

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**Docket Nos. UE-060266 & UG-060267**

**Puget Sound Energy, Inc.'s  
2006 General Rate Case**

**BENCH REQUEST NO. 011**

**BENCH REQUEST NO. 011:**

- a) Please list all regulatory mechanisms Puget Sound Energy is currently authorized to use to track and defer expenses between rate cases for subsequent reconciliation and/or potential recovery in rates. Examples include, but are not limited to, the power cost adjustment and the purchase gas adjustment. For each deferral or functionally similar account indicate, 1) the purpose, 2) the date of the accounting order authorizing the account, 3) the account balance on September 30, 2005, and 4) the account balance on July 31, 2006.
- b) Please list all other regulatory mechanisms and procedures authorized and currently available to Puget Sound Energy between general rate cases that, in the Company's view, serve to reduce "regulatory lag" and/or mitigate the Company's risk of under recovery between general rate cases. Examples include, but are not limited to, power cost only rate cases. For each mechanism and procedure indicate, 1) the purpose, 2) the date the mechanism was authorized, and 3) a description of the conditions or limitations under which the mechanism is authorized, if any.

**Response:**

Attached as Attachment A to Puget Sound Energy, Inc.'s ("PSE") Response to Bench Request No. 011, please find a list of all regulatory mechanisms PSE is currently authorized to use to track and defer expenses between rate cases for subsequent reconciliation and/or potential recovery in rates.

Attached as Attachment B to PSE's Response to Bench Request No. 011, please find a list of all other procedures authorized and currently available to PSE between general rate cases that, in PSE's view, serve to reduce "regulatory lag" and/or mitigate PSE's and the customers' risk of over or under recovery between general rate cases.

Attached as Attachment C to PSE's Response to Bench Request No. 011, please find a copy of page 3 of 26 of PSE's PCA 4 Compliance Filing, Exhibit No. \_\_\_\_ (JHS-3C), which was filed with the Commission in WUTC Docket No. UE-061410 on August 31,

PSE's Response to Bench Request No. 11

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Date of Response: October 6, 2006

Person who Prepared the Response: Ryan Gho / Susan Free

Witness Knowledgeable About the Response: John H. Story

2006. Attachment C to PSE's Response to Bench Request No. 011 is used to support discussion of the PCA mechanism 182.3 accounts referenced in Attachment A to PSE's Response to Bench Request No. 011.

**ATTACHMENT A to PSE's Response to  
Bench Request No. 011**

**PUGET SOUND ENERGY**  
**ATTACHMENT A TO PSE'S RESPONSE TO BENCH REQUEST NO. 011**

*Regulatory mechanisms Puget Sound Energy is currently authorized to use to track and defer expenses between rate cases for subsequent reconciliation and/or potential recovery in rates*

Account	Account Name	Purpose	WUTC Docket #	Authorization	Mechanism is
				Date	used to Address:
				Account Balance	July '06
				Sept. '05	
<p><b>1 PCA Mechanism (PCA) &amp; Power Cost Only Rate Cases (PCORC)</b></p> <p>The power cost adjustment is a mechanism that accounts for differences in PSE's modified actual power costs relative to a power cost baseline. This mechanism has sharing bands which provides for a sharing of difference between the Company and Customers. The PCORC proceeding was created as a part of the PCA mechanism to provide for timely review of new resource acquisitions and other production related costs and inclusion of those costs into rates by the time the new resource goes into service. To achieve this objective, the parties to the PCA settlement agreed that a PCORC proceeding would be completed on an expedited five-month timeline rather than the statutory 11-month timeline that is allowed in a general rate case.</p>					
18230771	PCA Company Portion	Directly offsets account no. 18230781. Both accounts are used for tracking purposes to represent the amount of the imbalance for sharing under the PCA mechanism that has been absorbed by the Company. Please see Attachment C to PSE response to Bench request 011, which is page 3 of 26 of PCA 4 compliance Exhibit No. _____ (JHS-3C), and which was filed on August 31, 2006 under Docket No. UE-061410. Attachment C shows how much of the amount of modified actual power costs above the baseline rate that has been absorbed by the Company in all prior PCA periods. The overall imbalance absorbed by the Company at the end of PCA 4 was \$27,150,213.	UE-011570	Jun-02	Cost Recovery / Attrition
18230781	PCA Company Portion - contra	This account directly offsets 18230771 and is used for tracking purposes. See account purpose under 18230771, above.			
				\$ (36,963,259)	\$ (14,287,972)
18230791	PCA Customer Portion	Balance in account represents the Customer share of the amount of modified actual power costs above or below the baseline rate that has been deferred for future recovery from (positive balance) or refund to (negative balance) the Customer.			
				\$ 5,101,784	\$ 2,239,487
182339061	PCA Customer Portion - Interest	Account represents the accrual of interest on the customer portion of the imbalance for sharing deferred in account 18230791.			
				\$ 481,389	\$ 1,176,812
<p><b>2 Storm Damage Deferrals</b></p> <p>Catastrophic storm restoration costs that are deferred once qualifying costs exceed \$7 million. The \$7 million threshold is reset annually. Amortization of any deferrals over a 3 year period commences when authorized in future rate case proceedings. Normal storm expenses are recovered based on a 6 Year average from the most recent general rate case. Therefore, the Company absorbs any variations between the actual expense experienced and the amount set in rates.</p>					
18210201	2006 Storm Excess Costs	2006 Storm Excess Costs that have qualified for deferral under the current storm deferral mechanism.	UG-040640 et al.	Mar-05	Cost Recovery
				\$ -	\$ 7,535,782

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Account	Account Name	Purpose	WUTC Docket #	Authorization		Mechanism Is used to Address:
				Date	Account Balance	
				Sept. '05	July '06	

**3 Electric Environmental Remediation**

To record estimated future costs of the environmental remediation work. Environmental remediation costs will be amortized over five years, beginning at the point the costs (and insurance proceeds) become known.

UE-911476 & Merger (UE-951270 / UE-960195) Apr-92 Matching

18608941	Env Rem - Omnibus Insur Lit Legal Cost	To record estimated future costs of the environmental remediation work at this site.	\$	12,665	\$	-
18230311	Env Rem - UG Tank - Whidbey Is. (Future)	To record estimated future costs of the environmental remediation work at this site.	\$	-	\$	15,000
18230321	Env Rem - UG Tank - Tenino Cost	To record estimated future costs of the environmental remediation work at this site.	\$	-	\$	52,472
18233091	Tenino Service Center - UG Tank - Env	To record estimated future costs of the environmental remediation work at this site.	\$	-	\$	22,528
18232221	Env Rem- Buckley-White River Ph II Future Est Cost	To record estimated future costs of the environmental remediation work at this site.	\$	1,416,788	\$	1,283,245
18233061	Env Rem - UG Tank - Poulsbo Service Center	To record estimated future costs of the environmental remediation work at this site.	\$	10,000	\$	10,000
18232251	Buckley Ph II Burn Pile & Wood Debris Env Rem Cost	To record estimated future costs of the environmental remediation work at this site.	\$	83,212	\$	216,755
18232271	Env Rem - Duwamish River Site (former Georgetown )	To record estimated future costs of the environmental remediation work at this site.	\$	56,801	\$	56,801
18232241	Biked -Buckley Ps 1-Wood Trmt Area Env Remed Cost	To record estimated future costs of the environmental remediation work at this site.	\$	701,010	\$	-
18232281	Env Rem - Olympia Svc Capacitor Site	To record estimated future costs of the environmental remediation work at this site.	\$	348,614	\$	-
18233051	Env Rem - UG Tank -Baker Lodge	To record estimated future costs of the environmental remediation work at this site.	\$	7,169	\$	-
18233071	Env Rem - UG Tank - Kent Fleet	To record estimated future costs of the environmental remediation work at this site.	\$	10,264	\$	-

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Account	Account Name	Purpose	WUTC Docket #	Authorization	Mechanism is
				Date	used to Address:
				Sept. '05	July '06

**4 Gas Environmental Remediation**

To record estimated future costs of the environmental remediation work. Environmental remediation costs will be amortized over five years, beginning at the point the costs (and insurance proceeds) become known.

UG-920781 & Nov-92 Matching  
Merger (UE-951270 / UE-960195)

18608022	Env Rem - Estimated Future Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 28,777,042	\$ 29,912,087
	Misc Gas Silt			
18608062	Env Rem - Gas Historical Actual Ins Recoverie	To record estimated future costs of the environmental remediation work at this site.	\$ (60,235,124)	\$ (66,060,680)
18608112	Env Rem - Tacoma Tide Flats Remediation Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 36,949,892	\$ 37,110,942
18608142	Env Rem - Tacoma Tide Flats Legal Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 9,351,937	\$ 9,351,937
18608152	Env Rem - Tac Tide Flts Historical Internal C	To record estimated future costs of the environmental remediation work at this site.	\$ 209,797	\$ 209,797
18608212	Env Rem - Everett Remediation Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 1,248,269	\$ 1,275,645
18608242	Env Rem - Everett Legal Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 8,718	\$ 8,718
18608312	Env Rem - Chehalis Remediation Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 2,468,179	\$ 2,494,526
18608412	Env Rem - Gas Works Remediation Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 2,573,729	\$ 2,573,729
18608442	Env Rem - Gas Works Legal Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 856,121	\$ 856,121
18608452	Env Rem - Gas Works Historical Internal Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 367	\$ 367
18608512	Env Rem - WSDOT Federal/State Remediat	To record estimated future costs of the environmental remediation work at this site.	\$ -	\$ -
18608542	Env Rem - WSDOT Fedl/State Legal Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 379,591	\$ 379,591
18608612	Env Rem - WSDOT Upland Remediation Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 753,882	\$ 789,040
18608642	Env Rem - WSDOT Fedl/State Legal Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 15,888	\$ 15,888
18608712	Env Rem - WSDOT Thea Foss Remediation Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 2,917,881	\$ 3,000,335
18608742	Env Rem - WSDOT Thea Foss Legal Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 2,902,020	\$ 3,040,828
18608812	Env Rem - Tulalip Remediation Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 995	\$ 995
18608912	Env Rem - System Oil Insur Lit Legal Co	To record estimated future costs of the environmental remediation work at this site.	\$ 1,519	\$ 1,519
18608942	Env Rem - Omnibus Insur Lit Legal Cost	To record estimated future costs of the environmental remediation work at this site.	\$ 2,971,625	\$ 3,058,733
18609112	Env Rem - 5th & Jackson Remediation Costs	To record estimated future costs of the environmental remediation work at this site.	\$ 2,001,000	\$ -

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Account	Account Name	Purpose	WUTC Docket #	Authorization	Mechanism is
				Date	used to Address:
				Sept. 05	July 06
18609122	Env Rem - 5th & Jackson Remedia Reimbur	To record estimated future costs of the environmental remediation work at this site.		\$ (1,413,414)	\$ -
18609132	5th & Jackson Legal Costs	To record estimated future costs of the environmental remediation work at this site.		\$ 1,578,098	\$ -
18609142	5th & Jackson Indemnity	To record estimated future costs of the environmental remediation work at this site.		\$ (1,075,000)	\$ -
18609212	Env Rem - Mercer Street Remediation Costs	To record estimated future costs of the environmental remediation work at this site.		\$ 66,942	\$ 66,942
18609312	Env Rem - Quendall Terminal Remediation	To record estimated future costs of the environmental remediation work at this site.		\$ 4,388,072	\$ 5,713,067
18609522	Env Rem - Quendall Terminal Legal Costs	To record estimated future costs of the environmental remediation work at this site.		\$ 216	\$ 56,937
18236022	Env Rem - UG Tank - Estimated Future Costs	To record estimated future costs of the environmental remediation work at this site.		\$ 59,553	\$ 141,498
18237112	Env Rem - Swarr Station	To record estimated future costs of the environmental remediation work at this site.		\$ 136,916	\$ 161,898

  

**5 Purchased Gas Adjustment Mechanism (PGA)**

The PGA mechanism allows PSE to recover expected gas costs, and defer any gas costs that exceed or fall short of the amount recovered in rates, including accrued interest. During a PGA filing, the PGA rate is established based on forecasted natural gas prices. Also at the time of filing, amounts previously deferred based on deviations from the prior PGA rate are set for surcharge or refund. PSE is not allowed to make a profit on the cost of natural gas, but is only allowed to recover actual costs. Changes in gas margin (all costs related to gas service other than the commodity cost of the gas that is delivered) are recovered through base rates in a general rate case.

WAC 480-90-233      Unknown      Cost Recovery

19100012	Current Demand Def - Unrec Purch Gas Costs	Represents current demand deferral for under or over recovered purchased gas costs	\$ 18,029,289	\$ 13,554,049
19100022	Curr Commodity Def - Unrec Purch Gas Costs	Represents current commodity deferral for under or over recovered purchased gas costs	\$ 17,985,583	\$ 58,296,078
19100132	Interest Curr Comm. - Unrecvd Purch Gas Cost	Interest associated with current commodity deferral.	\$ 563,698	\$ 2,513,535
19100142	Interest Curr Demand-Unrecvd Purch Gas Cost	Interest associated with current demand deferral.	\$ 313,163	\$ 393,714
19100152	PGA Amort - Demand	Amortization of demand portion of previously deferred purchased gas costs that have been authorized for recovery.	\$ 307,396	\$ 751,972
19100162	PGA Amort - Commodity	Amortization of commodity portion of previously deferred purchased gas costs that have been authorized for recovery.	\$ 308,438	\$ 2,030,504

# **ATTACHMENT B to PSE's Response to Bench Request No. 011**



**PUGET SOUND ENERGY  
ATTACHMENT B TO PSE'S RESPONSE TO BENCH REQUEST NO. 011**

*Other procedures authorized and currently available to Puget Sound Energy between general rate cases that, in the Company's view, serve to reduce "regulatory lag" and/or mitigate the Company's or Customer's risk of over or under recovery between general rate cases*

Description	Purpose	WUTC Docket #	Date of authorizing the account	Accounting is used to Address:
Electric - BPA Power Exch Invstmt - Regulatory Asset	The WPPSS #3 investment in CWIP and Nuclear Fuel, along with related excess WUTC AFUDC over FERC AFUDC was transferred to this account in December 1986. These deferred costs are being amortized over a 27.5 year period commencing 1/87. In January 1990, the U-89-2688-T rate order required a portion of this investment to be amortized without a rate of return. That portion was transferred to account 18230091 and was fully amortized by December 1999.	U-89-2688-T	Jan-90	Cost Recovery
Electric - Tenaska Regulatory Asset	The buyout cost and capitalized interest related to purchasing supply contracts on PUPPA facilities. The deferred balance of each activity will be amortized over the life of the contract.	UE-971619	Dec-97	Cost Recovery
Electric - Cabot Oil & Gas - Encogen Regulatory Asset	In December 1999, PSE recorded the purchase of a gas contract from Cabot for \$12,000,000. This balance will be amortized in FERC order number 547.5 beginning in January 2000 over 8.5 years. The accounting order allows capitalized interest and amortization of transaction costs.	UE-991918	Dec-99	Cost Recovery
Electric - Def AFUDC - Regulatory Asset	The excess of WUTC allowed AFUDC over the amount allowed by FERC Order No. 561 through the FERC formula. The balance in this account is amortized monthly by FERC order number 406.	U-82-38	Jul-83	Cost Recovery
Electric - Colstrip Common FERC Adj and Related Depreciation- Reg Asset	Costs disallowed by FERC which have been approved for recovery in rates by the WUTC.	U-89-2688-T	Jan-90	Cost Recovery
Electric - SFAS106 Post Ret Bene - Reg Asset	The WUTC approved the implementation of SFAS 106 based on a Defined Dollar Plan, using a 5 year phase in approach. SFAS 106 costs are deferred to the extent the Company prefunds the Defined Dollar Plan costs in excess of pay-as-you-go amounts. The costs deferred are being amortized over a 15-year period.	UE-921262 et al.	Sep-94	Cost Recovery
Electric & Gas - Carrying Cost-Ratebase Cap OH Tax Reduction-Elec	Record the carrying costs on payments made to the IRS for capitalized overheads that reduced ratebase in the prior general rate case filings for gas and electric. The carrying cost is recorded in FERC account 419. Even though carrying costs have been approved, the Company's currently authorized revenue requirement includes a ratebase amount which includes these DFIT accounts and which lowered the revenue requirement even though these amounts should not have been included in ratebase based on the IRS ruling.	UE-051527 et al.	Oct-05	Cost Recovery
Electric - Interest on PTC Deferred Tax	To record the carrying costs on the deferred taxes created in association with the production tax credits generated from Wind Plant facilities. The PTC credits received are passed-through to Customers immediately while they are not utilized by the Company until such time that they are available based on IRS rules.	UE-050870	Oct-05	Cost Recovery

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Description	Purpose	WUTC Docket #	Date of authorizing the account	Accounting is used to Address:
Electric - Chelan PUD Contract Initiation	An \$89 million up-front capacity reservation payment made to Chelan PUD has been deferred along with interest accrued at PSE's net of tax rate of return. The agreement for which the prepayment was made commences at the termination of the existing agreement in 2011. Amortization will commence at this time and will extend over the life of the agreement, provided regulatory approval is obtained in this current general rate case. The prudence of the contract and the interim accounting approved in UE-060539 are uncontested by Commission Staff in the current general rate case.	UE-060539 / UE-060286 (consolidated)	Apr-06	Matching
Gas Rental Equip Pipe & Vent	The company is authorized to transfer its net book value in gas piping and venting from gas plant in service to a regulatory asset upon retirement of the associated leased gas equipment.	UG-001315	Sep-00	Cost Recovery
Gas Rental Equip Pipe & Vent Amortize	The company is authorized to amortize its net investment in gas piping and venting upon retirement over a period of 16.25 years for water heaters and 5.5 years for conversion burners. The amortization is recorded in FERC order number 403.	UG-001315	Sep-00	Cost Recovery
Electric - White River Relicensing & CWIP Reg Asset	Costs associated with the White River Relicensing & CWIP were approved for deferral as appropriate to maintain the identity of the licensing charges, safety and other regulatory costs, and the costs to obtain water rights associated with White River. The Company is currently earning a return on the regulatory asset but not a return of. Return of will be requested at such time as the disposition of the water right is finalized and approval has been obtained from the Commission.	UG-040640 et al.	Mar-05	Cost Recovery
Electric - White River Preliminary Survey Tunnel Inspect Cost	According to the FERC Uniform System of Accounts instructions, regulatory study costs must initially be charged to account 183, Preliminary Survey and Investigation Charges. If construction ultimately results from such studies, then an equitable portion of regulatory study costs must be capitalized along with the project. The amount of regulatory study costs not related to construction are to be transferred to account 182.2, Unrecovered Plant and Regulatory Study Costs, and amortized (through FERC account 407) over five years beginning within one year from the date it is determined that the costs are not construction related.	UE-021577	Feb-03	Cost Recovery
Electric - White River Plant Costs Reg Asset	The White River Hydroelectric plant ceased operations on January 15, 2004. The plant's acquisition value and accumulated depreciation were transferred to a regulatory asset which is being amortized over the original depreciable life of the plant.	UG-040640 et al.	Mar-05	Cost Recovery
Electric - White River Conveyance Costs Reimbursements	For the costs incurred to maintain the facility that will be reimbursed by the Army Corps. of Engineers.	UG-040640 et al.	Mar-05	Cost Recovery

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*Other procedures authorized and currently available to Puget Sound Energy between general rate cases that, in the Company's view, serve to reduce "regulatory lag" and/or mitigate the Company's or Customer's risk of over or under recovery between general rate cases*

Description	Purpose	WUTC Docket #	Date of authorizing the account	Accounting is used to Address:
Electric - Update Seismic Analysis for Baker	Costs incurred by the Company for certain studies required by the Federal Energy Regulatory Commission ("FERC") under the FERC Code of Federal Regulations, Part 12 ("FERC Part 12"), Safety of Water Power Projects and Project Works, to maintain the Company's licenses for hydroelectric plants. The Company was authorized to defer up to \$1.7 million of costs in connection with the studies. Upon notification that FERC would require no further action as a result of the studies, these costs would then be amortized over five years. From April 2003 through the current date, the Company has deferred \$657,000 related to studies on the Baker River Project.	UE-021577	Feb-03	Cost Recovery
Electric - Proceeds from Canwest Settlement	In February 2004, CanWest notified PSE that it would be unable to perform its obligations to deliver physical gas supply beginning in November 2005 through the end of the contract in June 2008. On their October 2004 through October 2005 bills, the Company received compensatory credits from CanWest in satisfaction of its obligation under the contract. A regulatory liability was approved to defer the amount of this compensation and the related deferred taxes. The deferred liability is being amortized over 32 months commencing in November 2005 through the life of the original contract.	UE-041846	Nov-04	Matching
Electric - Rock Island Power Costs	In return for Rock Island expansion costs, Puget receives generation from July 7, 1978 to June 7, 2012. Puget began receiving power from Rock Island #2 in July 1978, but did not start making payments to Chelan County until July 1979. Starting in July 1978 and continuing until December 1979, Puget debited an estimated amount to power costs and credited the deferred credit account.	U-78-21	Mar-79	Matching
Common - Gain from Sale of Former Bellevue GO Bu	To record gain from the sale of the Bellevue GO building	UE-042019	Feb-05	Matching
Common - Gain from Sale of Crossroads land and b	To record gain from the sales of Crossroads office.	UE-042019	Feb-05	Matching
Electric - Unamortized Gain from Disp Allowance -	To record emission disposal allowances for Centralia disposal.	UE-001157	Oct-00	Matching
Electric - Unamort Gain from Disp Allow - Col 1&2	To record emission disposal allowances for Colstrip 1&2 disposal.	UE-001157	Oct-00	Matching
Electric - Unamort Gain from Disp Allow - Col3&4	To record emission disposal allowances for Colstrip 3&4 disposal.	UE-001157	Oct-00	Matching
Electric - Unamort Gain from Disp Allow - Conserva	To record gain on sale of conservation allowances and it's being amortized over ten-year period	UE-001157	Oct-00	Matching
Gas - Duke Energy Trading & Marketing	Deferral of liability for payment received from DETM for assumption of gas capacity.	UG-060019	Jan-06	Matching
Electric - Def Gains - Disp Utility Plant	Gain from the sale of utility property that is deferred and later amortized to income.	Property Settlement U-89-2688-T	May-92	Matching

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Description	Purpose	WUTC Docket #	Date of authorizing the account	Accounting is used to Address:
Gas - Def Gains fr Disp Utility Plant	Gain from the sale of utility property that is deferred and later amortized to income.	Property Settlement U-89-2688-T	May-92	Matching

# **ATTACHMENT C to PSE's Response to Bench Request No. 011**

Puget Sound Energy  
PCA Mechanism Annual Report-PCA 4  
Twelve Months Ended June 30, 2006

**POWER COST ADJUSTMENT SUMMARY**

	12 mo end 6.30.03 PCA Period One	12 mo end 6.30.04 PCA Period Two	12 mo end 6.30.05 PCA Period Three	12 mo end 6.30.06 PCA Period Four	Cumulative PCA Periods
<u>Power Costs</u>					
Actual	\$ 845,405,696	\$ 903,001,659	\$ 959,718,871	\$ 1,064,701,272	\$ 3,772,827,498
Baseline	\$ 843,126,410	\$ 872,785,985	\$ 949,412,459	\$ 1,075,227,683	\$ 3,740,552,537
Difference	\$ 2,279,286	\$ 30,215,674	\$ 10,306,412	\$ (10,526,410)	\$ 32,274,962
Wholesale Customers	\$ (10,220)	\$ (12,220)	\$ (4,225)	\$ 3,643	\$ (23,022)
Total Cost Over Baseline	\$ 2,269,066	\$ 30,203,454	\$ 10,302,187	\$ (10,522,768)	\$ 32,251,940

<u>Allocation of Power Costs</u>					
Company	\$ 2,269,066	\$ 25,101,727	\$ 10,302,187	\$ (10,522,768)	\$ 27,150,212
Customers	\$ -	\$ 5,101,727	\$ -	\$ -	\$ 5,101,727
Total Cost Allocated	\$ 2,269,066	\$ 30,203,454	\$ 10,302,187	\$ (10,522,768)	\$ 32,251,939

<u>Customer Share Including Interest</u>					
Customer Share	\$ -	\$ 5,101,727	\$ -	\$ -	\$ 5,101,727
Interest	\$ -	\$ 61,868	\$ 345,776	\$ 736,238	\$ 1,143,882
Total Customer Share Including Interest	\$ -	\$ 5,163,595	\$ 345,776	\$ 736,238	\$ 6,245,609