

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

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

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY, INC.,**

**Respondent.**

**DOCKET UE-090704**

**DOCKET UG-090705**

**EXHIBIT TO TESTIMONY OF**

**MICHAEL D. FOISY**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Staff Miscellaneous Operating Expenses Adjustment, Gas*

**November 17, 2009  
Revised December 11, 2009**

Miscellaneous Operating Expenses  
 9.09 Gas

LINE	NO.	DESCRIPTION	Test Year	Company Adjustment	Staff Adjustment	Staff Proposed
	1	OPERATING REVENUES				
	2	Other Operating Revenues				
	3	Amortization of Summit Buyout Purchase Option	92,873	557,235	557,235	464,361
	4	Increase (Decrease) in Revenue	92,873	557,235	650,108	464,361
	5					
	6					
	7	OPERATING EXPENSES				
	8	Amort of Deferred Taxes of Indirect Overheads				
	9	Regulatory Asset (WUTC DOC # UG-051528)	1,414,931	-	0	(1,414,931)
	10	Increase in Service Contract O&M Baseline Charges, Transmission	60,713	63,718	60,713	0
	11	Increase in Service Contract O&M Baseline Charges, Distribution	13,419,246	14,114,477	13,419,246	0
	12	Company Store- Net Purchase/Sales of Merchandise inA&G	(1,301)	-	0	1,301
	13	Summit Building Contractual Rent 4th Floor-New	106,062	277,205	277,205	171,143
	14	Summit Building Contractual Rent Increases	888,289	1,233,184	1,233,184	344,895
	15	Airport Parking	7,193	-	0	(7,193)
	16	Athletic Events - Charged Above the Line	7,394	-	0	(7,394)
	17	Increase(Decrease ) in Expense	15,902,527	\$ 15,688,584	14,990,348	(912,179)
	18					
	19	Total Increase(Decrease ) in Income				(1,376,540)
	20	Increase(Decrease ) FIT @ 35%			35%	481,789
	21					
	22	Increase(Decrease ) NOI				894,751
	23					