482,997	7.99%
Sep-05	271,439,593	4,576,339,599	5.93%	(2,014,257,926)	2,562,081,673	10.59%
Oct-05	344,794,228	4,582,283,544	7.52%	(2,022,545,289)	2,559,738,255	13.47%
Nov-05	206,448,027	4,743,017,624	4.35%	(2,030,454,122)	2,712,563,502	7.61%
Dec-05	183,885,676	4,820,486,558	3.81%	(2,027,053,048)	2,793,432,610	6.58%
Jan-06	177,795,618	4,831,915,706	3.68%	(2,031,197,662)	2,800,718,044	6.35%
Feb-06	184,889,963	4,839,361,541	3.82%	(2,043,309,947)	2,796,051,594	6.61%
Mar-06	185,660,196	4,862,263,888	3.82%	(2,052,779,255)	2,809,484,632	6.61%
Apr-06	198,592,235	4,874,208,331	4.07%	(2,064,722,293)	2,809,486,038	7.07%
May-06	249,233,102	4,887,172,589	5.10%	(2,077,612,838)	2,809,559,751	8.87%
Jun-06	294,444,590	4,908,250,933	6.00%	(2,085,947,442)	2,822,303,491	10.43%
Jul-06	358,991,248	4,916,985,849	7.30%	(2,092,335,025)	2,824,650,824	12.71%
Aug-06	415,701,572	4,930,746,443	8.43%	(2,099,319,684)	2,831,426,759	14.68%
<b>AMA 09/04 - 09/05</b>	<b>139,782,381</b>	<b>4,398,811,866</b>	<b>3.18%</b>	<b>(1,905,707,921)</b>	<b>2,493,103,945</b>	<b>5.61%</b>

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**PUGET SOUND ENERGY - GAS**  
**SEPTEMBER 2004 - AUGUST 2006**

Attachment A to PSE's Response to WUTC Staff Data Request No. 407

	CWIP (a)	Gross Plant (b)	GAS % of CWIP to Gross Plant (a) / (b)	Accum. Depr (c)	Net book Value (d) = (b) + (c)	% of CWIP to NBV (a) / (d)
Sep-04	66,276,528	1,919,722,587	3.45%	(645,229,256)	1,274,493,331	5.20%
Oct-04	71,386,109	1,927,679,538	3.70%	(649,750,790)	1,277,928,747	5.59%
Nov-04	42,859,767	1,965,938,692	2.18%	(642,159,426)	1,323,779,267	3.24%
Dec-04	33,668,090	1,990,287,593	1.69%	(645,803,754)	1,344,483,840	2.50%
Jan-05	32,924,056	1,995,949,062	1.65%	(648,947,333)	1,347,001,729	2.44%
Feb-05	37,222,975	2,000,162,108	1.86%	(652,653,824)	1,347,508,284	2.76%
Mar-05	38,203,984	2,018,139,227	1.89%	(658,217,487)	1,359,921,740	2.81%
Apr-05	36,677,030	2,029,440,218	1.81%	(663,477,500)	1,365,962,718	2.69%
May-05	37,180,724	2,037,400,196	1.82%	(668,556,827)	1,368,843,369	2.72%
Jun-05	38,871,875	2,042,944,363	1.90%	(673,054,662)	1,369,889,701	2.84%
Jul-05	41,512,610	2,052,058,176	2.02%	(678,693,148)	1,373,365,028	3.02%
Aug-05	38,202,197	2,069,126,346	1.85%	(683,576,756)	1,385,549,590	2.76%
Sep-05	40,343,549	2,078,026,137	1.94%	(689,308,545)	1,388,717,592	2.91%
Oct-05	37,476,229	2,093,033,340	1.79%	(695,120,368)	1,397,912,972	2.68%
Nov-05	40,795,799	2,101,623,253	1.94%	(699,317,415)	1,402,505,838	2.91%
Dec-05	32,627,044	2,110,789,981	1.55%	(701,223,569)	1,409,566,412	2.31%
Jan-06	39,416,537	2,106,708,045	1.87%	(691,861,223)	1,414,846,821	2.79%
Feb-06	41,137,968	2,114,136,788	1.95%	(696,575,550)	1,417,561,238	2.90%
Mar-06	42,896,899	2,126,271,705	2.02%	(702,143,862)	1,424,127,842	3.01%
Apr-06	45,958,912	2,137,140,704	2.15%	(707,904,268)	1,429,236,436	3.22%
May-06	45,626,052	2,146,732,083	2.13%	(713,603,847)	1,433,128,237	3.18%
Jun-06	45,309,693	2,162,643,493	2.10%	(719,332,975)	1,443,310,517	3.14%
Jul-06	46,189,764	2,171,381,959	2.13%	(722,147,433)	1,449,234,527	3.19%
Aug-06	56,970,822	2,179,558,532	2.61%	(730,051,877)	1,449,506,655	3.93%
<b>AMA 09/04 - 09/05</b>	<b>41,834,955</b>	<b>2,010,666,657</b>	<b>2.08%</b>	<b>(661,013,367)</b>	<b>1,349,653,289</b>	<b>3.10%</b>

PUGET SOUND ENERGY  
CWI BALANCES

SEPTEMBER 2004 - AUGUST 2006

Attachment A to PSE's Response to WUTC Staff Data Request No. 407

Month	2006 GRC		2005 CBR		Totals CWIP Electric	Totals CWIP Gas	Totals CWIP
	Electric	Gas	Electric	Gas			
Sep-04	87,222,646	61,498,252	13,389,645	8,950,235	95,813,916	66,276,528	162,090,443
Oct-04	91,514,293	66,532,562	14,560,558	8,726,807	100,240,902	71,386,109	171,627,011
Nov-04	93,298,382	38,066,911	13,210,341	6,617,785	101,915,887	42,859,767	144,775,654
Dec-04	87,314,425	28,671,641	11,979,982	8,963,443	96,297,968	33,668,090	129,966,058
Jan-05	84,926,650	26,321,987	10,472,495	1,870,425	96,797,075	32,924,056	129,721,131
Feb-05	85,765,114	29,797,084	20,777,856	13,651,646	99,116,758	37,222,975	136,339,733
Mar-05	125,515,343	29,417,296	25,658,027	7,225,891	141,313,681	38,203,984	179,517,666
Apr-05	129,683,942	27,136,172	25,693,182	5,793,435	146,838,266	36,677,030	183,515,297
May-05	136,511,337	28,227,823	23,050,086	17,154,424	152,808,522	37,180,724	189,989,246
Jun-05	150,360,689	29,801,480	35,973,815	16,092,083	166,669,128	38,671,875	205,341,003
Jul-05	170,110,470	31,895,356	25,953,674	7,291,383	187,402,154	41,512,610	228,914,764
Aug-05	195,505,903	33,165,674	14,932,019	9,059,686	204,561,499	38,202,197	242,763,696
Sep-05	262,702,803	35,484,339	33,528,000	10,316,533	271,439,593	40,343,549	311,783,142
Oct-05	337,029,994	33,093,664	33,528,000	17,958,210	344,794,228	37,476,229	382,270,457
Nov-05	198,511,518	36,315,993	12,146,799	7,764,234	206,448,027	40,795,799	247,243,826
Dec-05	173,242,343	26,619,356	12,416,315	7,936,509	183,885,676	32,627,044	216,512,720
Jan-06	165,912,784	32,709,205	16,651,021	10,643,333	177,795,618	39,416,537	217,212,156
Feb-06	172,394,103	36,279,555	18,590,166	11,882,834	184,889,963	41,137,968	226,027,931
Mar-06	173,936,786	39,063,414	19,549,217	12,485,860	185,660,196	42,896,899	228,557,095
Apr-06	186,376,043	38,272,417	18,340,754	11,723,410	198,592,235	45,968,912	244,551,147
May-06	236,206,265	37,868,954	19,111,690	12,216,192	249,233,102	45,626,052	294,859,154
Jun-06	281,262,438	40,764,299	20,622,891	13,027,837	294,444,590	46,309,693	339,754,283
Jul-06	349,414,826	51,648,133	14,981,887	9,576,422	358,991,248	46,169,764	405,161,013
Aug-06	406,271,798	51,648,133	14,752,463	9,439,775	415,701,572	56,970,822	472,672,394

**ATTACHMENT B to PSE's Response to  
WUTC Staff Data Request No. 407**

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF SEPTEMBER 2004**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

	Acquisition Amount	Accum. Depreciation	Net book Value	64.26% Elec. Acquisition Amount	35.74% Gas Acquisition Amount	64.26% Elec. Accum. Depreciation	35.74% Gas. Accum. Depreciation
C303 misc. intangible plant	234,345,413	(107,246,455)	127,098,957	150,590,362	83,765,050	(68,916,572)	(38,329,883)
C389 land & land rights	5,968,620	-	5,968,620	3,835,435	2,133,185	-	-
C390 structures & improvements	80,271,576	(28,223,849)	52,047,726	51,582,515	28,689,061	(18,136,646)	(10,087,204)
C391 office furniture & equipment	30,218,902	(8,350,206)	23,868,696	19,418,666	10,800,236	(4,080,642)	(2,269,564)
C394 tools, shop, & garage equipment	388,083	(218,904)	169,179	249,362	138,701	(140,668)	(78,236)
C396 power operated equipment	442,103	(514,326)	(72,823)	284,096	158,008	(330,891)	(184,035)
C397 communication equipment	41,368,124	(13,517,315)	27,850,809	26,583,156	14,784,967	(8,686,227)	(4,831,088)
C398 misc. equipment	22,744	27,033	49,784	14,816	8,129	17,376	9,664
<b>C303-398</b>	<b>393,025,565</b>	<b>(156,044,616)</b>	<b>236,980,949</b>	<b>252,558,228</b>	<b>140,467,337</b>	<b>(100,274,271)</b>	<b>(55,770,346)</b>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,793,530	(489,731)	13,303,799	-	-	-	-
E303 - misc. intangible plant	14,427,950	(12,485,742)	1,942,208	-	-	-	-
E310 - land & land rights	4,280,776	(16)	4,280,762	-	-	-	-
E311 - structures & improvements	176,993,633	(99,724,733)	77,268,901	-	-	-	-
E312 - boiler plant equipment	370,115,879	(207,382,516)	162,733,363	-	-	-	-
E314 - turbo generator units	119,545,551	(51,875,303)	67,670,248	-	-	-	-
E315 - accessory electric equipment	35,714,487	(19,836,722)	15,877,766	-	-	-	-
E316 - misc. plant equipment	13,872,120	(7,316,577)	6,555,544	-	-	-	-
E317 - asset retirement costs	1,105,663	(801,375)	304,288	-	-	-	-
E330 - land & land rights	4,426,756	(413,899)	4,012,857	-	-	-	-
E331 - structures & improvements	14,127,491	(9,469,124)	4,658,366	-	-	-	-
E332 - reservoirs, dams and waterways	103,671,953	(73,780,853)	29,891,100	-	-	-	-
E333 - water wheels, turbines & generators	23,455,601	(12,792,286)	10,663,314	-	-	-	-
E334 - accessory electric equipment	5,657,823	(3,195,781)	2,462,042	-	-	-	-
E335 - misc. power plant equipment	3,506,765	(2,216,491)	1,290,275	-	-	-	-
E336 - roads, railroads, & bridges	1,298,322	(973,422)	324,901	-	-	-	-
E337 - asset retirement costs	32,699	(436)	32,461	-	-	-	-
E340 - land & land rights	2,557,223	-	2,557,223	-	-	-	-
E341 - structures & improvements	5,771,324	(3,333,428)	2,437,897	-	-	-	-
E342 - fuel holders, producers, & accessories	9,192,372	(4,554,060)	4,638,313	-	-	-	-
E344 - generators	96,068,155	(48,213,383)	47,874,772	-	-	-	-
E345 - accessory electric equipment	2,063,239	(1,288,490)	774,749	-	-	-	-
E346 - misc. power plant equipment	1,156,496	(485,344)	671,152	-	-	-	-
E347 - asset retirement costs	392,038	(262,200)	129,838	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,396,466	(2,320,261)	4,076,205	-	-	-	-
E352 - structures & improvements	2,424,944	(793,332)	1,631,612	-	-	-	-
E353 - station equipment	84,068,150	(28,697,351)	55,368,799	-	-	-	-
E354 - towers & fixtures	67,700,072	(25,271,495)	42,428,577	-	-	-	-
E355 - poles & fixtures	24,892,350	(13,048,186)	11,844,164	-	-	-	-
E358 - overhead conductors & devices	96,809,721	(40,083,851)	56,725,870	-	-	-	-
E358 - underground conductors & devices	3,213,954	(39,423)	3,174,531	-	-	-	-
E359 - roads & trails	606,197	(235,770)	370,427	-	-	-	-
E360 - land & land rights	23,552,205	-	23,552,205	-	-	-	-
E361 - structures & improvements	5,822,101	(2,287,299)	3,534,803	-	-	-	-
E362 - station equipment	325,505,829	(151,412,861)	174,092,968	-	-	-	-
E364 - poles, towers, & fixtures	312,017,213	(127,828,954)	184,088,259	-	-	-	-
E365 - overhead conductors & devices	332,070,834	(159,844,557)	172,226,377	-	-	-	-
E366 - underground conduit	438,991,601	(124,723,565)	314,268,036	-	-	-	-
E367 - underground conductors & devices	483,193,851	(182,981,322)	300,212,529	-	-	-	-
E368 - line transformers	322,996,656	(120,938,758)	202,057,898	-	-	-	-
E369 - services	168,449,669	(87,368,540)	81,081,129	-	-	-	-
E370 - meters	120,751,915	(41,448,079)	79,305,835	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,104,321)	48,610	-	-	-	-
E373 - street lighting & signal systems	29,103,835	(15,677,797)	13,426,038	-	-	-	-
E374 - asset retirement costs	-	-	-	-	-	-	-
E375 - easements	23,183,631	(7,289,202)	15,894,428	-	-	-	-
E389 - land & land rights	4,813,579	-	4,813,579	-	-	-	-
E390 - structures & improvements	30,408,807	(3,703,459)	26,705,348	-	-	-	-
E391 - office furniture & equipment	30,048,553	(26,718,271)	12,331,281	-	-	-	-
E392 - transportation equipment	3,500,903	(2,721,729)	779,174	-	-	-	-
E393 - stores equipment	1,159,297	(220,129)	939,168	-	-	-	-
E394 - tools, shop, & garage equipment	5,468,908	(3,621,064)	2,847,844	-	-	-	-
E395 - laboratory equipment	11,854,265	(4,269,244)	7,585,021	-	-	-	-
E396 - power operated equipment	1,926,651	(1,926,651)	-	-	-	-	-
E397 - communication equipment	35,573,790	(16,511,023)	19,062,767	-	-	-	-
E398 - misc. equipment	438,643	(266,812)	172,032	-	-	-	-
E399 - other tangible property	-	-	-	-	-	-	-
<b>ARO asset Retirement</b>	<b>4,037,060,123</b>	<b>(1,735,343,016)</b>	<b>2,301,717,106</b>				
E347 Whitehorn 2 & 3	170,109	164,061	6,048				
Permanent Differences for Elec.	-	(352,426)	352,426				
Unidentified Differences	-	21,182	(21,182)				
<b>Totals Electric</b>	<b>4,036,890,014</b>	<b>(1,735,510,199)</b>	<b>2,301,379,814</b>				



**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF SEPTEMBER 2004**

G301 organization	158,692	-	158,692
G302 franchise & consents	44,432	(5,147)	39,285
G303 misc. intangible plant	19,748,992	(15,916,088)	4,432,902
G304 land & land rights	153,211	-	153,211
G305 structures & improvements	465,865	(386,247)	79,637
G311 liquefied petroleum gas equipment	6,307,525	(4,268,016)	2,039,509
G320 other equipment	78,000	(76,049)	1,957
G350 land & land rights	455,865	-	455,865
G351 structures & improvements	809,847	(617,309)	192,538
G352 wells, reservoirs	10,839,640	(7,282,206)	3,677,434
G353 lines	1,523,912	(657,712)	866,200
G354 compressor station equipment	7,016,252	(2,567,789)	4,448,463
G355 measuring & regulating equipment	293,676	(50,965)	242,711
G356 purification equipment	1,012,001	(493,000)	519,001
G357 other equipment	559,208	(476,809)	82,400
G360 land & land rights	1,704,569	-	1,704,569
G361 LNG structures & improvements	-	-	-
G362 LNG gas holders	-	-	-
G363 LNG Purification Equipment	9,761,474	(145,918)	9,615,556
G364 LNG transportation equipment	682,650	(100,708)	581,942
G365 land & land rights	820,868	-	820,868
G366 structures & improvements	231,587	(158,725)	72,862
G367 mains	87,853,607	(17,258,094)	70,597,512
G369 measur. & regulating stat. equipment	16,804,250	(5,357,385)	11,446,865
G372 easements	106,935	(1,373)	105,563
G373 easements	45,027	(5,740)	39,287
G374 land & land rights	1,442,315	-	1,442,315
G375 structures & improvements	7,627,831	(2,368,600)	5,259,231
G376 mains	746,858,213	(215,989,702)	530,868,511
G378 measur. & regulating stat. equipment	22,154,926	(6,989,973)	15,164,952
G380 services	504,583,039	(217,403,925)	287,179,114
G381 meters	48,800,526	(15,982,604)	32,817,922
G382 meter installations	124,881,881	(15,924,534)	108,957,347
G383 house regulators	10,611,732	(3,801,426)	6,810,306
G384 house regulator installations	5,911,117	(2,913,826)	2,997,291
G385 industrial meas. & reg. sta.	31,069,901	(9,467,895)	21,602,006
G386 other prop. on customers premises	48,121,582	(19,252,376)	28,869,206
G387 other equipment	8,596,645	(4,031,936)	4,564,709
G389 land & land rights	1,495,233	-	1,495,233
G390 structures & improvements	7,501,181	(258,662)	7,242,519
G391 office furniture & equipment	27,198,042	(12,735,325)	14,462,717
G392 transportation equipment	589,184	(49,884)	539,300
G393 stores equipment	245,736	(174,479)	71,257
G394 tools, shop, & garage equipment	4,892,750	(2,251,902)	2,640,848
G395 laboratory equipment	422,255	(17,400)	404,855
G396 power operated equipment	1,071,185	(1,590,266)	(519,081)
G397 communications equipment	7,295,126	(2,806,769)	4,488,357
G398 misc. equipment	336,776	(225,133)	111,643
Permanent Differences for Gas	1,779,255,250	(589,439,484)	1,189,815,766
Totals Gas	-	(19,426)	(19,426)
	1,779,255,250	(589,458,910)	1,189,796,340
<b>Totals</b>	<b>6,209,170,826</b>	<b>(2,481,813,728)</b>	<b>3,728,157,103</b>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF OCTOBER 2004**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

	Acquisition Amount	Accum. Depreciation	Net book Value	64.26%		35.74%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C303 misc. intangible plant	234,349,176	(109,431,245)	124,917,931	150,592,781	83,756,396	(70,320,518)	(39,110,727)
C389 land & land rights	5,068,620	-	5,068,620	3,835,435	2,133,185	-	-
C390 structures & improvements	80,491,645	(28,533,966)	51,957,679	51,723,931	28,767,714	(18,335,927)	(10,198,040)
C391 office furniture & equipment	30,070,111	(6,049,260)	24,020,852	19,323,053	10,747,058	(3,887,254)	(2,162,005)
C394 tools, shop, & garage equipment	388,083	(222,669)	165,414	249,382	138,701	(143,087)	(79,592)
C396 power operated equipment	442,103	(520,555)	(78,452)	284,096	158,008	(334,509)	(188,046)
C397 communication equipment	41,387,873	(13,687,767)	27,700,105	26,585,847	14,792,026	(8,795,759)	(4,892,008)
C398 misc. equipment	41,864	26,818	68,682	28,902	14,962	17,233	9,585
	<u>393,139,476</u>	<u>(158,418,645)</u>	<u>234,720,830</u>	<u>252,631,427.14</u>	<u>140,508,048.64</u>	<u>(101,799,821.50)</u>	<u>(56,618,823.85)</u>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,793,530	(526,181)	13,267,349	-	-	-	-
E303 - misc. intangible plant	14,427,950	(12,643,521)	1,784,429	-	-	-	-
E310 - land & land rights	4,280,776	(15)	4,280,761	-	-	-	-
E311 - structures & improvements	176,898,028	(100,108,470)	76,889,558	-	-	-	-
E312 - boiler plant equipment	372,157,193	(209,259,235)	163,897,959	-	-	-	-
E314 - turbo generator units	119,556,898	(52,175,945)	67,380,954	-	-	-	-
E315 - accessory electric equipment	35,715,179	(19,913,426)	15,801,752	-	-	-	-
E316 - misc. plant equipment	13,872,345	(7,355,317)	6,517,028	-	-	-	-
E317 - asset retirement costs	1,105,663	(801,375)	304,288	-	-	-	-
E330 - land & land rights	4,327,629	(421,748)	3,905,881	-	-	-	-
E331 - structures & improvements	14,067,613	(9,440,723)	4,626,890	-	-	-	-
E332 - reservoirs, dams and waterways	102,975,324	(73,794,255)	29,181,069	-	-	-	-
E333 - water wheels, turbines & generators	23,299,556	(12,841,762)	10,457,797	-	-	-	-
E334 - accessory electric equipment	5,609,456	(3,210,705)	2,398,752	-	-	-	-
E335 - misc. power plant equipment	3,230,522	(1,963,017)	1,267,505	-	-	-	-
E336 - roads, railroads, & bridges	1,271,433	(954,008)	317,425	-	-	-	-
E337 - asset retirement costs	32,899	(487)	32,412	-	-	-	-
E340 - land & land rights	2,557,223	-	2,557,223	-	-	-	-
E341 - structures & improvements	5,771,410	(3,350,080)	2,421,330	-	-	-	-
E342 - fuel holders, producers, & accessories	9,193,668	(4,577,786)	4,615,883	-	-	-	-
E344 - generators	96,109,116	(48,405,020)	47,704,096	-	-	-	-
E345 - accessory electric equipment	2,063,452	(1,292,074)	771,378	-	-	-	-
E346 - misc. power plant equipment	1,156,496	(489,357)	667,139	-	-	-	-
E347 - asset retirement costs	392,038	(264,873)	127,165	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,396,466	(2,328,879)	4,067,587	-	-	-	-
E352 - structures & improvements	2,425,405	(787,184)	1,628,221	-	-	-	-
E353 - station equipment	85,030,350	(28,879,294)	56,151,057	-	-	-	-
E354 - towers & fixtures	67,700,072	(25,399,434)	42,300,638	-	-	-	-
E355 - poles & fixtures	24,930,179	(13,094,097)	11,836,082	-	-	-	-
E356 - overhead conductors & devices	96,899,721	(40,294,144)	56,605,578	-	-	-	-
E358 - underground conductors & devices	3,216,264	(47,304)	3,168,960	-	-	-	-
E359 - roads & trails	606,197	(236,871)	369,326	-	-	-	-
E360 - land & land rights	23,296,382	-	23,296,382	-	-	-	-
E381 - structures & improvements	5,622,101	(2,296,438)	3,325,663	-	-	-	-
E382 - station equipment	326,662,842	(152,585,740)	174,077,102	-	-	-	-
E384 - poles, towers, & fixtures	313,463,394	(128,079,416)	185,383,978	-	-	-	-
E385 - overhead conductors & devices	332,663,369	(159,793,526)	172,869,842	-	-	-	-
E386 - underground conduit	440,240,768	(125,530,832)	314,709,936	-	-	-	-
E387 - underground conductors & devices	484,132,804	(163,904,616)	320,228,188	-	-	-	-
E388 - line transformers	323,744,197	(121,525,680)	202,218,517	-	-	-	-
E389 - services	168,598,282	(87,600,060)	80,998,222	-	-	-	-
E370 - meters	121,021,300	(41,750,252)	79,271,047	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,108,420)	44,511	-	-	-	-
E373 - street lighting & signal systems	29,104,408	(15,695,959)	13,408,449	-	-	-	-
E374 - asset retirement costs	0	-	0	-	-	-	-
E375 - easements	22,902,686	(7,322,564)	15,580,122	-	-	-	-
E389 - land & land rights	4,813,579	-	4,813,579	-	-	-	-
E390 - structures & improvements	30,408,807	(3,790,005)	26,618,802	-	-	-	-
E391 - office furniture & equipment	39,065,877	(26,968,326)	12,097,550	-	-	-	-
E392 - transportation equipment	3,301,597	(2,726,017)	575,581	-	-	-	-
E393 - stores equipment	1,159,297	(225,145)	934,152	-	-	-	-
E394 - tools, shop, & garage equipment	6,468,908	(3,658,190)	2,810,718	-	-	-	-
E395 - laboratory equipment	11,854,265	(4,306,808)	7,547,456	-	-	-	-
E396 - power operated equipment	1,926,651	(1,926,651)	0	-	-	-	-
E397 - communication equipment	35,573,819	(16,650,621)	18,923,198	-	-	-	-
E398 - misc. equipment	438,643	(268,133)	170,511	-	-	-	-
E399 - other tangible property	0	-	0	-	-	-	-
	<u>4,044,812,415</u>	<u>(1,742,577,982)</u>	<u>2,302,234,433</u>				
ARO asset Retirement							
E347 Whitehorn 2 & 3	170,109	168,077	4,032				
Permanent Differences for Elec.	0	(352,426)	352,426				
Unidentified Differences	0	21,182	(21,182)				
<b>Totals Electric</b>	<u>4,044,642,306</u>	<u>(1,742,743,148)</u>	<u>2,301,899,158</u>				

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF OCTOBER 2004**

G301 organization	158,692	-	158,692
G302 franchisee & consents	44,432	(5,372)	39,060
G303 misc. intangible plant	19,748,982	(15,459,061)	4,289,921
G304 land & land rights	153,211	-	153,211
G305 structures & improvements	485,894	(387,164)	78,730
G311 liquefied petroleum gas equipment	6,307,525	(4,295,281)	2,012,244
G320 other equipment	78,000	(78,087)	1,913
G350 land & land rights	455,865	-	455,865
G351 structures & improvements	809,847	(618,869)	190,978
G352 wells, reservoirs	10,941,931	(7,286,368)	3,655,562
G353 lines	1,523,912	(662,716)	861,196
G354 compressor station equipment	7,016,252	(2,591,261)	4,424,990
G355 measuring & regulating equipment	293,676	(51,909)	241,767
G356 purification equipment	1,012,001	(496,255)	515,746
G357 other equipment	559,216	(477,102)	82,114
G360 land & land rights	1,704,569	-	1,704,569
G361 LNG structures & improvements	3,960,005	(20,196)	3,939,809
G362 LNG gas holders	1,917,252	(6,519)	1,910,733
G363 LNG Purification Equipment	3,866,061	(125,702)	3,740,359
G364 LNG transportation equipment	652,830	(104,470)	548,360
G365 land & land rights	820,868	-	820,868
G366 structures & improvements	231,587	(159,090)	72,497
G367 mains	87,873,232	(17,395,208)	70,478,024
G369 measur. & regulating stat. equipment	16,804,822	(5,402,406)	11,402,416
G372 easements	106,935	(1,535)	105,400
G373 easements	80,236	(5,900)	74,336
G374 land & land rights	1,442,315	-	1,442,315
G375 structures & improvements	7,627,831	(2,388,004)	5,239,827
G376 mains	750,743,524	(217,738,812)	533,004,712
G378 measur. & regulating, stat. equipment	22,233,317	(7,028,775)	15,204,542
G380 services	505,492,317	(218,391,535)	287,100,783
G381 meters	49,028,384	(16,056,667)	32,971,717
G382 meter installations	127,397,202	(16,144,482)	111,252,720
G383 house regulators	10,644,633	(3,830,901)	6,813,732
G384 house regulator installations	5,911,117	(2,924,564)	2,986,553
G385 industrial meas. & reg. sta.	31,265,868	(9,537,079)	21,728,789
G386 other prop. on customers premises	48,052,838	(19,653,534)	28,399,305
G387 other equipment	8,597,150	(4,057,653)	4,539,497
G389 land & land rights	1,495,233	-	1,495,233
G390 structures & improvements	7,501,181	(276,477)	7,224,704
G391 office furniture & equipment	27,197,895	(12,680,935)	14,516,960
G392 transportation equipment	589,184	350,913	940,097
G393 stores equipment	245,736	(175,238)	70,497
G394 tools, shop, & garage equipment	4,892,750	(2,285,168)	2,607,582
G395 laboratory equipment	422,255	(18,241)	404,014
G396 power operated equipment	1,071,185	(1,603,902)	(532,717)
G397 communications equipment	7,295,126	(2,837,023)	4,458,103
G398 misc. equipment	336,778	(226,214)	110,562
Permanent Differences for Gas	1,787,171,488	(593,112,540)	1,194,058,948
Totals Gas	-	(19,426)	(19,426)
Totals	1,787,171,488	(593,131,966)	1,194,039,522
Totals	6,224,953,270	(2,494,293,760)	3,730,659,510

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF NOVEMBER 2004.**

Attachment B to PBE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquis.val.	Accm.ord.deprec	Net book Value	64.28%		35.74%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C303 - misc. intangible plant	234,364,646	(111,616,634)	122,748,012	150,602,721	83,761,924	(71,724,649)	(39,691,785)
C389 - land & land rights	5,968,620	-	5,968,620	5,635,435	2,133,185	-	-
C390 - structures & improvements	80,561,216	(28,830,243)	51,730,973	51,766,637	28,792,578	(18,526,314)	(10,303,929)
C391 - office furniture & equipment	30,105,577	(6,203,108)	23,902,469	19,345,843	10,759,733	(3,986,117)	(2,216,991)
C394 - tools, shop, & garage equipment	388,063	(226,434)	161,649	249,382	138,701	(145,507)	(80,928)
C386 - power operated equipment	442,103	(526,185)	(84,081)	284,098	168,008	(338,126)	(188,058)
C397 - communication equipment	41,429,321	(13,858,736)	27,570,585	26,622,482	14,806,839	(9,905,624)	(4,953,112)
C398 - misc. equipment	41,864	(28,596)	13,268	26,902	14,962	17,091	9,505
<b>393,301,429</b>	<b>(161,234,745)</b>	<b>232,066,687</b>	<b>252,735,499</b>	<b>140,565,931</b>	<b>(103,609,446)</b>	<b>(57,625,297)</b>	
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,793,530	(562,531)	13,230,999	-	-	-	-
E303 - misc. intangible plant	14,427,950	(12,801,299)	1,626,651	-	-	-	-
E310 - land & land rights	4,280,776	(15)	4,280,761	-	-	-	-
E311 - structures & improvements	176,986,625	(100,492,218)	76,506,607	-	-	-	-
E312 - boiler plant equipment	372,169,500	(209,135,980)	163,033,519	-	-	-	-
E314 - turbo generator units	119,558,855	(92,476,611)	27,082,244	-	-	-	-
E316 - accessory electric equipment	35,715,304	(19,890,133)	15,725,170	-	-	-	-
E317 - asset retirement costs	13,872,386	(7,394,059)	6,478,327	-	-	-	-
E380 - land & land rights	1,105,603	(801,375)	304,228	-	-	-	-
E331 - structures & improvements	4,327,629	(429,566)	3,898,063	-	-	-	-
E332 - reservoirs, dams and waterways	13,862,485	(9,272,901)	4,589,584	-	-	-	-
E333 - water wheels, turbines & generators	102,610,699	(73,464,809)	29,145,889	-	-	-	-
E334 - accessory electric equipment	22,997,584	(12,484,617)	10,512,967	-	-	-	-
E335 - misc. power plant equipment	5,551,808	(3,181,906)	2,369,902	-	-	-	-
E336 - roads, railroads, & bridges	2,769,879	(1,492,350)	1,276,329	-	-	-	-
E337 - asset retirement costs	1,271,433	(958,763)	312,670	-	-	-	-
E340 - land & land rights	32,899	(535)	32,363	-	-	-	-
E341 - structures & improvements	2,557,223	-	2,557,223	-	-	-	-
E342 - fuel holders, producers, & accessories	5,771,410	(3,366,733)	2,404,677	-	-	-	-
E344 - generators	9,193,903	(4,601,515)	4,592,389	-	-	-	-
E345 - accessory electric equipment	96,112,915	(48,696,700)	47,516,216	-	-	-	-
E346 - misc. power plant equipment	2,063,491	(1,295,669)	767,822	-	-	-	-
E347 - asset retirement costs	1,156,496	(493,371)	663,125	-	-	-	-
E350 - land & land rights	382,038	(267,546)	114,492	-	-	-	-
E351 - other assets	4,801,255	-	4,801,255	-	-	-	-
E352 - structures & improvements	6,407,184	(2,337,547)	4,069,638	-	-	-	-
E353 - station equipment	2,425,405	(801,036)	1,624,369	-	-	-	-
E354 - towers & fixtures	65,030,857	(29,061,244)	35,969,613	-	-	-	-
E355 - poles & fixtures	67,700,872	(25,527,543)	42,173,329	-	-	-	-
E356 - overhead conductors & devices	25,012,632	(13,113,267)	11,899,365	-	-	-	-
E358 - underground conductors & devices	96,737,890	(40,510,264)	56,227,626	-	-	-	-
E359 - roads & trails	3,216,632	(55,189)	3,161,443	-	-	-	-
E360 - land & land rights	606,197	(237,972)	368,225	-	-	-	-
E361 - structures & improvements	23,764,331	-	23,764,331	-	-	-	-
E362 - station equipment	5,822,101	(2,305,579)	3,516,522	-	-	-	-
E364 - poles, towers, & fixtures	330,721,096	(152,917,623)	177,803,474	-	-	-	-
E365 - overhead conductors & devices	314,308,769	(128,178,405)	186,130,364	-	-	-	-
E366 - underground conduit	333,104,073	(159,797,220)	173,306,852	-	-	-	-
E367 - underground conductors & devices	442,127,866	(126,331,514)	315,796,352	-	-	-	-
E368 - line transformers	485,622,094	(164,695,979)	320,926,115	-	-	-	-
E369 - services	324,280,866	(121,476,072)	202,804,793	-	-	-	-
E370 - meters	168,658,688	(87,686,954)	80,971,734	-	-	-	-
E372 - leased prop. on customers premises	121,341,342	(41,853,364)	79,388,019	-	-	-	-
E373 - street lighting & signal systems	2,152,931	(2,112,519)	40,412	-	-	-	-
E374 - asset retirement costs	28,102,801	(15,683,737)	12,419,065	-	-	-	-
E376 - easements	-	-	-	-	-	-	-
E369 - land & land rights	23,190,521	(7,357,234)	15,833,287	-	-	-	-
E390 - structures & improvements	4,813,579	-	4,813,579	-	-	-	-
E391 - office furniture & equipment	30,432,468	(3,876,763)	26,555,715	-	-	-	-
E392 - transportation equipment	39,065,888	(27,214,982)	11,850,906	-	-	-	-
E393 - stores equipment	3,301,697	(2,731,666)	569,631	-	-	-	-
E394 - tools, shop, & garage equipment	1,159,297	(230,161)	929,136	-	-	-	-
E395 - laboratory equipment	6,468,908	(3,695,316)	2,773,593	-	-	-	-
E396 - power operated equipment	11,854,265	(4,344,374)	7,509,891	-	-	-	-
E397 - communication equipment	1,926,651	(1,828,651)	98,000	-	-	-	-
E398 - misc. equipment	35,575,121	(16,790,235)	18,784,886	-	-	-	-
E399 - other tangible property	438,643	(269,654)	168,990	-	-	-	-
<b>4,053,870,432</b>	<b>(1,746,781,038)</b>	<b>2,307,089,399</b>					
ARO asset Retirement	-	-	-	-	-	-	-
E347 Whitehorn 2 & 3	170,109	168,093	2,016	-	-	-	-
Permanent Differences for Elec.	-	(352,426.00)	352,426	-	-	-	-
Unidentified Differences	-	21,181.00	(21,181)	-	-	-	-
<b>Totals Electric</b>	<b>4,053,700,323</b>	<b>(1,746,944,185)</b>	<b>2,306,756,138</b>				

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF NOVEMBER 2004**

G301 - organization	158,692	-	158,692
G302 - franchises & consents	44,432	(5,597)	38,835
G303 - misc. intangible plant	19,748,982	(15,602,042)	4,146,940
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(388,082)	78,159
G311 - liquefied petroleum gas equipment	6,307,625	(4,322,506)	1,985,019
G320 - other equipment	78,060	(76,131)	1,869
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	809,847	(620,429)	189,419
G352 - wells, reservoirs	10,943,715	(7,310,545)	3,633,171
G353 - lines	1,523,912	(667,719)	856,193
G354 - compressor station equipment	7,048,562	(2,561,468)	4,487,095
G365 - measuring & regulating equipment	283,676	(52,854)	240,822
G366 - purification equipment	1,012,001	(499,510)	512,490
G367 - other equipment	558,216	(477,395)	81,820
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,960,005	(40,392)	3,919,613
G362 - LNG gas holders	1,960,189	(13,256)	1,946,932
G363 - LNG Purification Equipment	3,966,061	(105,486)	3,860,575
G364 - LNG transportation equipment	652,630	(108,231)	544,399
G365 - land & land rights	1,061,821	-	1,061,821
G366 - structures & improvements	231,687	(159,455)	72,132
G367 - mains	115,912,258	(17,559,603)	98,352,655
G369 - measur. & regulating stat. equipment	17,809,819	(5,465,668)	12,344,251
G372 - easements	1,037,853	(5,933)	1,031,920
G373 - easements	177,708	(6,434)	171,274
G374 - land & land rights	1,461,658	-	1,461,658
G375 - structures & improvements	7,627,831	(2,407,408)	5,220,423
G376 - mains	756,329,455	(219,372,915)	536,956,540
G378 - measur. & regulating, stat. equipment	22,603,530	(6,970,665)	15,632,865
G380 - services	506,749,908	(219,135,300)	287,614,609
G381 - meters	49,142,007	(16,154,097)	32,987,910
G382 - meter installations	129,524,841	(16,381,681)	113,143,161
G383 - house regulators	10,649,537	(3,859,698)	6,790,838
G384 - house regulator installations	5,910,267	(2,934,647)	2,975,620
G385 - industrial meas. & reg. sta. equip.	29,905,189	(7,919,483)	21,985,706
G386 - other prop. on customers premises	47,891,163	(8,938,740)	38,952,422
G387 - other equipment	8,466,976	(4,469,812)	4,027,164
G388 - asset retirement costs	-	-	-
G389 - land & land rights	1,495,233	-	1,495,233
G390 - structures & improvements	7,501,181	(294,292)	7,206,888
G391 - office furniture & equipment	27,197,895	(12,812,128)	14,385,767
G392 - transportation equipment	589,184	347,327	936,511
G393 - tools equipment	245,738	(175,998)	69,737
G394 - tools, shop, & garage equipment	4,892,750	(2,278,434)	2,614,317
G395 - laboratory equipment	422,958	(19,087)	403,871
G396 - power operated equipment	1,071,185	(1,617,538)	(546,353)
G397 - communications equipment	7,295,126	(2,867,277)	4,427,849
G398 - misc. equipment	336,176	(227,234)	109,482
<b>Permanent Differences for Gas</b>	<b>1,825,372,781</b>	<b>(584,514,702)</b>	<b>1,240,858,059</b>
<b>Totals Gas</b>	<b>1,825,372,781</b>	<b>(19,426)</b>	<b>(19,426)</b>
<b>Totals</b>	<b>6,272,374,514</b>	<b>(2,492,713,056)</b>	<b>3,779,661,458</b>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF DECEMBER 2004**

Attachment B to PSE's Response to WUTC Staff Data Request No. 497

Description	Cum.acqis.val.	Accm.ord.deprec	Net book Value	64.26%	35.74%	64.26%	35.74%
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C303 - misc. intangible plant	234,797,866	(113,807,689)	120,990,177	150,881,109	83,916,757	(73,132,821)	(40,674,868)
C388 - land & land rights	5,968,620	-	5,968,620	3,836,435	2,133,185	-	-
C390 - structures & improvements	81,439,604	(29,153,052)	52,286,552	52,333,089	29,106,514	(18,733,751)	(10,419,301)
C391 - office furniture & equipment	30,776,715	(6,374,378)	24,402,337	19,777,117	10,699,598	(4,096,175)	(2,276,203)
C392 - transportation equipment	30,885	(1,930)	28,955	19,847	11,038	(1,240)	(690)
C394 - tools, shop, & garage equipment	507,807	(241,174)	266,633	326,317	181,490	(154,978)	(86,195)
C396 - power operated equipment	442,103	(531,814)	(89,711)	284,096	158,008	(341,744)	(190,070)
C397 - communication equipment	41,685,385	(14,035,494)	27,649,891	26,787,028	14,896,367	(9,019,208)	(5,016,285)
C398 - misc. equipment	48,484	26,223	74,706	31,156	17,328	16,851	9,372
<b>E301 - organization</b>	<b>395,697,489</b>	<b>(164,119,309)</b>	<b>231,578,181</b>	<b>254,275,194</b>	<b>141,422,275</b>	<b>(105,463,068)</b>	<b>(58,656,241)</b>
E302 - franchisee & consents	114,202	-	114,202	-	-	-	-
E302 - franchisee & consents	13,793,530	(599,081)	13,194,449	-	-	-	-
E303 - misc. intangible plant	14,427,950	(12,959,078)	1,468,873	-	-	-	-
E310 - land & land rights	4,280,776	(15)	4,280,762	-	-	-	-
E311 - structures & improvements	176,779,688	(100,631,806)	76,148,083	-	-	-	-
E312 - boiler plant equipment	367,444,011	(205,631,871)	161,812,141	-	-	-	-
E314 - turbo generator units	119,321,167	(61,227,402)	68,093,765	-	-	-	-
E316 - accessory electric equipment	35,351,746	(19,698,233)	15,653,513	-	-	-	-
E316 - misc. plant equipment	13,908,494	(7,433,413)	6,475,081	-	-	-	-
E317 - asset retirement costs	1,105,663	(807,130)	298,533	-	-	-	-
E330 - land & land rights	4,327,629	(437,444)	3,890,185	-	-	-	-
E331 - structures & improvements	14,031,703	(9,372,626)	4,659,078	-	-	-	-
E332 - reservoirs, dams and waterways	102,977,237	(74,097,626)	28,879,611	-	-	-	-
E333 - water wheels, turbines & generators	22,997,584	(12,589,865)	10,407,719	-	-	-	-
E334 - accessory electric equipment	5,551,808	(3,210,300)	2,341,508	-	-	-	-
E335 - misc. power plant equipment	2,811,549	(1,500,615)	1,310,934	-	-	-	-
E336 - roads, railroads, & bridges	1,271,433	(963,517)	307,916	-	-	-	-
E337 - asset retirement costs	32,899	(584)	32,315	-	-	-	-
E340 - land & land rights	2,557,223	-	2,557,223	-	-	-	-
E341 - structures & improvements	5,810,844	(3,384,005)	2,426,839	-	-	-	-
E342 - fuel holders, producers, & accessories	9,194,221	(4,625,250)	4,568,971	-	-	-	-
E344 - generators	96,118,060	(48,788,495)	47,329,565	-	-	-	-
E345 - accessory electric equipment	2,444,966	(1,304,795)	1,140,171	-	-	-	-
E346 - misc. power plant equipment	1,157,130	(497,401)	659,729	-	-	-	-
E347 - asset retirement costs	392,039	(270,210)	121,829	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	5,407,184	(2,346,214)	3,060,971	-	-	-	-
E352 - structures & improvements	2,425,405	(804,888)	1,620,517	-	-	-	-
E353 - station equipment	84,893,268	(29,580,146)	55,313,122	-	-	-	-
E354 - towers & fixtures	67,766,175	(25,656,528)	42,109,647	-	-	-	-
E355 - poles & fixtures	25,081,630	(13,165,616)	11,916,015	-	-	-	-
E356 - overhead conductors & devices	96,842,395	(40,727,748)	56,114,647	-	-	-	-
E358 - underground conductors & devices	3,217,249	(63,087)	3,154,162	-	-	-	-
E359 - roads & trails	606,197	(239,073)	367,124	-	-	-	-
E360 - land & land rights	23,764,331	-	23,764,331	-	-	-	-
E361 - structures & improvements	5,822,101	(2,314,719)	3,507,382	-	-	-	-
E362 - station equipment	335,381,465	(153,016,971)	182,364,494	-	-	-	-
E364 - poles, towers, & fixtures	314,811,528	(128,046,220)	186,765,308	-	-	-	-
E365 - overhead conductors & devices	333,147,163	(159,173,532)	173,973,631	-	-	-	-
E366 - underground conduit	446,732,794	(127,140,824)	319,591,970	-	-	-	-
E367 - underground conductors & devices	490,605,721	(164,821,137)	325,784,585	-	-	-	-
E368 - line transformers	325,303,153	(121,861,739)	203,441,414	-	-	-	-
E369 - services	168,717,576	(87,748,541)	80,969,035	-	-	-	-
E370 - meters	121,538,545	(42,343,902)	79,194,643	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,116,517)	36,414	-	-	-	-
E373 - street lighting & signal systems	29,110,491	(15,709,431)	13,401,060	-	-	-	-
E374 - asset retirement costs	-	-	-	-	-	-	-
E375 - easements	23,190,521	(7,392,677)	15,797,844	-	-	-	-
E389 - land & land rights	4,813,579	-	4,813,579	-	-	-	-
E390 - structures & improvements	30,461,755	(3,964,000)	26,497,755	-	-	-	-
E391 - office furniture & equipment	39,070,204	(27,482,853)	11,607,551	-	-	-	-
E392 - transportation equipment	3,262,721	(2,689,039)	563,682	-	-	-	-
E393 - stores equipment	1,141,211	(216,529)	924,682	-	-	-	-
E394 - tools, shop, & garage equipment	6,620,869	(3,747,837)	2,873,232	-	-	-	-
E395 - laboratory equipment	11,969,533	(4,384,454)	7,585,079	-	-	-	-
E396 - power operated equipment	1,462,235	(1,462,235)	-	-	-	-	-
E397 - communication equipment	35,759,070	(16,933,413)	18,825,657	-	-	-	-
E398 - misc. equipment	438,643	(271,175)	167,468	-	-	-	-
E399 - other tangible property	-	-	-	-	-	-	-
<b>ARO asset Retirement</b>	<b>4,065,512,451</b>	<b>(1,745,431,311)</b>	<b>2,320,081,139</b>	-	-	-	-
E347 Whitehorn 2 & 3	170,109	170,109	-	-	-	-	-
Permanent Differences for Elec.	-	(352,426.00)	352,426	-	-	-	-
Unidentified Differences	-	21,181.00	(21,181)	-	-	-	-
<b>Totals Electric</b>	<b>4,065,342,342</b>	<b>(1,745,592,447)</b>	<b>2,319,749,894</b>	-	-	-	-

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF DECEMBER 2004**

G301 - organization	158,692	-	158,692
G302 - franchise & consents	44,432	(5,821)	38,610
G303 - misc. intangible plant	19,842,721	(15,745,023)	4,097,698
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	486,241	(389,000)	77,241
G311 - liquefied petroleum gas equipment	6,307,525	(4,349,750)	1,957,775
G320 - other equipment	78,000	(76,176)	1,825
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	809,847	(621,988)	187,859
G352 - wells, reservoirs	11,374,352	(7,342,081)	4,032,271
G353 - lines	1,523,912	(672,723)	851,189
G354 - compressor station equipment	7,052,992	(2,585,353)	4,467,640
G355 - measuring & regulating equipment	293,676	(53,799)	239,877
G356 - purification equipment	1,012,001	(502,765)	509,235
G357 - other equipment	596,521	(477,712)	118,809
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,960,005	(60,588)	3,899,417
G362 - LNG gas holders	2,062,134	(21,034)	2,041,100
G363 - LNG Purification Equipment	3,966,061	(85,270)	3,880,790
G364 - LNG transportation equipment	652,630	(111,992)	540,638
G365 - land & land rights	1,076,821	-	1,076,821
G366 - structures & improvements	231,587	(159,819)	71,768
G367 - mains	112,763,092	(17,714,812)	95,048,280
G369 - measur. & regulating stat. equipment	20,467,574	(5,552,294)	14,915,280
G372 - easements	3,501,498	(32,750)	3,468,748
G373 - easements	189,921	(7,063)	182,858
G374 - land & land rights	1,461,658	-	1,461,658
G375 - structures & improvements	7,643,656	(2,426,705)	5,216,951
G376 - mains	772,367,011	(220,505,722)	551,861,288
G378 - measur. & regulating, stat. equipment	22,963,992	(6,935,620)	16,028,332
G380 - services	509,279,205	(219,606,741)	289,672,464
G381 - meters	49,305,409	(16,259,092)	33,046,317
G382 - meter installations	131,964,252	(16,644,590)	115,319,663
G383 - house regulators	10,707,335	(3,887,641)	6,819,693
G384 - house regulator installations	5,909,358	(2,944,661)	2,964,697
G385 - industrial meas. & reg. sta. equip.	30,140,525	(7,877,272)	22,263,253
G386 - other prop. on customers premises	47,828,605	(9,467,279)	38,361,327
G387 - other equipment	8,005,766	(4,450,303)	3,555,463
G388 - asset retirement costs	-	-	-
G389 - land & land rights	1,495,233	-	1,495,233
G390 - structures & improvements	7,501,181	(312,107)	7,189,073
G391 - office furniture & equipment	27,197,895	(12,943,320)	14,254,575
G392 - transportation equipment	426,093	513,223	939,316
G393 - stores equipment	245,736	(176,758)	68,978
G394 - tools, shop, & garage equipment	4,929,142	(2,292,226)	2,636,916
G395 - laboratory equipment	452,423	(20,298)	432,124
G396 - power operated equipment	673,104	(1,197,257)	(524,152)
G397 - communications equipment	7,295,126	(2,897,530)	4,397,595
G398 - misc. equipment	598,776	(228,375)	370,401
Permanent Differences for Gas	1,848,865,318	(587,128,087)	1,261,737,231
Totals Gas	-	(19,426)	(19,426)
Totals	6,389,995,129	(2,496,859,269)	3,813,045,860

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF JANUARY 2005**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquis.val.	Accm.ord.deprec	Net book Value	64.26%		35.74%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C303 - misc. intangible plant	233,562,599	(114,689,039)	118,873,560	150,087,326	83,475,273	(73,699,177)	(40,989,863)
C389 - land & land rights	5,988,620	-	5,988,620	3,635,435	2,133,185	-	-
C390 - structures & improvements	81,441,522	(28,465,335)	51,976,188	52,334,322	29,107,200	(18,934,424)	(10,530,911)
C391 - office furniture & equipment	30,978,338	(6,538,306)	24,440,032	19,906,680	11,071,858	(4,201,515)	(2,336,781)
C392 - transportation equipment	33,501	(2,266)	31,236	21,528	11,973	(1,458)	(810)
C394 - tools, shop, & garage equipment	507,807	(246,297)	261,511	326,317	181,490	(158,270)	(68,026)
C396 - power operated equipment	442,103	(637,444)	(95,340)	284,096	158,008	(345,361)	(192,082)
C397 - communication equipment	41,710,737	(14,207,771)	27,502,966	26,803,319	14,907,417	(9,129,914)	(5,077,857)
C398 - misc. equipment	48,484	26,049	74,532	31,156	17,328	16,739	9,310
	<u>394,693,712</u>	<u>(165,660,408)</u>	<u>229,033,304</u>	<u>253,630,179</u>	<u>141,063,533</u>	<u>(106,453,378)</u>	<u>(59,207,030)</u>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,793,530	(630,755)	13,162,775	-	-	-	-
E303 - misc. intangible plant	5,031,124	(3,615,572)	1,415,553	-	-	-	-
E310 - land & land rights	4,280,776	(15)	4,280,762	-	-	-	-
E311 - structures & improvements	176,778,545	(101,018,969)	75,761,576	-	-	-	-
E312 - boiler plant equipment	368,218,937	(206,502,737)	161,716,200	-	-	-	-
E314 - turbo generator units	120,301,601	(51,536,223)	68,765,378	-	-	-	-
E315 - accessory electric equipment	35,354,077	(19,774,452)	15,579,625	-	-	-	-
E316 - misc. plant equipment	14,014,894	(7,488,609)	6,526,284	-	-	-	-
E317 - asset retirement costs	1,105,663	(807,130)	298,533	-	-	-	-
E330 - land & land rights	4,327,313	(444,654)	3,882,659	-	-	-	-
E331 - structures & improvements	14,105,233	(9,459,750)	4,645,483	-	-	-	-
E332 - reservoirs, dams and waterways	102,977,333	(74,742,568)	28,234,765	-	-	-	-
E333 - water wheels, turbines & generators	26,544,472	(12,700,460)	13,844,012	-	-	-	-
E334 - accessory electric equipment	5,616,858	(3,239,495)	2,377,362	-	-	-	-
E335 - misc. power plant equipment	2,826,741	(1,516,315)	1,310,425	-	-	-	-
E336 - roads, railroads, & bridges	1,271,433	(968,241)	303,192	-	-	-	-
E337 - asset retirement costs	32,899	(681)	32,217	-	-	-	-
E340 - land & land rights	2,557,223	-	2,557,223	-	-	-	-
E341 - structures & improvements	5,814,959	(3,400,705)	2,414,254	-	-	-	-
E342 - fuel holders, producers, & accessories	9,193,884	(4,649,563)	4,544,322	-	-	-	-
E344 - generators	96,240,460	(48,989,514)	47,250,946	-	-	-	-
E345 - accessory electric equipment	2,450,930	(1,309,408)	1,141,522	-	-	-	-
E346 - misc. power plant equipment	1,157,130	(501,418)	655,712	-	-	-	-
E347 - asset retirement costs	332,038	(270,875)	61,163	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,407,184	(2,354,849)	4,052,336	-	-	-	-
E352 - structures & improvements	2,425,405	(808,752)	1,616,653	-	-	-	-
E353 - station equipment	84,798,117	(29,757,597)	55,040,519	-	-	-	-
E354 - towers & fixtures	67,766,175	(25,784,796)	41,981,379	-	-	-	-
E355 - poles & fixtures	24,949,145	(13,216,885)	11,732,260	-	-	-	-
E356 - overhead conductors & devices	96,984,015	(40,944,591)	56,039,424	-	-	-	-
E358 - underground conductors & devices	3,216,848	(72,013)	3,144,835	-	-	-	-
E359 - roads & trails	606,197	(240,174)	366,023	-	-	-	-
E360 - land & land rights	23,801,823	-	23,801,823	-	-	-	-
E361 - structures & improvements	5,822,101	(2,323,860)	3,498,241	-	-	-	-
E362 - station equipment	336,050,269	(153,549,860)	182,500,409	-	-	-	-
E364 - poles, towers, & fixtures	314,965,356	(128,458,834)	186,506,522	-	-	-	-
E365 - overhead conductors & devices	333,285,126	(159,520,436)	173,764,690	-	-	-	-
E366 - underground conduit	447,309,012	(127,916,599)	319,392,413	-	-	-	-
E367 - underground conductors & devices	490,734,863	(165,680,935)	325,073,927	-	-	-	-
E368 - line transformers	325,628,012	(122,184,457)	203,443,555	-	-	-	-
E369 - services	168,429,224	(87,439,882)	80,989,342	-	-	-	-
E370 - meters	121,132,517	(42,212,718)	78,919,799	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,118,699)	34,232	-	-	-	-
E373 - street lighting & signal systems	29,314,049	(15,408,204)	13,905,845	-	-	-	-
E374 - asset retirement costs	-	-	-	-	-	-	-
E375 - easements	23,190,521	(7,426,794)	15,763,727	-	-	-	-
E388 - land & land rights	4,813,579	-	4,813,579	-	-	-	-
E390 - structures & improvements	30,461,755	(4,050,785)	26,410,970	-	-	-	-
E391 - office furniture & equipment	39,060,587	(27,690,327)	11,370,260	-	-	-	-
E392 - transportation equipment	3,252,721	(2,694,553)	558,168	-	-	-	-
E393 - stores equipment	1,141,211	(221,414)	919,797	-	-	-	-
E394 - tools, shop, & garage equipment	6,524,594	(3,762,893)	2,761,695	-	-	-	-
E395 - laboratory equipment	11,869,533	(4,422,191)	7,547,342	-	-	-	-
E396 - power operated equipment	1,462,235	(1,462,235)	-	-	-	-	-
E397 - communication equipment	35,759,107	(17,073,241)	18,685,866	-	-	-	-
E398 - misc. equipment	438,643	(272,696)	165,958	-	-	-	-
E399 - other tangible property	-	-	-	-	-	-	-
	<u>4,063,156,163</u>	<u>(1,742,617,378)</u>	<u>2,320,538,785</u>				
ARO asset Retirement	-	-	-	-	-	-	-
E347 Whitehorn 2 & 3	170,109	170,109	-	-	-	-	-
Permanent Differences for Elec.	-	(352,426.00)	352,426	-	-	-	-
Unidentified Differences	-	21,184.00	(21,184)	-	-	-	-
<b>Totals Electric</b>	<u>4,063,886,054</u>	<u>(1,742,778,512)</u>	<u>2,320,207,543</u>				



**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF JANUARY 2005**

G301 - organization	158,692	-	158,692
G302 - franchises & consents	44,432	(6,046)	38,386
G303 - misc. intangible plant	18,182,518	(14,182,664)	4,009,855
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(989,917)	76,324
G311 - liquefied petroleum gas equipment	6,307,525	(4,376,978)	1,930,547
G320 - other equipment	78,000	(76,219)	1,781
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	809,847	(623,548)	186,300
G352 - wells, reservoirs	11,415,755	(7,367,572)	4,048,183
G353 - lines	1,523,912	(677,726)	846,186
G354 - compressor station equipment	7,053,037	(2,608,921)	4,444,116
G355 - measuring & regulating equipment	293,676	(54,743)	238,933
G356 - purification equipment	1,012,001	(505,021)	506,980
G357 - other equipment	565,641	(478,009)	87,632
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,960,005	(70,686)	3,889,319
G362 - LNG gas holders	2,009,618	(24,495)	1,985,123
G363 - LNG Purification Equipment	3,968,061	(99,482)	3,868,579
G364 - LNG transportation equipment	652,630	(115,767)	536,863
G365 - land & land rights	1,076,821	-	1,076,821
G366 - structures & improvements	231,587	(160,184)	71,403
G367 - mains	112,754,042	(17,893,347)	94,860,695
G369 - measur. & regulating stat. equipment	21,403,466	(5,535,680)	15,867,786
G372 - easements	3,501,498	(38,060)	3,463,438
G373 - easements	189,921	(7,306)	182,614
G374 - land & land rights	1,461,658	-	1,461,658
G375 - structures & improvements	7,643,656	(2,446,196)	5,197,460
G376 - mains	775,864,227	(222,397,441)	553,466,786
G378 - measur. & regulating. stat. equipment	23,529,386	(7,018,146)	16,511,240
G380 - services	509,984,833	(220,496,186)	289,488,647
G381 - meters	49,380,596	(16,340,012)	33,040,584
G382 - meter installations	133,507,437	(16,880,489)	116,626,948
G383 - house regulators	10,821,769	(3,917,173)	6,904,596
G384 - house regulator installations	5,908,977	(2,955,212)	2,953,765
G385 - industrial meas. & reg. sta. equip.	30,140,625	(7,954,883)	22,185,741
G386 - other prop. on customers premises	47,736,834	(9,812,184)	37,924,650
G387 - other equipment	8,371,354	(4,439,683)	3,931,670
G388 - asset retirement costs	-	-	-
G389 - land & land rights	1,495,233	-	1,495,233
G390 - structures & improvements	7,501,181	(329,923)	7,171,258
G391 - office furniture & equipment	27,197,895	(13,074,243)	14,123,652
G392 - transportation equipment	426,093	510,769	936,862
G393 - stores equipment	245,736	(177,518)	68,218
G394 - tools, shop, & garage equipment	4,929,142	(2,305,584)	2,623,558
G395 - laboratory equipment	452,423	(21,320)	431,103
G396 - power operated equipment	673,104	(1,205,828)	(532,723)
G397 - communications equipment	7,295,126	(2,927,790)	4,367,336
G398 - misc. equipment	336,776	(229,455)	107,321
<b>Totals Gas</b>	<b>1,854,885,529</b>	<b>(589,720,877)</b>	<b>1,265,164,652</b>
Permanent Differences for Gas	-	(19,426)	(19,426)
<b>Totals Gas</b>	<b>1,854,885,529</b>	<b>(589,740,303)</b>	<b>1,265,145,226</b>
<b>Totals</b>	<b>6,312,565,295</b>	<b>(2,498,179,223)</b>	<b>3,814,386,072</b>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF FEBRUARY 2005**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquis.val.	Accm.ord.deprec	Net book Value	64.26%	35.74%	64.26%	35.74%
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C303 - misc. intangible plant	233,613,556	(116,839,669)	116,773,887	150,120,071	83,493,485	(75,081,171)	(41,758,498)
C389 - land & land rights	2,144,300	-	2,144,300	1,377,927	766,373	-	-
C390 - structures & improvements	78,123,192	(25,221,920)	52,901,272	50,201,963	27,921,229	(16,207,606)	(9,014,314)
C391 - office furniture & equipment	31,103,643	(6,702,509)	24,401,134	19,987,201	11,116,442	(4,307,032)	(2,395,477)
C392 - transportation equipment	33,607	(2,602)	31,005	21,596	12,011	(1,672)	(930)
C394 - tools, shop, & garage equipment	507,807	(251,419)	256,388	326,317	181,490	(161,562)	(89,657)
C396 - power operated equipment	442,103	(543,073)	(100,970)	284,096	158,008	(348,979)	(194,094)
C397 - communication equipment	41,727,434	(14,380,086)	27,347,347	26,814,049	14,913,385	(9,240,843)	(5,139,443)
C398 - misc. equipment	48,484	25,874	74,358	31,156	17,328	16,627	9,248
<b>307,744,125</b>	<b>(163,915,403)</b>	<b>223,828,722</b>	<b>249,164,375</b>	<b>138,579,750</b>	<b>(105,332,038)</b>	<b>(58,583,365)</b>	
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & contents	13,793,530	(662,423)	13,131,107	-	-	-	-
E303 - misc. intangible plant	8,700,434	(3,696,699)	5,003,735	-	-	-	-
E310 - land & land rights	4,280,776	(15)	4,280,762	-	-	-	-
E311 - structures & improvements	176,776,545	(101,402,332)	75,374,212	-	-	-	-
E312 - boiler plant equipment	368,700,320	(207,374,236)	161,326,084	-	-	-	-
E314 - turbo generator units	120,301,601	(51,845,044)	68,456,556	-	-	-	-
E315 - accessory electric equipment	35,354,077	(19,580,871)	15,503,406	-	-	-	-
E316 - misc. plant equipment	14,014,894	(7,527,479)	6,487,415	-	-	-	-
E317 - asset retirement costs	1,105,663	(807,130)	298,533	-	-	-	-
E330 - land & land rights	4,327,313	(451,064)	3,876,249	-	-	-	-
E331 - structures & improvements	14,105,233	(9,559,212)	4,546,021	-	-	-	-
E332 - reservoirs, dams and waterways	102,977,588	(75,387,511)	27,590,077	-	-	-	-
E333 - water wheels, turbines & generators	25,405,998	(12,412,371)	12,993,627	-	-	-	-
E334 - accessory electric equipment	5,616,858	(3,268,691)	2,348,167	-	-	-	-
E335 - misc. power plant equipment	3,201,483	(1,532,603)	1,668,880	-	-	-	-
E336 - roads, railroads, & bridges	1,271,433	(972,965)	298,468	-	-	-	-
E337 - asset retirement costs	32,899	(779)	32,120	-	-	-	-
E340 - land & land rights	2,557,223	-	2,557,223	-	-	-	-
E341 - structures & improvements	5,814,959	(3,417,405)	2,397,554	-	-	-	-
E342 - fuel holders, producers, & accessories	9,193,884	(4,573,875)	4,620,009	-	-	-	-
E344 - generators	96,240,460	(49,150,533)	47,089,926	-	-	-	-
E345 - accessory electric equipment	2,459,694	(1,313,515)	1,146,178	-	-	-	-
E346 - misc. power plant equipment	1,157,130	(505,434)	651,695	-	-	-	-
E347 - asset retirement costs	392,038	(271,531)	120,507	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,407,184	(2,363,484)	4,043,701	-	-	-	-
E352 - structures & improvements	2,425,405	(812,615)	1,612,789	-	-	-	-
E353 - station equipment	84,799,891	(29,935,051)	54,864,839	-	-	-	-
E354 - towers & fixtures	67,766,175	(25,913,063)	41,853,112	-	-	-	-
E355 - poles & fixtures	24,949,145	(13,268,155)	11,680,990	-	-	-	-
E356 - overhead conductors & devices	96,984,015	(41,161,435)	55,822,581	-	-	-	-
E358 - underground conductors & devices	3,216,648	(80,939)	3,135,710	-	-	-	-
E359 - roads & trails	606,197	(241,276)	364,921	-	-	-	-
E360 - land & land rights	23,801,823	-	23,801,823	-	-	-	-
E361 - structures & improvements	5,822,101	(2,333,002)	3,489,099	-	-	-	-
E362 - station equipment	336,072,557	(154,154,483)	181,918,075	-	-	-	-
E364 - poles, towers, & fixtures	315,305,340	(128,951,068)	186,353,472	-	-	-	-
E365 - overhead conductors & devices	333,524,347	(160,164,259)	173,360,088	-	-	-	-
E366 - underground conduit	448,926,800	(128,774,631)	320,152,170	-	-	-	-
E367 - underground conductors & devices	491,941,730	(166,770,450)	325,171,281	-	-	-	-
E368 - line transformers	326,138,221	(122,483,455)	203,654,766	-	-	-	-
E368 - services	168,610,651	(87,745,827)	80,864,823	-	-	-	-
E370 - meters	121,589,329	(42,560,350)	79,028,979	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,120,781)	32,150	-	-	-	-
E373 - street lighting & signal systems	29,357,917	(15,457,354)	13,900,563	-	-	-	-
E374 - asset retirement costs	-	-	-	-	-	-	-
E375 - easements	23,190,521	(7,460,910)	15,729,611	-	-	-	-
E369 - land & land rights	4,613,579	-	4,613,579	-	-	-	-
E390 - structures & improvements	30,461,755	(4,137,571)	26,324,185	-	-	-	-
E391 - office furniture & equipment	39,060,597	(27,919,081)	11,141,506	-	-	-	-
E392 - transportation equipment	3,252,721	(2,700,068)	552,653	-	-	-	-
E393 - stores equipment	1,141,211	(226,299)	914,911	-	-	-	-
E394 - tools, shop, & garage equipment	6,524,594	(3,793,408)	2,731,186	-	-	-	-
E395 - laboratory equipment	11,969,533	(4,459,927)	7,509,606	-	-	-	-
E396 - power operated equipment	1,462,235	(1,462,235)	-	-	-	-	-
E397 - communication equipment	35,759,107	(17,213,089)	18,546,038	-	-	-	-
E398 - misc. equipment	438,643	(274,197)	164,447	-	-	-	-
E399 - other tangible property	-	-	-	-	-	-	-
<b>ARO asset Retirement</b>	<b>170,109</b>	<b>170,109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
E347 Whitehorn 2 & 3	-	(352,426)	352,426	-	-	-	-
Permanent Differences for Elec.	-	21,181	(21,181)	-	-	-	-
Unidentified Differences	-	-	-	-	-	-	-
<b>Totals Electric</b>	<b>4,071,002,263</b>	<b>(1,751,224,892)</b>	<b>2,319,777,371</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF FEBRUARY 2005**

G301 - organization	158,692	-	158,692
G302 - franchisee & consents	44,432	(8,271)	36,161
G303 - misc. intangible plant	18,192,519	(14,265,003)	3,927,516
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	486,241	(390,834)	75,407
G311 - liquefied petroleum gas equipment	6,307,525	(4,404,205)	1,903,320
G320 - other equipment	78,000	(76,263)	1,737
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	609,847	(625,107)	184,740
G352 - wells, reservoirs	11,427,783	(7,393,081)	4,034,701
G353 - lines	1,523,912	(682,730)	841,182
G354 - compressor station equipment	7,053,037	(2,632,490)	4,420,547
G355 - measuring & regulating equipment	293,878	(55,688)	237,988
G356 - purification equipment	1,012,001	(509,276)	502,725
G357 - other equipment	566,906	(478,307)	88,600
G360 - land & land rights	1,704,589	-	1,704,589
G361 - LNG structures & improvements	3,960,006	(80,784)	3,879,221
G362 - LNG gas holders	2,011,740	(27,958)	1,983,782
G363 - LNG Purification Equipment	3,966,061	(113,694)	3,852,367
G364 - LNG transportation equipment	652,630	(119,541)	533,089
G365 - land & land rights	1,076,821	-	1,076,821
G366 - structures & improvements	231,587	(160,549)	71,038
G367 - mains	112,048,855	(17,938,672)	94,111,183
G369 - measur. & regulating stat. equipment	21,697,405	(5,642,200)	16,155,205
G372 - easements	3,501,498	(43,371)	3,458,127
G373 - easements	169,921	(7,550)	182,371
G374 - land & land rights	1,461,858	-	1,461,858
G375 - structures & improvements	7,643,656	(2,465,687)	5,177,969
G376 - mains	778,933,836	(224,439,957)	554,493,879
G378 - measur. & regulating. stat. equipment	23,859,763	(7,048,644)	16,811,119
G380 - services	511,026,547	(221,637,773)	289,388,773
G381 - meters	49,598,019	(16,427,846)	33,170,173
G382 - meter installations	135,418,209	(17,112,074)	118,306,135
G383 - house regulators	10,905,879	(3,947,508)	6,958,171
G384 - house regulator installations	5,908,754	(2,965,921)	2,942,834
G385 - industrial meas. & reg. sta. equip.	30,398,944	(8,009,472)	22,389,472
G386 - other prop. on customers premises	47,757,670	(10,216,068)	37,541,601
G387 - other equipment	8,531,179	(4,259,355)	4,271,824
G388 - asset retirement costs	-	-	-
G389 - land & land rights	1,495,233	-	1,495,233
G390 - structures & improvements	7,501,181	(347,738)	7,153,443
G391 - office furniture & equipment	27,197,895	(13,205,166)	13,992,729
G392 - transportation equipment	426,093	508,295	934,388
G393 - stores equipment	245,736	(178,277)	67,458
G394 - tools, shop, & garage equipment	4,929,142	(2,318,942)	2,610,200
G395 - laboratory equipment	452,423	(22,342)	430,081
G396 - power operated equipment	673,104	(1,214,398)	(541,294)
G397 - communications equipment	7,295,126	(2,958,049)	4,337,076
G398 - misc. equipment	336,776	(230,536)	106,240
	<u>1,881,582,358</u>	<u>(594,091,032)</u>	<u>1,287,531,325</u>
Permanent Differences for Gas		(19,426)	(19,426)
Totals Gas	<u>1,881,582,358</u>	<u>(594,070,458)</u>	<u>1,287,511,899</u>
	<u>6,320,328,746</u>	<u>(2,588,210,554)</u>	<u>3,811,118,192</u>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF MARCH 2005**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquis.val.	Accm.ord.deprec	Net book Value	64.26%		35.74%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C303 - misc. intangible plant	233,599,122	(118,990,028)	114,609,094	150,110,796	83,488,326	(76,462,902)	(42,527,036)
C389 - land & land rights	2,144,300	-	2,144,300	1,377,927	766,373	-	-
C390 - structures & improvements	82,940,799	(25,585,520)	57,355,279	53,297,758	29,643,042	(16,441,255)	(9,144,265)
C391 - office furniture & equipment	31,285,605	(6,867,151)	24,418,454	20,104,130	11,181,475	(4,412,831)	(2,454,320)
C392 - transportation equipment	34,354	(2,884)	31,471	22,076	12,278	(1,853)	(1,031)
C394 - tools, shop, & garage equipment	507,807	(256,542)	251,265	326,317	181,490	(164,854)	(91,688)
C396 - power operated equipment	442,103	(548,703)	(106,599)	284,096	158,008	(352,596)	(196,106)
C397 - communication equipment	41,755,000	(14,552,470)	27,202,530	26,831,763	14,923,237	(9,351,417)	(5,201,053)
C398 - misc. equipment	48,484	(25,700)	22,784	31,166	17,328	16,515	9,185
<b>C303 - misc. intangible plant</b>	<b>992,757,575</b>	<b>(166,777,597)</b>	<b>225,979,978</b>	<b>252,386,018</b>	<b>140,371,557</b>	<b>(107,171,284)</b>	<b>(69,606,313)</b>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,793,530	(694,104)	13,099,427	-	-	-	-
E303 - misc. intangible plant	8,725,936	(3,778,019)	4,947,917	-	-	-	-
E310 - land & land rights	4,280,776	(15)	4,280,762	-	-	-	-
E311 - structures & improvements	178,779,710	(101,763,814)	75,015,896	-	-	-	-
E312 - boiler plant equipment	368,667,483	(208,247,309)	160,420,175	-	-	-	-
E314 - turbo generator units	120,553,547	(52,154,238)	68,399,309	-	-	-	-
E315 - accessory electric equipment	35,354,077	(19,926,890)	15,427,187	-	-	-	-
E316 - misc. plant equipment	14,014,894	(7,566,349)	6,448,545	-	-	-	-
E317 - asset retirement costs	1,105,663	(812,585)	292,778	-	-	-	-
E330 - land & land rights	4,366,437	(460,747)	3,905,690	-	-	-	-
E331 - structures & improvements	14,291,607	(9,639,042)	4,652,565	-	-	-	-
E332 - reservoirs, dams and waterways	102,909,267	(76,015,921)	26,893,346	-	-	-	-
E333 - water wheels, turbines & generators	25,428,445	(12,521,756)	12,906,689	-	-	-	-
E334 - accessory electric equipment	5,616,832	(3,297,860)	2,318,971	-	-	-	-
E335 - misc. power plant equipment	3,195,974	(1,547,234)	1,652,739	-	-	-	-
E336 - roads, railroads, & bridges	1,243,767	(962,221)	281,546	-	-	-	-
E337 - asset retirement costs	32,899	(876)	32,023	-	-	-	-
E340 - land & land rights	2,557,223	-	2,557,223	-	-	-	-
E341 - structures & improvements	5,814,959	(3,434,105)	2,380,854	-	-	-	-
E342 - fuel holders, producers, & accessories	9,193,884	(4,698,187)	4,495,697	-	-	-	-
E344 - generators	96,349,006	(49,352,933)	46,996,074	-	-	-	-
E345 - accessory electric equipment	2,469,593	(1,317,623)	1,151,969	-	-	-	-
E346 - misc. power plant equipment	1,157,130	(509,451)	647,679	-	-	-	-
E347 - asset retirement costs	392,038	(272,188)	119,850	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,407,184	(2,372,119)	4,035,066	-	-	-	-
E352 - structures & improvements	2,425,405	(916,479)	1,608,926	-	-	-	-
E353 - station equipment	65,769,913	(30,657,212)	35,112,701	-	-	-	-
E354 - towers & fixtures	67,786,175	(26,041,331)	41,744,844	-	-	-	-
E355 - poles & fixtures	24,949,697	(13,319,425)	11,630,272	-	-	-	-
E358 - overhead conductors & devices	96,984,016	(41,378,278)	55,605,737	-	-	-	-
E368 - underground conductors & devices	3,216,648	(89,864)	3,126,784	-	-	-	-
E369 - roads & trails	606,197	(242,377)	363,820	-	-	-	-
E360 - land & land rights	24,495,167	-	24,495,167	-	-	-	-
E361 - structures & improvements	5,822,101	(2,342,143)	3,479,958	-	-	-	-
E362 - station equipment	336,079,607	(154,254,491)	181,825,116	-	-	-	-
E364 - poles, towers, & fixtures	316,198,796	(129,369,439)	186,829,357	-	-	-	-
E365 - overhead conductors & devices	333,811,270	(160,283,350)	173,527,921	-	-	-	-
E366 - underground conductors	450,463,648	(129,656,100)	320,807,548	-	-	-	-
E367 - underground conductors & devices	492,874,935	(167,852,626)	325,022,310	-	-	-	-
E368 - line transformers	327,403,291	(122,822,182)	204,581,109	-	-	-	-
E369 - services	168,772,191	(88,051,154)	80,721,037	-	-	-	-
E370 - meters	121,624,297	(42,782,061)	78,842,236	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,122,863)	30,068	-	-	-	-
E373 - street lighting & signal systems	29,409,517	(15,494,309)	13,915,209	-	-	-	-
E374 - asset retirement costs	-	-	-	-	-	-	-
E376 - easements	23,190,521	(7,495,027)	15,695,494	-	-	-	-
E388 - land & land rights	4,813,579	-	4,813,579	-	-	-	-
E390 - structures & improvements	30,461,755	(4,224,356)	26,237,399	-	-	-	-
E391 - office furniture & equipment	39,060,587	(28,147,835)	10,912,752	-	-	-	-
E392 - transportation equipment	3,282,721	(2,705,562)	577,159	-	-	-	-
E393 - stores equipment	1,141,211	(231,185)	910,026	-	-	-	-
E394 - tools, shop, & garage equipment	6,423,649	(3,781,275)	2,642,374	-	-	-	-
E395 - laboratory equipment	11,861,605	(4,491,077)	7,370,529	-	-	-	-
E396 - power operated equipment	1,462,235	(1,462,235)	-	-	-	-	-
E397 - communication equipment	35,759,116	(17,352,898)	18,406,219	-	-	-	-
E398 - misc. equipment	438,643	(275,708)	162,936	-	-	-	-
E399 - other tangible property	-	-	-	-	-	-	-
<b>Totals Electric</b>	<b>4,078,319,044</b>	<b>(1,758,988,780)</b>	<b>2,319,330,264</b>				
ARO asset Retirement							
E347 Whitehorn 2 & 3	170,109	170,109	-				
Permanent Differences for Elec.	-	(352,426)	352,426				
Unidentified Differences	-	21,183	(21,183)				
<b>Totals Electric</b>	<b>4,078,142,935</b>	<b>(1,759,149,884)</b>	<b>2,318,993,051</b>				

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF MARCH 2005**

G301 - organization	158,692	-	158,692
G302 - franchises & consents	44,432	(6,496)	37,936
G303 - misc. intangible plant	18,192,519	(14,347,342)	3,845,176
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(391,751)	74,490
G311 - liquefied petroleum gas equipment	6,241,323	(4,366,121)	1,875,202
G320 - other equipment	78,000	(76,308)	1,692
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	813,959	(626,669)	187,291
G352 - wells, reservoirs	11,445,478	(7,418,620)	4,026,858
G353 - lines	1,523,912	(887,733)	636,179
G364 - compressor station equipment	7,053,037	(2,656,059)	4,396,978
G355 - measuring & regulating equipment	293,676	(58,633)	237,043
G356 - purification equipment	1,012,001	(512,531)	499,469
G357 - other equipment	566,922	(478,604)	88,318
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,960,005	(90,882)	3,869,123
G362 - LNG gas holders	2,014,271	(31,423)	1,982,848
G363 - LNG Purification Equipment	3,966,061	(127,906)	3,838,155
G364 - LNG transportation equipment	652,630	(123,316)	529,315
G365 - land & land rights	1,076,821	-	1,076,821
G366 - structures & improvements	231,587	(160,914)	70,673
G367 - mains	113,722,235	(18,118,078)	95,604,156
G369 - measur. & regulating stat. equipment	25,238,421	(5,604,922)	19,633,499
G372 - easements	3,501,498	(48,682)	3,452,817
G373 - easements	189,921	(7,794)	182,127
G374 - land & land rights	1,461,658	-	1,461,658
G375 - structures & improvements	7,643,656	(2,485,179)	5,158,477
G376 - mains	785,728,675	(226,541,361)	559,187,314
G378 - measur. & regulating stat. equipment	24,337,968	(7,115,658)	17,222,310
G380 - services	512,267,843	(222,495,743)	289,772,099
G381 - meters	49,743,984	(16,527,720)	33,216,263
G382 - meter installations	137,495,045	(17,356,243)	120,138,801
G383 - house regulators	11,035,838	(3,977,452)	7,058,386
G384 - house regulator installations	5,908,438	(2,976,836)	2,931,602
G385 - industrial meas. & reg. sta. equip.	30,457,009	(8,082,061)	22,374,947
G386 - other prop. on customers premises	47,591,562	(10,593,083)	36,998,479
G387 - other equipment	8,532,686	(4,285,358)	4,247,328
G388 - asset retirement costs	-	-	-
G389 - land & land rights	1,495,233	-	1,495,233
G390 - structures & improvements	7,501,181	(365,553)	7,135,627
G391 - office furniture & equipment	27,197,895	(13,336,089)	13,861,806
G392 - transportation equipment	426,093	512,109	938,202
G393 - stores equipment	245,736	(179,037)	66,698
G394 - tools, shop, & garage equipment	5,074,730	(2,375,201)	2,699,529
G395 - laboratory equipment	560,150	(29,904)	530,246
G396 - power operated equipment	673,104	(1,222,969)	(549,865)
G397 - communications equipment	7,295,126	(2,988,309)	4,306,817
G398 - misc. equipment	336,776	(281,616)	105,160
	<u>1,877,767,670</u>	<u>(598,591,748)</u>	<u>1,279,175,922</u>
Permanent Differences for Gas	-	(19,426)	(19,426)
Totals Gas	<u>1,877,767,670</u>	<u>(598,611,174)</u>	<u>1,279,156,496</u>
Totals	<u>6,348,668,180</u>	<u>(2,524,538,655)</u>	<u>3,824,129,524</u>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF APRIL 2005**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquis.val.	Accm.ord.deprec	Net book Value	64.26%		35.74%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C308 - misc. intangible plant	234,734,624	(121,157,207)	113,577,317	150,840,405	83,884,119	(77,855,621)	(43,301,586)
C388 - land & land rights	2,144,300	-	2,144,300	1,377,927	766,373	-	-
C380 - structures & improvements	82,925,950	(25,732,386)	57,193,554	53,288,216	29,637,735	(16,535,638)	(9,196,758)
C391 - office furniture & equipment	31,460,379	(7,032,261)	24,428,117	20,216,439	11,243,939	(4,518,831)	(2,513,830)
C392 - transportation equipment	34,354	(3,166)	31,188	22,076	12,278	(2,034)	(1,131)
C394 - tools, shop, & garage equipment	449,902	(203,759)	246,142	289,107	160,795	(130,836)	(72,823)
C396 - power operated equipment	442,103	(554,332)	(112,229)	284,096	158,008	(358,214)	(198,118)
C397 - communication equipment	41,791,238	(14,723,854)	27,067,284	26,855,050	14,936,189	(9,481,613)	(5,282,341)
C398 - misc. equipment	48,484	25,526	74,010	31,156	17,328	18,403	9,123
	<u>394,031,234</u>	<u>(169,381,549)</u>	<u>224,649,685</u>	<u>253,204,471</u>	<u>140,826,763</u>	<u>(108,844,564)</u>	<u>(60,536,965)</u>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,793,530	(725,778)	13,067,752	-	-	-	-
E303 - misc. intangible plant	8,746,397	(3,859,539)	4,886,858	-	-	-	-
E310 - land & land rights	4,280,776	(15)	4,280,762	-	-	-	-
E311 - structures & improvements	176,778,710	(102,149,179)	74,630,532	-	-	-	-
E312 - boiler plant equipment	371,226,059	(206,122,951)	165,103,108	-	-	-	-
E314 - turbo generator units	120,553,547	(52,463,432)	68,090,115	-	-	-	-
E315 - accessory electric equipment	35,354,077	(20,003,110)	15,350,968	-	-	-	-
E316 - misc. plant equipment	14,035,339	(7,805,293)	6,430,046	-	-	-	-
E317 - asset retirement costs	1,105,663	(812,885)	292,778	-	-	-	-
E330 - land & land rights	4,366,437	(468,068)	3,898,371	-	-	-	-
E331 - structures & improvements	14,269,999	(9,738,458)	4,531,541	-	-	-	-
E332 - reservoirs, dams and waterways	102,908,603	(76,640,491)	26,268,112	-	-	-	-
E333 - water wheels, turbines & generators	25,432,534	(12,631,147)	12,801,387	-	-	-	-
E334 - accessory electric equipment	5,616,832	(3,327,055)	2,289,776	-	-	-	-
E335 - misc. power plant equipment	3,199,974	(1,563,519)	1,636,454	-	-	-	-
E336 - roads, railroads, & bridges	1,243,767	(966,918)	276,849	-	-	-	-
E337 - asset retirement costs	32,699	(973)	31,825	-	-	-	-
E340 - land & land rights	2,557,223	-	2,557,223	-	-	-	-
E341 - structures & improvements	5,806,787	(3,445,626)	2,361,161	-	-	-	-
E342 - fuel holders, producers, & accessories	9,193,884	(4,722,500)	4,471,384	-	-	-	-
E344 - generators	96,337,518	(49,541,859)	46,795,659	-	-	-	-
E345 - accessory electric equipment	2,476,223	(1,321,731)	1,154,491	-	-	-	-
E346 - misc. power plant equipment	1,157,130	(513,468)	643,662	-	-	-	-
E347 - asset retirement costs	392,038	(272,844)	119,193	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,407,184	(2,380,733)	4,026,451	-	-	-	-
E352 - structures & improvements	2,425,405	(820,343)	1,605,062	-	-	-	-
E353 - station equipment	85,748,898	(30,735,638)	55,013,260	-	-	-	-
E354 - towers & fixtures	67,766,175	(28,168,598)	39,597,576	-	-	-	-
E355 - poles & fixtures	24,949,978	(13,370,686)	11,579,292	-	-	-	-
E356 - overhead conductors & devices	96,984,015	(41,595,122)	55,388,894	-	-	-	-
E358 - underground conductors & devices	3,215,648	(98,790)	3,117,858	-	-	-	-
E359 - roads & trails	806,187	(243,478)	562,719	-	-	-	-
E380 - land & land rights	24,495,167	-	24,495,167	-	-	-	-
E381 - structures & improvements	5,822,101	(2,351,285)	3,470,816	-	-	-	-
E382 - station equipment	336,116,341	(154,859,438)	181,256,905	-	-	-	-
E364 - poles, towers, & fixtures	316,867,497	(129,876,641)	186,990,856	-	-	-	-
E365 - overhead conductors & devices	334,344,102	(160,888,783)	173,455,340	-	-	-	-
E386 - underground conduit	452,362,790	(130,515,723)	321,847,027	-	-	-	-
E387 - underground conductors & devices	495,359,138	(169,074,083)	326,485,055	-	-	-	-
E368 - line transformers	328,074,962	(123,273,661)	204,801,301	-	-	-	-
E369 - services	168,892,823	(88,359,198)	80,533,625	-	-	-	-
E370 - meters	121,999,456	(43,140,229)	78,859,227	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,124,944)	27,987	-	-	-	-
E373 - street lighting & signal systems	29,447,628	(15,556,030)	13,891,598	-	-	-	-
E374 - asset retirement costs	-	-	-	-	-	-	-
E375 - easements	23,190,521	(7,529,143)	15,661,378	-	-	-	-
E389 - land & land rights	4,813,579	-	4,813,579	-	-	-	-
E390 - structures & improvements	30,494,931	(4,307,704)	26,187,227	-	-	-	-
E391 - office furniture & equipment	37,047,403	(26,363,406)	10,683,997	-	-	-	-
E392 - transportation equipment	3,262,721	(2,711,097)	541,624	-	-	-	-
E393 - stores equipment	1,141,211	(236,070)	905,141	-	-	-	-
E394 - tools, shop, & garage equipment	5,875,586	(3,262,715)	2,612,871	-	-	-	-
E395 - laboratory equipment	11,996,537	(4,513,081)	7,483,456	-	-	-	-
E396 - power operated equipment	1,462,235	(1,462,235)	-	-	-	-	-
E397 - communication equipment	35,285,014	(16,913,367)	18,371,647	-	-	-	-
E398 - misc. equipment	437,692	(276,267)	161,425	-	-	-	-
E399 - other tangible property	-	-	-	-	-	-	-
	<u>4,085,022,228</u>	<u>(1,764,906,334)</u>	<u>2,320,115,894</u>				
ARO asset Retirement	-	-	-	-	-	-	-
E347 Whitehorn 2 & 3	170,109	170,109	-	-	-	-	-
Permanent Differences for Elec.	-	(352,426)	352,426	-	-	-	-
Unidentified Differences	-	21,182	(21,182)	-	-	-	-
<b>Totals Electric</b>	<u>4,084,852,119</u>	<u>(1,765,067,469)</u>	<u>2,319,784,650</u>				

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF APRIL 2005**

G301 - organization	158,692	-	158,692
G302 - franchises & consents	44,432	(6,721)	37,711
G303 - misc. intangible plant	18,192,519	(14,429,681)	3,762,837
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(392,668)	73,573
G311 - liquefied petroleum gas equipment	6,241,323	(4,393,177)	1,848,146
G320 - other equipment	78,000	(76,352)	1,648
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	809,847	(628,228)	181,619
G352 - wells, reservoirs	11,464,553	(7,444,195)	4,020,358
G353 - lines	1,523,912	(692,737)	831,175
G354 - compressor station equipment	7,384,942	(2,680,387)	4,704,575
G355 - measuring & regulating equipment	293,678	(57,577)	236,099
G356 - purification equipment	1,012,001	(515,787)	496,214
G357 - other equipment	566,922	(478,902)	88,021
G360 - land & land rights	1,704,569	-	1,704,569
G381 - LNG structures & improvements	3,950,005	(100,880)	3,849,125
G382 - LNG gas holders	2,015,261	(34,890)	1,980,371
G383 - LNG Purification Equipment	3,986,061	(142,117)	3,843,944
G384 - LNG transportation equipment	652,630	(127,090)	525,540
G385 - land & land rights	1,076,821	-	1,076,821
G386 - structures & improvements	231,587	(161,278)	70,309
G387 - mains	113,726,535	(18,297,489)	95,429,046
G389 - measur. & regulating stat. equipment	25,486,246	(5,668,091)	19,818,155
G372 - easements	3,501,498	(53,992)	3,447,506
G373 - easements	189,821	(8,037)	181,883
G374 - land & land rights	1,461,658	-	1,461,658
G375 - structures & improvements	7,643,656	(2,504,670)	5,138,986
G376 - mains	791,704,045	(228,387,689)	563,316,356
G378 - measur. & regulating. stat. equipment	24,723,855	(7,174,395)	17,549,460
G380 - services	514,110,365	(223,476,506)	290,633,859
G381 - meters	49,831,141	(16,643,461)	33,187,680
G382 - meter installations	139,497,774	(17,603,223)	121,894,552
G383 - house regulators	11,141,206	(4,006,700)	7,134,505
G384 - house regulator installations	5,907,546	(2,986,574)	2,920,972
G385 - industrial meas. & reg. sta. equip.	30,534,083	(8,146,154)	22,387,928
G386 - other prop. on customers premises	47,393,223	(11,008,195)	36,385,027
G387 - other equipment	8,633,085	(4,310,654)	4,222,431
G388 - asset retirement costs	-	-	-
G389 - land & land rights	1,495,233	-	1,495,233
G390 - structures & improvements	7,501,181	(383,369)	7,117,812
G391 - office furniture & equipment	27,062,314	(13,331,431)	13,730,883
G392 - transportation equipment	426,093	515,924	942,017
G393 - stores equipment	245,736	(179,797)	65,939
G394 - tools, shop, & garage equipment	5,075,658	(2,389,827)	2,686,031
G395 - laboratory equipment	653,996	(31,201)	622,795
G396 - power operated equipment	673,104	(1,231,540)	(558,436)
G397 - communications equipment	7,304,260	(3,018,594)	4,285,666
G398 - misc. equipment	336,776	(232,697)	104,079
	<u>1,888,613,455</u>	<u>(602,921,109)</u>	<u>1,285,692,346</u>
Permanent Differences for Gas	-	(19,426)	(19,426)
Totals Gas	<u>1,888,613,455</u>	<u>(602,940,535)</u>	<u>1,285,672,920</u>
Totals	<u>6,367,496,808</u>	<u>(2,537,389,553)</u>	<u>3,830,107,255</u>

PUGET SOUND ENERGY  
GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF MAY 2005

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquis.val.	Accm.ord.deprec	Net book Value	64.26%		35.74%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C303 - misc. intangible plant	234,875,716	(123,325,840)	111,549,876	150,931,135	83,944,581	(79,249,185)	(44,076,655)
C309 - land & land rights	2,144,300	-	2,144,300	1,377,927	766,373	-	-
C380 - structures & improvements	82,952,162	(26,329,700)	56,622,462	53,305,059	29,647,103	(16,919,465)	(9,410,235)
C391 - office furniture & equipment	32,115,253	(7,199,275)	24,915,978	20,637,268	11,477,995	(4,626,254)	(2,573,021)
C392 - transportation equipment	34,354	(3,448)	30,906	22,076	12,278	(2,216)	(1,232)
C394 - tools, shop, & garage equipment	449,902	(208,882)	241,020	289,107	160,795	(134,227)	(74,654)
C396 - power operated equipment	442,103	(559,961)	(117,858)	284,096	158,008	(359,831)	(200,130)
C397 - communication equipment	41,639,141	(14,616,548)	27,022,592	26,757,312	14,881,829	(9,391,951)	(5,223,597)
C398 - misc. equipment	52,447	25,341	77,788	39,702	18,745	16,284	9,057
	<u>394,705,388</u>	<u>(172,217,313)</u>	<u>222,488,075</u>	<u>253,637,682</u>	<u>141,067,706</u>	<u>(110,666,845)</u>	<u>(61,550,468)</u>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,793,530	(757,462)	13,036,078	-	-	-	-
E303 - misc. intangible plant	14,472,652	(4,000,707)	10,471,944	-	-	-	-
E310 - land & land rights	4,290,776	(15)	4,280,762	-	-	-	-
E311 - structures & improvements	178,779,710	(102,534,644)	74,245,166	-	-	-	-
E312 - boiler plant equipment	414,330,200	(234,161,496)	180,168,705	-	-	-	-
E314 - turbo generator units	140,682,239	(84,199,388)	56,482,851	-	-	-	-
E315 - accessory electric equipment	37,032,636	(21,002,890)	16,029,746	-	-	-	-
E316 - misc. plant equipment	14,636,400	(7,644,238)	6,992,162	-	-	-	-
E317 - asset retirement costs	1,105,833	(812,885)	292,948	-	-	-	-
E330 - land & land rights	4,566,437	-	4,566,437	-	-	-	-
E331 - structures & improvements	14,384,647	(9,838,394)	4,546,253	-	-	-	-
E332 - reservoirs, dams and waterways	102,919,308	(77,269,735)	25,649,573	-	-	-	-
E333 - water wheels, turbines & generators	25,436,330	(11,866,799)	13,569,532	-	-	-	-
E334 - accessory electric equipment	5,616,832	(3,356,251)	2,260,581	-	-	-	-
E335 - misc. power plant equipment	3,322,526	(1,580,730)	1,741,796	-	-	-	-
E336 - roads, railroads, & bridges	1,243,787	(871,615)	372,172	-	-	-	-
E337 - asset retirement costs	32,899	(1,071)	31,828	-	-	-	-
E340 - land & land rights	3,608,223	-	3,608,223	-	-	-	-
E341 - structures & improvements	12,225,908	(7,095,333)	5,130,575	-	-	-	-
E342 - fuel holders, products, & accessories	17,192,069	(9,250,377)	7,941,692	-	-	-	-
E344 - generators	166,860,322	(89,530,528)	77,329,794	-	-	-	-
E345 - accessory electric equipment	4,504,554	(2,463,902)	2,040,652	-	-	-	-
E346 - misc. power plant equipment	2,459,366	(1,160,466)	1,298,900	-	-	-	-
E347 - asset retirement costs	392,038	(273,501)	118,537	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,407,184	(2,389,389)	4,017,795	-	-	-	-
E352 - structures & improvements	2,425,405	(824,207)	1,601,198	-	-	-	-
E353 - station equipment	85,751,509	(30,914,070)	54,837,440	-	-	-	-
E354 - towers & fixtures	67,766,175	(26,297,866)	41,468,309	-	-	-	-
E355 - poles & fixtures	24,950,385	(13,421,967)	11,528,418	-	-	-	-
E356 - overhead conductors & devices	96,984,015	(41,811,966)	55,172,050	-	-	-	-
E358 - underground conductors & devices	3,216,648	(107,716)	3,108,933	-	-	-	-
E359 - roads & trails	606,197	(244,579)	361,618	-	-	-	-
E360 - land & land rights	24,494,820	-	24,494,820	-	-	-	-
E361 - structures & improvements	5,822,101	(2,360,427)	3,461,674	-	-	-	-
E362 - station equipment	342,298,990	(158,192,539)	184,106,451	-	-	-	-
E364 - poles, towers, & fixtures	318,301,133	(130,169,053)	188,132,080	-	-	-	-
E365 - overhead conductors & devices	335,318,636	(161,241,874)	174,076,763	-	-	-	-
E368 - underground conduit	453,611,252	(131,353,390)	322,257,862	-	-	-	-
E367 - underground conductors & devices	497,264,989	(170,216,681)	327,048,309	-	-	-	-
E369 - line transformers	328,956,591	(123,789,646)	205,166,946	-	-	-	-
E369 - services	169,101,867	(88,658,959)	80,442,907	-	-	-	-
E370 - meters	122,330,758	(43,506,602)	78,824,156	-	-	-	-
E372 - leased prop. on customers premises	2,162,931	(2,127,026)	35,905	-	-	-	-
E373 - street lighting & signal systems	29,455,645	(15,594,173)	13,861,472	-	-	-	-
E374 - asset retirement costs	0	-	0	-	-	-	-
E375 - easements	23,227,456	(7,563,302)	15,664,154	-	-	-	-
E389 - land & land rights	4,813,579	-	4,813,579	-	-	-	-
E390 - structures & improvements	30,537,611	(4,394,204)	26,143,407	-	-	-	-
E391 - office furniture & equipment	37,050,587	(26,594,001)	10,456,586	-	-	-	-
E392 - transportation equipment	3,276,110	(2,733,316)	542,795	-	-	-	-
E393 - stores equipment	1,141,211	(240,956)	900,255	-	-	-	-
E394 - tools, shop, & garage equipment	5,881,646	(3,292,294)	2,589,352	-	-	-	-
E395 - laboratory equipment	12,072,875	(4,531,042)	7,541,833	-	-	-	-
E396 - power operated equipment	1,462,235	(1,462,235)	0	-	-	-	-
E397 - communication equipment	35,198,919	(16,915,488)	18,283,431	-	-	-	-
E398 - misc. equipment	435,392	(275,471)	159,921	-	-	-	-
E399 - other tangible property	0	-	0	-	-	-	-
	<u>4,258,521,412</u>	<u>(1,861,491,194)</u>	<u>2,397,030,218</u>				
ARO asset Retirement							
E347 Whitehorn 2 & 3	170,109	170,109	0				
Permanent Differences for Elec.	-	(362,426)	352,426				
Unidentified Differences	-	21,135	(21,135)				
<b>Totals Electric</b>	<u>4,258,551,303</u>	<u>(1,861,652,376)</u>	<u>2,396,898,927</u>				



PUGET SOUND ENERGY  
GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF MAY 2005

G301 - organization	158,692	-	158,692
G302 - franchises & consents	44,432	(6,945)	37,486
G303 - misc. intangible plant	18,707,908	(14,524,647)	4,183,260
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(383,585)	72,656
G311 - liquefied petroleum gas equipment	6,241,323	(4,419,137)	1,822,187
G320 - other equipment	78,000	(76,396)	1,604
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	809,847	(629,788)	180,059
G352 - wells, reservoirs	11,480,738	(7,489,804)	4,010,934
G353 - lines	1,523,912	(687,740)	836,172
G354 - compressor station equipment	7,388,231	(2,704,684)	4,683,548
G355 - measuring & regulating equipment	233,676	(58,522)	235,154
G356 - purification equipment	1,012,001	(519,042)	492,959
G357 - other equipment	566,922	(479,199)	87,723
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,960,005	(111,078)	3,848,927
G362 - LNG gas holders	2,015,261	(38,357)	1,976,904
G363 - LNG Purification Equipment	3,966,061	(156,320)	3,809,732
G364 - LNG transportation equipment	652,630	(130,864)	521,766
G365 - land & land rights	1,076,821	-	1,076,821
G366 - structures & improvements	243,800	(161,658)	82,143
G367 - mains	113,730,605	(18,476,904)	95,253,701
G369 - measur. & regulating stat. equipment	25,394,949	(5,567,267)	19,827,683
G372 - easements	3,501,498	(69,303)	3,442,196
G373 - easements	189,921	(6,281)	181,640
G374 - land & land rights	1,461,658	-	1,461,658
G375 - structures & improvements	7,643,656	(2,524,161)	5,119,495
G376 - mains	795,231,763	(230,230,591)	565,001,172
G378 - measur. & regulating, stat. equipment	24,833,786	(7,125,290)	17,708,496
G380 - services	515,367,906	(224,243,903)	291,124,002
G381 - meters	49,826,810	(16,716,515)	33,210,295
G382 - meter installations	141,739,300	(17,951,240)	123,788,060
G383 - house regulators	11,199,078	(4,036,769)	7,162,310
G384 - house regulator installations	5,906,952	(2,936,910)	2,910,042
G385 - industrial meas. & reg. sta. equip.	30,698,148	(6,219,349)	22,778,799
G386 - other prop. on customers premises	47,292,092	(11,447,809)	35,844,282
G387 - other equipment	8,151,685	(4,414,800)	3,736,885
G388 - asset retirement costs	0	-	0
G389 - land & land rights	1,495,233	-	1,495,233
G390 - structures & improvements	7,501,181	(401,184)	7,099,997
G391 - office furniture & equipment	27,062,314	(13,462,354)	13,599,960
G392 - transportation equipment	426,093	519,738	945,831
G393 - stores equipment	245,736	(180,657)	65,179
G394 - tools, shop, & garage equipment	5,075,913	(2,404,454)	2,671,459
G395 - laboratory equipment	795,986	(32,720)	764,245
G396 - power operated equipment	673,104	(1,240,111)	(567,007)
G397 - communications equipment	7,149,322	(2,954,949)	4,194,373
G398 - misc. equipment	336,776	(233,777)	102,999
	<u>1,896,332,490</u>	<u>(606,986,933)</u>	<u>1,289,345,557</u>
Permanent Differences for Gas	-	(19,426)	(19,426)
Totals Gas	<u>1,896,332,490</u>	<u>(607,006,359)</u>	<u>1,289,326,131</u>
<b>Totals</b>	<b><u>6,549,389,181</u></b>	<b><u>(2,840,876,048)</u></b>	<b><u>3,908,513,133</u></b>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF JUNE 2005**

Description	Cum.acquis.val.	Accm.ord.deprec	Net book Value	64.26%		35.74%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C303 - misc. intangible plant	235,205,136	(125,500,965)	109,704,171	151,142,820	84,062,316	(80,646,920)	(44,854,045)
C388 - land & land rights	1,918,691	-	1,918,691	1,232,951	685,740	-	-
C390 - structures & improvements	76,104,804	(23,928,643)	52,175,961	48,904,819	27,199,786	(15,376,546)	(8,552,097)
C391 - office furniture & equipment	34,831,196	(7,389,205)	27,441,991	22,382,527	12,448,669	(4,748,303)	(2,640,902)
C392 - transportation equipment	34,354	(3,730)	30,624	22,076	12,278	(2,397)	(1,333)
C394 - tools, shop, & garage equipment	453,167	(214,047)	239,120	291,205	161,962	(137,547)	(76,501)
C396 - power operated equipment	442,103	(565,591)	(123,488)	284,096	158,008	(363,449)	(202,142)
C397 - communication equipment	41,696,490	(14,787,760)	26,908,730	26,794,164	14,902,326	(9,502,674)	(5,285,145)
C398 - misc. equipment	54,649	25,148	79,797	35,117	19,531	16,180	8,988
	<u>390,740,990</u>	<u>(172,364,793)</u>	<u>218,375,997</u>	<u>251,089,775</u>	<u>139,650,615</u>	<u>(110,761,616)</u>	<u>(61,603,177)</u>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,762,727	(789,070)	12,973,656	-	-	-	-
E303 - misc. intangible plant	14,554,337	(4,142,590)	10,411,457	-	-	-	-
E310 - land & land rights	4,290,477	(15)	4,290,462	-	-	-	-
E311 - structures & improvements	176,748,055	(102,882,022)	73,866,033	-	-	-	-
E312 - boiler plant equipment	416,138,907	(236,137,872)	181,001,036	-	-	-	-
E314 - turbo generator units	140,882,298	(64,551,458)	76,330,840	-	-	-	-
E315 - accessory electric equipment	37,032,636	(21,082,788)	15,949,848	-	-	-	-
E316 - misc. plant equipment	14,035,604	(7,683,184)	6,352,421	-	-	-	-
E317 - asset retirement costs	1,105,663	(818,641)	287,023	-	-	-	-
E330 - land & land rights	4,366,437	(482,703)	3,883,734	-	-	-	-
E331 - structures & improvements	14,390,047	(9,922,221)	4,467,826	-	-	-	-
E332 - reservoirs, dams and waterways	102,928,739	(77,900,671)	25,028,069	-	-	-	-
E333 - water wheels, turbines & generators	25,562,053	(11,987,149)	13,574,904	-	-	-	-
E334 - accessory electric equipment	5,616,832	(3,384,856)	2,231,976	-	-	-	-
E335 - misc. power plant equipment	3,325,074	(1,577,827)	1,747,247	-	-	-	-
E338 - roads, railroads, & bridges	1,243,767	(976,312)	267,455	-	-	-	-
E337 - asset retirement costs	32,899	(1,168)	31,731	-	-	-	-
E340 - land & land rights	3,608,223	-	3,608,223	-	-	-	-
E341 - structures & improvements	12,233,513	(7,126,475)	5,107,037	-	-	-	-
E342 - fuel holders, producers, & accessories	17,192,063	(9,291,952)	7,900,111	-	-	-	-
E344 - generators	168,862,062	(89,886,020)	78,976,042	-	-	-	-
E345 - accessory electric equipment	4,575,938	(2,472,426)	2,103,512	-	-	-	-
E346 - misc. power plant equipment	2,459,467	(1,167,161)	1,292,305	-	-	-	-
E347 - asset retirement costs	392,038	(274,167)	117,890	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,435,694	(2,398,060)	4,037,624	-	-	-	-
E352 - structures & improvements	2,448,598	(828,100)	1,620,498	-	-	-	-
E353 - station equipment	85,760,629	(31,060,053)	54,700,576	-	-	-	-
E354 - towers & fixtures	67,766,175	(26,426,133)	41,340,041	-	-	-	-
E355 - poles & fixtures	24,950,385	(13,473,239)	11,477,146	-	-	-	-
E356 - overhead conductors & devices	96,984,015	(42,028,809)	54,955,206	-	-	-	-
E359 - roads & trails	3,216,648	(116,841)	3,100,007	-	-	-	-
E360 - land & land rights	608,197	(245,690)	360,517	-	-	-	-
E361 - structures & improvements	24,677,931	-	24,677,931	-	-	-	-
E362 - station equipment	5,822,101	(2,369,568)	3,452,533	-	-	-	-
E364 - poles, towers, & fixtures	342,251,201	(168,778,313)	183,472,888	-	-	-	-
E364 - poles, towers, & fixtures	319,165,761	(130,599,985)	188,566,776	-	-	-	-
E365 - overhead conductors & devices	336,064,035	(161,991,706)	174,132,328	-	-	-	-
E366 - underground conduit	455,370,901	(132,255,287)	323,115,613	-	-	-	-
E367 - underground conductors & devices	499,589,796	(171,564,829)	328,024,967	-	-	-	-
E368 - line transformers	329,623,994	(124,065,083)	205,558,911	-	-	-	-
E369 - services	169,277,780	(88,978,785)	80,298,995	-	-	-	-
E370 - meters	122,630,137	(43,894,489)	78,735,638	-	-	-	-
E372 - leased prop. on customers premises	2,162,931	(2,129,108)	23,823	-	-	-	-
E373 - street lighting & signal systems	29,476,898	(15,575,182)	13,901,716	-	-	-	-
E374 - asset retirement costs	-	-	-	-	-	-	-
E375 - easements	23,227,456	(7,597,460)	15,629,996	-	-	-	-
E389 - land & land rights	4,813,579	-	4,813,579	-	-	-	-
E390 - structures & improvements	30,563,960	(4,481,312)	26,082,648	-	-	-	-
E391 - office furniture & equipment	37,050,587	(26,822,762)	10,227,824	-	-	-	-
E392 - transportation equipment	3,278,110	(2,738,683)	540,227	-	-	-	-
E393 - stores equipment	1,141,211	(245,841)	895,370	-	-	-	-
E394 - tools, shop, & garage equipment	5,902,435	(3,322,169)	2,580,266	-	-	-	-
E395 - laboratory equipment	12,076,988	(4,589,012)	7,487,976	-	-	-	-
E396 - power operated equipment	1,462,225	(1,462,225)	-	-	-	-	-
E397 - communication equipment	35,267,102	(17,055,644)	18,211,558	-	-	-	-
E398 - misc. equipment	445,400	(277,004)	168,396	-	-	-	-
E399 - other tangible property	-	-	-	-	-	-	-
	<u>4,267,748,169</u>	<u>(1,870,890,310)</u>	<u>2,396,897,858</u>				
ARO asset Retirement							
E347 Whitcomb 2 & 3	170,109	170,109	-	-	-	-	-
Permanent Differences for Elec.	-	(352,426)	352,426	-	-	-	-
Unidentified Differences	-	21,135	(21,135)	-	-	-	-
<b>Totals Electric</b>	<u>4,267,578,060</u>	<u>(1,871,011,492)</u>	<u>2,396,566,567</u>				

PUOET SOUND ENERGY  
GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF JUNE 2005

G301 - organization	158,692	-	158,692
G302 - franchisee & consents	44,432	(7,170)	37,262
G303 - misc. intangible plant	19,127,853	(14,628,248)	4,499,604
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(394,501)	71,739
G311 - liquefied petroleum gas equipment	6,241,323	(4,446,193)	1,795,131
G320 - other equipment	78,000	(76,440)	1,560
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	809,847	(631,347)	178,500
G352 - wells, reservoirs	11,498,167	(7,495,458)	4,002,709
G353 - fees	1,523,912	(702,744)	821,168
G354 - compressor station equipment	7,388,231	(2,729,000)	4,659,231
G355 - measuring & regulating equipment	293,676	(59,467)	234,209
G356 - purification equipment	1,012,001	(522,267)	489,734
G357 - other equipment	566,922	(479,497)	87,425
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,960,005	(121,176)	3,838,829
G362 - LNG gas holders	2,016,095	(41,824)	1,974,271
G363 - LNG Purification Equipment	3,968,061	(170,541)	3,797,520
G364 - LNG transportation equipment	652,630	(134,639)	517,991
G365 - land & land rights	791,451	-	791,451
G366 - structures & improvements	243,900	(162,037)	81,863
G367 - mains	113,732,340	(18,856,321)	94,876,019
G368 - measur. & regulating stat. equipment	25,403,645	(5,830,270)	19,573,375
G372 - easements	3,551,893	(64,679)	3,487,214
G373 - easements	189,921	(6,525)	183,396
G374 - land & land rights	1,461,658	-	1,461,658
G375 - structures & improvements	7,643,656	(2,543,653)	5,100,003
G376 - mains	798,315,720	(232,124,931)	566,190,788
G378 - measur. & regulating. stat. equipment	24,840,898	(7,179,458)	17,661,440
G380 - services	516,559,625	(225,362,961)	291,196,664
G381 - meters	50,123,087	(16,821,118)	33,301,970
G382 - meter installations	143,983,349	(18,193,653)	125,789,696
G383 - house regulators	11,207,118	(4,067,281)	7,139,837
G384 - house regulator installations	5,906,813	(3,007,899)	2,898,914
G385 - industrial meas. & reg. sta. equip.	31,116,760	(8,298,703)	22,818,057
G386 - other prop. on customers premises	47,082,766	(11,735,215)	35,347,551
G387 - other equipment	8,151,585	(4,439,018)	3,712,567
G388 - asset retirement costs	-	-	-
G389 - land & land rights	1,495,233	-	1,495,233
G390 - structures & improvements	7,501,181	(418,999)	7,082,181
G391 - office furniture & equipment	27,062,314	(13,593,276)	13,469,038
G392 - transportation equipment	426,093	523,552	949,645
G393 - stores equipment	245,736	(181,316)	64,419
G394 - tools, shop, & garage equipment	5,096,921	(2,419,124)	2,677,797
G395 - laboratory equipment	888,558	(34,402)	854,156
G396 - power operated equipment	673,104	(1,248,682)	(575,577)
G397 - communications equipment	7,163,325	(2,889,491)	4,273,834
G398 - misc. equipment	336,776	(234,857)	101,919
	<u>1,903,293,748</u>	<u>(611,432,059)</u>	<u>1,291,861,689</u>
Permanent Differences for Gas	-	(19,426)	(19,426)
Totals Gas	<u>1,903,293,748</u>	<u>(611,451,485)</u>	<u>1,291,842,263</u>
Totals	<u>6,561,612,198</u>	<u>(2,654,927,770)</u>	<u>3,906,684,428</u>

PUGET SOUND ENERGY  
GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF JULY 2005

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acq. val.	Accm.ord.deprec	Net book Value	64.26%		35.74%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C303 - misc. intangible plant	236,455,961	(127,699,569)	108,756,392	151,946,601	84,609,361	(82,069,743)	(45,639,826)
C309 - land & land rights	1,918,691	-	1,918,691	1,232,851	685,740	-	-
C380 - structures & improvements	76,061,913	(24,278,544)	51,783,369	48,877,385	27,184,528	(15,601,392)	(8,677,152)
C391 - office furniture & equipment	35,677,577	(7,694,615)	27,992,762	22,862,022	12,715,355	(4,673,874)	(2,710,742)
C392 - transportation equipment	34,354	(4,012)	30,342	22,076	12,278	(2,578)	(1,434)
C394 - tools, shop, & garage equipment	457,924	(219,286)	238,638	294,262	163,662	(140,913)	(78,373)
C396 - power operated equipment	442,103	(571,220)	(129,117)	294,096	158,008	(387,066)	(204,164)
C397 - communication equipment	42,116,697	(15,074,322)	27,042,276	27,064,125	15,052,472	(9,688,759)	(5,387,563)
C398 - misc. equipment	54,649	24,855	79,504	35,117	19,631	16,036	8,919
	<u>393,119,670</u>	<u>(175,406,613)</u>	<u>217,712,856</u>	<u>262,618,636</u>	<u>140,500,934</u>	<u>(112,715,290)</u>	<u>(62,690,324)</u>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,839,509	(820,851)	13,018,658	-	-	-	-
E303 - misc. intangible plant	15,152,558	(4,292,484)	10,860,074	-	-	-	-
E319 - land & land rights	4,280,477	(15)	4,280,462	-	-	-	-
E311 - structures & improvements	178,805,644	(103,267,650)	75,537,994	-	-	-	-
E312 - boiler plant equipment	418,601,207	(236,120,451)	182,480,755	-	-	-	-
E314 - turbo generator units	140,882,298	(64,804,529)	75,977,769	-	-	-	-
E315 - accessory electric equipment	37,032,636	(21,162,686)	15,869,950	-	-	-	-
E316 - misc. plant equipment	14,038,463	(7,722,145)	6,316,318	-	-	-	-
E317 - asset retirement costs	1,105,663	(818,641)	287,022	-	-	-	-
E330 - land & land rights	4,417,704	(490,154)	3,927,550	-	-	-	-
E331 - structures & improvements	14,388,245	(10,020,746)	4,367,499	-	-	-	-
E332 - reservoirs, dams and waterways	102,928,739	(78,545,667)	24,383,072	-	-	-	-
E333 - water wheels, turbines & generators	25,562,053	(12,098,760)	13,463,293	-	-	-	-
E334 - accessory electric equipment	5,616,832	(3,414,052)	2,202,780	-	-	-	-
E335 - misc. power plant equipment	3,325,074	(1,594,910)	1,730,164	-	-	-	-
E336 - roads, railroads, & bridges	1,243,767	(981,009)	262,758	-	-	-	-
E337 - asset retirement costs	32,899	(1,265)	31,633	-	-	-	-
E340 - land & land rights	3,608,223	-	3,608,223	-	-	-	-
E341 - structures & improvements	12,233,513	(7,157,619)	5,075,895	-	-	-	-
E342 - fuel holders, producers, & accessories	17,192,063	(9,333,527)	7,858,536	-	-	-	-
E344 - generators	166,862,062	(90,241,512)	76,620,551	-	-	-	-
E345 - accessory electric equipment	4,585,026	(2,480,950)	2,104,075	-	-	-	-
E346 - misc. power plant equipment	2,459,467	(1,173,857)	1,285,609	-	-	-	-
E347 - asset retirement costs	392,038	(274,814)	117,224	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,436,684	(2,406,733)	4,029,952	-	-	-	-
E352 - structures & improvements	2,448,652	(831,993)	1,616,660	-	-	-	-
E353 - station equipment	85,768,536	(31,238,522)	54,530,014	-	-	-	-
E354 - towers & fixtures	67,766,175	(26,554,401)	41,211,774	-	-	-	-
E355 - poles & fixtures	24,950,385	(13,524,510)	11,425,875	-	-	-	-
E356 - overhead conductors & devices	96,994,015	(42,245,653)	54,738,362	-	-	-	-
E358 - underground conductors & devices	3,218,648	(125,567)	3,093,081	-	-	-	-
E359 - roads & trails	606,197	(246,782)	359,416	-	-	-	-
E360 - land & land rights	24,677,931	-	24,677,931	-	-	-	-
E361 - structures & improvements	5,822,101	(2,378,710)	3,443,391	-	-	-	-
E362 - station equipment	342,809,399	(169,343,230)	183,466,168	-	-	-	-
E364 - poles, towers, & fixtures	319,715,040	(131,114,106)	188,600,934	-	-	-	-
E365 - overhead conductors & devices	336,484,366	(162,557,477)	173,926,889	-	-	-	-
E366 - underground conduit	456,387,367	(133,098,496)	323,288,872	-	-	-	-
E367 - underground conductors & devices	502,459,635	(172,900,642)	329,558,993	-	-	-	-
E368 - line transformers	330,350,910	(124,445,204)	205,905,706	-	-	-	-
E370 - meters	163,473,814	(89,276,576)	80,197,238	-	-	-	-
E372 - leased prop. on customers premises	122,636,879	(44,284,070)	78,352,809	-	-	-	-
E373 - street lighting & signal systems	2,152,931	(2,131,189)	21,741	-	-	-	-
E374 - asset retirement costs	29,425,600	(15,628,716)	13,796,884	-	-	-	-
E375 - easements	23,227,456	-	23,227,456	-	-	-	-
E389 - land & land rights	4,819,579	(7,631,620)	(2,812,041)	-	-	-	-
E390 - structures & improvements	30,585,522	(4,569,489)	26,016,033	-	-	-	-
E391 - office furniture & equipment	37,131,089	(27,052,156)	10,078,933	-	-	-	-
E392 - transportation equipment	3,279,110	(2,744,451)	534,659	-	-	-	-
E393 - stores equipment	1,141,211	(250,726)	890,485	-	-	-	-
E394 - tools, shop, & garage equipment	5,904,212	(3,352,074)	2,552,137	-	-	-	-
E395 - laboratory equipment	12,076,988	(4,626,982)	7,450,006	-	-	-	-
E396 - power operated equipment	1,462,235	(1,462,235)	-	-	-	-	-
E397 - communication equipment	35,133,395	(17,063,473)	18,069,922	-	-	-	-
E398 - misc. equipment	445,417	(278,538)	166,879	-	-	-	-
E399 - other tangible property	-	-	-	-	-	-	-
	<u>4,277,614,102</u>	<u>(1,880,279,684)</u>	<u>2,397,334,418</u>				
ARO asset Retirement							
E347 Whitehorn 2 & 3	170,109	170,109	-	-	-	-	-
Permanent Differences for Elec.	-	(352,426)	352,426	-	-	-	-
Unidentified Differences	-	21,148	(21,148)	-	-	-	-
<b>Totals Electric</b>	<u>4,277,343,993</u>	<u>(1,880,440,763)</u>	<u>2,396,903,240</u>				

PUGET SOUND ENERGY  
GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF JULY 2005

G301 - organization	158,692	-	158,692
G302 - franchises & consents	44,432	(7,395)	37,037
G303 - misc. intangible plant	19,433,065	(14,741,840)	4,691,225
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	468,241	(395,418)	70,822
G311 - liquefied petroleum gas equipment	6,241,323	(4,473,249)	1,768,075
G320 - other equipment	78,000	(76,484)	1,515
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	809,847	(632,908)	176,941
G352 - wells, reservoirs	11,594,410	(7,521,334)	4,063,076
G353 - lines	1,523,912	(707,747)	816,165
G354 - compressor station equipment	7,388,231	(2,753,317)	4,634,915
G355 - measuring & regulating equipment	293,676	(60,411)	233,265
G356 - purification equipment	1,012,001	(525,552)	486,448
G357 - other equipment	568,152	(479,795)	88,356
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,960,005	(131,274)	3,828,731
G362 - LNG gas holders	2,016,095	(45,282)	1,970,803
G363 - LNG Purification Equipment	3,966,061	(184,752)	3,781,308
G364 - LNG transportation equipment	652,630	(138,413)	514,217
G365 - land & land rights	830,168	-	830,168
G366 - structures & improvements	244,343	(162,417)	81,926
G367 - mains	113,695,482	(18,835,684)	94,859,798
G369 - measur. & regulating stat. equipment	25,597,775	(5,705,637)	19,892,137
G372 - easements	3,551,911	(70,055)	3,481,856
G373 - easements	189,821	(8,769)	181,152
G374 - land & land rights	1,461,658	-	1,461,658
G375 - structures & improvements	7,625,449	(2,636,807)	5,088,641
G376 - mains	802,346,461	(233,956,655)	568,389,806
G378 - measur. & regulating, stat. equipment	24,956,216	(7,232,570)	17,723,646
G380 - services	518,006,100	(226,408,175)	291,597,925
G381 - meters	50,219,156	(16,899,659)	33,319,497
G382 - meter installations	145,762,984	(18,451,709)	127,311,275
G383 - house regulators	11,309,172	(4,096,960)	7,212,212
G384 - house regulator installations	5,906,231	(3,018,046)	2,888,185
G385 - industrial meas. & reg. sta. equip.	31,275,656	(8,366,749)	22,908,907
G386 - other prop. on customers premises	47,019,556	(12,196,637)	34,822,919
G387 - other equipment	8,151,585	(4,463,436)	3,688,148
G388 - asset retirement costs	-	-	-
G389 - land & land rights	1,495,233	-	1,495,233
G390 - structures & improvements	7,501,181	(436,815)	7,064,366
G391 - office furniture & equipment	27,062,314	(13,724,199)	13,338,115
G392 - transportation equipment	426,093	527,367	953,460
G393 - stores equipment	245,736	(182,078)	63,659
G394 - tools, shop, & garage equipment	5,096,921	(2,433,734)	2,663,127
G395 - laboratory equipment	888,658	(36,084)	852,574
G396 - power operated equipment	673,104	(1,257,253)	(584,148)
G397 - communications equipment	7,170,986	(2,919,481)	4,251,505
G398 - misc. equipment	336,776	(235,938)	100,838
	<u>1,911,557,242</u>	<u>(616,983,399)</u>	<u>1,295,573,844</u>
Permanent Differences for Gas	-	(19,428)	(19,428)
Totals Gas	<u>1,911,557,242</u>	<u>(616,002,826)</u>	<u>1,295,554,418</u>
	<u>6,582,020,805</u>	<u>(2,671,850,191)</u>	<u>3,910,170,614</u>

PUGET SOUND ENERGY  
GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF AUGUST 2005

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquis.val.	Accm.ord.deprec	Net book Value	64.26%		35.74%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C303 - misc. intangible plant	236,520,021	(129,889,373)	106,620,647	151,987,765	84,532,255	(83,473,337)	(46,426,036)
C389 - land & land rights	1,918,691	-	1,918,691	1,232,951	685,740	-	-
C390 - structures & improvements	95,421,104	(24,681,952)	70,739,152	61,317,602	34,103,503	(15,847,771)	(8,814,182)
C391 - office furniture & equipment	41,874,093	(7,809,321)	34,064,683	26,906,234	14,985,769	(5,018,268)	(2,791,051)
C392 - transportation equipment	34,354	(4,294)	30,060	30,060	22,076	(2,759)	(1,535)
C394 - tools, shop, & garage equipment	457,924	(224,524)	233,400	294,262	163,662	(144,278)	(80,245)
C396 - power operated equipment	442,193	(576,850)	(134,747)	284,096	168,008	(370,684)	(206,166)
C397 - communication equipment	43,039,634	(14,895,084)	28,144,550	27,695,543	15,398,091	(9,571,581)	(5,323,503)
C398 - misc. equipment	54,649	(24,762)	29,887	35,117	19,531	(15,912)	8,850
<b>C399 - misc. equipment</b>	<b>419,806,483</b>	<b>(179,046,639)</b>	<b>241,759,847</b>	<b>269,787,846</b>	<b>150,038,837</b>	<b>(114,412,766)</b>	<b>(63,633,668)</b>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,810,950	(852,659)	12,958,291	-	-	-	-
E303 - misc. intangible plant	16,144,567	(4,466,622)	11,677,945	-	-	-	-
E310 - land & land rights	4,280,359	(15)	4,280,344	-	-	-	-
E311 - structures & improvements	176,786,199	(103,653,372)	73,132,827	-	-	-	-
E312 - boiler plant equipment	418,984,288	(237,405,313)	181,578,975	-	-	-	-
E314 - turbo generator units	140,682,298	(65,257,598)	75,424,700	-	-	-	-
E315 - accessory electric equipment	37,032,636	(21,242,584)	15,790,052	-	-	-	-
E316 - misc. plant equipment	14,039,463	(7,781,106)	6,258,357	-	-	-	-
E317 - asset retirement costs	1,105,663	(818,641)	287,023	-	-	-	-
E320 - land & land rights	4,420,882	(497,614)	3,923,268	-	-	-	-
E331 - structures & improvements	14,368,245	(10,121,071)	4,247,173	-	-	-	-
E332 - reservoirs, dams and waterways	102,928,739	(79,180,663)	23,748,076	-	-	-	-
E333 - water wheels, turbines & generators	25,562,053	(12,206,371)	13,355,682	-	-	-	-
E334 - accessory electric equipment	5,616,832	(3,443,247)	2,173,585	-	-	-	-
E335 - misc. power plant equipment	3,325,074	(1,611,892)	1,713,182	-	-	-	-
E336 - roads, railroads, & bridges	1,243,767	(985,705)	258,061	-	-	-	-
E337 - asset retirement costs	32,899	(1,363)	31,536	-	-	-	-
E340 - land & land rights	3,608,223	-	3,608,223	-	-	-	-
E341 - structures & improvements	12,233,513	(7,188,760)	5,044,752	-	-	-	-
E342 - fuel holders, producers, & accessories	17,192,063	(9,375,102)	7,816,961	-	-	-	-
E344 - generators	166,869,016	(90,597,049)	76,271,967	-	-	-	-
E345 - accessory electric equipment	4,619,984	(2,489,476)	2,130,508	-	-	-	-
E346 - misc. power plant equipment	2,459,467	(1,180,553)	1,278,914	-	-	-	-
E347 - asset retirement costs	392,038	(276,470)	115,567	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,435,684	(2,415,404)	4,020,280	-	-	-	-
E352 - structures & improvements	2,448,652	(838,885)	1,611,767	-	-	-	-
E353 - station equipment	85,773,146	(31,417,005)	54,356,141	-	-	-	-
E354 - towers & fixtures	67,766,017	(26,682,576)	41,083,441	-	-	-	-
E355 - poles & fixtures	24,950,385	(13,576,781)	11,374,604	-	-	-	-
E356 - overhead conductors & devices	96,984,015	(42,462,496)	54,521,519	-	-	-	-
E358 - underground conductors & devices	3,216,648	(134,493)	3,082,155	-	-	-	-
E359 - roads & trails	606,197	(247,883)	358,314	-	-	-	-
E360 - land & land rights	24,677,931	-	24,677,931	-	-	-	-
E361 - structures & improvements	5,822,101	(2,387,851)	3,434,250	-	-	-	-
E362 - station equipment	344,336,025	(159,898,392)	184,437,633	-	-	-	-
E364 - poles, towers, & fixtures	321,380,041	(131,532,609)	189,847,432	-	-	-	-
E365 - overhead conductors & devices	337,841,224	(163,063,529)	174,777,695	-	-	-	-
E366 - underground conduit	461,228,736	(133,942,972)	327,285,764	-	-	-	-
E367 - underground conductors & devices	505,440,247	(174,111,227)	331,329,020	-	-	-	-
E368 - line transformers	331,364,353	(124,841,637)	206,522,716	-	-	-	-
E369 - services	169,748,676	(89,571,879)	80,176,797	-	-	-	-
E370 - meters	123,271,150	(44,670,891)	78,600,259	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,133,271)	19,660	-	-	-	-
E373 - street lighting & signal systems	29,496,195	(15,646,731)	13,849,464	-	-	-	-
E374 - asset retirement costs	-	-	-	-	-	-	-
E375 - easements	23,227,456	(7,665,777)	15,561,679	-	-	-	-
E389 - land & land rights	6,393,725	-	6,393,725	-	-	-	-
E390 - structures & improvements	30,685,522	(4,655,649)	26,029,874	-	-	-	-
E391 - office furniture & equipment	37,131,099	(27,281,553)	9,849,546	-	-	-	-
E392 - transportation equipment	3,278,110	(2,750,042)	528,068	-	-	-	-
E393 - stores equipment	1,141,211	(255,612)	885,599	-	-	-	-
E394 - tools, shop, & garage equipment	5,904,212	(3,381,979)	2,522,232	-	-	-	-
E395 - laboratory equipment	12,078,318	(4,664,957)	7,413,362	-	-	-	-
E396 - power operated equipment	1,462,235	(1,482,235)	-	-	-	-	-
E397 - communication equipment	35,296,610	(17,203,783)	18,092,827	-	-	-	-
E398 - misc. equipment	445,417	(280,072)	165,345	-	-	-	-
E399 - other tangible property	-	-	-	-	-	-	-
<b>ARO asset Retirement</b>	<b>4,293,335,982</b>	<b>(1,889,476,616)</b>	<b>2,404,459,366</b>	-	-	-	-
E347 Whitehorn 2 & 3	170,109	170,109	-	-	-	-	-
Permanent Differences for Elec.	-	(352,426)	352,426	-	-	-	-
Unidentified Differences	-	21,180	(21,180)	-	-	-	-
<b>Totals Electric</b>	<b>4,293,765,873</b>	<b>(1,889,637,753)</b>	<b>2,404,128,120</b>	-	-	-	-

PUGET SOUND ENERGY  
GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF AUGUST 2005

G301 - organization	158,692	-	158,692
G302 - franchise & consents	44,432	(7,620)	36,812
G303 - misc. intangible plant	19,671,271	(14,863,740)	4,807,531
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(396,335)	69,905
G311 - liquefied petroleum gas equipment	6,241,323	(4,500,305)	1,741,019
G320 - other equipment	78,000	(76,529)	1,471
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	809,847	(634,486)	175,362
G352 - wells, reservoirs	11,616,433	(7,547,319)	4,069,113
G353 - lines	1,523,812	(712,751)	811,061
G354 - compressor station equipment	7,388,231	(2,777,633)	4,610,598
G355 - measuring & regulating equipment	293,676	(61,356)	232,320
G356 - purification equipment	1,012,001	(528,808)	483,193
G357 - other equipment	571,282	(480,095)	91,187
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,960,005	(141,372)	3,818,633
G362 - LNG gas holders	2,016,095	(40,760)	1,967,335
G363 - LNG Purification Equipment	3,966,061	(198,964)	3,767,097
G364 - LNG transportation equipment	652,630	(142,187)	510,443
G365 - land & land rights	830,168	-	830,168
G366 - structures & improvements	244,343	(162,797)	81,546
G367 - mains	113,697,039	(19,015,049)	94,681,990
G369 - measur. & regulating stal. equipment	25,630,657	(5,769,271)	19,861,386
G372 - easements	3,551,911	(76,431)	3,475,480
G373 - easements	189,921	(8,012)	180,908
G374 - land & land rights	1,461,658	-	1,461,658
G375 - structures & improvements	7,625,449	(2,556,252)	5,069,196
G376 - mains	806,591,934	(235,393,185)	571,198,749
G378 - measur. & regulating stal. equipment	25,027,658	(7,222,096)	17,805,563
G380 - services	518,781,225	(227,301,204)	291,480,021
G381 - meters	50,294,549	(16,973,774)	33,320,775
G382 - meter installations	147,620,664	(18,701,751)	128,918,913
G383 - house regulators	11,366,556	(4,126,055)	7,240,500
G384 - house regulator installations	5,905,298	(3,028,039)	2,877,259
G385 - industrial meas. & reg. sta. equip.	31,345,758	(8,434,984)	22,910,774
G386 - other prop. on customers premises	47,082,656	(12,648,537)	34,434,119
G387 - other equipment	8,151,585	(4,487,854)	3,663,730
G388 - asset retirement costs	-	-	-
G389 - land & land rights	1,495,233	-	1,495,233
G390 - structures & improvements	7,501,181	(454,630)	7,046,551
G391 - office furniture & equipment	27,062,314	(13,855,122)	13,207,192
G392 - transportation equipment	426,093	531,181	957,274
G393 - storage equipment	245,736	(182,836)	62,900
G394 - tools, shop, & garage equipment	5,097,056	(2,448,465)	2,648,591
G395 - laboratory equipment	696,223	(37,785)	658,438
G396 - power operated equipment	673,104	(1,265,824)	(592,719)
G397 - communications equipment	7,170,986	(2,949,430)	4,221,556
G398 - misc. equipment	336,776	(237,018)	99,757
	<u>1,919,087,509</u>	<u>(619,923,482)</u>	<u>1,299,164,027</u>
Permanent Differences for Gas	-	(19,426)	(19,426)
Totals Gas	<u>1,919,087,509</u>	<u>(619,942,908)</u>	<u>1,299,144,621</u>
	<u>6,632,659,865</u>	<u>(2,687,627,277)</u>	<u>3,945,032,588</u>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF SEPTEMBER 2005**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquls.val.	Accm.ord.deprec	Net book Value	64.26%	35.74%	64.26%	35.74%
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C302 - franchises & consents	29,791	(413)	29,378	19,144	10,847	(255)	(148)
C303 - misc. intangible plant	237,037,522	(132,100,916)	104,937,405	162,320,183	84,717,139	(84,893,832)	(47,216,084)
C389 - land & land rights	1,918,691	-	1,918,691	1,232,951	685,740	-	-
C390 - structures & improvements	95,620,153	(25,131,705)	70,488,448	61,445,510	34,174,843	(16,149,634)	(8,982,071)
C391 - office furniture & equipment	43,898,243	(9,053,701)	35,844,542	28,209,011	15,689,232	(5,175,309)	(2,878,393)
C392 - transportation equipment	34,354	(4,576)	29,778	22,076	12,276	(2,941)	(1,635)
C394 - tools, shop, & garage equipment	463,906	(229,855)	234,051	297,720	165,585	(147,724)	(82,161)
C396 - power operated equipment	442,103	(582,478)	(140,376)	284,056	158,008	(374,301)	(208,176)
C397 - communication equipment	43,727,320	(15,077,833)	28,649,487	28,699,176	15,828,144	(9,689,015)	(5,388,817)
C398 - misc. equipment	54,649	24,569	79,218	35,117	19,531	15,789	8,781
	<u>423,225,932</u>	<u>(181,165,940)</u>	<u>242,059,992</u>	<u>271,964,984</u>	<u>151,250,948</u>	<u>(116,417,253)</u>	<u>(64,748,707)</u>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,865,543	(884,671)	12,980,871	-	-	-	-
E303 - misc. intangible plant	16,178,857	(4,625,475)	11,553,382	-	-	-	-
E310 - land & land rights	4,280,359	(15)	4,280,344	-	-	-	-
E311 - structures & improvements	176,786,816	(104,015,069)	72,771,747	-	-	-	-
E312 - boiler plant equipment	420,042,634	(238,093,549)	181,949,085	-	-	-	-
E314 - turbo generator units	140,882,298	(65,610,869)	75,271,629	-	-	-	-
E315 - accessory electric equipment	37,032,636	(21,322,482)	15,710,154	-	-	-	-
E316 - misc. plant equipment	14,039,463	(7,800,068)	6,239,395	-	-	-	-
E317 - asset retirement costs	1,105,653	(824,396)	281,257	-	-	-	-
E330 - land & land rights	4,421,599	(486,513)	3,935,087	-	-	-	-
E331 - structures & improvements	14,398,245	(10,221,398)	4,166,846	-	-	-	-
E332 - reservoirs, dams and waterways	102,928,739	(79,835,660)	23,093,079	-	-	-	-
E333 - water wheels, turbines & generators	25,562,160	(12,315,982)	13,246,168	-	-	-	-
E334 - accessory electric equipment	6,816,832	(3,472,443)	3,344,389	-	-	-	-
E335 - misc. power plant equipment	3,325,074	(1,629,074)	1,696,000	-	-	-	-
E336 - roads, railroads, & bridges	1,243,767	(990,402)	253,364	-	-	-	-
E337 - asset retirement costs	92,899	(1,460)	91,439	-	-	-	-
E340 - land & land rights	3,608,223	-	3,608,223	-	-	-	-
E341 - structures & improvements	12,233,513	(7,219,903)	5,013,610	-	-	-	-
E342 - fuel holders, producers, & accessories	17,192,063	(9,416,877)	7,775,386	-	-	-	-
E344 - generators	166,869,016	(90,952,586)	75,916,430	-	-	-	-
E345 - accessory electric equipment	4,662,679	(2,498,004)	2,164,675	-	-	-	-
E346 - misc. power plant equipment	2,459,467	(1,187,249)	1,272,217	-	-	-	-
E347 - asset retirement costs	728,916	(276,127)	452,789	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,435,694	(2,424,077)	4,011,608	-	-	-	-
E352 - structures & improvements	2,448,652	(839,778)	1,608,874	-	-	-	-
E353 - station equipment	66,155,302	(31,598,597)	34,556,705	-	-	-	-
E354 - towers & fixtures	67,769,017	(26,810,844)	40,958,174	-	-	-	-
E355 - poles & fixtures	24,950,385	(13,626,987)	11,323,398	-	-	-	-
E356 - overhead conductors & devices	96,984,015	(42,679,340)	54,304,675	-	-	-	-
E358 - underground conductors & devices	3,475,369	(145,543)	3,329,827	-	-	-	-
E359 - roads & trails	606,197	(249,994)	357,213	-	-	-	-
E360 - land & land rights	24,677,931	-	24,677,931	-	-	-	-
E361 - structures & improvements	5,821,100	(2,366,987)	3,454,113	-	-	-	-
E362 - station equipment	348,516,960	(159,579,009)	188,937,951	-	-	-	-
E363 - poles, towers, & fixtures	322,223,747	(132,040,226)	190,183,521	-	-	-	-
E365 - overhead conductors & devices	337,190,159	(163,549,471)	173,640,688	-	-	-	-
E366 - underground conduit	463,455,727	(134,771,708)	328,684,019	-	-	-	-
E367 - underground conductors & devices	507,276,070	(175,403,162)	331,872,908	-	-	-	-
E368 - line transformers	331,862,856	(125,145,165)	206,737,693	-	-	-	-
E369 - services	169,953,930	(89,869,965)	80,083,965	-	-	-	-
E370 - meters	123,414,462	(45,006,432)	78,408,030	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,135,353)	17,578	-	-	-	-
E373 - street lighting & signal systems	29,525,026	(15,679,858)	13,845,168	-	-	-	-
E374 - asset retirement costs	-	-	-	-	-	-	-
E376 - easements	23,227,456	(7,699,936)	15,527,520	-	-	-	-
E389 - land & land rights	6,397,401	-	6,397,401	-	-	-	-
E390 - structures & improvements	30,589,710	(4,617,909)	25,971,802	-	-	-	-
E391 - office furniture & equipment	37,133,312	(27,510,974)	9,622,338	-	-	-	-
E392 - transportation equipment	3,321,616	(2,755,604)	566,014	-	-	-	-
E393 - stores equipment	1,141,211	(250,497)	890,714	-	-	-	-
E394 - tools, shop, & garage equipment	5,910,879	(3,412,051)	2,498,828	-	-	-	-
E395 - laboratory equipment	12,116,559	(4,703,083)	7,413,476	-	-	-	-
E396 - power operated equipment	1,462,235	(1,462,235)	-	-	-	-	-
E397 - communication equipment	35,821,475	(17,344,284)	18,477,191	-	-	-	-
E398 - misc. equipment	445,417	(281,606)	163,811	-	-	-	-
E399 - other tangible property	-	-	-	-	-	-	-
	<u>4,304,687,602</u>	<u>(1,897,679,556)</u>	<u>2,407,008,046</u>				
ARO asset Retirement							
E347 Whitcomb 2 & 3	170,109	170,109	-	-	-	-	-
E347 Hopkins Ridge Wind Project	336,876	-	336,876	-	-	-	-
Permanent Differences for Elec.	-	(352,426)	352,426	-	-	-	-
Unidentified Differences	-	21,180	(21,180)	-	-	-	-
Totals Electric	<u>4,304,374,615</u>	<u>(1,897,940,693)</u>	<u>2,406,533,922</u>				



PUGET SOUND ENERGY  
GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF SEPTEMBER 2005

G301 - organization	158,692	-	158,692
G302 - franchises & consents	46,305	(7,855)	38,450
G303 - misc. intangible plant	19,662,179	(14,986,170)	4,696,009
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(397,252)	68,988
G311 - liquefied petroleum gas equipment	6,241,523	(4,527,361)	1,713,962
G320 - other equipment	73,000	(76,573)	1,427
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	810,854	(638,029)	174,825
G352 - wells, reservoirs	11,652,905	(7,673,460)	4,079,445
G353 - lines	1,523,912	(717,764)	806,148
G354 - compressor station equipment	7,388,231	(2,801,950)	4,586,282
G355 - measuring & regulating equipment	293,676	(62,301)	231,375
G356 - purification equipment	1,012,001	(532,063)	479,938
G357 - other equipment	573,104	(480,397)	92,708
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,973,639	(161,523)	3,822,316
G362 - LNG gas holders	2,016,494	(52,229)	1,964,265
G363 - LNG Purification Equipment	3,966,061	(213,176)	3,752,885
G364 - LNG transportation equipment	652,630	(145,962)	506,668
G365 - land & land rights	830,168	-	830,168
G366 - structures & improvements	244,343	(163,177)	81,166
G367 - mains	113,697,481	(19,194,416)	94,503,065
G369 - measur. & regulating stat. equipment	25,751,699	(5,833,396)	19,918,303
G372 - easements	3,551,911	(80,807)	3,471,104
G373 - easements	189,921	(9,256)	180,665
G374 - land & land rights	1,463,117	-	1,463,117
G375 - structures & improvements	7,625,449	(2,575,697)	5,049,752
G376 - mains	809,946,206	(237,256,071)	572,690,135
G378 - measur. & regulating, stat. equipment	25,082,193	(7,300,782)	17,781,411
G380 - services	520,489,570	(228,234,700)	292,254,870
G381 - meters	50,647,694	(17,091,408)	33,556,286
G382 - meter installations	149,666,226	(18,969,276)	130,696,950
G383 - house regulators	11,370,132	(4,152,122)	7,218,010
G384 - house regulator installations	5,302,792	(3,036,462)	2,266,340
G385 - industrial meas. & reg. sta. equip.	31,377,206	(8,492,699)	22,884,307
G386 - other prop. on customers premises	46,991,578	(13,173,922)	33,817,655
G387 - other equipment	8,151,585	(4,512,273)	3,639,312
G388 - asset retirement costs	-	-	-
G389 - land & land rights	1,495,233	-	1,495,233
G390 - structures & improvements	7,601,181	(472,445)	7,028,735
G391 - office furniture & equipment	27,062,314	(13,986,045)	13,076,269
G392 - transportation equipment	426,093	534,926	961,089
G393 - stores equipment	245,736	(183,595)	62,140
G394 - tools, shop, & garage equipment	5,104,540	(2,463,163)	2,641,377
G395 - laboratory equipment	918,867	(39,559)	880,308
G396 - power operated equipment	673,104	(1,274,394)	(601,290)
G397 - communications equipment	7,170,986	(2,979,400)	4,191,686
G398 - misc. equipment	336,776	(238,093)	98,677
	<u>1,926,765,189</u>	<u>(624,540,412)</u>	<u>1,302,224,777</u>
Permanent Differences for Gas	-	(19,426)	(19,426)
Totals Gas	<u>1,926,765,189</u>	<u>(624,559,838)</u>	<u>1,302,205,351</u>
Totals	<u>6,654,365,736</u>	<u>(2,703,566,471)</u>	<u>3,950,799,265</u>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF OCTOBER 2005**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquls.val.	Accm.ord.deprec	Net book Value	63.92%		36.08%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C302 - franchise & consents	30,898	(842)	30,057	19,750	11,148	(538)	(304)
C303 - misc. intangible plant	238,838,902	(134,344,509)	104,494,393	152,665,826	86,173,076	(85,873,010)	(48,471,499)
C389 - land & land rights	1,918,691	-	1,918,691	1,226,427	692,264	-	-
C390 - structures & improvements	96,444,612	(27,076,077)	69,368,535	61,647,396	34,797,216	(17,307,029)	(9,769,049)
C391 - office furniture & equipment	44,273,072	(8,268,458)	36,004,614	28,299,348	15,973,724	(5,265,199)	(2,983,260)
C392 - transportation equipment	34,354	(4,858)	29,496	21,959	12,395	(3,105)	(1,753)
C394 - tools, shop, & garage equipment	465,291	(235,307)	229,984	297,414	167,877	(150,408)	(84,899)
C396 - power operated equipment	442,103	(588,109)	(146,005)	282,592	159,511	(375,919)	(212,190)
C397 - communication equipment	43,914,549	(15,262,137)	28,652,412	28,070,180	15,844,369	(9,755,558)	(5,506,579)
C398 - misc. equipment	216,346	23,118	239,464	138,288	76,058	14,777	8,341
<b>Cumulative Total</b>	<b>426,578,819</b>	<b>(185,757,180)</b>	<b>240,821,639</b>	<b>272,669,181</b>	<b>153,906,638</b>	<b>(118,735,989)</b>	<b>(67,021,190)</b>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchise & consents	13,862,058	(916,768)	12,945,290	-	-	-	-
E303 - misc. intangible plant	16,207,270	(4,793,117)	11,414,153	-	-	-	-
E310 - land & land rights	4,280,359	-	4,280,344	-	-	-	-
E311 - structures & improvements	176,879,481	(104,373,631)	72,505,850	-	-	-	-
E312 - boiler plant equipment	416,349,761	(238,180,839)	178,168,922	-	-	-	-
E314 - turbo generator units	143,311,874	(64,398,778)	78,913,096	-	-	-	-
E315 - accessory electric equipment	37,023,870	(21,383,024)	15,640,846	-	-	-	-
E316 - misc. plant equipment	14,071,422	(7,839,210)	6,232,212	-	-	-	-
E317 - asset retirement costs	1,105,863	(824,396)	281,267	-	-	-	-
E330 - land & land rights	4,428,042	(494,027)	3,932,015	-	-	-	-
E331 - structures & improvements	14,388,245	(10,321,724)	4,066,521	-	-	-	-
E332 - reservoirs, dams and waterways	102,926,739	(80,480,656)	22,448,084	-	-	-	-
E333 - water wheels, turbines & generators	25,562,150	(12,426,593)	13,135,557	-	-	-	-
E334 - accessory electric equipment	5,616,832	(3,601,637)	2,115,195	-	-	-	-
E335 - misc. power plant equipment	3,325,074	(1,646,156)	1,678,918	-	-	-	-
E336 - roads, railroads, & bridges	1,243,767	(995,099)	248,667	-	-	-	-
E337 - asset retirement costs	32,899	(1,557)	31,342	-	-	-	-
E340 - land & land rights	3,608,223	-	3,608,223	-	-	-	-
E341 - structures & improvements	12,233,513	(7,251,045)	4,982,467	-	-	-	-
E342 - fuel holders, producers, & accessories	17,192,063	(9,458,252)	7,733,811	-	-	-	-
E344 - generators	166,869,016	(91,308,124)	75,560,892	-	-	-	-
E345 - accessory electric equipment	4,662,679	(2,506,631)	2,156,147	-	-	-	-
E346 - misc. power plant equipment	2,459,467	(1,183,945)	1,265,522	-	-	-	-
E347 - asset retirement costs	728,916	(276,784)	452,132	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,435,684	(2,432,748)	4,002,936	-	-	-	-
E352 - structures & improvements	2,448,682	(843,671)	1,604,981	-	-	-	-
E353 - station equipment	85,762,533	(31,363,726)	54,398,807	-	-	-	-
E354 - towers & fixtures	67,766,017	(26,939,110)	40,826,907	-	-	-	-
E355 - poles & fixtures	24,950,385	(13,678,258)	11,272,127	-	-	-	-
E356 - overhead conductors & devices	96,984,015	(42,896,183)	54,087,832	-	-	-	-
E358 - underground conductors & devices	3,475,369	(156,593)	3,318,777	-	-	-	-
E359 - roads & trails	606,197	(250,085)	356,112	-	-	-	-
E360 - land & land rights	24,280,186	-	24,280,186	-	-	-	-
E361 - structures & improvements	5,821,100	(2,406,125)	3,414,975	-	-	-	-
E362 - station equipment	346,555,078	(180,021,978)	166,533,100	-	-	-	-
E364 - poles, towers, & fixtures	323,449,842	(132,372,305)	191,077,538	-	-	-	-
E365 - overhead conductors & devices	337,755,598	(163,972,248)	173,783,349	-	-	-	-
E366 - underground conduit	464,744,431	(135,616,470)	329,127,961	-	-	-	-
E367 - underground conductors & devices	509,106,559	(176,391,723)	332,714,836	-	-	-	-
E368 - line transformers	352,496,261	(125,738,007)	206,758,254	-	-	-	-
E369 - services	170,897,097	(90,164,208)	80,532,889	-	-	-	-
E370 - meters	123,680,068	(45,362,353)	78,317,715	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,137,435)	15,496	-	-	-	-
E373 - street lighting & signal systems	29,535,774	(15,704,885)	13,830,889	-	-	-	-
E374 - asset retirement costs	-	-	-	-	-	-	-
E375 - easements	23,227,456	(7,734,094)	15,493,362	-	-	-	-
E389 - land & land rights	6,397,401	-	6,397,401	-	-	-	-
E390 - structures & improvements	30,599,141	(4,705,122)	25,894,020	-	-	-	-
E391 - office furniture & equipment	37,135,342	(27,740,428)	9,394,914	-	-	-	-
E392 - transportation equipment	3,321,618	(2,761,166)	560,452	-	-	-	-
E393 - stores equipment	1,141,211	(265,382)	875,829	-	-	-	-
E394 - tools, shop, & garage equipment	5,982,976	(3,444,526)	2,538,450	-	-	-	-
E395 - laboratory equipment	12,156,509	(4,741,421)	7,415,088	-	-	-	-
E396 - power operated equipment	1,462,235	(1,462,235)	-	-	-	-	-
E397 - communication equipment	36,263,447	(17,491,631)	18,771,817	-	-	-	-
E398 - misc. equipment	445,417	(283,139)	162,278	-	-	-	-
E399 - other tangible property	-	-	-	-	-	-	-
<b>Cumulative Total</b>	<b>4,310,121,350</b>	<b>(1,903,648,165)</b>	<b>2,406,473,186</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ARO asset Retirement</b>							
E347 Whitehorn 2 & 3	170,109	170,109	-	-	-	-	-
E347 Hopkins Ridge Wind Project	336,878	-	336,878	-	-	-	-
Permanent Differences for Elec.	-	(352,426)	352,426	-	-	-	-
Unidentified Differences	-	21,182	(21,182)	-	-	-	-
<b>Totals Electric</b>	<b>4,309,614,363</b>	<b>(1,903,809,390)</b>	<b>2,405,805,064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF OCTOBER 2005**

G301 - organization	158,692	-	158,692
G302 - franchises & consents	47,087	(8,101)	38,987
G303 - misc. intangible plant	19,689,574	(15,109,079)	4,580,495
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(398,169)	68,072
G311 - liquefied petroleum gas equipment	6,241,323	(4,554,417)	1,686,907
G320 - other equipment	78,000	(76,617)	1,383
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	810,854	(637,592)	173,261
G352 - wells, reservoirs	11,696,694	(7,599,849)	4,096,845
G353 - lines	1,523,912	(722,758)	801,154
G354 - compressor station equipment	7,392,959	(2,826,298)	4,566,661
G355 - measuring & regulating equipment	293,676	(63,245)	230,431
G356 - purification equipment	1,012,001	(535,318)	476,683
G357 - other equipment	573,104	(480,696)	92,406
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,973,839	(161,674)	3,812,165
G362 - LNG gas holders	2,016,494	(55,698)	1,960,796
G363 - LNG Purification Equipment	3,966,061	(227,387)	3,738,673
G364 - LNG transportation equipment	652,630	(149,736)	502,894
G365 - land & land rights	830,168	-	830,168
G366 - structures & improvements	238,955	(161,313)	77,642
G367 - mains	113,688,117	(19,373,785)	94,324,332
G369 - measur. & regulating stat. equipment	25,968,101	(5,882,111)	20,085,990
G372 - easements	3,551,911	(86,183)	3,465,728
G373 - easements	189,921	(9,500)	180,421
G374 - land & land rights	1,463,117	-	1,463,117
G375 - structures & improvements	7,628,072	(2,593,005)	5,035,067
G376 - mains	813,714,258	(237,200,193)	576,514,065
G378 - measur. & regulating. stat. equipment	25,179,113	(7,339,939)	17,839,174
G380 - services	521,934,860	(229,157,245)	292,777,615
G381 - meters	50,616,316	(17,140,505)	33,475,811
G382 - meter installations	152,607,946	(19,234,205)	133,373,741
G383 - house regulators	11,480,384	(4,179,296)	7,301,088
G384 - house regulator installations	5,900,666	(3,045,237)	2,855,429
G385 - industrial meas. & reg. sta. equip.	32,012,879	(8,458,260)	23,554,619
G386 - other prop. on customers premises	46,872,110	(13,508,779)	33,363,331
G387 - other equipment	8,151,585	(4,536,691)	3,614,894
G388 - asset retirement costs	3,080,494	(1,262,488)	1,818,006
G389 - land & land rights	1,495,233	-	1,495,233
G390 - structures & improvements	7,501,181	(490,261)	7,010,920
G391 - office furniture & equipment	27,062,314	(14,116,988)	12,945,346
G392 - transportation equipment	426,093	538,810	964,903
G393 - stores equipment	245,736	(184,355)	61,380
G394 - tools, shop, & garage equipment	5,112,601	(2,478,053)	2,634,548
G395 - laboratory equipment	1,057,774	(41,904)	1,015,870
G396 - power operated equipment	673,104	(1,282,965)	(609,861)
G397 - communications equipment	7,187,133	(3,009,505)	4,177,628
G398 - misc. equipment	336,776	(239,179)	97,596
	<u>1,939,123,702</u>	<u>(628,079,751)</u>	<u>1,311,043,950</u>
Permanent Differences for Gas	-	(19,426)	(19,426)
Totals Gas	<u>1,939,123,702</u>	<u>(628,099,177)</u>	<u>1,311,024,524</u>
<b>Totals</b>	<b>6,675,316,884</b>	<b>(2,717,665,657)</b>	<b>3,957,651,227</b>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF NOVEMBER 2005**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acqivs.val.	Accum.ord.deprec	Net book Value	63.92%		36.08%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C302 - franchise & consents	30,898	(1,270)	29,628	19,750	11,148	(812)	(458)
C303 - misc. intangible plant	238,827,822	(136,583,076)	102,344,746	152,722,864	86,205,158	(87,303,902)	(49,278,174)
C389 - land & land rights	1,869,965	-	1,869,965	1,195,281	674,683	-	-
C399 - structures & improvements	91,183,060	(24,760,055)	66,423,006	58,264,212	32,898,848	(15,826,627)	(8,933,428)
C391 - office furniture & equipment	44,629,425	(8,524,558)	36,104,867	28,527,128	16,102,297	(5,448,898)	(3,075,661)
C392 - transportation equipment	34,354	(5,140)	29,214	21,958	12,395	(3,286)	(1,855)
C394 - tools, shop, & garage equipment	487,300	(241,738)	245,561	311,482	175,818	(154,519)	(87,219)
C396 - power operated equipment	17,578	(36,075)	(18,497)	11,238	6,342	(23,059)	(13,016)
C397 - communication equipment	43,996,978	(15,438,053)	28,560,925	28,122,869	15,874,110	(9,866,725)	(5,569,328)
C398 - misc. equipment	248,858	21,288	270,146	159,070	89,788	13,809	7,681
<b>421,426,239</b>	<b>(185,566,678)</b>	<b>235,859,561</b>	<b>269,375,652</b>	<b>152,050,587</b>	<b>(118,614,220)</b>	<b>(66,952,457)</b>	
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchise & consents	13,862,123	(948,868)	12,913,257	-	-	-	-
E303 - misc. intangible plant	16,228,462	(4,961,841)	11,266,621	-	-	-	-
E310 - land & land rights	4,279,187	(15)	4,279,182	-	-	-	-
E311 - structures & improvements	176,897,209	(104,761,296)	72,135,913	-	-	-	-
E312 - boiler plant equipment	415,750,827	(239,125,978)	176,624,851	-	-	-	-
E314 - turbo generator units	143,851,758	(64,895,170)	79,166,588	-	-	-	-
E316 - accessory electric equipment	37,023,870	(21,462,690)	15,561,180	-	-	-	-
E316 - misc. plant equipment	14,062,740	(7,878,449)	6,204,292	-	-	-	-
E317 - asset retirement costs	1,105,663	(824,396)	281,267	-	-	-	-
E330 - land & land rights	4,435,571	(494,306)	3,941,266	-	-	-	-
E331 - structures & improvements	14,421,924	(10,420,783)	4,001,141	-	-	-	-
E332 - reservoirs, dams and waterways	102,843,096	(80,674,058)	22,169,038	-	-	-	-
E333 - water wheels, turbines & generators	25,562,150	(12,535,205)	13,026,945	-	-	-	-
E334 - accessory electric equipment	5,618,832	(3,530,833)	2,088,000	-	-	-	-
E335 - misc. power plant equipment	3,330,686	(1,663,386)	1,667,301	-	-	-	-
E336 - roads, railroads, & bridges	1,243,767	(999,796)	243,970	-	-	-	-
E337 - asset retirement costs	32,899	(1,655)	31,244	-	-	-	-
E340 - land & land rights	3,608,223	-	3,608,223	-	-	-	-
E341 - structures & improvements	15,582,871	(7,290,217)	8,292,654	-	-	-	-
E342 - fuel holders, producers, & accessories	17,192,063	(9,499,827)	7,692,236	-	-	-	-
E344 - generators	294,410,709	(91,968,412)	202,442,297	-	-	-	-
E345 - accessory electric equipment	19,056,748	(2,549,433)	16,507,315	-	-	-	-
E346 - misc. power plant equipment	2,709,884	(1,201,241)	1,508,643	-	-	-	-
E347 - asset retirement costs	728,916	(277,440)	451,476	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,407,184	(2,441,291)	3,965,894	-	-	-	-
E352 - structures & improvements	2,446,652	(847,564)	1,600,088	-	-	-	-
E353 - station equipment	85,814,211	(31,544,348)	54,269,864	-	-	-	-
E354 - towers & fixtures	67,773,292	(27,067,426)	40,705,866	-	-	-	-
E355 - poles & fixtures	24,950,385	(13,729,530)	11,220,855	-	-	-	-
E356 - overhead conductors & devices	96,984,015	(43,113,027)	53,870,988	-	-	-	-
E358 - underground conductors & devices	3,475,439	(167,644)	3,307,796	-	-	-	-
E359 - roads & trails	806,197	(251,166)	555,031	-	-	-	-
E360 - land & land rights	24,276,186	-	24,276,186	-	-	-	-
E361 - structures & improvements	5,821,100	(2,415,265)	3,405,835	-	-	-	-
E362 - station equipment	350,542,898	(160,241,093)	190,301,816	-	-	-	-
E364 - poles, towers, & fixtures	325,881,807	(132,792,868)	193,088,939	-	-	-	-
E365 - overhead conductors & devices	338,482,943	(164,329,484)	174,153,459	-	-	-	-
E366 - underground conduit	470,030,275	(136,478,975)	333,551,300	-	-	-	-
E367 - underground conductors & devices	511,293,321	(177,562,263)	333,741,058	-	-	-	-
E368 - line transformers	333,006,594	(125,112,031)	206,894,563	-	-	-	-
E369 - services	170,970,412	(90,466,963)	80,503,449	-	-	-	-
E370 - meters	123,806,613	(45,757,693)	78,048,921	-	-	-	-
E372 - leased prop. on customers premises	2,182,931	(2,139,516)	43,415	-	-	-	-
E373 - street lighting & signal systems	29,536,711	(15,749,627)	13,787,084	-	-	-	-
E374 - asset retirement costs	-	-	-	-	-	-	-
E376 - easements	24,082,779	(7,772,124)	16,320,655	-	-	-	-
E389 - land & land rights	6,385,401	-	6,385,401	-	-	-	-
E390 - structures & improvements	30,668,859	(4,792,930)	25,875,929	-	-	-	-
E391 - office furniture & equipment	37,144,432	(27,970,110)	9,174,322	-	-	-	-
E392 - transportation equipment	3,267,762	(2,712,871)	554,891	-	-	-	-
E393 - stores equipment	1,056,059	185,098	1,241,157	-	-	-	-
E394 - tools, shop, & garage equipment	6,021,296	(3,478,917)	2,542,379	-	-	-	-
E395 - laboratory equipment	12,432,327	(4,781,948)	7,650,380	-	-	-	-
E396 - power operated equipment	1,462,235	(1,462,235)	-	-	-	-	-
E397 - communication equipment	38,157,539	(17,843,982)	20,313,557	-	-	-	-
E398 - misc. equipment	445,417	(284,673)	160,744	-	-	-	-
E399 - other tangible property	-	-	-	-	-	-	-
<b>4,474,148,859</b>	<b>(1,911,678,765)</b>	<b>2,562,470,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
ARO asset Retirement	-	-	-	-	-	-	-
E347 Whitehorn 2 & 3	170,109	170,109	-	-	-	-	-
E347 Hopkins Ridge Wind Project	336,878	-	336,878	-	-	-	-
Permanent Differences for Elec.	-	(352,426)	352,426	-	-	-	-
Unidentified Differences	-	21,181	(21,181)	-	-	-	-
<b>Totals Electric</b>	<b>4,473,641,972</b>	<b>(1,911,839,901)</b>	<b>2,561,802,071</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF NOVEMBER 2005**

G301 - organization	158,692	-	158,692
G302 - franchise & consents	47,087	(8,346)	38,741
G303 - misc. intangible plant	19,664,965	(15,229,596)	4,435,369
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	468,241	(399,086)	67,155
G311 - liquefied petroleum gas equipment	6,241,323	(4,581,473)	1,659,850
G320 - other equipment	78,000	(76,661)	1,339
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	810,854	(639,155)	171,699
G352 - wells, reservoirs	11,717,757	(7,826,415)	4,091,342
G353 - lines	1,523,912	(727,761)	796,151
G354 - compressor station equipment	7,403,872	(2,850,753)	4,553,119
G355 - measuring & regulating equipment	293,676	(64,190)	229,486
G356 - purification equipment	1,012,001	(538,573)	473,427
G357 - other equipment	573,104	(481,000)	92,104
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,973,639	(171,825)	3,801,814
G362 - LNG gas holders	2,044,325	(59,306)	1,985,019
G363 - LNG Purification Equipment	3,968,061	(241,599)	3,726,462
G364 - LNG transportation equipment	652,630	(153,511)	499,119
G365 - land & land rights	830,050	-	830,050
G366 - structures & improvements	238,955	(158,515)	80,440
G367 - mains	113,698,819	(19,560,216)	94,138,603
G369 - measur. & regulating stat. equipment	26,226,911	(5,894,628)	20,332,283
G372 - easements	3,551,911	(91,560)	3,460,351
G373 - easements	189,821	(9,744)	180,077
G374 - land & land rights	1,463,117	-	1,463,117
G375 - structures & improvements	7,629,375	(2,612,474)	5,016,901
G376 - mains	820,488,307	(238,909,881)	581,578,427
G378 - measur. & regulating, stat. equipment	25,358,192	(7,272,804)	18,085,388
G380 - services	523,008,450	(230,278,624)	292,729,826
G381 - meters	60,826,892	(17,242,672)	43,584,220
G382 - meter installations	154,833,692	(19,520,787)	135,312,905
G383 - house regulators	11,484,569	(4,209,011)	7,275,558
G384 - house regulator installations	5,899,322	(3,054,787)	2,844,535
G385 - industrial meas. & reg. sta. equip.	32,017,620	(8,494,232)	23,523,388
G386 - other prop. on customers premises	46,760,181	(13,878,422)	32,881,759
G387 - other equipment	8,151,585	(4,561,110)	3,590,475
G388 - asset retirement costs	3,080,494	(1,262,468)	1,818,026
G389 - land & land rights	1,495,233	-	1,495,233
G390 - structures & improvements	7,501,181	(508,076)	6,993,105
G391 - office furniture & equipment	27,062,314	(14,247,891)	12,814,423
G392 - transportation equipment	188,565	(338,408)	(149,843)
G393 - stores equipment	245,736	(185,115)	60,621
G394 - tools, shop, & garage equipment	5,196,239	(2,484,699)	2,711,540
G395 - laboratory equipment	1,139,176	(44,755)	1,094,421
G396 - power operated equipment	640,168	(345,500)	294,668
G397 - communications equipment	7,187,133	(3,039,610)	4,147,523
G398 - misc. equipment	338,776	(240,260)	98,516
	<u>1,949,772,666</u>	<u>(632,345,532)</u>	<u>1,317,427,134</u>
Permanent Differences for Gas	-	(19,426)	(19,426)
Totals Gas	<u>1,949,772,666</u>	<u>(632,364,958)</u>	<u>1,317,407,708</u>
Totals	<u>6,844,840,877</u>	<u>(2,729,771,537)</u>	<u>4,115,069,340</u>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF DECEMBER 2005**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquis.val.	Accm.ord.deprec	Net book Value	63.92%		36.08%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C302 - franchises & consents	30,898	(1,699)	29,199	19,750	11,148	(1,086)	(613)
C303 - misc. Intangible plant	238,324,715	(138,774,367)	99,550,349	152,337,158	85,987,557	(88,704,575)	(50,069,792)
C389 - land & land rights	1,869,965	-	1,869,965	1,195,281	674,683	-	-
C390 - structures & improvements	91,486,050	(23,364,691)	68,121,360	58,477,883	33,008,167	(14,934,710)	(8,429,980)
C391 - office furniture & equipment	45,736,188	(8,304,280)	37,431,907	29,234,571	16,501,616	(5,308,096)	(2,986,184)
C392 - transportation equipment	34,354	(5,422)	28,932	21,969	12,395	(3,466)	(1,956)
C394 - tools, shop, & garage equipment	700,222	(288,253)	411,969	447,582	252,640	(184,251)	(104,002)
C396 - power operated equipment	17,578	(14,080)	3,498	11,236	6,342	(9,000)	(5,080)
C397 - communication equipment	44,349,137	(15,630,137)	28,719,000	28,347,968	16,001,169	(9,990,783)	(5,639,353)
C398 - misc. equipment	398,807	15,960	414,767	254,918	143,890	10,201	5,758
<b>ARO asset Retirement</b>	<b>422,947,915</b>	<b>(186,366,969)</b>	<b>236,580,946</b>	<b>270,346,307</b>	<b>152,599,608</b>	<b>(119,125,767)</b>	<b>(67,241,202)</b>
C389 - Asbestos- Common	12,097	11,196	901	7,732	4,365	7,156	4,040
<b>Totals Common</b>	<b>422,935,818</b>	<b>(186,356,773)</b>	<b>236,580,045</b>	<b>270,340,575</b>	<b>152,595,243</b>	<b>(119,118,610)</b>	<b>(67,237,163)</b>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,862,123	(980,963)	12,881,160	-	-	-	-
E303 - misc. Intangible plant	16,306,166	(5,136,642)	11,169,524	-	-	-	-
E310 - land & land rights	4,279,197	(15)	4,279,182	-	-	-	-
E311 - structures & improvements	176,932,615	(105,124,028)	71,808,588	-	-	-	-
E312 - boiler plant equipment	415,836,075	(240,092,300)	175,743,775	-	-	-	-
E314 - turbo generator units	144,413,239	(85,074,584)	59,338,654	-	-	-	-
E315 - accessory electric equipment	37,023,870	(21,542,754)	15,481,116	-	-	-	-
E316 - misc. plant equipment	14,097,806	(7,917,934)	6,179,872	-	-	-	-
E317 - asset retirement costs	1,105,663	(830,151)	275,512	-	-	-	-
E330 - land & land rights	4,435,571	(501,894)	3,933,678	-	-	-	-
E331 - structures & improvements	14,490,085	(10,525,366)	3,964,719	-	-	-	-
E332 - reservoirs, dams and waterways	104,094,676	(81,341,914)	22,752,763	-	-	-	-
E333 - water wheels, turbines & generators	25,399,166	(12,632,280)	12,766,886	-	-	-	-
E334 - accessory electric equipment	5,616,832	(3,560,028)	2,056,804	-	-	-	-
E335 - misc. power plant equipment	3,497,525	(1,688,423)	1,809,102	-	-	-	-
E336 - roads, railroads, & bridges	1,529,670	(1,007,295)	522,375	-	-	-	-
E337 - asset retirement costs	32,899	(1,752)	31,147	-	-	-	-
E340 - land & land rights	3,608,223	-	3,608,223	-	-	-	-
E341 - structures & improvements	15,923,520	(7,331,428)	8,592,092	-	-	-	-
E342 - fuel holders, producers, & accessories	17,192,063	(9,541,402)	7,650,660	-	-	-	-
E344 - generators	305,616,805	(92,684,527)	212,932,278	-	-	-	-
E345 - accessory electric equipment	20,555,065	(2,598,448)	17,956,617	-	-	-	-
E346 - misc. power plant equipment	2,731,985	(1,208,643)	1,523,342	-	-	-	-
E347 - asset retirement costs	1,031,885	(291,711)	740,174	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,407,184	(2,449,833)	3,957,352	-	-	-	-
E352 - structures & improvements	2,448,652	(851,457)	1,597,196	-	-	-	-
E353 - station equipment	86,207,807	(31,882,768)	54,325,039	-	-	-	-
E354 - towers & fixtures	67,773,292	(27,195,741)	40,577,551	-	-	-	-
E355 - poles & fixtures	25,877,380	(10,689,066)	15,188,314	-	-	-	-
E356 - overhead conductors & devices	99,035,936	(43,356,646)	55,679,290	-	-	-	-
E358 - underground conductors & devices	3,475,439	(178,695)	3,296,744	-	-	-	-
E359 - roads & trails	2,322,295	(1,139,690)	1,182,605	-	-	-	-
E360 - land & land rights	24,922,121	-	24,922,121	-	-	-	-
E361 - structures & improvements	5,829,945	(2,424,490)	3,405,455	-	-	-	-
E362 - station equipment	375,880,048	(160,602,352)	215,277,696	-	-	-	-
E364 - poles, towers, & fixtures	334,264,764	(121,783,384)	212,481,379	-	-	-	-
E365 - overhead conductors & devices	343,384,832	(184,655,633)	158,729,199	-	-	-	-
E366 - underground conduit	469,887,809	(137,249,604)	332,638,205	-	-	-	-
E367 - underground conductors & devices	517,606,683	(178,269,821)	339,336,862	-	-	-	-
E368 - line transformers	335,660,087	(125,899,560)	209,760,527	-	-	-	-
E369 - services	170,771,431	(89,703,495)	81,067,936	-	-	-	-
E370 - meters	124,140,987	(46,141,891)	77,999,095	-	-	-	-
E372 - leased pmp. on customers premises	2,152,931	(2,141,598)	11,333	-	-	-	-
E373 - street lighting & signal systems	29,243,032	(15,007,703)	14,235,329	-	-	-	-
E374 - asset retirement costs	7,071,715	(3,576,169)	3,495,546	-	-	-	-
E375 - easements	24,097,540	(7,810,195)	16,287,345	-	-	-	-
E389 - land & land rights	6,385,401	-	6,385,401	-	-	-	-
E390 - structures & improvements	30,691,432	(4,895,931)	25,795,501	-	-	-	-
E391 - office furniture & equipment	37,228,235	(28,201,492)	9,026,743	-	-	-	-
E392 - transportation equipment	3,267,762	(2,718,433)	549,329	-	-	-	-
E393 - stores equipment	1,056,099	194,383	1,250,482	-	-	-	-
E394 - tools, shop, & garage equipment	6,070,156	(3,518,194)	2,551,962	-	-	-	-
E395 - laboratory equipment	13,175,037	(4,834,263)	8,340,774	-	-	-	-
E396 - power operated equipment	1,452,796	(1,452,796)	-	-	-	-	-
E397 - communication equipment	38,229,552	(17,665,796)	20,563,756	-	-	-	-
E398 - misc. equipment	445,417	(286,207)	159,210	-	-	-	-
E399 - other tangible property	-	-	-	-	-	-	-
<b>ARO asset Retirement</b>	<b>4,550,971,965</b>	<b>(1,907,802,900)</b>	<b>2,643,169,066</b>				
E347 Whitehorn 2 & 3	170,109	170,109	-	-	-	-	-
E347 Hopkins Ridge Wind Project	639,847	13,614	626,233	-	-	-	-
E399 Asbestos - Electric	16,026	15,082	944	-	-	-	-
Permanent Differences for Elec.	-	(352,426)	352,426	-	-	-	-
Unidentified Differences	-	21,183	(21,183)	-	-	-	-
<b>Totals Electric</b>	<b>4,550,145,983</b>	<b>(1,907,935,338)</b>	<b>2,642,210,646</b>				

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF DECEMBER 2005**

G301 - organization	159,692	-	159,692
G302 - franchisee & consents	47,087	(8,592)	38,495
G303 - misc. intangible plant	19,665,393	(15,350,196)	4,315,197
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(400,003)	66,238
G311 - liquefied petroleum gas equipment	8,241,323	(4,608,529)	1,632,794
G320 - other equipment	78,000	(76,705)	1,295
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	810,854	(640,719)	170,135
G352 - wells, reservoirs	11,773,134	(7,653,922)	4,119,212
G353 - lines	1,523,912	(732,765)	791,147
G354 - compressor station equipment	7,429,578	(2,875,728)	4,553,849
G355 - measuring & regulating equipment	293,676	(65,135)	228,541
G356 - purification equipment	1,012,001	(541,829)	470,172
G357 - other equipment	580,842	(481,326)	99,516
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,973,839	(181,976)	3,791,863
G362 - LNG gas holders	2,041,552	(62,891)	1,978,660
G363 - LNG Purification Equipment	3,966,061	(255,811)	3,710,250
G364 - LNG transportation equipment	652,630	(157,285)	495,345
G365 - land & land rights	830,050	-	830,050
G366 - structures & improvements	246,445	(168,949)	87,496
G367 - mains	114,264,832	(19,766,517)	94,508,315
G369 - measur. & regulating stat. equipment	26,972,480	(6,010,274)	20,962,206
G372 - easements	3,551,911	(96,936)	3,454,976
G373 - easements	189,921	(9,987)	179,933
G374 - land & land rights	1,463,117	-	1,463,117
G375 - structures & improvements	7,642,222	(2,632,138)	5,010,084
G376 - mains	829,487,941	(240,637,181)	588,850,760
G378 - measur. & regulating. stat. equipment	25,513,441	(7,214,170)	18,299,271
G380 - services	526,066,845	(231,249,600)	294,817,245
G381 - motors	50,915,963	(17,317,146)	33,598,817
G382 - motor installations	158,108,454	(19,835,822)	138,272,632
G383 - house regulators	11,538,230	(4,245,972)	7,292,258
G384 - house regulator installations	5,898,857	(3,065,231)	2,833,626
G385 - industrial meas. & reg. sta. equip.	32,152,994	(8,568,834)	23,584,159
G386 - other prop. on customers premises	46,710,508	(14,382,328)	32,328,180
G387 - other equipment	8,172,265	(3,337,865)	4,834,400
G388 - asset retirement costs	3,080,494	(1,398,457)	1,682,037
G389 - land & land rights	22,729	-	22,729
G390 - structures & improvements	231,564	981,801	1,213,365
G391 - office furniture & equipment	27,062,314	(14,378,813)	12,683,501
G392 - transportation equipment	11,369	(152,953)	(141,584)
G393 - stores equipment	245,736	(185,875)	59,861
G394 - tools, shop, & garage equipment	5,278,789	(2,514,273)	2,764,496
G395 - laboratory equipment	1,242,268	(48,886)	1,193,382
G396 - power operated equipment	640,168	(343,606)	296,563
G397 - communications equipment	7,267,617	(3,072,217)	4,215,400
G398 - misc. equipment	336,776	(241,340)	95,435
	<u>1,958,194,738</u>	<u>(633,986,981)</u>	<u>1,324,227,758</u>
Permanent Differences for Gas	-	(19,426)	(19,426)
Totals Gas	<u>1,958,194,738</u>	<u>(633,986,407)</u>	<u>1,324,208,332</u>
Totals	<u>6,931,276,539</u>	<u>(2,728,277,517)</u>	<u>4,202,999,022</u>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF JANUARY 2006**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquis.val	Accm.ord.deprec	Net book Value	63.92%		36.08%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C302 - franchises & consents	30,898	(1,913)	28,985	19,750	11,148	(1,223)	(690)
C303 - misc. intangible plant	237,068,487	(136,593,493)	100,474,994	161,534,177	85,534,310	(87,310,561)	(49,282,932)
C389 - land & land rights	1,869,965	-	1,869,965	1,195,281	674,683	-	-
C390 - structures & improvements	91,558,634	(24,123,476)	67,435,159	58,524,279	33,034,365	(15,419,726)	(8,703,750)
C391 - office furniture & equipment	46,014,897	(8,662,517)	37,352,379	29,412,722	16,602,175	(5,537,081)	(3,125,436)
C392 - transportation equipment	34,354	(5,682)	28,672	21,959	12,395	(3,832)	(2,050)
C394 - tools, shop, & garage equipment	708,601	(249,113)	459,488	452,938	255,663	(159,233)	(89,880)
C396 - power operated equipment	17,578	(14,289)	3,289	11,236	6,942	(9,134)	(5,155)
C397 - communication equipment	44,441,205	(15,813,578)	28,627,627	28,406,818	16,034,387	(10,108,039)	(5,705,539)
C398 - misc. equipment	398,807	14,618	413,425	254,918	143,890	9,344	5,274
	<u>422,143,426</u>	<u>(185,449,443)</u>	<u>236,693,983</u>	<u>269,634,078</u>	<u>152,309,348</u>	<u>(118,539,284)</u>	<u>(66,910,159)</u>
<b>ARO asset Retirement</b>							
C399 - Asbestos- Common	12,097	11,196	901	7,732	4,365	7,156	4,040
<b>Totals Common</b>	<u>422,131,329</u>	<u>(185,438,247)</u>	<u>236,693,082</u>	<u>269,826,346</u>	<u>152,304,984</u>	<u>(118,532,128)</u>	<u>(66,906,120)</u>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,866,477	(1,012,937)	12,853,540	-	-	-	-
E303 - misc. intangible plant	14,695,337	(3,659,172)	11,036,165	-	-	-	-
E310 - land & land rights	4,278,893	(15)	4,278,878	-	-	-	-
E311 - structures & improvements	176,932,615	(105,509,865)	71,422,751	-	-	-	-
E312 - boiler plant equipment	417,799,200	(241,073,900)	176,725,299	-	-	-	-
E314 - turbo generator units	144,413,239	(65,439,643)	78,973,596	-	-	-	-
E315 - accessory electric equipment	37,023,870	(21,622,695)	15,401,175	-	-	-	-
E316 - misc. plant equipment	14,097,806	(7,957,186)	6,140,619	-	-	-	-
E317 - asset retirement costs	1,105,663	(830,151)	275,512	-	-	-	-
E330 - land & land rights	4,479,134	(509,532)	3,969,602	-	-	-	-
E331 - structures & improvements	14,749,225	(10,627,918)	4,121,309	-	-	-	-
E332 - reservoirs, dams and waterways	104,304,990	(81,990,684)	22,314,305	-	-	-	-
E333 - water wheels, turbines & generators	25,399,166	(12,734,224)	12,664,942	-	-	-	-
E334 - accessory electric equipment	5,723,136	(3,664,419)	2,158,717	-	-	-	-
E335 - misc. power plant equipment	3,540,989	(1,707,640)	1,833,349	-	-	-	-
E336 - roads, railroads, & bridges	1,531,223	(1,012,442)	518,781	-	-	-	-
E337 - asset retirement costs	32,899	(1,849)	31,050	-	-	-	-
E340 - land & land rights	3,608,223	-	3,608,223	-	-	-	-
E341 - structures & improvements	15,978,452	(7,378,075)	8,600,377	-	-	-	-
E342 - fuel holders, producers, & accessories	17,192,063	(9,582,977)	7,609,085	-	-	-	-
E344 - generators	307,702,649	(93,627,026)	214,075,623	-	-	-	-
E345 - accessory electric equipment	21,184,929	(2,672,527)	18,512,402	-	-	-	-
E346 - misc. power plant equipment	2,761,667	(1,216,707)	1,544,960	-	-	-	-
E347 - asset retirement costs	1,031,885	(293,502)	738,383	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,407,184	(2,458,468)	3,948,717	-	-	-	-
E352 - structures & improvements	2,448,652	(855,354)	1,593,298	-	-	-	-
E353 - station equipment	86,231,016	(31,863,056)	54,367,961	-	-	-	-
E354 - towers & fixtures	67,773,292	(27,324,025)	40,449,268	-	-	-	-
E355 - poles & fixtures	26,512,561	(10,732,734)	15,779,827	-	-	-	-
E356 - overhead conductors & devices	100,516,978	(43,579,717)	56,937,261	-	-	-	-
E358 - underground conductors & devices	3,475,439	(188,339)	3,287,101	-	-	-	-
E359 - roads & trails	2,322,295	(1,140,792)	1,181,504	-	-	-	-
E360 - land & land rights	25,248,619	-	25,248,619	-	-	-	-
E361 - structures & improvements	5,872,577	(2,433,679)	3,438,898	-	-	-	-
E362 - station equipment	377,342,076	(161,296,959)	216,045,116	-	-	-	-
E364 - poles, towers, & fixtures	337,593,445	(122,206,641)	215,386,904	-	-	-	-
E365 - overhead conductors & devices	344,268,627	(164,990,371)	179,278,257	-	-	-	-
E366 - underground conduit	470,876,975	(138,120,408)	332,756,567	-	-	-	-
E367 - underground conductors & devices	518,549,429	(179,550,552)	338,998,877	-	-	-	-
E368 - line transformers	336,443,903	(126,145,480)	210,298,423	-	-	-	-
E369 - services	170,913,103	(90,007,112)	80,905,991	-	-	-	-
E370 - meters	124,274,440	(46,536,192)	77,738,248	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,142,300)	10,631	-	-	-	-
E373 - street lighting & signal systems	29,404,225	(16,040,655)	14,363,570	-	-	-	-
E374 - asset retirement costs	7,071,715	(3,576,169)	3,495,546	-	-	-	-
E375 - easements	24,097,761	(7,845,763)	16,251,998	-	-	-	-
E389 - land & land rights	6,385,401	-	6,385,401	-	-	-	-
E390 - structures & improvements	30,691,437	(4,983,472)	25,707,965	-	-	-	-
E391 - office furniture & equipment	34,333,680	(25,516,903)	8,816,777	-	-	-	-
E392 - transportation equipment	3,267,762	(2,718,480)	549,282	-	-	-	-
E393 - stores equipment	1,056,099	191,530	1,247,629	-	-	-	-
E394 - tools, shop, & garage equipment	5,669,533	(3,125,843)	2,543,690	-	-	-	-
E395 - laboratory equipment	13,167,671	(4,840,724)	8,326,947	-	-	-	-
E396 - power operated equipment	1,452,796	(1,452,796)	-	-	-	-	-
E397 - communication equipment	38,302,825	(17,743,709)	20,559,116	-	-	-	-
E398 - misc. equipment	441,809	(284,083)	157,726	-	-	-	-
E399 - other tangible property	-	-	-	-	-	-	-
	<u>4,662,915,343</u>	<u>(1,912,534,230)</u>	<u>2,650,381,113</u>				
<b>ARO asset Retirement</b>							
E347 Whitehorn 2 & 3	170,109	170,109	-	-	-	-	-
E347 Hopkins Ridge Wind Project	639,847	14,748	625,099	-	-	-	-
E399 Asbestos - Electric	16,026	15,082	944	-	-	-	-
Permanent Differences for Elec.	-	(362,426)	362,426	-	-	-	-
Unidentified Differences	-	21,183	(21,183)	-	-	-	-
<b>Totals Electric</b>	<u>4,662,089,361</u>	<u>(1,912,665,534)</u>	<u>2,649,423,827</u>				



PUGET SOUND ENERGY  
GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF JANUARY 2006

G301 - organization	158,692	-	158,692
G302 - franchises & consents	47,087	(8,835)	38,252
G303 - misc. intangible plant	11,676,986	(7,337,718)	4,339,268
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	486,241	(400,920)	65,321
G311 - liquefied petroleum gas equipment	6,241,323	(4,635,471)	1,605,853
G320 - other equipment	78,000	(76,750)	1,250
G360 - land & land rights	455,865	-	455,865
G361 - structures & improvements	810,854	(642,281)	168,573
G362 - wells, reservoirs	11,801,287	(7,880,503)	4,120,784
G363 - lines	1,523,912	(737,768)	786,144
G364 - compressor station equipment	7,440,965	(2,900,574)	4,540,390
G355 - measuring & regulating equipment	293,676	(66,079)	227,597
G356 - purification equipment	1,012,001	(545,084)	466,917
G357 - other equipment	581,749	(481,631)	100,118
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,973,839	(192,109)	3,781,730
G362 - LNG gas holders	2,068,155	(66,385)	2,001,771
G363 - LNG Purification Equipment	3,966,061	(270,023)	3,696,038
G364 - LNG transportation equipment	652,630	(161,059)	491,571
G365 - land & land rights	1,186,699	-	1,186,699
G366 - structures & improvements	236,425	(149,245)	87,180
G367 - mains	114,323,203	(19,937,479)	94,385,724
G368 - measur. & regulating stat. equipment	26,905,689	(6,015,465)	20,890,224
G372 - easements	3,551,911	(102,323)	3,449,589
G373 - easements	189,921	(10,231)	179,690
G374 - land & land rights	1,463,117	-	1,463,117
G375 - structures & improvements	7,642,222	(2,651,626)	4,990,596
G376 - mains	829,481,889	(242,652,952)	586,838,937
G378 - measur. & regulating. stat. equipment	25,929,189	(7,152,301)	18,776,887
G380 - services	527,314,574	(232,185,315)	295,129,260
G381 - meters	51,004,403	(17,396,477)	33,607,926
G382 - meter installations	159,285,537	(20,121,939)	139,163,598
G383 - house regulators	11,698,642	(4,277,092)	7,321,550
G384 - house regulator installations	5,898,276	(3,075,863)	2,822,714
G385 - industrial meas. & reg. sta. equip.	32,216,172	(8,637,374)	23,580,799
G386 - other prop. on customers premises	46,608,308	(14,736,907)	31,871,401
G387 - other equipment	8,188,659	(3,916,654)	4,272,005
G388 - asset retirement costs	3,080,494	(1,398,457)	1,682,037
G389 - land & land rights	22,729	-	22,729
G390 - structures & improvements	231,564	6,712,469	6,944,033
G391 - office furniture & equipment	26,862,298	(14,409,461)	12,552,837
G392 - transportation equipment	11,369	(152,953)	(141,584)
G393 - stores equipment	245,736	(186,634)	59,101
G394 - tools, shop, & garage equipment	6,196,213	(2,531,632)	3,664,581
G395 - laboratory equipment	1,240,849	(51,690)	1,189,160
G396 - power operated equipment	640,168	(350,198)	289,970
G397 - communications equipment	7,290,926	(3,102,567)	4,188,360
G398 - misc. equipment	336,776	(242,421)	94,355
Permanent Differences for Gas	1,954,403,061	(624,935,678)	1,329,467,383
Totals Gas	-	(19,426)	(19,426)
	1,954,403,061	(624,955,104)	1,329,447,957
Totals	6,938,623,751	(2,723,058,885)	4,215,564,866

**PUGET SOUND ENERGY  
GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF FEBRUARY 2006**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquis.val	Accm.ord.deprec	Net book Value	63.92%		36.08%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C302 - franchises & consents	30,898	(2,127)	28,771	19,750	11,148	(1,360)	(767)
C303 - misc. intangible plant	237,130,198	(138,758,322)	98,371,876	151,573,622	85,556,575	(88,694,319)	(50,064,002)
C388 - land & land rights	1,869,965	-	1,869,965	1,195,281	674,683	-	-
C390 - structures & improvements	91,553,062	(24,836,965)	66,716,077	58,520,717	33,032,345	(15,875,801)	(8,961,184)
C391 - office furniture & equipment	46,230,440	(8,915,204)	37,315,239	29,550,497	16,679,943	(5,698,597)	(3,216,605)
C392 - transportation equipment	34,354	(5,943)	28,411	21,959	12,395	(3,799)	(2,144)
C394 - tools, shop, & garage equipment	708,791	(256,145)	452,646	453,059	255,732	(163,728)	(92,417)
C396 - power operated equipment	17,578	(14,498)	3,079	11,236	6,342	(9,267)	(5,231)
C397 - communication equipment	44,496,477	(15,997,142)	28,499,335	28,442,148	16,054,329	(10,225,373)	(5,771,769)
C398 - misc. equipment	406,438	13,263	419,701	259,795	146,643	8,478	4,785
C399 - other tangible prop	12,097	(11,196)	901	7,732	4,365	(7,156)	(4,040)
<b>Totals Common</b>	<b>422,498,297</b>	<b>(188,784,295)</b>	<b>233,706,002</b>	<b>270,055,798</b>	<b>152,434,499</b>	<b>(120,670,922)</b>	<b>(68,113,374)</b>
<b>ARO asset Retirement</b>	<b>12,097</b>	<b>11,196</b>	<b>901</b>	<b>7,732</b>	<b>4,365</b>	<b>7,156</b>	<b>4,040</b>
<b>Totals Electric</b>	<b>422,478,200</b>	<b>(188,773,099)</b>	<b>233,705,101</b>	<b>270,048,066</b>	<b>152,430,135</b>	<b>(120,663,765)</b>	<b>(68,109,334)</b>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,866,593	(1,044,911)	12,821,682	-	-	-	-
E303 - misc. intangible plant	14,718,937	(3,815,230)	10,903,707	-	-	-	-
E310 - land & land rights	4,278,893	(15)	4,278,878	-	-	-	-
E311 - structures & improvements	178,989,642	(105,895,702)	71,093,940	-	-	-	-
E312 - boiler plant equipment	417,605,290	(242,056,106)	175,549,183	-	-	-	-
E314 - turbo generator units	144,973,920	(65,804,702)	79,169,218	-	-	-	-
E315 - accessory electric equipment	37,074,245	(21,702,636)	15,371,609	-	-	-	-
E316 - misc. plant equipment	14,100,720	(7,996,439)	6,104,280	-	-	-	-
E317 - asset retirement costs	1,105,663	(830,151)	275,512	-	-	-	-
E330 - land & land rights	4,480,307	(517,170)	3,963,137	-	-	-	-
E331 - structures & improvements	14,763,205	(10,730,490)	4,022,714	-	-	-	-
E332 - reservoirs, dams and waterways	104,305,450	(82,639,456)	21,665,994	-	-	-	-
E333 - water wheels, turbines & generators	25,399,166	(12,836,810)	12,562,356	-	-	-	-
E334 - accessory electric equipment	5,720,772	(3,593,826)	2,126,946	-	-	-	-
E335 - misc. power plant equipment	3,550,850	(1,726,895)	1,823,955	-	-	-	-
E336 - roads, railroads, & bridges	1,531,223	(1,017,589)	513,634	-	-	-	-
E337 - asset retirement costs	32,899	(1,947)	30,952	-	-	-	-
E340 - land & land rights	3,608,223	-	3,608,223	-	-	-	-
E341 - structures & improvements	15,993,009	(7,424,783)	8,568,225	-	-	-	-
E342 - fuel holders, producers, & accessories	17,192,063	(9,624,552)	7,567,510	-	-	-	-
E344 - generators	308,256,952	(94,571,837)	213,685,116	-	-	-	-
E345 - accessory electric equipment	21,264,175	(2,746,867)	18,517,308	-	-	-	-
E346 - misc. power plant equipment	2,791,840	(1,224,822)	1,567,017	-	-	-	-
E347 - asset retirement costs	1,031,885	(295,293)	736,592	-	-	-	-
E350 - land & land rights	4,801,255	-	4,801,255	-	-	-	-
E351 - other assets	6,407,184	(2,467,103)	3,940,082	-	-	-	-
E352 - structures & improvements	2,448,652	(859,252)	1,589,400	-	-	-	-
E353 - station equipment	86,129,644	(31,907,440)	54,222,204	-	-	-	-
E354 - lowers & fixtures	68,099,338	(27,473,713)	40,625,624	-	-	-	-
E355 - poles & fixtures	26,187,512	(10,764,927)	15,422,586	-	-	-	-
E356 - overhead conductors & devices	100,519,304	(43,802,791)	56,716,513	-	-	-	-
E358 - underground conductors & devices	3,475,439	(197,983)	3,277,457	-	-	-	-
E359 - roads & trails	2,322,295	(1,141,893)	1,180,402	-	-	-	-
E360 - land & land rights	25,248,619	-	25,248,619	-	-	-	-
E361 - structures & improvements	5,990,100	(2,414,826)	3,575,273	-	-	-	-
E362 - station equipment	378,863,169	(161,958,715)	216,904,454	-	-	-	-
E364 - poles, lowers, & fixtures	337,736,654	(122,716,226)	215,020,427	-	-	-	-
E365 - overhead conductors & devices	344,351,147	(165,704,295)	178,646,852	-	-	-	-
E366 - underground conduit	471,864,094	(139,026,480)	332,837,614	-	-	-	-
E367 - underground conductors & devices	520,017,080	(180,717,334)	339,299,746	-	-	-	-
E368 - line transformers	337,199,424	(126,312,746)	210,886,677	-	-	-	-
E369 - services	171,185,146	(90,314,508)	80,870,638	-	-	-	-
E370 - meters	124,670,080	(46,931,869)	77,738,211	-	-	-	-
E372 - leased prop. on customer premises	2,152,931	(2,143,001)	9,929	-	-	-	-
E373 - street lighting & signal systems	29,446,282	(15,091,305)	14,354,977	-	-	-	-
E374 - asset retirement costs	7,349,180	(3,585,928)	3,763,252	-	-	-	-
E375 - easements	24,097,761	(7,881,331)	16,216,430	-	-	-	-
E389 - land & land rights	6,385,401	-	6,385,401	-	-	-	-
E390 - structures & improvements	30,675,411	(5,055,930)	25,619,481	-	-	-	-
E391 - office furniture & equipment	34,342,934	(25,734,917)	8,608,018	-	-	-	-
E392 - transportation equipment	3,267,762	(2,718,527)	549,234	-	-	-	-
E395 - stores equipment	1,056,099	188,676	1,244,776	-	-	-	-
E394 - tools, shop, & garage equipment	5,683,120	(3,153,350)	2,529,770	-	-	-	-
E395 - laboratory equipment	13,168,128	(4,880,882)	8,287,246	-	-	-	-
E396 - power operated equipment	1,452,796	(1,452,796)	-	-	-	-	-
E397 - communication equipment	38,347,562	(17,895,745)	20,451,818	-	-	-	-
E398 - misc. equipment	441,809	(285,567)	156,242	-	-	-	-
E399 - other tangible property	16,026	(15,082)	944	-	-	-	-
<b>Totals Electric</b>	<b>4,570,139,457</b>	<b>(1,922,516,013)</b>	<b>2,647,623,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ARO asset Retirement</b>	<b>170,109</b>	<b>170,109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
E347 Whitehorn 2 & 3	639,847	15,883	623,964	-	-	-	-
E347 Hopkins Ridge Wind Project	16,026	15,082	944	-	-	-	-
E399 Asbestos - Electric	-	(352,426)	352,426	-	-	-	-
Permanent Differences for Elec.	-	21,183	(21,183)	-	-	-	-
Unidentified Differences	-	-	-	-	-	-	-
<b>Totals Electric</b>	<b>4,569,313,475</b>	<b>(1,922,646,182)</b>	<b>2,646,667,293</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF FEBRUARY 2006**

G301 - organization	158,692	-	158,692
G302 - franchises & consents	47,087	(9,078)	38,009
G303 - misc. intangible plant	11,677,121	(7,432,531)	4,244,590
G304 - land & land rights	163,211	-	163,211
G305 - structures & improvements	466,241	(401,837)	64,404
G311 - liquefied petroleum gas equipment	6,241,323	(4,662,412)	1,578,911
G320 - other equipment	78,000	(76,794)	1,206
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	810,854	(643,843)	167,011
G352 - wells, reservoirs	11,626,118	(7,707,123)	4,118,996
G353 - lines	1,523,912	(742,772)	781,140
G354 - compressor station equipment	7,441,076	(2,925,421)	4,515,656
G355 - measuring & regulating equipment	283,676	(67,024)	226,652
G356 - purification equipment	1,012,001	(548,339)	463,661
G357 - other equipment	581,811	(481,936)	99,875
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,973,839	(202,243)	3,771,596
G362 - LNG gas holders	2,037,694	(69,850)	1,967,844
G363 - LNG Purification Equipment	3,966,061	(284,234)	3,681,826
G364 - LNG transportation equipment	652,630	(164,834)	487,796
G365 - land & land rights	1,186,699	-	1,186,699
G366 - structures & improvements	236,425	(149,601)	86,824
G367 - mains	112,823,375	(19,045,098)	93,778,277
G368 - measur. & regulating stat. equipment	26,702,758	(6,084,220)	20,618,539
G372 - easements	3,551,911	(107,710)	3,444,201
G373 - easements	189,921	(10,475)	179,446
G374 - land & land rights	1,463,117	-	1,463,117
G376 - structures & improvements	7,642,222	(2,671,114)	4,971,108
G376 - mains	833,542,895	(244,542,254)	589,000,741
G378 - measur. & regulating, stat. equipment	26,023,056	(7,011,540)	19,011,516
G380 - services	528,985,917	(233,152,469)	295,833,448
G381 - meters	51,373,729	(17,502,635)	33,871,094
G382 - meter installations	160,608,999	(20,413,166)	140,195,834
G383 - house regulators	11,659,333	(4,309,048)	7,350,285
G384 - house regulator installations	5,898,026	(3,086,224)	2,811,802
G385 - industrial meas. & reg. sta. equip.	32,262,149	(8,720,314)	23,541,835
G386 - other prop. on customers premises	46,390,014	(15,024,764)	31,365,250
G387 - other equipment	8,190,037	(3,947,758)	4,242,279
G388 - asset retirement costs	4,832,031	(1,838,711)	2,993,320
G389 - land & land rights	22,729	-	22,729
G390 - structures & improvements	231,564	6,711,919	6,943,483
G391 - office furniture & equipment	26,962,298	(14,540,125)	12,422,174
G392 - transportation equipment	11,369	(152,953)	(141,584)
G393 - stores equipment	245,736	(187,394)	58,341
G394 - tools, shop, & garage equipment	6,049,011	(2,453,145)	3,595,867
G395 - laboratory equipment	1,243,255	(54,496)	1,188,759
G396 - power operated equipment	640,168	(356,791)	283,377
G397 - communications equipment	7,299,263	(3,132,935)	4,166,318
G398 - misc. equipment	336,776	(243,501)	93,274
	<u>1,961,706,653</u>	<u>(628,446,790)</u>	<u>1,333,259,863</u>
Permanent Differences for Gas		(19,426)	(19,426)
Totals Gas	<u>1,961,706,653</u>	<u>(628,466,216)</u>	<u>1,333,240,437</u>
Totals	<u>6,853,498,328</u>	<u>(2,739,885,497)</u>	<u>4,213,612,831</u>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF MARCH 2006**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquis.val.	Accm.ord.deprec	Net book Value	63.92%		36.08%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C302 - franchises & consents	30,898	(2,341)	28,557	19,750	11,148	(1,496)	(845)
C303 - misc. intangible plant	239,630,597	(140,948,439)	98,682,158	153,171,878	86,468,719	(90,094,242)	(50,854,197)
C389 - land & land rights	1,869,965	-	1,869,965	1,195,281	674,683	-	-
C390 - structures & improvements	91,579,028	(25,532,094)	66,046,934	58,537,315	33,041,713	(16,320,115)	(9,211,980)
C391 - office furniture & equipment	47,223,672	(9,174,829)	38,048,843	30,185,371	17,038,301	(5,864,551)	(3,310,278)
C392 - transportation equipment	34,354	(6,203)	28,151	21,959	12,395	(3,965)	(2,238)
C394 - tools, shop, & garage equipment	708,791	(263,177)	445,614	453,059	255,732	(168,223)	(94,954)
C395 - power operated equipment	17,578	(14,708)	2,870	11,236	6,342	(9,401)	(5,306)
C397 - communication equipment	44,566,686	(16,176,676)	28,389,810	28,487,026	16,079,660	(10,340,259)	(5,836,617)
C398 - misc. equipment	406,663	11,908	418,572	269,939	146,724	7,612	4,297
C399 - other tangible prop	12,097	(11,281)	816	7,732	4,365	(7,211)	(4,070)
<b>Totals</b>	<b>426,080,330</b>	<b>(192,118,041)</b>	<b>233,962,289</b>	<b>272,350,547</b>	<b>153,729,763</b>	<b>(122,801,852)</b>	<b>(69,316,189)</b>
<b>ARO asset Retirement</b>	<b>12,097</b>	<b>11,281</b>	<b>816</b>	<b>7,732</b>	<b>4,365</b>	<b>7,211</b>	<b>4,070</b>
<b>Totals Common</b>	<b>426,068,233</b>	<b>(192,106,760)</b>	<b>233,961,473</b>	<b>272,342,815</b>	<b>153,725,419</b>	<b>(122,794,641)</b>	<b>(69,312,119)</b>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,866,709	(1,076,886)	12,789,823	-	-	-	-
E303 - misc. intangible plant	14,746,756	(3,971,577)	10,775,179	-	-	-	-
E310 - land & land rights	4,444,293	-	4,444,293	-	-	-	-
E311 - structures & improvements	177,036,866	(106,254,215)	70,781,651	-	-	-	-
E312 - boiler plant equipment	416,701,880	(243,036,933)	173,664,948	-	-	-	-
E314 - turbo generator units	145,891,862	(66,171,130)	79,720,732	-	-	-	-
E315 - accessory electric equipment	37,084,762	(21,782,590)	15,302,172	-	-	-	-
E316 - misc. plant equipment	15,122,684	(8,037,173)	7,085,512	-	-	-	-
E317 - asset retirement costs	1,105,663	(835,906)	269,757	-	-	-	-
E330 - land & land rights	4,929,525	(524,809)	4,404,716	-	-	-	-
E331 - structures & improvements	14,737,679	(10,815,045)	3,922,634	-	-	-	-
E332 - reservoirs, dams and waterways	104,277,882	(83,269,268)	21,008,614	-	-	-	-
E333 - water wheels, turbines & generators	25,399,166	(12,939,996)	12,459,171	-	-	-	-
E334 - accessory electric equipment	5,720,772	(3,623,233)	2,097,538	-	-	-	-
E335 - misc. power plant equipment	3,550,850	(1,746,150)	1,804,701	-	-	-	-
E336 - roads, railroads, & bridges	1,531,223	(1,022,736)	508,487	-	-	-	-
E337 - asset retirement costs	32,899	(2,044)	30,855	-	-	-	-
E340 - land & land rights	10,185,941	-	10,185,941	-	-	-	-
E341 - structures & improvements	16,122,801	(7,446,306)	8,676,495	-	-	-	-
E342 - fuel holders, producers, & accessories	17,192,063	(9,668,128)	7,523,935	-	-	-	-
E344 - generators	308,449,576	(95,517,532)	212,932,044	-	-	-	-
E345 - accessory electric equipment	21,206,524	(2,821,304)	18,385,220	-	-	-	-
E346 - misc. power plant equipment	2,792,218	(1,232,939)	1,559,279	-	-	-	-
E347 - asset retirement costs	1,031,885	(297,084)	734,801	-	-	-	-
E360 - land & land rights	4,803,163	-	4,803,163	-	-	-	-
E351 - other assets	6,407,184	(2,475,738)	3,931,447	-	-	-	-
E352 - structures & improvements	2,448,652	(863,150)	1,585,503	-	-	-	-
E353 - station equipment	85,985,248	(31,941,159)	54,044,089	-	-	-	-
E354 - towers & fixtures	68,099,338	(27,602,287)	40,497,051	-	-	-	-
E355 - poles & fixtures	26,188,135	(10,780,446)	15,407,689	-	-	-	-
E356 - overhead conductors & devices	100,520,755	(44,025,866)	56,494,889	-	-	-	-
E358 - underground conductors & devices	3,475,439	(207,626)	3,267,813	-	-	-	-
E359 - roads & trails	2,322,295	(1,151,721)	1,170,574	-	-	-	-
E360 - land & land rights	25,267,640	-	25,267,640	-	-	-	-
E361 - structures & improvements	5,950,908	(2,333,582)	3,617,326	-	-	-	-
E362 - station equipment	379,153,685	(160,920,503)	218,233,182	-	-	-	-
E364 - poles, towers, & fixtures	344,726,987	(122,894,205)	221,832,783	-	-	-	-
E365 - overhead conductors & devices	344,402,381	(166,190,526)	178,211,855	-	-	-	-
E366 - underground conduit	473,303,475	(139,941,168)	333,362,309	-	-	-	-
E367 - underground conductors & devices	521,497,927	(181,798,572)	339,699,355	-	-	-	-
E368 - line transformers	337,983,288	(126,310,643)	211,672,645	-	-	-	-
E369 - services	171,547,623	(90,599,164)	80,948,458	-	-	-	-
E370 - meters	125,401,054	(47,322,254)	78,078,799	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,143,703)	9,228	-	-	-	-
E373 - street lighting & signal systems	29,489,168	(15,113,417)	14,375,751	-	-	-	-
E374 - asset retirement costs	7,349,180	(3,707,069)	3,642,111	-	-	-	-
E375 - easements	24,097,761	(7,916,899)	16,180,862	-	-	-	-
E389 - land & land rights	6,385,401	-	6,385,401	-	-	-	-
E390 - structures & improvements	30,675,411	(5,143,471)	25,531,941	-	-	-	-
E391 - office furniture & equipment	34,347,932	(25,952,956)	8,394,976	-	-	-	-
E392 - transportation equipment	3,267,762	(2,718,575)	549,187	-	-	-	-
E393 - stores equipment	1,056,099	185,823	1,241,923	-	-	-	-
E394 - tools, shop, & garage equipment	5,695,403	(3,180,981)	2,514,422	-	-	-	-
E395 - laboratory equipment	13,181,025	(4,921,090)	8,269,935	-	-	-	-
E396 - power operated equipment	1,452,796	(1,452,796)	-	-	-	-	-
E397 - communication equipment	38,367,496	(18,038,712)	20,328,784	-	-	-	-
E398 - misc. equipment	441,809	(267,051)	174,758	-	-	-	-
E399 - other tangible property	16,026	(15,196)	830	-	-	-	-
<b>Totals Electric</b>	<b>4,590,747,055</b>	<b>(1,929,855,690)</b>	<b>2,660,891,364</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ARO asset Retirement</b>	<b>170,109</b>	<b>170,109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
E347 Whitehorn 2 & 3	639,847	17,017	622,830	-	-	-	-
E347 Hopkins Ridge Wind Project	16,026	15,198	830	-	-	-	-
E399 Asbestos - Electric	-	(352,426)	352,426	-	-	-	-
Permanent Differences for Elec.	-	21,180	(21,180)	-	-	-	-
Unidentified Differences	-	-	-	-	-	-	-
<b>Totals Electric</b>	<b>4,589,921,073</b>	<b>(1,929,984,614)</b>	<b>2,659,936,458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF MARCH 2006**

G301 - organization	158,692	-	158,692
G302 - franchise & consents	47,087	(9,321)	37,766
G303 - misc. intangible plant	12,940,115	(7,536,369)	5,403,746
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	486,241	(402,754)	63,487
G311 - liquefied petroleum gas equipment	6,241,323	(4,689,354)	1,551,969
G320 - other equipment	78,000	(76,838)	1,162
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	810,854	(645,405)	165,449
G352 - wells, reservoirs	11,842,068	(7,733,769)	4,108,299
G353 - lines	1,545,529	(742,718)	802,811
G354 - compressor station equipment	7,441,076	(2,950,267)	4,490,809
G355 - measuring & regulating equipment	293,676	(67,969)	225,707
G356 - purification equipment	1,012,001	(551,594)	460,406
G357 - other equipment	581,811	(482,242)	99,570
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,973,839	(212,376)	3,761,463
G362 - LNG gas holders	2,041,579	(73,317)	1,968,261
G363 - LNG Purification Equipment	3,966,061	(298,446)	3,667,615
G364 - LNG transportation equipment	652,630	(168,608)	484,022
G365 - land & land rights	1,186,699	-	1,186,699
G366 - structures & improvements	236,425	(149,960)	86,465
G367 - mains	112,823,375	(19,224,765)	93,598,610
G369 - measur. & regulating stat. equipment	26,704,123	(6,156,475)	20,547,648
G372 - easements	3,551,911	(113,097)	3,438,814
G373 - easements	189,921	(10,719)	179,202
G374 - land & land rights	1,463,117	-	1,463,117
G375 - structures & improvements	7,642,222	(2,690,602)	4,951,621
G376 - mains	837,693,641	(246,083,578)	591,610,063
G378 - measur. & regulating. stat. equipment	26,415,558	(7,058,369)	19,357,170
G380 - services	531,275,819	(234,180,610)	297,095,210
G381 - meters	51,932,750	(17,599,040)	34,333,709
G382 - meter installations	162,345,666	(20,703,689)	141,641,977
G383 - house regulators	11,774,955	(4,341,294)	7,433,662
G384 - house regulator installations	5,897,709	(3,086,819)	2,800,890
G385 - industrial meas. & reg. sta. equip.	32,371,485	(8,802,466)	23,569,029
G386 - other prop. on customers premises	46,342,150	(15,409,743)	30,932,407
G387 - other equipment	8,193,803	(3,975,708)	4,218,095
G388 - asset retirement costs	5,115,822	(2,027,670)	3,088,153
G389 - land & land rights	22,729	-	22,729
G390 - structures & improvements	231,564	6,711,369	6,942,933
G391 - office furniture & equipment	26,962,298	(14,670,788)	12,291,510
G392 - transportation equipment	11,369	(152,953)	(141,584)
G393 - stores equipment	245,736	(188,154)	57,582
G394 - tools, shop, & garage equipment	6,053,778	(2,417,212)	3,636,566
G395 - laboratory equipment	1,276,303	(57,344)	1,218,959
G396 - power operated equipment	640,168	(363,384)	276,785
G397 - communications equipment	7,302,188	(3,163,311)	4,138,876
G398 - misc. equipment	336,776	(244,582)	92,194
	<u>1,972,546,286</u>	<u>(632,812,317)</u>	<u>1,339,733,969</u>
Permanent Differences for Gas	-	(19,426)	(19,426)
Totals Gas	<u>1,972,546,286</u>	<u>(632,831,743)</u>	<u>1,339,714,543</u>
Totals	<u>6,988,535,592</u>	<u>(2,754,923,117)</u>	<u>4,233,612,475</u>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF APRIL 2006**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquis.val.	Accm.ord.deprec	Net book Value	63.92%	36.08%	63.92%	36.08%
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C302 - franchises & consents	30,898	(2,555)	28,343	19,750	11,148	(1,633)	(922)
C303 - misc. intangible plant	239,928,724	(143,142,202)	96,786,522	153,362,440	86,566,284	(91,496,486)	(51,645,707)
C308 - land & land rights	1,869,965	-	1,869,965	1,195,281	674,683	-	-
C390 - structures & improvements	91,582,163	(26,201,205)	65,380,958	58,539,319	33,042,844	(16,747,810)	(9,453,395)
C391 - office furniture & equipment	48,859,621	(9,437,288)	39,422,334	31,231,070	17,628,551	(6,032,314)	(3,404,973)
C392 - transportation equipment	34,354	(6,463)	27,891	21,959	12,395	(4,131)	(2,332)
C394 - tools, shop, & garage equipment	709,494	(270,217)	439,278	453,509	255,986	(172,722)	(97,494)
C396 - power operated equipment	17,578	(14,917)	2,661	11,236	6,342	(9,535)	(5,382)
C397 - communication equipment	44,625,777	(16,360,771)	28,265,006	28,524,796	16,100,980	(10,457,805)	(5,902,966)
C398 - misc. equipment	412,403	10,542	422,945	263,608	148,795	6,738	3,803
C399 - other tangible prop	12,097	(11,281)	816	7,732	4,365	(7,211)	(4,070)
<b>ARO asset Retirement</b>	<b>428,083,075</b>	<b>(195,436,357)</b>	<b>232,646,718</b>	<b>273,630,701</b>	<b>154,462,373</b>	<b>(124,922,820)</b>	<b>(70,513,438)</b>
C399 - Asbestos- Common	12,097	11,281	816	7,732	4,365	7,211	4,070
<b>Totals Common</b>	<b>428,070,978</b>	<b>(195,425,076)</b>	<b>232,645,902</b>	<b>273,622,969</b>	<b>154,448,009</b>	<b>(124,915,709)</b>	<b>(70,509,367)</b>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,878,208	(1,108,889)	12,769,319	-	-	-	-
E303 - misc. intangible plant	14,771,853	(4,128,174)	10,643,679	-	-	-	-
E310 - land & land rights	4,444,293	-	4,444,293	-	-	-	-
E311 - structures & improvements	177,035,866	(106,640,111)	70,395,755	-	-	-	-
E312 - boiler plant equipment	418,684,103	(244,021,165)	174,662,938	-	-	-	-
E314 - turbo generator units	145,891,862	(66,537,558)	79,354,304	-	-	-	-
E315 - accessory electric equipment	37,084,762	(21,862,543)	15,222,219	-	-	-	-
E316 - misc. plant equipment	15,122,684	(8,077,751)	7,044,933	-	-	-	-
E317 - asset retirement costs	1,105,563	(835,906)	269,757	-	-	-	-
E330 - land & land rights	4,930,633	(532,447)	4,398,186	-	-	-	-
E331 - structures & improvements	14,737,679	(10,917,598)	3,820,080	-	-	-	-
E332 - reservoirs, dams and waterways	104,277,882	(83,917,951)	20,359,931	-	-	-	-
E333 - water wheels, turbines & generators	25,399,166	(13,043,743)	12,355,424	-	-	-	-
E334 - accessory electric equipment	5,720,772	(3,652,640)	2,068,132	-	-	-	-
E335 - misc. power plant equipment	3,550,850	(1,765,404)	1,785,446	-	-	-	-
E336 - roads, railroads, & bridges	1,531,223	(1,027,883)	503,340	-	-	-	-
E337 - asset retirement costs	32,899	(2,141)	30,758	-	-	-	-
E340 - land & land rights	10,185,941	-	10,185,941	-	-	-	-
E341 - structures & improvements	16,146,929	(7,493,233)	8,653,697	-	-	-	-
E342 - fuel holders, producers, & accessories	17,192,063	(9,707,703)	7,484,360	-	-	-	-
E344 - generators	308,579,570	(96,463,890)	212,115,680	-	-	-	-
E345 - accessory electric equipment	21,221,136	(2,895,816)	18,325,320	-	-	-	-
E348 - misc. power plant equipment	2,792,473	(1,241,057)	1,551,416	-	-	-	-
E347 - asset retirement costs	1,031,885	(298,875)	733,010	-	-	-	-
E350 - land & land rights	4,803,163	-	4,803,163	-	-	-	-
E351 - other assets	6,407,184	(2,484,373)	3,922,812	-	-	-	-
E352 - structures & improvements	2,448,652	(867,047)	1,581,605	-	-	-	-
E353 - station equipment	86,008,915	(32,121,238)	53,887,677	-	-	-	-
E354 - towers & fixtures	68,099,338	(27,730,861)	40,368,477	-	-	-	-
E355 - poles & fixtures	26,190,119	(10,830,886)	15,359,233	-	-	-	-
E356 - overhead conductors & devices	100,528,802	(44,248,953)	56,279,849	-	-	-	-
E358 - underground conductors & devices	3,475,439	(217,270)	3,258,169	-	-	-	-
E359 - roads & trails	2,322,295	(1,152,822)	1,169,473	-	-	-	-
E360 - land & land rights	25,277,415	-	25,277,415	-	-	-	-
E361 - structures & improvements	5,934,859	(2,301,246)	3,633,613	-	-	-	-
E362 - station equipment	380,335,998	(161,860,913)	218,475,084	-	-	-	-
E364 - poles, towers, & fixtures	346,345,846	(123,046,735)	223,299,111	-	-	-	-
E365 - overhead conductors & devices	344,869,303	(166,774,086)	178,095,217	-	-	-	-
E366 - underground conduit	475,060,851	(140,805,198)	334,255,653	-	-	-	-
E367 - underground conductors & devices	523,408,620	(182,944,081)	340,464,539	-	-	-	-
E368 - line transformers	338,831,772	(126,616,049)	212,215,724	-	-	-	-
E369 - services	171,594,417	(90,889,984)	80,704,432	-	-	-	-
E370 - meters	125,921,877	(47,600,360)	78,321,516	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,144,405)	8,526	-	-	-	-
E373 - street lighting & signal systems	29,491,897	(15,154,334)	14,336,963	-	-	-	-
E374 - asset retirement costs	7,349,180	(3,707,069)	3,642,111	-	-	-	-
E375 - easements	24,087,761	(7,952,467)	16,145,294	-	-	-	-
E389 - land & land rights	6,365,401	-	6,365,401	-	-	-	-
E390 - structures & improvements	30,675,411	(5,231,011)	25,444,400	-	-	-	-
E391 - office furniture & equipment	34,375,396	(26,171,075)	8,204,311	-	-	-	-
E392 - transportation equipment	3,267,762	(2,718,622)	549,140	-	-	-	-
E393 - stores equipment	1,056,089	182,970	1,239,059	-	-	-	-
E394 - tools, shop, & garage equipment	5,699,340	(3,208,655)	2,490,685	-	-	-	-
E395 - laboratory equipment	13,192,927	(4,961,303)	8,231,624	-	-	-	-
E396 - power operated equipment	1,452,796	(1,452,796)	-	-	-	-	-
E397 - communication equipment	38,427,158	(18,191,121)	20,236,036	-	-	-	-
E398 - misc. equipment	441,809	(288,535)	153,274	-	-	-	-
E399 - other tangible property	16,026	(15,196)	830	-	-	-	-
<b>Totals Electric</b>	<b>4,601,411,344</b>	<b>(1,939,876,798)</b>	<b>2,661,732,547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ARO asset Retirement</b>	<b>170,109</b>	<b>170,109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
E347 Whiteham 2 & 3	639,847	18,152	621,695	-	-	-	-
E347 Hopkins Ridge Wind Project	16,026	15,196	830	-	-	-	-
E399 Asbestos - Electric	-	(352,426)	352,426	-	-	-	-
Permanent Differences for Elec.	-	21,182	(21,182)	-	-	-	-
Unidentified Differences	-	-	-	-	-	-	-
<b>Totals Electric</b>	<b>4,600,585,362</b>	<b>(1,939,806,585)</b>	<b>2,660,778,776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF APRIL 2006**

G301 - organization	158,692	-	158,692
G302 - franchisees & consents	47,087	(9,564)	37,523
G303 - misc. intangible plant	13,018,427	(7,640,850)	5,377,577
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(403,671)	62,570
G311 - liquefied petroleum gas equipment	6,241,323	(4,716,296)	1,525,028
G320 - other equipment	78,000	(76,882)	1,118
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	810,854	(646,967)	163,886
G352 - wells, reservoirs	11,862,750	(7,760,454)	4,102,296
G353 - lines	1,545,529	(747,764)	797,765
G354 - compressor station equipment	7,495,221	(2,975,234)	4,519,987
G355 - measuring & regulating equipment	293,676	(88,913)	224,763
G356 - purification equipment	1,012,001	(554,850)	457,151
G357 - other equipment	581,811	(482,547)	99,265
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,973,839	(222,509)	3,751,330
G362 - LNG gas holders	2,941,579	(76,785)	1,964,794
G363 - LNG Purification Equipment	3,966,061	(312,858)	3,653,403
G364 - LNG transportation equipment	970,581	(173,608)	796,972
G365 - land & land rights	1,186,699	-	1,186,699
G366 - structures & improvements	236,425	(150,340)	86,085
G367 - mains	112,823,375	(19,404,432)	93,418,943
G369 - measur. & regulating stat. equipment	26,858,486	(6,192,342)	20,666,144
G372 - easements	3,551,911	(118,484)	3,433,427
G373 - easements	189,921	(10,962)	178,959
G374 - land & land rights	1,463,117	-	1,463,117
G375 - structures & improvements	7,642,222	(2,710,089)	4,932,133
G376 - mains	841,677,639	(248,025,366)	593,652,272
G378 - measur. & regulating, stat. equipment	26,574,715	(7,040,781)	19,533,934
G380 - services	535,252,636	(235,142,442)	300,110,194
G381 - meters	52,043,723	(17,700,524)	34,343,199
G382 - meter installations	163,854,659	(20,999,555)	142,855,104
G383 - house regulators	11,833,577	(4,373,147)	7,460,430
G384 - house regulator installations	5,897,303	(3,107,324)	2,789,979
G385 - industrial meas. & reg. sta. equip.	32,416,051	(8,880,459)	23,535,592
G386 - other prop. on customers premises	46,191,539	(15,883,304)	30,308,235
G387 - other equipment	8,200,217	(4,002,471)	4,197,746
G388 - asset retirement costs	5,115,822	(2,027,670)	3,088,153
G389 - land & land rights	22,729	-	22,729
G380 - structures & improvements	231,564	6,710,819	6,942,383
G391 - office furniture & equipment	26,962,298	(14,801,452)	12,160,847
G392 - transportation equipment	11,369	(152,953)	(141,584)
G393 - stores equipment	245,736	(188,914)	56,822
G394 - tools, shop, & garage equipment	5,742,675	(2,434,167)	3,308,508
G395 - laboratory equipment	1,309,300	(60,237)	1,249,063
G396 - power operated equipment	640,168	(369,976)	270,192
G397 - communications equipment	7,302,728	(3,193,689)	4,109,039
G398 - misc. equipment	336,776	(245,662)	91,113
	<u>1,982,692,695</u>	<u>(637,375,475)</u>	<u>1,345,317,220</u>
Permanent Differences for Gas	-	(19,426)	(19,426)
Totals Gas	<u>1,982,692,695</u>	<u>(637,394,901)</u>	<u>1,345,297,794</u>
Totals	<u>7,011,349,035</u>	<u>(2,772,626,562)</u>	<u>4,238,722,474</u>

PUGET SOUND ENERGY  
GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF MAY 2008

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acq.val.	Accm.ord.deprec	Net book Value	63.92%		36.08%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C302 - franchises & consents	30,898	(2,769)	28,129				
C303 - misc. intangible plant	240,106,048	(145,364,381)	94,741,667	18,750	11,148	(1,770)	(999)
C389 - land & land rights	1,869,865	-	1,869,865	153,476,786	86,630,262	(92,916,912)	(52,447,468)
C390 - structures & improvements	91,582,183	(26,847,773)	64,734,390	1,195,281	674,683	-	-
C391 - office furniture & equipment	49,608,639	(9,703,824)	39,904,815	58,539,319	33,042,844	(17,181,097)	(9,686,677)
C392 - transportation equipment	34,354	(6,723)	27,631	31,709,842	17,898,797	(6,202,684)	(3,501,140)
C394 - tools, shop, & garage equipment	709,494	(277,256)	432,238	21,959	12,395	(4,298)	(2,426)
C396 - power operated equipment	17,578	(15,126)	2,452	453,509	255,986	(177,222)	(100,034)
C397 - communication equipment	44,663,090	(16,544,780)	28,118,310	11,236	6,342	(9,669)	(5,457)
C398 - misc. equipment	412,403	(9,175)	403,228	28,548,647	16,114,443	(10,576,424)	(5,968,357)
C399 - other tangible prop	12,097	(11,281)	816	263,608	148,795	5,865	3,310
	429,046,730	(198,764,739)	230,281,991	816	7,732	4,365	4,070
<b>ARO asset Retirement</b>							
C399 - Asbestos- Common	12,097	11,281	816	7,732	4,365	7,211	4,070
<b>Totals Common</b>	<b>429,046,730</b>	<b>(198,753,458)</b>	<b>230,281,175</b>	<b>274,238,937</b>	<b>164,795,666</b>	<b>(127,043,210)</b>	<b>(71,714,316)</b>
E301 - organization	114,202	-	114,202				
E302 - franchises & consents	13,878,208	(1,140,893)	12,737,315				
E303 - misc. intangible plant	14,792,508	(4,284,980)	10,507,528				
E310 - land & land rights	4,442,717	-	4,442,717				
E311 - structures & improvements	177,035,866	(107,026,007)	70,009,859				
E312 - boiler plant equipment	419,642,649	(245,007,149)	174,635,500				
E314 - turbo generator units	145,891,862	(86,903,966)	58,987,896				
E315 - accessory electric equipment	37,084,762	(21,942,497)	15,142,266				
E316 - misc. plant equipment	15,179,849	(8,118,422)	7,061,427				
E317 - asset retirement costs	1,105,653	(635,906)	469,747				
E330 - land & land rights	4,930,633	(540,085)	4,390,548				
E331 - structures & improvements	14,738,184	(11,020,157)	3,718,027				
E332 - reservoirs, dams and waterways	104,279,094	(84,566,670)	19,712,423				
E333 - water wheels, turbines & generators	25,399,166	(13,148,014)	12,251,152				
E334 - accessory electric equipment	5,720,772	(3,682,047)	2,038,724				
E335 - misc. power plant equipment	3,550,850	(1,784,660)	1,766,191				
E338 - roads, railroads, & bridges	1,531,223	(1,033,030)	498,193				
E337 - asset retirement costs	32,899	(2,238)	30,660				
E340 - land & land rights	10,185,941	-	10,185,941				
E341 - structures & improvements	16,230,036	(7,540,587)	8,689,449				
E342 - fuel holders, producers, & accessories	17,192,063	(9,749,278)	7,442,785				
E344 - generators	311,449,022	(97,426,044)	214,022,978				
E345 - accessory electric equipment	21,533,221	(2,972,074)	18,561,147				
E346 - misc. power plant equipment	2,797,788	(1,249,205)	1,548,583				
E347 - asset retirement costs	1,031,895	(300,666)	731,219				
E350 - land & land rights	4,802,163	-	4,802,163				
E351 - other assets	6,594,706	(2,493,221)	4,101,485				
E362 - structures & improvements	2,448,652	(870,945)	1,577,707				
E363 - station equipment	86,007,626	(32,293,601)	53,714,025				
E354 - towers & fixtures	68,069,338	(27,859,435)	40,209,903				
E355 - poles & fixtures	26,169,461	(10,875,502)	15,293,959				
E356 - overhead conductors & devices	100,528,802	(44,472,040)	56,056,762				
E358 - underground conductors & devices	3,475,439	(226,914)	3,248,525				
E359 - roads & trails	2,322,295	(1,153,923)	1,168,372				
E360 - land & land rights	25,276,874	-	25,276,874				
E361 - structures & improvements	5,934,926	(2,310,482)	3,624,444				
E362 - station equipment	381,135,352	(162,416,760)	218,718,592				
E364 - poles, towers, & fixtures	347,448,371	(123,445,317)	224,003,054				
E365 - overhead conductors & devices	345,209,210	(168,589,713)	176,619,496				
E366 - underground conduit	477,063,809	(141,899,681)	335,164,128				
E367 - underground conductors & devices	525,964,361	(184,841,406)	341,122,955				
E368 - line transformers	399,699,136	(126,742,256)	272,956,880				
E369 - services	171,969,714	(91,192,921)	80,776,793				
E372 - leased prop. on customers premises	125,681,347	(47,056,568)	78,624,778				
E373 - street lighting & signal systems	2,152,931	(2,145,107)	7,824				
E374 - asset retirement costs	29,498,577	(15,199,629)	14,298,948				
E375 - easements	7,349,180	(3,707,069)	3,642,111				
E389 - land & land rights	24,097,761	(7,988,035)	16,109,726				
E390 - land & land rights	6,385,401	-	6,385,401				
E390 - structures & improvements	30,675,411	(5,318,552)	25,356,859				
E391 - office furniture & equipment	34,388,764	(26,389,279)	7,999,486				
E392 - transportation equipment	3,267,762	(2,716,669)	549,093				
E393 - stores equipment	1,056,099	180,117	1,236,216				
E394 - tools, shop, & garage equipment	5,707,648	(3,236,433)	2,471,215				
E395 - laboratory equipment	13,194,138	(5,001,519)	8,192,620				
E396 - power operated equipment	1,452,796	(1,452,796)	-				
E397 - communication equipment	38,472,695	(18,343,774)	20,128,920				
E398 - misc. equipment	441,809	(290,019)	151,790				
E399 - other tangible property	16,026	(15,196)	830				
	4,613,759,634	(1,950,443,241)	2,663,316,393				
<b>ARO asset Retirement</b>							
E347 Whitehorn 2 & 3	170,109	170,109	-				
E347 Hopkins Ridge Wind Project	639,847	19,286	620,561				
E399 Asbestos - Electric	16,026	15,196	830				
Permanent Differences for Elec.	-	(352,426)	352,426				
Unidentified Differences	-	21,448	(21,448)				
<b>Totals Electric</b>	<b>4,612,933,852</b>	<b>(1,950,569,628)</b>	<b>2,662,364,024</b>				



**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF MAY 2006**

G301 - organization	158,692	-	158,692
G302 - franchises & consents	47,087	(9,808)	37,280
G303 - misc. Intangible plant	13,066,395	(7,745,788)	5,320,607
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(404,589)	61,653
G311 - liquefied petroleum gas equipment	8,241,323	(4,743,237)	1,498,086
G320 - other equipment	78,000	(76,926)	1,073
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	810,854	(648,529)	162,324
G352 - wells, reservoirs	11,865,272	(7,787,187)	4,098,085
G353 - lines	1,545,529	(752,810)	792,719
G354 - compressor station equipment	7,504,645	(3,000,225)	4,504,420
G355 - measuring & regulating equipment	293,676	(89,858)	223,818
G358 - purification equipment	1,012,001	(558,105)	453,896
G357 - other equipment	581,811	(482,852)	98,959
G360 - land & land rights	1,704,569	-	1,704,569
G381 - LNG structures & improvements	3,973,839	(232,842)	3,741,197
G382 - LNG gas holders	2,041,579	(89,253)	1,961,326
G383 - LNG Purification Equipment	3,968,061	(326,870)	3,639,191
G384 - LNG transportation equipment	970,581	(178,699)	791,972
G385 - land & land rights	1,186,699	-	1,186,699
G386 - structures & improvements	236,425	(150,721)	85,705
G387 - mains	112,823,380	(18,584,099)	93,239,281
G369 - measur. & regulating stat. equipment	26,861,237	(6,264,863)	20,696,374
G372 - easements	3,551,911	(123,871)	3,428,040
G373 - easements	189,921	(11,206)	178,715
G374 - land & land rights	1,463,117	-	1,463,117
G375 - structures & improvements	7,642,222	(2,729,577)	4,912,645
G376 - mains	845,565,786	(250,000,165)	595,565,621
G378 - measur. & regulating. stat. equipment	27,011,626	(7,082,166)	19,929,460
G380 - services	538,550,395	(236,052,393)	302,498,003
G381 - meters	52,202,053	(17,798,951)	34,403,103
G382 - meter installations	165,395,399	(21,295,220)	144,100,179
G383 - house regulators	11,893,195	(4,405,295)	7,487,900
G384 - house regulator installations	5,896,972	(3,117,904)	2,779,068
G385 - industrial meas. & reg. sta. equip.	32,434,683	(8,859,607)	23,475,076
G386 - other prop. on customers premises	45,938,320	(16,217,413)	29,720,907
G387 - other equipment	8,206,840	(4,028,652)	4,178,188
G388 - asset retirement costs	5,115,822	(2,027,670)	3,088,153
G389 - land & land rights	22,729	-	22,729
G390 - structures & improvements	231,564	5,710,269	6,941,833
G391 - office furniture & equipment	26,962,298	(14,932,115)	12,030,183
G392 - transportation equipment	11,369	(152,953)	(141,584)
G393 - stores equipment	245,736	(189,673)	56,062
G394 - tools, shop, & garage equipment	5,735,540	(2,451,109)	3,284,431
G395 - laboratory equipment	1,322,973	(63,152)	1,259,821
G396 - power operated equipment	640,168	(376,589)	263,500
G397 - communications equipment	7,304,002	(3,224,071)	4,079,931
G398 - misc. equipment	338,776	(245,743)	90,033
	<u>1,991,936,388</u>	<u>(641,874,173)</u>	<u>1,350,062,215</u>
Permanent Differences for Gas	-	(19,426)	(19,426)
Totals Gas	<u>1,991,936,388</u>	<u>(641,893,599)</u>	<u>1,350,042,789</u>
Totals	<u>7,033,904,673</u>	<u>(2,781,216,885)</u>	<u>4,242,687,987</u>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF JUNE 2006**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Cum.acquis.val.	Accm.ord.deprec	Net book Value	63.92%		36.08%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C302 - franchises & consents	30,898	(2,983)	27,915	19,750	11,148	(1,807)	(1,076)
C303 - misc. intangible plant	240,175,823	(147,587,393)	92,588,436	153,520,390	86,655,439	(94,337,861)	(53,249,631)
C308 - land & land rights	1,869,965	-	1,869,965	1,195,281	674,683	-	-
C309 - structures & improvements	92,616,488	(27,466,402)	65,150,086	59,200,459	33,416,029	(17,556,524)	(9,909,878)
C391 - office furniture & equipment	49,910,787	(9,972,109)	39,938,678	31,902,975	18,007,812	(6,374,172)	(3,597,937)
C392 - transportation equipment	34,354	(6,984)	27,370	21,959	12,395	(4,464)	(2,520)
C396 - tools, shop, & garage equipment	715,587	(284,375)	431,212	457,403	258,184	(181,773)	(102,603)
C398 - power operated equipment	17,578	(15,335)	2,242	11,236	6,342	(8,802)	(5,633)
C397 - communication equipment	44,801,300	(16,729,280)	28,072,019	28,638,991	16,164,309	(10,693,395)	(6,035,924)
C398 - misc. equipment	412,403	7,809	420,212	283,608	148,795	4,991	2,817
C399 - other tangible prop	12,097	(11,866)	732	7,732	4,365	(7,265)	(4,101)
<b>ARO asset Retirement</b>	<b>430,697,286</b>	<b>(202,068,418)</b>	<b>228,628,868</b>	<b>275,237,785</b>	<b>155,359,501</b>	<b>(129,162,133)</b>	<b>(72,906,285)</b>
C399 - Asbestos- Common	12,097	11,866	731	7,732	4,365	7,265	4,101
<b>Totals Common</b>	<b>430,685,189</b>	<b>(202,057,052)</b>	<b>228,628,137</b>	<b>275,230,053</b>	<b>155,355,136</b>	<b>(129,154,868)</b>	<b>(72,602,184)</b>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,610,179	(1,144,650)	12,465,528	-	-	-	-
E303 - misc. intangible plant	14,819,141	(4,442,057)	10,377,084	-	-	-	-
E310 - land & land rights	4,442,810	-	4,442,810	-	-	-	-
E311 - structures & improvements	177,089,192	(107,384,812)	69,704,379	-	-	-	-
E312 - boiler plant equipment	422,541,629	(245,998,543)	176,543,087	-	-	-	-
E314 - turbo generator units	147,894,340	(67,274,925)	80,619,416	-	-	-	-
E315 - accessory electric equipment	37,085,133	(22,022,460)	15,062,672	-	-	-	-
E316 - misc. plant equipment	15,163,824	(8,159,073)	7,004,750	-	-	-	-
E317 - asset retirement costs	1,105,663	(841,662)	264,002	-	-	-	-
E330 - land & land rights	4,930,638	(547,724)	4,382,914	-	-	-	-
E331 - structures & improvements	14,819,649	(11,123,390)	3,696,259	-	-	-	-
E332 - reservoirs, dams and waterways	105,169,869	(85,221,841)	19,948,028	-	-	-	-
E333 - water wheels, turbines & generators	25,864,920	(13,253,512)	12,611,408	-	-	-	-
E334 - accessory electric equipment	5,761,130	(3,704,447)	2,056,682	-	-	-	-
E335 - misc. power plant equipment	3,550,850	(1,803,914)	1,746,936	-	-	-	-
E338 - roads, railroads, & bridges	1,531,223	(1,038,177)	493,046	-	-	-	-
E337 - asset retirement costs	32,699	(2,336)	30,363	-	-	-	-
E340 - land & land rights	10,185,941	-	10,185,941	-	-	-	-
E341 - structures & improvements	16,266,206	(7,588,121)	8,678,084	-	-	-	-
E342 - fuel holders, producers, & accessories	17,152,663	(6,790,853)	10,361,810	-	-	-	-
E344 - generators	312,341,423	(69,394,071)	242,947,352	-	-	-	-
E345 - accessory electric equipment	21,643,979	(9,049,000)	12,594,979	-	-	-	-
E346 - misc. power plant equipment	2,814,033	(1,257,392)	1,556,641	-	-	-	-
E347 - asset retirement costs	1,031,885	(302,457)	729,428	-	-	-	-
E350 - land & land rights	4,839,290	-	4,839,290	-	-	-	-
E351 - other assets	6,703,995	(2,502,211)	4,201,784	-	-	-	-
E352 - structures & improvements	2,448,652	(874,842)	1,573,810	-	-	-	-
E353 - station equipment	91,939,560	(32,482,736)	59,456,824	-	-	-	-
E354 - towers & fixtures	68,069,338	(27,988,006)	40,111,332	-	-	-	-
E355 - poles & fixtures	27,471,448	(10,896,618)	16,574,830	-	-	-	-
E356 - overhead conductors & devices	101,069,345	(44,697,080)	56,372,265	-	-	-	-
E358 - underground conductors & devices	3,475,439	(236,558)	3,238,882	-	-	-	-
E359 - roads & trails	2,322,295	(1,163,751)	1,158,544	-	-	-	-
E360 - land & land rights	25,895,450	-	25,895,450	-	-	-	-
E361 - structures & improvements	5,982,895	(2,321,871)	3,661,024	-	-	-	-
E362 - station equipment	382,453,410	(162,988,987)	219,464,423	-	-	-	-
E364 - poles, towers, & fixtures	345,593,049	(122,215,838)	223,377,211	-	-	-	-
E365 - overhead conductors & devices	345,363,612	(167,731,264)	177,632,349	-	-	-	-
E366 - underground conduit	478,218,752	(142,685,974)	335,532,778	-	-	-	-
E367 - underground conductors & devices	527,186,260	(185,786,970)	341,399,291	-	-	-	-
E368 - line transformers	340,636,705	(126,576,599)	214,060,106	-	-	-	-
E369 - services	172,121,490	(91,493,192)	80,628,298	-	-	-	-
E370 - meters	126,649,367	(47,413,440)	79,235,927	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,145,808)	7,122	-	-	-	-
E373 - direct lighting & signal systems	29,527,309	(15,254,388)	14,272,921	-	-	-	-
E374 - asset retirement costs	7,349,180	(3,813,065)	3,536,066	-	-	-	-
E375 - assessments	24,097,761	(6,023,602)	18,074,158	-	-	-	-
E389 - land & land rights	6,385,401	-	6,385,401	-	-	-	-
E390 - structures & improvements	30,694,258	(5,406,138)	25,288,120	-	-	-	-
E391 - office furniture & equipment	34,401,256	(26,607,671)	7,793,585	-	-	-	-
E392 - transportation equipment	3,267,762	(2,718,716)	549,046	-	-	-	-
E393 - stores equipment	1,056,099	177,264	1,233,363	-	-	-	-
E394 - tools, shop, & garage equipment	5,719,930	(3,264,365)	2,454,025	-	-	-	-
E395 - laboratory equipment	13,216,449	(5,041,804)	8,174,645	-	-	-	-
E396 - power operated equipment	1,452,766	(1,452,799)	-	-	-	-	-
E397 - communication equipment	38,589,168	(18,497,543)	20,101,626	-	-	-	-
E398 - misc. equipment	441,809	(231,509)	150,306	-	-	-	-
E399 - other tangible property	16,026	(15,311)	716	-	-	-	-
<b>ARO asset Retirement</b>	<b>4,633,846,862</b>	<b>(1,956,653,621)</b>	<b>2,677,193,241</b>	-	-	-	-
E347 Whitehorn 2 & 3	170,109	170,109	-	-	-	-	-
E347 Hopkins Ridge Wind Project	639,647	20,421	619,428	-	-	-	-
E399 Asbestos - Electric	16,026	15,311	716	-	-	-	-
Permanent Differences for Elec.	-	(352,426)	352,426	-	-	-	-
Unidentified Differences	-	7,532	(7,532)	-	-	-	-
<b>Totals Electric</b>	<b>4,633,020,880</b>	<b>(1,956,792,574)</b>	<b>2,676,228,306</b>	-	-	-	-

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF JUNE 2006**

G301 - organization	158,692	-	158,692
G302 - franchises & consents	47,087	(10,051)	37,037
G303 - misc. intangible plant	13,133,227	(7,851,588)	5,281,641
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(405,605)	60,736
G311 - liquefied petroleum gas equipment	6,241,323	(4,770,178)	1,471,144
G320 - other equipment	78,000	(76,971)	1,029
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	810,854	(650,092)	160,762
G352 - wells, reservoirs	11,913,307	(7,813,988)	4,099,319
G353 - lines	1,545,529	(757,856)	787,673
G354 - compressor station equipment	7,504,734	(3,025,216)	4,479,518
G355 - measuring & regulating equipment	293,676	(70,803)	222,873
G356 - purification equipment	1,012,001	(561,360)	450,640
G357 - other equipment	581,840	(483,157)	98,683
G360 - land & land rights	1,704,669	-	1,704,669
G361 - LNG structures & improvements	3,973,839	(242,776)	3,731,063
G362 - LNG gas holders	2,041,579	(83,721)	1,957,858
G363 - LNG Purification Equipment	3,966,061	(341,081)	3,624,980
G364 - LNG transportation equipment	970,681	(183,606)	786,972
G365 - land & land rights	1,061,395	-	1,061,395
G366 - structures & improvements	236,425	(151,101)	85,324
G367 - mains	-	(59,526)	(59,526)
G369 - measur. & regulating stal. equipment	24,486,627	(5,971,391)	18,515,236
G372 - easements	3,551,911	(129,258)	3,422,653
G373 - easements	189,921	(11,450)	178,471
G374 - land & land rights	2,145,599	-	2,145,599
G375 - structures & improvements	7,842,222	(2,749,065)	4,893,158
G376 - mains	967,549,125	(271,360,609)	696,188,517
G378 - measur. & regulating. stal. equipment	29,602,671	(7,445,323)	22,157,348
G380 - services	542,372,176	(237,313,486)	305,058,690
G381 - meters	52,452,185	(17,886,413)	34,565,772
G382 - meter installations	166,791,043	(21,591,317)	145,199,726
G384 - house regulator installations	11,962,908	(4,437,417)	7,525,491
G385 - industrial meas. & reg. stal. equip.	5,896,482	(3,128,324)	2,768,158
G386 - other prop. on customers premises	32,461,208	(9,041,872)	23,419,336
G387 - other equipment	45,669,494	(16,481,508)	29,187,986
G388 - asset retirement costs	8,210,711	(4,054,488)	4,156,223
G389 - land & land rights	5,115,022	(2,154,884)	2,960,938
G390 - structures & improvements	22,729	-	22,729
G391 - office furniture & equipment	251,564	6,709,719	6,941,283
G392 - transportation equipment	26,962,298	(15,062,778)	11,899,520
G393 - stores equipment	11,369	(152,953)	(141,584)
G394 - tools, shop, & garage equipment	245,736	(190,433)	55,302
G395 - laboratory equipment	5,742,469	(2,468,059)	3,274,400
G396 - power operated equipment	1,332,820	(65,084)	1,266,736
G397 - communications equipment	640,188	(383,161)	257,007
G398 - misc. equipment	7,312,289	(3,254,482)	4,057,807
	338,778	(247,823)	89,952
	<u>2,007,288,356</u>	<u>(646,411,443)</u>	<u>1,360,876,913</u>
Permanent Differences for Gas	-	(19,347)	(19,347)
Totals Gas	<u>2,007,288,356</u>	<u>(646,430,791)</u>	<u>1,360,857,566</u>
Totals	<u>7,076,894,426</u>	<u>(2,805,280,417)</u>	<u>4,285,614,008</u>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF JULY 2006**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Acquis.val	Accm.ord.deprec	Net book Value	63.92%		36.08%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C302 - franchises & consents	30,898	(3,197)	27,701	19,750	11,148	(2,044)	(1,154)
C303 - misc. intangible plant	245,335,931	(149,926,116)	95,409,815	156,818,727	88,517,204	(95,632,774)	(54,093,343)
C389 - land & land rights	1,869,965	-	1,869,965	1,195,281	674,683	-	-
C390 - structures & improvements	92,674,704	(28,083,971)	64,590,733	59,237,871	33,437,033	(17,951,274)	(10,132,697)
C391 - office furniture & equipment	49,868,060	(9,838,578)	39,929,483	31,875,664	17,992,396	(6,352,739)	(3,585,839)
C392 - transportation equipment	34,354	(7,244)	27,110	21,959	12,395	(4,630)	(2,614)
C394 - tools, shop, & garage equipment	722,021	(291,687)	430,334	461,516	260,505	(186,447)	(105,241)
C396 - power operated equipment	17,578	(15,545)	2,033	11,236	6,342	(9,936)	(5,608)
C397 - communication equipment	38,020,011	(10,087,868)	27,932,143	24,302,391	13,717,620	(6,448,165)	(3,639,703)
C398 - misc. equipment	412,403	6,438	418,842	263,608	148,795	4,115	2,323
C399 - other tangible prop	12,097	(11,366)	732	7,732	4,365	(7,265)	(4,101)
<b>ARO asset Retirement</b>	<b>428,998,024</b>	<b>(199,359,134)</b>	<b>230,638,890</b>	<b>274,215,537</b>	<b>154,782,487</b>	<b>(126,791,158)</b>	<b>(71,567,975)</b>
C399 - Asbestos- Common	12,097	11,366	731	7,732	4,365	7,265	4,101
<b>Totals Common</b>	<b>428,985,927</b>	<b>(199,347,768)</b>	<b>230,638,159</b>	<b>274,207,804</b>	<b>154,778,122</b>	<b>(126,783,893)</b>	<b>(71,563,875)</b>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	13,610,179	(1,176,164)	12,434,015	-	-	-	-
E303 - misc. intangible plant	14,823,864	(4,599,180)	10,224,684	-	-	-	-
E310 - land & land rights	4,442,810	-	4,442,810	-	-	-	-
E311 - structures & improvements	177,089,192	(107,770,616)	69,318,575	-	-	-	-
E312 - boiler plant equipment	422,067,930	(246,989,230)	175,078,670	-	-	-	-
E314 - turbo generator units	147,694,340	(67,645,864)	80,048,476	-	-	-	-
E315 - accessory electric equipment	37,085,133	(22,102,405)	14,982,728	-	-	-	-
E316 - misc. plant equipment	15,247,624	(8,199,906)	7,047,718	-	-	-	-
E317 - asset retirement costs	1,105,663	(841,662)	264,002	-	-	-	-
E330 - land & land rights	4,930,633	(555,362)	4,375,271	-	-	-	-
E331 - structures & improvements	14,816,649	(11,226,623)	3,590,026	-	-	-	-
E332 - reservoirs, dams and waterways	105,506,061	(85,879,854)	19,626,207	-	-	-	-
E333 - water wheels, turbines & generators	25,854,502	(13,351,203)	12,503,300	-	-	-	-
E334 - accessory electric equipment	6,185,135	(3,736,877)	2,448,258	-	-	-	-
E335 - misc. power plant equipment	3,549,724	(1,822,040)	1,727,684	-	-	-	-
E336 - roads, railroads, & bridges	1,531,223	(1,043,324)	487,899	-	-	-	-
E337 - asset retirement costs	32,899	(2,433)	30,466	-	-	-	-
E340 - land & land rights	10,185,941	-	10,185,941	-	-	-	-
E341 - structures & improvements	16,305,443	(7,635,795)	8,669,648	-	-	-	-
E342 - fuel holders, producers, & accessories	17,192,063	(9,832,428)	7,359,635	-	-	-	-
E344 - generators	312,438,244	(99,362,839)	213,075,406	-	-	-	-
E345 - accessory electric equipment	21,656,272	(3,128,009)	18,530,262	-	-	-	-
E346 - misc. power plant equipment	2,814,223	(1,265,581)	1,548,642	-	-	-	-
E347 - asset retirement costs	1,031,885	(304,248)	727,637	-	-	-	-
E350 - land & land rights	4,839,290	-	4,839,290	-	-	-	-
E351 - other assets	6,704,724	(2,511,203)	4,193,522	-	-	-	-
E382 - structures & improvements	2,448,652	(878,740)	1,569,912	-	-	-	-
E383 - station equipment	92,738,438	(32,673,269)	60,065,169	-	-	-	-
E384 - towers & fixtures	68,099,338	(28,116,583)	39,982,755	-	-	-	-
E385 - poles & fixtures	28,345,215	(10,957,211)	17,388,003	-	-	-	-
E386 - overhead conductors & devices	101,444,093	(44,923,701)	56,520,393	-	-	-	-
E388 - underground conductors & devices	3,476,439	(246,201)	3,229,238	-	-	-	-
E389 - roads & trails	2,322,295	(1,164,852)	1,157,443	-	-	-	-
E380 - land & land rights	25,897,926	-	25,897,926	-	-	-	-
E361 - structures & improvements	5,982,995	(2,331,176)	3,651,819	-	-	-	-
E362 - station equipment	363,057,614	(163,854,553)	219,203,061	-	-	-	-
E364 - poles, towers, & fixtures	345,872,429	(121,688,614)	224,283,815	-	-	-	-
E365 - overhead conductors & devices	345,541,938	(168,022,238)	177,519,700	-	-	-	-
E366 - underground conduit	480,461,543	(143,472,316)	336,989,227	-	-	-	-
E367 - underground conductors & devices	528,804,269	(186,672,065)	342,132,204	-	-	-	-
E368 - line transformers	341,442,152	(126,865,589)	214,576,563	-	-	-	-
E369 - services	172,413,515	(91,795,640)	80,617,875	-	-	-	-
E370 - meters	127,707,969	(47,817,745)	79,890,244	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,220,774)	(67,843)	-	-	-	-
E373 - street lighting & signal systems	29,529,583	(15,312,580)	14,217,003	-	-	-	-
E374 - asset retirement costs	7,349,180	(3,813,095)	3,536,086	-	-	-	-
E376 - easements	24,097,761	(8,059,171)	16,038,590	-	-	-	-
E389 - land & land rights	6,385,401	-	6,385,401	-	-	-	-
E390 - structures & improvements	30,698,828	(5,489,019)	25,209,808	-	-	-	-
E391 - office furniture & equipment	34,440,980	(26,826,195)	7,614,785	-	-	-	-
E392 - transportation equipment	3,267,762	(2,718,763)	548,998	-	-	-	-
E393 - stores equipment	1,056,099	174,411	1,230,510	-	-	-	-
E394 - tools, shop, & garage equipment	5,726,350	(3,292,429)	2,433,922	-	-	-	-
E395 - laboratory equipment	13,236,522	(5,082,330)	8,154,192	-	-	-	-
E396 - power operated equipment	1,452,796	(1,452,796)	-	-	-	-	-
E397 - communication equipment	38,836,607	(18,650,788)	19,985,819	-	-	-	-
E398 - misc. equipment	445,545	(293,000)	152,545	-	-	-	-
E399 - other tangible property	16,026	(15,311)	716	-	-	-	-
<b>ARO asset Retirement</b>	<b>4,643,604,027</b>	<b>(1,965,413,176)</b>	<b>2,678,190,851</b>	-	-	-	-
E347 Whitehorn 2 & 3	170,109	170,109	-	-	-	-	-
E347 Hopkins Ridge Wind Project	639,847	-	618,292	-	-	-	-
E399 Asbestos - Electric	16,026	15,311	715	-	-	-	-
Permanent Differences for Elec.	-	(352,426)	352,426	-	-	-	-
Unidentified Differences	-	7,495	(7,495)	-	-	-	-
<b>Totals Electric</b>	<b>4,642,778,045</b>	<b>(1,965,551,132)</b>	<b>2,677,226,913</b>	-	-	-	-

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF JULY 2006**

G301 - organization	158,692	-	158,692
G302 - franchises & consents	47,087	(10,294)	36,794
G303 - misc. intangible plant	13,327,683	(7,959,648)	5,368,035
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(406,422)	59,819
G311 - liquefied petroleum gas equipment	6,241,323	(4,797,121)	1,444,202
G320 - other equipment	78,000	(77,015)	985
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	810,854	(651,654)	159,200
G352 - wells, reservoirs	11,934,421	(7,840,847)	4,093,574
G353 - lines	1,545,529	(762,902)	782,627
G354 - compressor station equipment	7,504,734	(3,050,207)	4,454,528
G355 - measuring & regulating equipment	293,676	(71,747)	221,929
G356 - purification equipment	1,012,001	(564,616)	447,385
G357 - other equipment	590,948	(483,467)	107,481
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,973,839	(252,909)	3,720,930
G362 - LNG gas holders	2,041,679	(87,188)	1,954,390
G363 - LNG Purification Equipment	3,968,061	(355,293)	3,612,768
G364 - LNG transportation equipment	970,581	(188,609)	781,971
G365 - land & land rights	197,306	-	197,306
G368 - structures & improvements	167,068	(96,444)	70,644
G367 - mains	-	(49,605)	(49,605)
G369 - measur. & regulating stat. equipment	21,712,561	(5,860,913)	15,851,649
G372 - easements	3,551,911	(134,645)	3,417,266
G373 - easements	189,921	(11,693)	178,227
G374 - land & land rights	3,074,128	-	3,074,128
G375 - structures & improvements	7,711,560	(2,823,590)	4,887,970
G376 - mains	972,164,242	(273,583,351)	698,580,891
G378 - measur. & regulating, stat. equipment	32,427,146	(7,404,364)	25,022,783
G380 - services	545,178,479	(238,113,033)	307,065,446
G381 - meters	52,652,802	(17,980,014)	34,672,787
G382 - meter installations	168,332,490	(21,892,118)	146,440,372
G383 - house regulators	12,018,131	(4,469,172)	7,548,958
G384 - house regulator installations	5,895,745	(3,138,495)	2,757,249
G385 - industrial meas. & reg. sta. equip.	32,461,969	(9,070,973)	23,390,996
G388 - other prop. on customers premises	45,400,601	(16,834,753)	28,565,848
G387 - other equipment	8,210,711	(4,080,103)	4,130,608
G388 - asset retirement costs	5,115,822	(2,154,884)	2,960,938
G388 - land & land rights	22,729	-	22,729
G390 - structures & improvements	231,564	6,709,169	6,940,733
G391 - office furniture & equipment	26,962,298	(15,193,442)	11,768,856
G392 - transportation equipment	11,369	(152,953)	(141,584)
G393 - stores equipment	245,736	(191,193)	54,543
G394 - tools, shop, & garage equipment	5,757,245	(2,465,081)	3,272,163
G395 - laboratory equipment	1,343,624	(69,057)	1,274,567
G396 - power operated equipment	640,168	(389,754)	250,414
G397 - communications equipment	7,312,826	(3,284,896)	4,027,930
G398 - misc. equipment	336,776	(248,904)	87,872
	<u>2,016,603,837</u>	<u>(650,564,198)</u>	<u>1,366,039,639</u>
Permanent Differences for Gas	-	(19,360)	(19,360)
Totals Gas	<u>2,016,603,837</u>	<u>(650,583,558)</u>	<u>1,366,020,279</u>
Totals	<u>7,088,367,809</u>	<u>(2,814,482,458)</u>	<u>4,273,885,351</u>

**PUGET SOUND ENERGY**  
**GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF AUGUST 2006**

Attachment B to PSE's Response to WUTC Staff Data Request No. 407

Description	Acquis.val	Accm.ord.deprec	Net book Value	63.92%		36.08%	
				Elec. Acquisition Amount	Gas Acquisition Amount	Elec. Accum. Depreciation	Gas. Accum. Depreciation
C302 - franchises & consents	30,898	(3,411)	27,487	19,750	11,148	(2,181)	(1,231)
C303 - misc. intangible plant	245,554,062	(152,269,317)	93,284,745	186,958,156	88,595,906	(97,330,947)	(54,938,769)
C389 - land & land rights	1,869,965	-	1,869,965	1,195,281	674,683	-	-
C390 - structures & improvements	92,665,082	(29,366,613)	63,318,469	59,244,304	33,440,778	(18,771,139)	(10,595,474)
C391 - office furniture & equipment	50,754,261	(10,210,124)	40,544,138	32,442,124	18,312,137	(6,526,311)	(3,683,613)
C392 - transportation equipment	34,354	(7,504)	26,850	21,959	12,395	(4,797)	(2,708)
C394 - tools, shop, & garage equipment	722,021	(298,899)	423,022	461,516	260,505	(191,120)	(107,879)
C396 - power operated equipment	71,434	(68,405)	3,028	45,660	25,773	(43,725)	(24,681)
C397 - communication equipment	38,026,514	(10,244,267)	27,782,247	24,306,548	13,719,966	(6,548,136)	(3,696,132)
C398 - misc. equipment	412,403	(26,508)	385,895	283,608	148,795	(16,944)	(9,584)
C399 - other tangible prop	12,097	(11,366)	732	732	4,365	(7,265)	(4,101)
<b>ARO asset Retirement</b>	<b>430,173,092</b>	<b>(202,506,515)</b>	<b>227,666,577</b>	<b>274,966,541</b>	<b>155,208,452</b>	<b>(129,442,164)</b>	<b>(73,064,351)</b>
C389 - Asbestos- Common	12,097	11,366	731	732	4,365	7,265	4,101
<b>Totals Common</b>	<b>430,160,995</b>	<b>(202,495,149)</b>	<b>227,665,846</b>	<b>274,958,908</b>	<b>155,202,087</b>	<b>(129,434,899)</b>	<b>(73,060,250)</b>
E301 - organization	114,202	-	114,202	-	-	-	-
E302 - franchises & consents	14,066,354	(1,209,770)	12,856,584	-	-	-	-
E303 - misc. intangible plant	14,824,850	(4,756,309)	10,068,540	-	-	-	-
E310 - land & land rights	4,442,810	-	4,442,810	-	-	-	-
E311 - structures & improvements	177,023,312	(108,090,568)	68,932,745	-	-	-	-
E312 - boiler plant equipment	422,357,184	(247,273,337)	175,083,847	-	-	-	-
E314 - turbo generator units	147,588,164	(67,709,718)	79,878,446	-	-	-	-
E315 - accessory electric equipment	37,040,266	(22,137,377)	14,902,889	-	-	-	-
E316 - misc. plant equipment	15,121,438	(8,149,185)	6,972,254	-	-	-	-
E317 - asset retirement costs	1,105,663	(641,662)	264,002	-	-	-	-
E330 - land & land rights	4,930,633	(563,000)	4,367,633	-	-	-	-
E331 - structures & improvements	14,740,074	(11,248,462)	3,491,612	-	-	-	-
E332 - reservoirs, dams and waterways	105,506,061	(86,528,155)	18,977,905	-	-	-	-
E333 - water wheels, turbines & generators	25,844,032	(13,269,571)	12,574,281	-	-	-	-
E334 - accessory electric equipment	6,226,763	(3,769,655)	2,457,108	-	-	-	-
E335 - misc. power plant equipment	3,549,724	(1,841,291)	1,708,433	-	-	-	-
E336 - roads, railroads, & bridges	1,531,223	(1,048,474)	482,752	-	-	-	-
E337 - asset retirement costs	32,899	(2,530)	30,368	-	-	-	-
E340 - land & land rights	10,185,941	-	10,185,941	-	-	-	-
E341 - structures & improvements	16,306,329	(7,683,466)	8,622,863	-	-	-	-
E342 - fuel holders, producers, & accessories	17,192,063	(9,874,003)	7,318,060	-	-	-	-
E344 - generators	312,440,224	(100,331,437)	212,108,787	-	-	-	-
E345 - accessory electric equipment	21,658,163	(3,203,005)	18,455,157	-	-	-	-
E346 - misc. power plant equipment	2,814,176	(1,273,768)	1,540,408	-	-	-	-
E347 - asset retirement costs	1,031,865	(306,039)	725,846	-	-	-	-
E350 - land & land rights	4,839,290	-	4,839,290	-	-	-	-
E351 - other assets	6,704,925	(2,520,194)	4,184,731	-	-	-	-
E352 - structures & improvements	2,325,622	(873,725)	1,451,896	-	-	-	-
E353 - station equipment	93,735,936	(32,739,439)	60,996,497	-	-	-	-
E354 - towers & fixtures	68,099,338	(28,236,186)	39,863,151	-	-	-	-
E355 - poles & fixtures	27,474,349	(11,001,838)	16,472,512	-	-	-	-
E356 - overhead conductors & devices	101,085,368	(45,148,471)	55,936,897	-	-	-	-
E358 - underground conductors & devices	3,475,439	(255,845)	3,219,594	-	-	-	-
E359 - roads & trails	2,322,295	(1,165,953)	1,156,342	-	-	-	-
E360 - land & land rights	25,912,607	-	25,912,607	-	-	-	-
E361 - structures & improvements	6,118,582	(2,349,417)	3,769,165	-	-	-	-
E362 - station equipment	383,057,797	(163,244,941)	219,812,856	-	-	-	-
E364 - poles, towers, & fixtures	325,624,581	(114,539,147)	211,085,434	-	-	-	-
E365 - overhead conductors & devices	346,475,306	(169,359,826)	177,115,480	-	-	-	-
E366 - underground conduit	485,643,772	(144,360,127)	341,283,645	-	-	-	-
E367 - underground conductors & devices	533,297,965	(187,640,633)	345,657,332	-	-	-	-
E368 - line transformers	343,596,381	(126,905,234)	216,691,147	-	-	-	-
E368 - services	172,785,367	(92,088,130)	80,697,236	-	-	-	-
E370 - meters	127,863,632	(48,128,475)	79,735,157	-	-	-	-
E372 - leased prop. on customers premises	2,152,931	(2,206,623)	(53,692)	-	-	-	-
E373 - street lighting & signal systems	49,381,541	(20,842,121)	28,539,421	-	-	-	-
E374 - asset retirement costs	7,349,180	(3,813,095)	3,536,086	-	-	-	-
E375 - easements	24,097,761	(8,094,738)	16,003,023	-	-	-	-
E389 - land & land rights	6,385,401	-	6,385,401	-	-	-	-
E390 - structures & improvements	30,698,828	(5,576,620)	25,122,208	-	-	-	-
E391 - office furniture & equipment	34,572,841	(27,046,112)	7,526,729	-	-	-	-
E392 - transportation equipment	3,189,059	(2,640,108)	548,951	-	-	-	-
E393 - stores equipment	1,056,099	-	1,056,099	-	-	-	-
E394 - tools, shop, & garage equipment	5,734,791	(3,320,662)	2,414,129	-	-	-	-
E395 - laboratory equipment	13,249,219	(5,122,710)	8,126,509	-	-	-	-
E396 - power operated equipment	1,452,796	(1,452,796)	-	-	-	-	-
E397 - communication equipment	38,718,515	(18,804,366)	19,914,149	-	-	-	-
E398 - misc. equipment	445,545	(294,497)	151,048	-	-	-	-
E399 - other tangible property	16,026	(15,311)	716	-	-	-	-
<b>ARO asset Retirement</b>	<b>4,656,613,517</b>	<b>(1,969,726,741)</b>	<b>2,686,886,776</b>	-	-	-	-
E347 Whitehorn 2 & 3	170,109	170,109	-	-	-	-	-
E347 Hopkins Ridge Wind Project	639,847	22,690	617,157	-	-	-	-
E399 Asbestos - Electric	16,026	15,311	716	-	-	-	-
Permanent Differences for Elec.	-	(352,426)	352,426	-	-	-	-
Unidentified Differences	-	(13,727)	13,727	-	-	-	-
<b>Totals Electric</b>	<b>4,655,787,535</b>	<b>(1,969,884,784)</b>	<b>2,685,902,750</b>	-	-	-	-

PUGET SOUND ENERGY  
GROSS, ACCUM. DEPRECIATION AND NET PLANT FOR THE MONTH OF AUGUST 2006

G301 - organization	158,692	-	158,692
G302 - franchises & consents	47,087	(10,537)	36,551
G303 - misc. intangible plant	13,428,766	(8,069,309)	5,359,457
G304 - land & land rights	153,211	-	153,211
G305 - structures & improvements	466,241	(407,330)	58,902
G311 - liquefied petroleum gas equipment	6,241,323	(4,824,063)	1,417,261
G320 - other equipment	78,000	(77,059)	941
G350 - land & land rights	455,865	-	455,865
G351 - structures & improvements	810,854	(653,216)	157,638
G352 - wells, reservoirs	11,957,671	(7,867,786)	4,089,885
G353 - lines	1,545,529	(767,348)	777,580
G354 - compressor station equipment	7,510,938	(3,075,222)	4,435,715
G355 - measuring & regulating equipment	293,876	(72,692)	220,984
G356 - purification equipment	1,012,001	(567,871)	444,130
G357 - other equipment	691,009	(483,777)	107,232
G360 - land & land rights	1,704,569	-	1,704,569
G361 - LNG structures & improvements	3,973,839	(263,042)	3,710,797
G362 - LNG gas holders	2,041,579	(90,656)	1,950,923
G363 - LNG Purification Equipment	3,966,061	(369,505)	3,596,556
G364 - LNG transportation equipment	970,581	(193,609)	776,971
G365 - land & land rights	-	-	-
G366 - structures & improvements	-	(589)	(589)
G367 - mains	-	(39,684)	(39,684)
G369 - measur. & regulating stat. equipment	-	(214,296)	(214,296)
G372 - easements	3,551,911	(140,032)	3,411,879
G373 - easements	189,921	(11,937)	177,984
G374 - land & land rights	3,271,434	-	3,271,434
G376 - structures & improvements	7,878,647	(2,939,267)	4,939,380
G376 - mains	975,000,258	(275,708,405)	699,291,853
G378 - measur. & regulating. stat. equipment	54,545,170	(13,163,105)	41,382,065
G380 - services	548,023,435	(238,982,446)	309,040,989
G381 - meters	52,951,986	(18,058,211)	34,893,775
G382 - meter installations	169,831,848	(22,193,874)	147,637,974
G383 - house regulators	12,022,942	(4,501,548)	7,521,395
G384 - house regulator installations	5,895,372	(3,149,030)	2,746,342
G385 - industrial meas. & reg. stat. equip.	32,465,863	(9,060,433)	23,405,431
G388 - other prop. on customers premises	45,161,046	(17,220,944)	27,940,102
G387 - other equipment	8,210,711	(4,106,572)	4,104,139
G388 - asset retirement costs	5,115,822	(2,154,884)	2,960,938
G389 - land & land rights	22,729	-	22,729
G390 - structures & improvements	231,564	4,611,626	4,843,190
G391 - office furniture & equipment	26,982,298	(15,324,105)	11,638,193
G392 - transportation equipment	11,369	(162,953)	(141,584)
G393 - stores equipment	245,736	(191,953)	53,783
G394 - tools, shop, & garage equipment	5,769,291	(2,494,938)	3,274,353
G395 - laboratory equipment	1,353,669	(72,058)	1,281,631
G396 - power operated equipment	586,312	(343,695)	242,618
G397 - communications equipment	7,312,826	(3,315,309)	3,997,516
G398 - misc. equipment	336,776	(249,984)	86,791
Permanent Differences for Gas	2,024,356,445	(656,972,256)	1,367,384,189
Totals Gas	-	(19,372)	(19,372)
Totals	2,024,356,445	(656,991,628)	1,367,364,817
Totals	7,110,304,975	(2,829,371,561)	4,280,933,414