

EXHIBIT NO. _____ (CEL-3)

DOCKET NO. UE-92 _____

WITNESS: C.E. LYNCH

**BEFORE THE
WASHINGTON UTILITIES & TRANSPORTATION
COMMISSION**

COMPLAINANT

VS.

PUGET SOUND POWER & LIGHT COMPANY

RESPONDENT

EXHIBIT

UE-921262; -920433;
-920499

565 ✓

Cost of Service Report

Exhibit No. ___ (CEL-3) Summary 1

Puget Sound Power & Light Company
Summary Results of Operations

Description	Category	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary
	Reference	Total	Class	Class	Class	Class	Class	Class	Class	Class
	ID #	Alocation	Residential	Sec kW<=50	Sec 50<KW<=350	Sec kW>350	Primary Svc	High Volt Svc	Lighting	Firm Resale
1 Operating Revenue	REV.T3	1,079,386,941	570,737,165	121,031,443	133,163,972	75,543,298	68,695,399	96,772,866	9,175,799	4,267,000
Operating Expense										
2 Operation & Maintenance Expense	OME.T	717,345,174	374,755,970	75,576,461	79,139,942	46,559,687	51,067,033	82,744,531	3,526,548	3,975,002
3 Depreciation & Amortization	DAE.T	109,079,943	62,091,996	11,344,293	11,853,253	6,613,626	6,992,413	8,654,724	1,031,114	498,523
4 Taxes Other Than FIT	TOTF.T	76,491,885	41,961,200	8,291,586	8,899,438	5,022,290	4,901,733	6,569,803	662,506	183,328
5 Total Expenses Before Fed Income Tax (EBFIT.T)	(2+3+4)	902,917,002	478,809,166	95,212,340	99,892,633	58,195,603	62,961,180	97,969,058	5,220,168	4,656,853
6 Total Income Before Fed Income Tax (IBFIT.T)	(1-5)	176,469,939	91,927,999	25,819,102	33,271,339	17,347,695	5,734,219	-1,196,193	3,955,630	-389,853
Federal Income Tax										
7 Currently Payable	409.1.T	33,663,165	17,536,060	4,925,217	6,346,795	3,309,223	1,093,852	-228,184	754,571	-74,368
8 Provision For Deferred Income Tax	410.1.T	60,726,600	34,843,448	6,288,545	6,639,739	3,669,508	3,882,750	4,514,412	617,517	270,681
9 Provision For Deferred Income Tax	411.1.T	-45,024,249	-25,833,820	-4,662,488	-4,922,872	-2,720,667	-2,878,770	-3,347,100	-457,843	-200,690
10 Investment Tax Credit Adjustment	411.4.T	-4,319,000	-2,478,137	-447,254	-472,232	-260,983	-276,149	-321,074	-43,919	-19,251
11 Total Federal Income Tax (FIT.T)	(7+8+9+10)	45,046,516	24,067,550	6,104,020	7,591,431	3,997,081	1,821,683	618,054	870,326	-23,628
12 Total Operating Expense	OE.T	947,963,518	502,876,716	101,316,360	107,484,064	62,192,684	64,782,863	98,587,112	6,090,494	4,633,225
13 Total Operating Income	(1-12)	131,423,423	67,860,449	19,715,082	25,679,908	13,350,614	3,912,536	-1,814,246	3,085,305	-366,225
14 Total Plant In Service	EP.T	2,728,796,767	1,606,836,554	283,039,074	292,941,680	159,478,849	167,944,148	177,031,445	30,148,464	11,376,553
15 Plant Held For Future Use	PHFU.T	15,198,916	9,081,402	1,511,962	1,604,474	856,852	958,798	983,114	142,293	60,021
16 Bonneville Exchange Power	BEP.T	84,173,280	40,926,512	8,763,434	9,772,073	5,933,571	6,382,747	11,599,932	269,361	525,650
17 Working Capital	WC.T	45,628,398	26,832,777	4,732,009	4,900,636	2,670,401	2,813,615	2,987,308	500,717	190,935
18 Conservation & Misc Def Debits	CMMD.T	175,815,315	86,000,872	18,293,461	20,364,950	12,330,732	13,265,848	23,874,992	597,059	1,087,401
19 Accum Provlslon For Depr & Amort	PFDA.T	-801,453,614	-477,218,207	-83,304,750	-85,526,558	-46,223,056	-48,451,882	-48,180,093	-9,311,962	-3,237,107
20 Accumulated Deferred Income Tax	ADIT.T	-173,870,731	-95,927,801	-18,027,305	-19,314,812	-10,955,008	-11,630,146	-15,696,405	-1,464,775	-854,480
21 Customer Deposits	ID235.00	-5,786,337	-4,619,912	-862,094	-183,612	-43,574	-37,118	-38,870	-1,157	0
22 Customer Advances	ID252.00	-15,666,716	-13,982,124	-1,564,853	-109,979	-9,760	0	0	0	0
23 Gain on Property Sales	IDGAIN.T	-1,025,408	-651,409	-105,688	-107,589	-54,899	-56,964	-30,001	-15,560	-3,297
24 Net Investment In Plant (RB.T)	(14+15+16+17+18+19+20+21+22+23)	2,051,809,870	1,177,278,665	212,475,250	224,341,263	123,984,107	131,189,045	152,531,423	20,864,441	9,145,677
25 Realized Rate of Return on Net Investment	(13/24)	6.41%	5.76%	9.28%	11.45%	10.77%	2.98%	-1.19%	14.79%	-4.00%

Cost of Service Report

Exhibit No. ____ (CEL-3) Summary 2

Puget Sound Power & Light Company
Allocated Costs Versus Revenue

Description	Category Reference ID #	Total Allocation	Summary Class Residential	Summary Class Sec kW<=50	Summary Class Sec 50<kW<=350	Summary Class Sec kW>350	Summary Class Primary Svc	Summary Class High Volt Svc	Summary Class Lighting	Summary Class Firm Resale
Operating Expense										
1 Operation & Maintenance Expense	OME.T	717,345,174	374,755,970	75,576,461	79,139,942	46,559,687	51,067,033	82,744,531	3,526,548	3,975,002
2 Depreciation & Amortization	DAE.T	109,079,943	62,091,996	11,344,293	11,853,253	6,613,626	6,992,413	8,654,724	1,031,114	498,523
3 Total Taxes	TAX.T	121,538,401	66,028,750	14,395,606	16,490,869	9,019,371	6,723,416	7,187,857	1,532,832	159,700
4 Total Operating Expense	(OE.T) (1+2+3)	947,963,518	502,876,716	101,316,360	107,484,064	62,192,684	64,782,863	98,587,112	6,090,494	4,633,225
5 Requested Return On Net Investment (RRB.T)	RRB.T	205,783,432	118,073,535	21,309,911	22,499,997	12,434,814	13,157,424	15,297,928	2,092,570	917,253
6 Total Cost of Service	(TC.T) (4+5)	1,153,746,950	620,950,251	122,626,272	129,984,060	74,627,499	77,940,286	113,885,040	8,183,064	5,550,478
7 Total Operating Revenue	REV.T3	1,079,386,941	570,737,165	121,031,443	133,163,972	75,543,298	68,695,399	96,772,866	9,175,799	4,267,000
8 Operating Income Deficiency (OID.T)	(6-7)	74,360,009	50,213,086	1,594,829	-3,179,912	-915,799	9,244,888	17,112,174	-992,734	1,283,478
9 Adjusted for Conversion Factor	CF.T	117,772,940	79,528,537	2,525,923	-5,036,411	-1,450,462	14,642,247	27,102,620	-1,572,314	2,032,799
10 Total Sales of Electricity	REV.T1	1,062,046,519	559,724,008	119,493,962	132,436,663	75,150,649	67,888,395	94,032,409	9,083,107	4,237,325
11 Revenue Required From Rates	(9+10)	1,179,819,459	639,252,546	122,019,886	127,400,252	73,700,186	82,530,642	121,135,029	7,510,794	6,270,124
12 Revenue to Revenue Requirement	(10/11)	90%	88%	98%	104%	102%	82%	78%	121%	68%
13 Adjusted Revenue to Revenue Requirement	(restate 12)	100%	97%	109%	115%	113%	91%	86%	134%	75%

Cost of Service Report

Exhibit No. ___ (CEL-3) Schedule A

Puget Sound Power & Light Company

Allocation of Operating Revenue

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Summary Class Residential	Summary Class Sec kW<=50	Summary Class Sec 50<kW<=350	Summary Class Sec kW>350	Summary Class Primary Svc	Summary Class High Volt	Summary Class Svc Lighting	Summary Class Firm Resale
	OPERATING REVENUE										
1 Sales of Electricity - Firm Customers	REVCLASS.T	REVFAC3	1,019,725,621	540,359,957	114,437,063	127,373,020	71,997,870	64,619,883	88,022,423	8,940,212	3,975,193
2 Sales of Electricity - Unbilled	UNBCLASS.T	REVFAC4	200,898	-1,156,746	677,675	179,361	190,238	76,386	225,516	8,468	0
3 Sales of Electricity - Non Firm	ID447.03	POWER	42,120,000	20,520,797	4,379,224	4,884,282	2,962,541	3,192,126	5,784,470	134,427	262,132
4 Sales of Electricity - Total (REV.T1)	(1+2+3)	*	1,062,046,519	559,724,008	119,493,962	132,436,663	75,150,649	67,888,395	94,032,409	9,083,107	4,237,325
OTHER OPERATING REVENUE											
5 Late Payment Revenue - Interest	ID450.01.CLASS	REVFAC8	1,033,493	753,442	186,886	0	0	37,783	49,907	5,475	0
6 Late Payment Revenue - Field Call	ID450.02.CLASS	REVFAC10	72,090	72,090	0	0	0	0	0	0	0
7 Late Payment Revenue - Total (450.T)	(5+6)	*	1,105,583	825,532	186,886	0	0	37,783	49,907	5,475	0
8 Misc Service Revenue - Temporary Service	ID451.01	DIR451.01	588,788	317,051	270,971	766	0	0	0	0	0
9 Misc Service Revenue - Seas Svc Charge	ID451.02	DIR451.02	4,121	675	501	2,940	0	5	0	0	0
10 Misc Service Revenue - Reconnection Charge	ID451.03	DIR451.03	291,620	291,620	0	0	0	0	0	0	0
11 Misc Service Revenue - Work Customer Premises	ID451.04	DIR451.04	7,613	3,372	1,902	1,733	606	0	0	0	0
12 Misc Service Revenue - Water Heater Rental	ID451.05	DIR451.05	2,253,971	2,216,010	34,177	3,313	0	471	0	0	0
13 Misc Service Revenue - Account Service Charge	ID451.06	DIR451.06	1,119,575	980,412	116,436	3,918	1,343	896	0	16,570	0
14 Misc Service Revenue - NSF Handling Chg	ID451.07	REVFAC1	73,580	39,557	7,715	8,090	4,677	5,077	7,606	474	384
15 Misc Service Revenue - Acct Svc Chg Cogen	ID451.08	PP.T	109	53	11	13	8	8	15	0	1
16 Misc Service Revenue - Other	ID451.09	CUST1	2,724,910	2,424,358	271,329	19,069	1,692	1,997	89	6,343	32
17 Misc Service Revenue - Equipment Rentals	ID451.10	DIR451.10	9,060	0	0	0	9,060	0	0	0	0

Cost of Service Report

Exhibit No. ___ (CEL-3) Schedule A

Puget Sound Power & Light Company

Allocation of Operating Revenue

Description	Category Reference	Category Allocation	Total Allocation	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
	ID #	Method		Residential	Sec kW<=50	Sec 50<kW<=350	Sec kW>350	Primary	Svc High Volt	Svc Lighting	Firm Resale
18 Misc Service Revenue - Total (451.T)	(8+9+10+11+12+13+14+15+16+1)	*	7,073,347	6,273,108	703,043	39,842	17,386	8,454	7,710	23,388	417
19 Rental Revenue - Steam Plant	ID454.01	PP.T	292,258	142,101	30,428	33,930	20,602	22,162	40,276	935	1,825
20 Rental Revenue - Transmission Pole Contacts	ID454.02T	TP.T	195,829	109,393	18,366	20,820	11,562	14,137	20,131	503	916
21 Rental Revenue - Distribution Pole Contacts	ID454.02D	DP.T	2,110,751	1,388,761	223,349	220,594	109,573	106,868	15,831	39,902	5,872
22 Rental Revenue - Transf and Equip	ID454.03	DIR454.03	2,601,990	0	401	0	930	356,736	2,241,624	0	2,299
23 Rental Revenue - Parking	ID454.04	GP.T	185,573	119,061	19,761	17,180	9,006	9,505	8,409	2,058	593
24 Rental Revenue - Land and Bldg	ID454.A1	PTDP.T	780,772	455,121	80,760	84,985	46,451	48,935	52,615	8,564	3,341
25 Rental Revenue - Total (454.T)	(19+20+21+22+23+24)	*	6,167,173	2,214,437	373,064	377,509	198,124	558,342	2,378,886	51,962	14,848
26 Other Elect Revenue - Wheeling	ID456.01	TP.T	1,446,201	807,867	135,636	153,760	85,382	104,404	148,670	3,713	6,768
27 Other Elect Revenue - Jobbing	ID456.07	CUST1	-44,052	-39,193	-4,386	-308	-27	-32	-1	-103	-1
28 Other Elect Revenue - Energy Diverslon Revenue	ID456.10.CLASS	REVFAC9	104,916	104,916	0	0	0	0	0	0	0
29 Other Elect Revenue - Colstrip Settlement Agreement	ID456.11	SP.T	0	0	0	0	0	0	0	0	0
30 Other Elect Revenue - Colstrip Coal Royalties	ID456.CR	SP.T	1,096,456	533,116	114,154	127,293	77,292	83,143	151,103	3,509	6,847
31 Other Elect Revenue - Production Timber Sales	ID456.TSP	PP.T	-35,408	-17,216	-3,686	-4,111	-2,496	-2,685	-4,880	-113	-221
32 Other Elect Revenue - Distribution Timber Sales	ID456.TSD	DP.T	10,637	6,999	1,126	1,112	552	539	80	201	30
33 Other Elect Revenue - Water Heater Installation Revenue	ID456.W1	DIR456.W1	108,558	108,558	0	0	0	0	0	0	0
34 Other Elect Revenue - Gain on Sale of Property	ID456.PS	TDP.T	307,011	195,034	31,643	32,212	16,437	17,055	8,982	4,659	987
35 Other Elect Revenue - Total (456.T)	(26+27+28+29+30+31+32+33+34)	*	2,994,319	1,700,081	274,487	309,958	177,140	202,424	303,954	11,866	14,410
36 Other Operating Revenue - Total (REV.T2)	(7+18+25+35)	*	17,340,422	11,013,157	1,537,480	727,309	392,649	807,004	2,740,456	92,691	29,675
37 Total Operating Revenue (REV.T3)	(4+36)	*	1,079,386,941	570,737,165	121,031,443	133,163,972	75,543,298	68,695,399	96,772,866	9,175,799	4,267,000

Cost of Service Report

Exhibit No. ____ (CEL-3) Schedule B

Puget Sound Power & Light Company
Allocation of Operation & Maintenance
Expense

Description	Category Reference ID #	Category Allocation Method	Summary Total Allocation	Summary Class Residential	Summary Class Sec kW<=50	Summary Class Sec 50<kW<=350	Summary Class Sec kW>350	Summary Class Primary Svc	Summary Class High Volt Svc	Summary Class Lighting	Summary Class Firm Resale
	OPERATION AND MAINTENANCE EXPENSE										
POWER PRODUCTION EXPENSE											
1 Steam Prod O&M - Shuffleton	ID500.01	PC2	1,400,494	680,945	145,808	162,590	98,724	106,198	193,002	4,482	8,746
2 Steam Prod O&M - Shuffleton Fuel	FUEL.SH	PC2	302,300	146,984	31,473	35,095	21,310	22,923	41,660	967	1,888
3 Steam Prod O&M - Baseload	ID500.00	PC1	29,039,538	14,119,528	3,023,359	3,371,337	2,047,065	2,202,029	4,001,943	92,929	181,348
4 Steam Prod O&M - Baseload Fuel	FUEL.ST	PC1	38,592,200	18,764,199	4,017,905	4,480,350	2,720,454	2,926,395	5,318,397	123,498	241,003
5 Steam Prod O&M - Total	(1+2+3+4)	*	69,334,532	33,711,655	7,218,545	8,049,373	4,887,553	5,257,544	9,555,002	221,876	432,984
6 Hydro Prod O&M - O&M	ID535.00	PC1	6,851,905	3,331,515	713,364	795,470	483,007	519,571	944,262	21,927	42,789
7 Hydro Prod O&M - Fuel	FUEL.HY	PC1	0	0	0	0	0	0	0	0	0
8 Hydro Prod O&M - Total	(6+7)	*	6,851,905	3,331,515	713,364	795,470	483,007	519,571	944,262	21,927	42,789
9 Other Prod O&M - O&M	ID545.00	PC2	6,690,178	3,252,881	696,527	776,694	471,606	507,307	921,974	21,409	41,779
10 Other Prod O&M - Fuel	FUEL.OT	PC2	9,500,100	4,619,114	989,073	1,102,911	669,684	720,380	1,309,210	30,401	59,327
11 Other Prod O&M - Total	(9+10)	*	16,190,278	7,871,995	1,685,599	1,879,606	1,141,290	1,227,687	2,231,185	51,810	101,106
12 Purch Power - BEP	ID555.BEP	PC1	7,400,400	3,598,203	770,469	859,147	521,671	561,162	1,019,850	23,682	46,214
13 Purch Power - Power Purchases	ID555.01	PC1	389,131,799	189,202,645	40,513,224	45,176,144	27,430,807	29,507,342	53,626,309	1,245,254	2,430,074
14 Purch Power - Sys Cnt/Load Dispatch	ID556.00	ENERGY	1,000,588	467,272	106,270	118,336	73,056	79,466	146,218	3,378	6,592
15 Purch Power - Other	ID557.00	ENERGY	457,229	213,525	48,561	54,075	33,384	36,313	66,816	1,543	3,012
16 Purch Power - Total (OPSE.T)	(12+13+14+15)	*	397,990,016	193,481,645	41,438,524	46,207,703	28,058,918	30,184,282	54,859,193	1,273,857	2,485,893
17 Total Production O&M (PE.T)	(5+8+11+16)	*	490,366,731	238,396,810	51,056,033	56,932,151	34,570,768	37,189,085	67,589,642	1,569,470	3,062,772
TRANSMISSION EXPENSE											
18 Transmission O&M	ID565.00	TP.T	7,699,062	4,300,797	722,080	818,563	454,546	555,812	791,464	19,769	36,031
19 Wheeling by Others - Wheeling	ID565.01	PC1	41,039,300	19,954,021	4,272,677	4,764,446	2,892,956	3,111,955	5,655,632	131,329	256,285
20 Transmission O&M - Colstrip	ID565.03	SP.T	493,100	239,754	51,338	57,246	34,760	37,391	67,954	1,578	3,079
21 Total Transmission Expense	(18+19+20)	*	49,231,462	24,494,572	5,046,094	5,640,255	3,382,261	3,705,158	6,515,050	152,676	295,395
DISTRIBUTION EXPENSE											
22 Dist O&M - Supr & Eng	ID580.00	DES1.T	2,857,800	1,806,901	367,586	295,160	112,566	192,143	25,776	50,015	7,653
23 Dist O&M - Load Dispatch	ID581.00	DEM2	2,069,641	1,314,166	211,995	239,326	123,610	164,983	0	6,257	9,305
24 Dist O&M - Station	ID582.00	362.T	1,092,597	641,682	105,238	116,858	60,356	83,263	76,256	3,055	5,887
25 Dist O&M - OVHD Lines	ID583.00	364.T	149,510	95,633	15,427	17,416	8,995	10,965	0	455	618

Cost of Service Report

Exhibit No. ____ (CEL-3) Schedule B

Puget Sound Power & Light Company
 Allocation of Operation & Maintenance
 Expense

Description	Category Reference	Category Allocation	Total	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
	ID #	Method	Allocation	Residential	Sec kW<=50	Sec 50<kW<=350	Sec kW>350	Primary Svc	High Volt Svc	Lighting	Firm Resale
26 Dist O&M - UNGD Lines	ID584.00	366.T	2,946,932	1,905,636	307,408	347,039	179,243	187,933	0	9,074	10,599
27 Dist O&M - Street Lights	ID585.00	DIR373.00	160,660	0	0	0	0	0	0	160,660	0
28 Dist O&M - Meter	ID586.00	370.T	1,708,003	1,005,740	363,839	181,652	17,096	130,367	8,741	0	568
29 Dist O&M - Customer Installations - Meters	ID587.00	370.T	1,468,007	864,420	312,715	156,127	14,694	112,049	7,513	0	489
30 Dist O&M - Customer Installations - Water Heaters	ID587.01	372.T	661,211	657,637	2,635	903	0	36	0	0	0
31 Dist O&M - Misc Op Exp	ID588.00	DES1.T	4,518,429	2,856,866	581,186	466,673	177,976	303,795	40,755	79,078	12,100
32 Dist O&M - Rents	ID589.00	DEM2	42,222	26,810	4,325	4,882	2,522	3,366	0	128	190
33 Dist O&M - Total Oper Expense (DEOP.T)	(22+23+24+25+26+27+28+29+30+31+32)	*	17,675,012	11,175,491	2,272,354	1,826,036	697,057	1,188,901	159,041	308,721	47,410
34 Dist O&M - Supr & Eng	ID590.00	DES2.T	616,493	387,969	62,637	70,654	36,492	42,537	2,304	11,467	2,433
35 Dist O&M - Structures	ID591.00	361.T	16,369	9,579	1,545	1,744	901	1,208	1,271	46	74
36 Dist O&M - Station Equipment	ID592.00	362.T	1,896,744	1,113,958	182,694	202,865	104,778	144,545	132,380	5,304	10,220
37 Dist O&M - OVHD Lines	ID593.00	364.T	24,834,857	15,885,468	2,562,566	2,892,937	1,494,176	1,821,349	0	75,637	102,723
38 Dist O&M - UNGD Lines	ID594.00	366.T	7,817,752	5,055,355	815,505	920,642	475,503	498,558	0	24,071	28,118
39 Dist O&M - Line Transformers	ID595.00	368.T	644,714	445,338	71,885	81,123	41,888	2,325	0	2,120	35
40 Dist O&M - Street Lights	ID596.00	DIR373.00	558,121	0	0	0	0	0	0	558,121	0
41 Dist O&M - Meters	ID597.00	370.T	-283	-167	-60	-30	-3	-22	-1	0	0
42 Dist O&M - Misc Maint Exp - Furniture & Equip	ID598.01	DP.T	35,687	23,480	3,776	3,730	1,853	1,807	268	675	99
43 Dist O&M - Misc Maint Exp	ID598.02	DES2.T	98,183	61,788	9,976	11,252	5,812	6,774	367	1,826	388
44 Dist O&M - Misc Maint Exp - Water Heaters	ID598.03	372.T	178,300	177,336	711	243	0	10	0	0	0
45 Dist O&M - Total Maint Exp (DEMN.T)	(34+35+36+37+38+39+40+41+42+43+44)	*	36,696,937	23,160,104	3,711,234	4,185,162	2,161,401	2,519,091	136,588	679,267	144,091
46 Dist O&M - Total (DE.T)	(33+45)	*	54,371,949	34,335,595	5,983,588	6,011,198	2,858,458	3,707,992	295,629	987,988	191,500
47 Total Prod Trans Dist Exp (PTDE.T)	(17+21+46)	*	593,970,142	297,226,977	62,085,716	68,583,604	40,811,488	44,602,235	74,400,321	2,710,134	3,549,668
CUST ACCOUNTS EXP											
48 Cust Accts Exp - Supervision	ID901.00	CAES1.T	1,878,781	1,506,176	226,532	55,475	20,338	30,256	33,395	6,190	420
49 Cust Accts Exp - Meter Reading	ID902.00	CUST6	3,281,222	2,735,788	429,121	82,237	7,611	11,475	14,334	0	656

Cost of Service Report

Exhibit No. ____ (CEL-3) Schedule B

Puget Sound Power & Light Company
Allocation of Operation & Maintenance
Expense

Description	Category Reference	Category Allocation	Total Allocation	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
	ID #	Method		Residential	Sec kW<=50	Sec 50<kW<=350	Sec kW>350	Primary Svc	High Volt Svc	Lighting	Firm Resale
50 Cust Accts Exp - Records & Collections	ID903.00	CUST5	15,500,150	13,090,373	1,875,261	192,348	17,451	155,300	119,477	45,554	4,387
51 Cust Accts Exp - Uncollectable Accts	ID904.00.CLAS	REVFAC6	3,092,277	1,645,033	348,384	387,765	219,185	196,724	267,969	27,217	0
52 Cust Accts Exp - Misc Exp	ID905.00	CUST1	731,823	651,104	72,870	5,121	454	536	24	1,704	9
53 Cust Accts Exp - Total (CAE.T)	(48+49+50+51+52)	*	24,484,253	19,628,474	2,952,169	722,946	265,040	394,290	435,199	80,664	5,471
CUST SVC & INFO EXP											
54 Cust Svc Exp - Supervision	ID907.00	CUST1	450,315	400,646	44,840	3,151	280	330	15	1,048	5
55 Cust Svc Exp - Cust Assistance	ID908.01	CUST1	1,521,702	1,353,861	151,522	10,649	945	1,115	50	3,542	18
56 Cust Svc Exp - Weatherization	ID908.02	PC1	24,563,872	11,943,382	2,557,390	2,851,736	1,731,565	1,862,645	3,385,151	78,606	153,398
57 Cust Svc Exp - Info & Instruct	ID909.00	CUST1	159,675	142,063	15,899	1,117	99	117	5	372	2
58 Cust Svc Exp - Misc	ID910.00	CUST1	830,142	738,579	82,660	5,809	516	609	27	1,933	10
59 Cust Svc Exp - Total ((CSI.T)	(54+55+56+57+58)	*	27,525,706	14,578,531	2,852,311	2,872,463	1,733,404	1,864,816	3,385,247	85,501	153,433
60 Total Prod Trans Dist & Cust Exp (PTDC.T)	(47+53+59)	*	645,980,101	331,433,982	67,890,195	72,179,013	42,809,931	46,861,341	78,220,768	2,876,299	3,708,571
61 Adj Total Prod Trans Dist & Cust Exp (ADJPTDCE.T)	(59+46+18+15+14+9+6+3+1+53+20)	*	160,014,002	95,148,817	17,295,375	15,760,919	8,553,049	10,011,185	11,249,709	1,321,168	673,781
ADMIN & GENERAL EXP											
62 A&G Exp - Salaries	ID920.00	ADJPTDCE.	24,329,089	14,466,759	2,629,649	2,396,345	1,300,435	1,522,136	1,710,445	200,875	102,444
63 A&G Exp - Office Supplies	ID921.00	ADJPTDCE.	8,834,074	5,252,988	954,845	870,131	472,198	552,699	621,075	72,939	37,198
64 A&G Exp - Transf (Credit)	ID922.00	ADJPTDCE.	-106,600	-63,387	-11,522	-10,500	-5,698	-6,669	-7,494	-880	-449
65 A&G Exp - Outside Services	ID923.00	ADJPTDCE.	3,820,030	2,271,497	412,894	376,262	204,188	238,998	268,565	31,540	16,085
66 A&G Exp - Prop Insurances	ID924.00	PTDGP.T	2,937,452	1,726,485	304,575	315,794	172,106	181,331	192,604	32,248	12,309
67 A&G Exp - Injuries & Damages	ID925.00	SW.T	3,899,026	2,521,530	416,900	350,945	183,767	194,920	177,562	41,266	12,136
68 A&G Exp - Pensions & Benefits	ID926.00	SW.T	11,774,455	7,614,630	1,258,973	1,059,801	554,948	588,627	536,211	124,618	36,647
69 A&G Exp - Franch Reqmnts	ID927.00	ENERGY	17,991	8,402	1,911	2,128	1,314	1,429	2,629	61	119
70 A&G Exp - Reg Comm Exp	ID928.00.CLAS	REVFAC7	2,672,201	1,421,560	301,057	335,089	189,409	170,000	231,566	23,520	0
71 A&G Exp - Duplicate Charges (Credit)	ID929.00	ENERGY	-17,843	-8,333	-1,895	-2,110	-1,303	-1,417	-2,607	-60	-118
72 A&G Exp - Misc Exp	ID930.00	ADJPTDCE.	4,652,252	2,766,360	502,846	458,233	248,672	291,065	327,074	38,412	19,590
73 A&G Exp - Rents	ID931.00	ADJPTDCE.	3,079,401	1,831,098	332,842	303,312	164,600	192,661	216,496	25,425	12,967
74 A&G Exp - Total Op Exp (AGOE.T)	(62+63+64+65+66+67+68+69+70+71+72+73)	*	65,891,528	39,809,589	7,103,076	6,455,430	3,484,635	3,925,779	4,274,127	589,964	248,928

Cost of Service Report

Exhibit No. ___ (CEL-3) Schedule B

Puget Sound Power & Light Company
Allocation of Operation & Maintenance
Expense

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Summary Class Residential	Summary Class Sec kW<=50	Summary Class Sec 50<kW<=350	Summary Class Sec kW>350	Summary Class Primary Svc	Summary Class High Volt Svc	Summary Class Lighting	Summary Class Firm Resale
	75 A&G Exp - Mnt of General Plant	ID935.00	GP.T	5,574,523	3,576,547	593,599	516,093	270,527	285,523	252,590	61,817
76 A&G Exp - Gain Disposal of Property	ID411.00	TDP.T	-100,978	-64,148	-10,408	-10,595	-5,406	-5,610	-2,954	-1,532	-325
77 A&G Exp - Total Exp (AGE.T)	(74+75+76)	*	71,365,073	43,321,988	7,686,267	6,960,929	3,749,756	4,205,692	4,523,763	650,248	266,430
78 Total Operation & Maintenance Expense (OME.T)	(60+77)	*	717,345,174	374,755,970	75,576,461	79,139,942	46,559,687	51,067,033	82,744,531	3,526,548	3,975,002
DEPRECIATION AND											
79 Depr Exp - Production Shuffleton	ID403.00	PC2	378,512	184,039	39,408	43,943	26,682	28,702	52,163	1,211	2,364
80 Depr Exp - Production Steam Baseload	ID403.01	SP.T	17,609,301	8,561,948	1,833,337	2,044,347	1,241,321	1,335,290	2,426,740	56,351	109,968
81 Depr Exp - Production Hydro	ID403.02	HP.T	7,667,491	3,728,067	798,277	890,155	540,499	581,416	1,056,658	24,537	47,882
82 Depr Exp - Production Other	ID403.03	OP.T	2,225,066	1,081,866	231,656	258,318	156,850	168,724	306,637	7,120	13,895
83 Depr Exp - Production Subtotal (DEPRST1.T)	(79+80+81+82)	*	27,880,370	13,555,921	2,902,676	3,236,764	1,965,352	2,114,131	3,842,198	89,219	174,109
84 Depr Exp - Transmission	ID403.04	TP.T	10,056,185	5,617,517	943,150	1,069,171	593,708	725,977	1,033,777	25,822	47,062
85 Depr Exp - Distribution	ID403.05	DP.T	37,957,567	24,974,042	4,016,485	3,966,932	1,970,448	1,921,799	284,693	717,565	105,603
86 Depr Exp - General	ID403.06	GP.T	8,262,031	5,300,820	879,776	764,904	400,949	423,176	374,365	91,619	26,422
87 Total Depreciation Expense (DEP.T)	(83+84+85+86)	*	84,156,153	49,448,299	8,742,088	9,037,772	4,930,457	5,185,083	5,535,033	924,225	353,196
88 Amort Exp - Ltd Term Plant - Hydro	ID404.00	HP.T	146,314	71,140	15,233	16,986	10,314	11,095	20,164	468	914
89 Amort Exp - Ltd Term Plant - Other	ID404.01	OP.T	90,564	44,034	9,429	10,514	6,384	6,867	12,481	290	566
90 Amort Exp - Ltd Term Plant - Genl	ID404.02	GP.T	3,249,460	2,084,814	346,016	300,837	157,693	166,435	147,238	36,034	10,392
91 Amort Exp - Ltd Term Plant - Total (404.T)	(88+89+90)	*	3,486,338	2,199,989	370,678	328,337	174,392	184,397	179,882	36,792	11,871
92 Amort Exp - WUTC AFUDC -	ID405.00	PP.T	47,688	23,187	4,965	5,536	3,362	3,616	6,572	153	298
93 Amort Exp - WUTC AFUDC - Transmission	ID405.01	TP.T	183	102	17	19	11	13	19	0	1
94 Amort Exp - WUTC AFUDC - Non Project	ID405.02	PTDP.T	172,111	100,326	17,802	18,734	10,240	10,787	11,598	1,888	737
95 Amort Exp - WUTC AFUDC - Total (405.T)	(92+93+94)	*	219,982	123,614	22,784	24,290	13,612	14,416	18,189	2,041	1,035

Cost of Service Report

Exhibit No. ___ (CEL-3) Schedule B

Puget Sound Power & Light Company
Allocation of Operation & Maintenance
Expense

Description	Category Reference	Category Allocation	Total Allocation	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
	ID #	Method		Residential	Sec kW<=50	Sec 50<kW<=350	Sec kW>350	Primary Svc	High Volt Svc	Lighting	Firm Resale
96 Amort Exp - Acq Adjustment - Transmission	ID406.00	TP.T	25,800	14,412	2,420	2,743	1,523	1,863	2,652	66	121
97 Amort Exp - Acq Adjustment -	ID406.01	DP.T	11,200	7,369	1,185	1,171	581	567	84	212	31
98 Amort Exp - Acq Adjustment - Total (406.T)	(96+97)	*	37,000	21,781	3,605	3,914	2,105	2,430	2,736	278	152
99 Amort Exp - Property Losses	ID407.00	PP.T	12,549,108	6,101,594	1,306,511	1,456,885	884,616	951,582	1,729,394	40,158	78,367
100 Amort Exp - Bonneville Exch Power	AMBEP	PC1	5,565,228	2,705,911	579,406	646,094	392,306	422,004	766,945	17,809	34,754
101 Amort Exp - Environmental	AMENV	HP.T	1,960,648	953,301	204,127	227,621	138,211	148,673	270,197	6,274	12,244
102 Amort Exp - Creston	AMCREST	SP.T	1,105,486	537,507	115,094	128,341	77,928	83,828	152,347	3,538	6,904
103 Total Amortization Exp (AMRT.T)	(91+95+98+99+100+101+102)	*	24,923,790	12,643,697	2,602,205	2,815,481	1,683,169	1,807,330	3,119,691	106,890	145,327
104 Total Depr & Amort Exp (DAE.T)	(87+103)	DAE.T	109,079,943	62,091,996	11,344,293	11,853,253	6,613,626	6,992,413	8,654,724	1,031,114	498,523
TAXES OTHER THAN FEDERAL INCOME TAX											
105 Property Taxes - Washington	ID236.10	PTDGP.T	21,152,463	12,432,342	2,193,232	2,274,019	1,239,326	1,305,755	1,386,933	232,219	88,637
106 Property Taxes - Montana	ID236.31	PC1	10,069,379	4,895,907	1,048,341	1,169,002	709,814	763,547	1,387,663	32,223	62,882
107 Property Taxes - Oregon	ID236.05	HP.T	358,634	174,374	37,338	41,636	25,281	27,195	49,423	1,148	2,240
108 Total Property Taxes (PT.T)	(105+106+107)	*	31,580,476	17,502,623	3,278,912	3,484,656	1,974,421	2,096,497	2,824,019	265,590	153,758
109 UISS - Federal	ID236.03	SW.T	96,045	62,113	10,270	8,645	4,527	4,801	4,374	1,017	299
110 UISS - Washington	ID236.13	SW.T	286,105	185,026	30,592	25,752	13,485	14,303	13,029	3,028	890
111 UISS - Montana	ID236.33	SW.T	103	67	11	9	5	5	5	1	0
112 UISS - Wash DC	ID236.36	SW.T	325	210	35	29	15	16	15	3	1
113 UISS - Federal Soc Sec	ID236.04	SW.T	4,961,325	3,208,527	530,485	446,561	233,835	248,026	225,940	52,509	15,442
114 Total UISS Taxes (UISS.T)	(109+110+111+112+113)	*	5,343,903	3,455,943	571,392	480,997	251,866	267,152	243,363	56,558	16,633
115 Other Taxes - Wash Excise	ID236.11.CLAS	REVFAC5	37,309,749	19,848,079	4,203,413	4,678,566	2,644,569	2,373,567	3,233,171	328,385	0
116 Other Taxes - Wash Use	ID236.18	REVFAC1	-1,776	-955	-186	-195	-113	-123	-184	-11	-9
117 Other Taxes - Superfund	ID236.07	REVFAC1	232,738	125,121	24,403	25,590	14,793	16,058	24,058	1,499	1,215
118 Other Taxes - Other Washington State Taxes	ID236.01	REVFAC1	796	428	83	88	51	55	82	5	4
119 Other Taxes - Other Montana State Taxes	ID236.02	REVFAC1	241	130	25	26	15	17	25	2	1

Cost of Service Report

Exhibit No. ____ (CEL-3) Schedule B

Puget Sound Power & Light Company
Allocation of Operation & Maintenance
Expense

Description	Category Reference	Category Allocation	Total Allocation	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
	ID #	Method		Residential	Sec kW<=50	Sec 50<kW<=350	Sec kW>350	Primary Svc	High Volt Svc	Lighting	Firm Resale
120 Other Taxes - MT Corp Lic	ID236.34	REVFAC1	1,186,927	638,099	124,453	130,505	75,442	81,892	122,690	7,647	6,199
121 Other Taxes - MT Elec Energy Lic	ID236.35	ENERGY	838,831	391,732	89,090	99,206	61,246	66,619	122,580	2,832	5,526
122 Other Taxes - Municipal	ID236.16	REVFAC1	0	0	0	0	0	0	0	0	0
123 Total Other Taxes (OT.T)	(115+116+117+118+119+120+121+122)	*	39,567,506	21,002,634	4,441,282	4,933,785	2,796,003	2,538,084	3,502,422	340,358	12,937
124 Total Taxes Other Than FIT (TOTF.T)	(108+114+123)	*	76,491,885	41,961,200	8,291,586	8,899,438	5,022,290	4,901,733	6,569,803	662,506	183,328
FEDERAL INCOME TAXES											
125 Current Federal Income Tax	409.1.T	IBFIT.T	33,663,165	17,536,060	4,925,217	6,346,795	3,309,223	1,093,852	-228,184	754,571	-74,368
126 Provision for Def Inc Tax	410.1.T	RB.T	60,726,600	34,843,448	6,288,545	6,639,739	3,669,508	3,882,750	4,514,412	617,517	270,681
127 Prov for Def Income Tax (Credit)	411.1.T	RB.T	-45,024,249	-25,833,820	-4,662,488	-4,922,872	-2,720,667	-2,878,770	-3,347,100	-457,843	-200,690
128 Net Investment Tax Credit	411.4.T	RB.T	-4,319,000	-2,478,137	-447,254	-472,232	-260,983	-276,149	-321,074	-43,919	-19,251
129 Total Federal Income Tax (FIT.T)	(125+126+127+128)	*	45,046,516	24,067,550	6,104,020	7,591,431	3,997,081	1,821,683	618,054	870,326	-23,628
TOTAL OPERATING EXPENSE											
130 Total Operating Expense (OE.T)	(78+104+124+129)	*	947,963,518	502,876,716	101,316,360	107,484,064	62,192,684	64,782,863	98,587,112	6,090,494	4,633,225

Cost of Service Report

Exhibit No. ___ (CEL-3) Schedule C

Puget Sound Power & Light
Company
Allocation of Electric Plant In
Service

Description	Category Reference	Category Allocation	Total Allocation	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
	ID #	Method		Residential	Sec kW<=50	50<kW<=350	Sec kW>350	Primary Svc	High Volt Svc	Lighting	Firm Resale
ELECTRIC PLANT IN SERVICE											
INTANGIBLE PLANT											
1 Intangible Plant - Hydro Prod	ID300.00	HP.T	111,979	54,446	11,658	13,000	7,894	8,491	15,432	358	699
2 Intangible Plant - Other Prod	ID300.01	OP.T	1,738,540	845,308	181,003	201,835	122,554	131,831	239,588	5,563	10,857
3 Intangible Plant - General	ID300.02	GP.T	19,607,880	12,580,180	2,087,931	1,815,310	951,553	1,004,303	888,463	217,434	62,706
4 Intangible Plant - Total (INTP.T)	(1+2+3)	*	21,458,399	13,479,934	2,280,592	2,030,146	1,082,001	1,144,625	1,143,483	223,356	74,262
PRODUCTION PLANT											
5 Shuffleton	ID310.00	PC2	8,627,002	4,194,598	898,173	1,001,549	608,137	654,174	1,188,888	27,607	53,874
6 Thermal Baseload Generation	ID310.01	PC1	600,558,608	292,002,035	62,525,255	69,721,679	42,334,776	45,539,553	82,763,069	1,921,837	3,750,404
7 Steam Plant - Total (SP.T)	(5+6)	*	609,185,610	296,196,634	63,423,428	70,723,228	42,942,913	46,193,727	83,951,957	1,949,444	3,804,279
8 Hydro Baseload Generation	ID330.00	PC1	173,892,341	84,549,479	18,104,250	20,187,981	12,258,076	13,186,023	23,964,129	556,470	1,085,933
9 Other Production Plant	ID340.00	PC2	76,656,972	37,271,952	7,980,898	8,899,469	5,403,729	5,812,795	10,564,108	245,309	478,712
10 Total Production Plant (PP.T)	(7+8+9)	*	859,734,923	418,018,065	89,508,576	99,810,679	60,604,718	65,192,545	118,480,194	2,751,223	5,368,924
TRANSMISSION PLANT											
11 Non-generation Related Trans Generation Related Transmission:	ID350.00	DEM1B	253,479,793	149,489,993	22,647,856	25,884,220	13,716,542	17,902,773	22,240,832	581,926	1,015,651
12 Beverly McKenzie	ID350.01	PC1	1,880,557	914,360	195,788	218,323	132,565	142,600	259,160	6,018	11,744
13 Rocky Reach	ID350.02	PC1	9,621,444	4,678,113	1,001,706	1,116,999	678,238	729,581	1,325,933	30,789	60,085
14 Intermountain Power	ID350.03	PC1	11,168,743	5,430,437	1,162,798	1,296,632	787,311	846,911	1,539,166	35,741	69,747
15 Centralia C W Paul	ID350.04	PC1	57,299	27,860	5,966	6,652	4,039	4,345	7,896	183	358
16 Colstrip	ID350.05	PC1	86,295,465	41,958,355	8,984,379	10,018,447	6,083,168	6,543,669	11,892,391	276,153	538,903
17 Total Transmission Plant (TP.T)	(11+12+13+14+15+16)	*	362,503,301	202,499,118	33,998,493	38,541,272	21,401,863	26,169,879	37,265,378	930,811	1,696,488
DISTRIBUTION PLANT											
18 Land and Land Rights - Assigned	DIR360.01	DIR360.01	151,206	0	0	0	0	2,220	148,986	0	0
19 Land and Land Rights - Allocated	ID360.02	DEM2	8,653,257	5,494,584	886,359	1,000,631	516,817	689,800	0	26,162	38,904
20 Structures and Improve - Assigned	DIR361.01	DIR361.01	196,094	0	0	0	0	828	194,265	0	1,001
21 Structures and Improve - Allocated	ID361.02	DEM2	2,305,625	1,464,009	236,167	266,614	137,704	183,794	0	6,971	10,366

Cost of Service Report

Exhibit No. ___ (CEL-3) Schedule C

Puget Sound Power & Light
Company
Allocation of Electric Plant In
Service

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
				Residential	Sec kW<=50	50<kW<=350	Sec kW>350	Primary Svc	High Volt Svc	Lighting	Firm Resale
22 Station Equipment - Assigned	DIR362.01	DIR362.01	9,247,781	0	194,513	0	0	304,986	8,596,801	0	151,481
23 Station Equipment - Allocated	ID362.02	DEM2	113,927,322	72,340,760	11,669,659	13,174,135	6,804,323	9,081,793	0	344,444	512,209
24 Poles Towers and Fixtures - Pri	ID364.00	CLS 364 PRI	135,683,272	86,155,198	13,898,137	15,689,913	8,103,700	10,816,083	0	410,220	610,022
25 Poles Towers and Fixtures - Sec	ID364.01	CLS 364 SEC	11,798,545	8,180,663	1,319,665	1,489,798	769,468	0	0	38,951	0
26 OVHD Cond and Devices - Pri	ID365.00	CLS 365 PRI	137,989,788	87,619,773	14,134,395	15,956,630	8,241,457	10,999,949	0	417,194	620,392
27 OVHD Cond and Devices - Sec	ID365.01	CLS 365 SEC	11,999,112	8,319,728	1,342,098	1,515,124	782,548	0	0	39,614	0
28 UNGD Conduit - Pri	ID366.00	CLS 366 PRI	134,443,646	85,368,069	13,771,161	15,546,567	8,029,663	10,717,266	0	406,472	604,448
29 UNGD Conduit - Sec	ID366.01	CLS 366 SEC	33,610,912	23,304,529	3,759,373	4,244,039	2,192,008	0	0	110,962	0
30 UNGD Cond and Devices - Pri	ID367.00	CLS 367 PRI	182,244,542	115,720,342	18,667,441	21,074,086	10,884,577	14,527,747	0	550,992	819,358
31 UNGD Cond and Devices - Sec	ID367.01	CLS 367 SEC	45,561,135	31,590,360	5,096,003	5,752,990	2,971,368	0	0	150,415	0
32 Line Transf OVHD	ID368.OH	CLS 368 OH	82,429,222	57,153,290	9,219,690	10,408,311	5,375,800	0	0	272,130	0
33 Line Transf UNGD	ID368.UG	CLS 368 UG	123,643,833	85,729,936	13,829,535	15,612,467	8,063,700	0	0	408,195	0
34 Line Transf Assigned	ID368.03	DIR368.03	778,369	0	14,395	6,933	0	745,908	0	0	11,133
35 Services - OVHD	ID369.OH	CLS 369 OH	38,068,704	33,975,299	3,802,450	267,239	23,716	0	0	0	0
36 Services - UNGD	ID369.UG	CLS 369 UG	70,699,023	63,096,984	7,061,694	496,301	44,044	0	0	0	0
37 Meters	ID370.00	CUST7	48,857,883	28,769,450	10,407,700	5,196,190	489,049	3,729,185	250,049	0	16,259
38 Leased Prop Assigned	ID372.00	DIR372.00	10,064,008	10,009,605	40,112	13,738	0	553	0	0	0
39 Str & Area Lighting Sys	ID373.00	DIR373.00	19,971,802	0	0	0	0	0	0	19,971,802	0
40 Easements	ID374.00	DEM2	2,972,288	1,887,322	304,454	343,704	177,520	236,938	0	8,986	13,363
41 Total Distribution Plant	(DP.T) (18+19+20+21+22+23+24+25+26+27+28+29+30+31+32+33+34+35+36+37+38+39+40)	*	1,225,297,369	806,179,902	129,655,001	128,055,410	63,607,459	62,037,051	9,190,101	23,163,510	3,408,936

Cost of Service Report

Exhibit No. ___ (CEL-3) Schedule C

Puget Sound Power & Light
Company
Allocation of Electric Plant In
Service

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary
				Class Residential	Class Sec kW<=50	Class Sec 50<kW<=350	Class Sec kW>350	Class Primary Svc	Class High Volt Svc	Class Lighting	Class Firm Resale
42 Total Transmission & Distribution Plant (TDP.T)	(17+41)	*	1,587,800,670	1,008,679,019	163,653,493	166,596,682	85,009,323	88,206,930	46,455,479	24,094,321	5,105,424
43 Prod Trans Dist Allocation Factor (PTDP.T)	(10+42)	*	2,447,535,593	1,426,697,084	253,162,069	266,407,361	145,614,041	153,399,475	164,935,673	26,845,543	10,474,348
GENERAL PLANT											
44 Land & Land Rights	ID389.00	SW.T	3,576,536	2,312,973	382,418	321,919	168,567	178,798	162,876	37,853	11,132
45 Structures & Improvements	ID390.00	SW.T	52,807,772	34,151,189	5,646,422	4,753,148	2,488,909	2,639,960	2,404,877	558,904	164,362
46 Office Furniture & Equip	ID391.00	SW.T	45,481,763	29,413,403	4,863,095	4,093,745	2,143,624	2,273,719	2,071,249	481,367	141,560
47 Transportation Equip	ID392.00	SW.T	17,341,922	11,215,153	1,854,269	1,560,920	817,351	866,955	789,755	183,542	53,976
48 Stores Equip	ID393.00	PTDP.T	1,916,741	1,117,291	198,259	208,632	114,035	120,132	129,166	21,024	8,203
49 Tools & Shop & Garage Equip	ID394.00	SWPTD.T	3,533,580	2,172,524	367,717	377,501	198,388	204,225	150,572	49,793	12,859
50 Lab Equip	ID395.00	SWPTD.T	6,364,940	3,913,308	662,359	679,982	357,351	367,865	271,222	89,690	23,162
51 Power Operated Equip	ID396.00	SWPTD.T	21,576,918	13,265,972	2,245,373	2,305,116	1,211,408	1,247,049	919,433	304,047	78,520
52 Communication Equip	ID397.00	SW.T	66,874,736	43,248,402	7,150,519	6,019,295	3,151,906	3,343,194	3,045,490	707,785	208,145
53 Miscellaneous Equip	ID398.00	SW.T	438,210	283,394	46,855	39,443	20,653	21,907	19,956	4,638	1,364
54 Total General Plant (GP.T)	(44+45+46+47+48+49+50+51+52+53)	*	219,913,118	141,093,609	23,417,287	20,359,701	10,672,193	11,263,804	9,964,598	2,438,643	703,282
55 Total Prod, Trans, Dist & Gen Plant (PTDGP.T)	(43+54)	*	2,667,448,711	1,567,790,693	276,579,356	286,767,062	156,286,234	164,663,279	174,900,270	29,284,186	11,177,630
56 Total Elec Plant In Service (EPIS.T)	(4+55)	*	2,688,907,110	1,581,270,628	278,859,948	288,797,208	157,368,235	165,807,904	176,043,753	29,507,542	11,251,893
COMPL NOT CLASSIFIED											
57 Constr Compl, Not Class - Prod	ID106.01	PP.T	1,552,547	754,875	161,639	180,242	109,443	117,728	213,957	4,968	9,695
58 Constr Compl, Not Class - Trans	ID106.02	TP.T	3,482,862	1,945,573	326,651	370,297	205,625	251,435	358,039	8,943	16,300
59 Constr Compl, Not Class - Dist	ID106.03	DP.T	30,773,994	20,247,636	3,256,354	3,216,180	1,597,535	1,558,093	230,814	581,764	85,617
60 Constr Compl, Not Class - Gen	ID106.04	GP.T	4,080,254	2,617,842	434,483	377,753	198,011	208,988	184,883	45,246	13,049
61 Total Constr Compl, Not Class (106.T)	(57+58+59+60)	*	39,889,657	25,565,926	4,179,127	4,144,472	2,110,614	2,136,244	987,692	640,922	124,661
62 Total Electric Plant (EP.T)	(56+61)	*	2,728,796,767	1,606,836,554	283,039,074	292,941,680	159,478,849	167,944,148	177,031,445	30,148,464	11,376,553

Cost of Service Report

Exhibit No. ___ (CEL-3) Schedule C

Puget Sound Power & Light
Company
Allocation of Electric Plant In
Service

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Summary Class Residential	Summary Class Sec kW<=50	Summary Class Sec 50<kW<=350	Summary Class Sec kW>350	Summary Class Primary Svc	Summary Class High Volt Svc	Summary Class Lighting	Summary Class Firm Resale
PLANT HELD FOR FUTURE USE											
63 Plant Held for Future Use - Production	ID105.01	PP.T	705,726	343,136	73,474	81,931	49,748	53,514	97,256	2,258	4,407
64 Plant Held for Future Use - Transmission	ID105.02	TP.T	7,938,493	4,434,547	744,536	844,019	468,681	573,097	816,078	20,384	37,152
65 Plant Held for Future Use - Distribution	ID105.03	DP.T	6,009,409	3,953,869	635,886	628,041	311,960	304,258	45,072	113,604	16,719
66 Plant Held for Future Use - General	ID105.04	GP.T	545,288	349,850	58,065	50,483	26,462	27,929	24,708	6,047	1,744
67 Plant Held for Future Use - Total (PHFU.T)	(63+64+65+66)	*	15,198,916	9,081,402	1,511,962	1,604,474	856,852	958,798	983,114	142,293	60,021
68 Bonneville Exchange Power	BEP.T	PC1	84,173,280	40,926,512	8,763,434	9,772,073	5,933,571	6,382,747	11,599,932	269,361	525,650
69 Working Capital	WC.T	EPIS.T	45,628,398	26,832,777	4,732,009	4,900,636	2,670,401	2,813,615	2,987,308	500,717	190,935
70 Conservation	ID124.00	PC1	2,667,560	1,297,014	277,725	309,690	188,043	202,277	367,617	8,536	16,659
71 Misc Def Debits - Conservation Related	ID186.01	PC1	161,586,631	78,566,229	16,823,080	18,759,353	11,390,618	12,252,897	22,268,277	517,091	1,009,086
72 Total Conservation Investment (WEATH.T)	(70+71)	*	164,254,191	79,863,243	17,100,804	19,069,043	11,578,661	12,455,175	22,635,894	525,627	1,025,744
73 Misc Def Debits - WUTC AFUDC Prod	ID186.02	PP.T	1,435,408	697,920	149,443	166,643	101,185	108,845	197,814	4,593	8,964
74 Misc Def Debits - WUTC AFUDC Trans	ID186.03	TP.T	8,241	4,604	773	876	487	595	847	21	39
75 Misc Def Debits - WUTC AFUDC Non Project	ID186.04	PTDGP.T	3,894,258	2,288,847	403,783	418,657	228,165	240,395	255,340	42,753	16,318
76 Misc Def Debits - WUTC AFUDC Subtotal (AFUDC.T)	(73+74+75)	*	5,337,907	2,991,371	553,999	586,176	329,837	349,835	454,001	47,367	25,321
77 Misc Def Debits - Creston Project	ID186.10	SP.T	4,974,687	2,418,779	517,924	577,535	350,677	377,224	685,562	15,919	31,066
78 Misc Def Debits - Acquisition Adjustment - Transmission	ID114.00	TP.T	946,172	528,544	88,740	100,597	55,861	68,306	97,267	2,430	4,428

Cost of Service Report

Exhibit No. ___ (CEL-3) Schedule C

Puget Sound Power & Light
Company
Allocation of Electric Plant In
Service

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Summary Class Residential	Summary Class Sec kW<=50	Summary Class Sec 50<kW<=350	Summary Class Sec kW>350	Summary Class Primary Svc	Summary Class High Volt Svc	Summary Class Lighting	Summary Class Firm Resale
	79 Misc Def Debits - Acquisition Adjustment - Distribution	ID114.01	DP.T	302,358	198,935	31,994	31,599	15,696	15,308	2,268	5,716
80 Misc Def Debits - Acquisition Adjustment - Total (ACQUIS.T)	(78+79)	*	1,248,530	727,479	120,734	132,196	71,557	83,615	99,534	8,145	5,269
81 Misc Def Debits - Total (MISCDD.T)	(76+77+80)	*	11,561,124	6,137,629	1,192,657	1,295,907	752,071	810,673	1,239,098	71,432	61,656
82 Total Conservation & Misc Def Debits (CMMD.T)	(72+81)	*	175,815,315	86,000,872	18,293,461	20,364,950	12,330,732	13,265,848	23,874,992	597,059	1,087,401
83 Prov for Depr Production - Baseload Thermal	ID108.10	PC1	-165,260,524	-80,352,540	-17,205,576	-19,185,873	-11,649,599	-12,531,484	-22,774,577	-528,847	-1,032,029
84 Prov for Depr Production - Shuffleton	ID108.00	PC2	-7,694,518	-3,741,208	-801,090	-893,293	-542,405	-583,465	-1,060,383	-24,623	-48,051
85 Prov for Depr Production - Hydro	ID108.20	HP.T	-27,429,267	-13,336,586	-2,855,711	-3,184,393	-1,933,553	-2,079,924	-3,780,031	-87,776	-171,292
86 Prov for Depr Production - Other	ID108.30	OP.T	-25,313,507	-12,307,867	-2,635,436	-2,938,764	-1,784,408	-1,919,489	-3,488,458	-81,005	-158,079
87 Prov for Depr Production - Total (PFDP.T)	(83+84+85+86)	*	-225,697,816	-109,738,202	-23,497,813	-26,202,323	-15,909,965	-17,114,362	-31,103,449	-722,252	-1,409,451
88 Prov for Depr Transmission	ID108.40	TP.T	-97,515,060	-54,473,197	-9,145,751	-10,367,780	-5,757,200	-7,039,818	-10,024,559	-250,392	-456,363
89 Prov for Depr Distribution	ID108.50	DP.T	-389,795,694	-256,464,645	-41,246,282	-40,737,415	-20,235,018	-19,735,434	-2,923,586	-7,368,853	-1,084,462
90 Prov for Depr General	ID108.60	GP.T	-74,335,088	-47,692,498	-7,915,517	-6,881,991	-3,607,418	-3,807,394	-3,368,236	-824,311	-237,724
91 Total Prov for Depreciation (PFD.T)	(87+88+89+90)	*	-787,343,658	-468,368,540	-81,805,363	-84,189,509	-45,509,600	-47,697,008	-47,419,829	-9,165,808	-3,188,000
92 Prov for Amort - BEP	ID111.01	PC1	0	0	0	0	0	0	0	0	0
93 Prov for Amort - Hydro	ID111.02	PC1	-327,176	-159,079	-34,063	-37,983	-23,063	-24,809	-45,088	-1,047	-2,043
94 Prov for Amort - Other Prod	ID111.03	PC2	-980,096	-476,540	-102,040	-113,784	-69,089	-74,319	-135,067	-3,136	-6,121
95 Prov for Amort - General	ID111.04	GP.T	-12,802,684	-8,214,048	-1,363,284	-1,185,281	-621,303	-655,745	-580,109	-141,971	-40,943
96 Total Prov for Amortization (111.T)	(92+93+94+95)	*	-14,109,956	-8,849,666	-1,499,387	-1,337,048	-713,456	-754,874	-760,264	-146,154	-49,107
97 Total Prov for Depr and Amort (PFDA T)	(91+96)	*	-801,453,614	-477,218,207	-83,304,750	-85,526,558	-46,223,056	-48,451,882	-48,180,093	-9,311,962	-3,237,107

ACCUMULATED DEFERRED
INCOME TAX

Cost of Service Report

Exhibit No. ___ (CEL-3) Schedule C

Puget Sound Power & Light
Company
Allocation of Electric Plant In
Service

Description	Category Reference	Category Allocation	Total Allocation	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
	ID #	Method		Residential	Sec kW<=50	50<kW<=350	Sec kW>350	Primary Svc	High Volt Svc	Lighting	Firm Resale
98 Accum Deferred Income Tax - Prod	ID282.00	PP.T	-106,907,799	-51,980,430	-11,130,367	-12,411,430	-7,536,180	-8,106,675	-14,732,979	-342,114	-667,624
99 Accum Deferred Income Tax - T/D	ID282.01	TDP.T	-64,550,668	-41,006,976	-6,653,192	-6,772,845	-3,455,981	-3,585,977	-1,888,607	-979,534	-207,557
100 Accum Deferred Income Tax - Conserv	ID282.02	WEATH.T	14,996,175	7,291,401	1,561,279	1,740,977	1,057,115	1,137,140	2,066,625	47,989	93,649
101 Accum Deferred Income Tax -	ID282.03	PTDGP.T	-17,408,439	-10,231,795	-1,805,026	-1,871,514	-1,019,963	-1,074,634	-1,141,443	-191,116	-72,948
102 Accum Deferred Income Tax - Total (ADIT.T)	(98+99+100+101)	*	-173,870,731	-95,927,801	-18,027,305	-19,314,812	-10,955,008	-11,630,146	-15,696,405	-1,464,775	-854,480
103 Customer Deposits	ID235.00	DIR235.00	-5,786,337	-4,619,912	-862,094	-183,612	-43,574	-37,118	-38,870	-1,157	0
104 Customer Advances	ID252.00	CUST4	-15,666,716	-13,982,124	-1,564,853	-109,979	-9,760	0	0	0	0
105 Gain on Property Sales	IDGAIN.T	TDP.T	-1,025,408	-651,409	-105,688	-107,589	-54,899	-56,964	-30,001	-15,560	-3,297
106 Net Investment in Plant	(RB.T) (62+67+68+69+82+97+102+103+104+)	*	2,051,809,870	1,177,278,665	212,475,250	224,341,263	123,984,107	131,189,045	152,531,423	20,864,441	9,145,677

Cost of Service Report

Exhibit No.____ (CEL-3) Schedule D

Puget Sound Power & Light Company
Allocation of Salary and Wage Expense

Description	Category Reference ID #	Category Allocation Method	Category Classification 2	Total Allocation	Summary Class Residential	Summary Class Sec kW<=50	Summary Class Sec 50<kW<=350	Summary Class Sec kW>350	Summary Class Primary Svc	Summary Class High Volt	Summary Class Svc Lighting	Summary Class Firm Resale
SALARY & WAGES												
OPERATION & MAINTENANCE												
1 Salary & Wages - Prod Total	S100	PP.T	*	5,474,426	2,661,761	569,953	635,552	385,905	415,118	754,431	17,519	34,187
2 Salary & Wages - Prod Demand Related	S100	PP.T	DEM	875,908	514,265	81,554	91,700	50,153	49,909	82,441	1,995	3,891
3 Salary & Wages - Prod Energy Related	S100	PP.T	ENERGY	4,598,518	2,147,496	488,399	543,852	335,752	365,210	671,990	15,523	30,296
4 Salary & Wages - Trans Total	S101	TP.T	*	3,610,536	2,016,893	338,625	383,871	213,163	260,652	371,163	9,271	16,000
5 Salary & Wages - Trans Demand Related	S101	TP.T	DEM	2,698,401	1,590,928	241,749	275,996	146,565	188,211	237,871	6,192	10,888
6 Salary & Wages - Trans Energy Related	S101	TP.T	ENERGY	912,135	425,965	96,876	107,875	66,598	72,441	133,292	3,079	6,009
7 Salary & Wages - Dist Total	S102	DP.T	*	21,032,037	13,837,951	2,225,508	2,198,051	1,091,812	1,064,856	157,747	397,598	58,514
8 Salary & Wages - Dist Demand Related	S102	DP.T	DEM	17,810,858	11,506,085	1,859,691	2,095,517	1,082,255	1,000,836	153,455	54,785	58,235
9 Salary & Wages - Dist Customer Related	S102	DP.T	CUST	3,221,179	2,331,867	365,816	102,534	9,558	64,020	4,292	342,813	279
10 Salary & Wages - PTD Subtotal	SWPTD.T	*	*	30,116,999	18,516,606	3,134,086	3,217,474	1,690,880	1,740,627	1,283,342	424,388	109,598
11 Salary & Wages - PTD Subtotal Demand	SWPTD.T	*	DEM	21,385,167	13,611,278	2,182,995	2,463,213	1,278,973	1,238,956	473,767	62,972	73,013
12 Salary & Wages - PTD Subtotal Energy	SWPTD.T	*	ENERGY	5,510,653	2,573,461	585,274	651,727	402,349	437,651	805,283	18,602	36,306
13 Salary & Wages - PTD Subtotal Customer	SWPTD.T	*	CUST	3,221,179	2,331,867	365,816	102,534	9,558	64,020	4,292	342,813	279
14 Salary & Wages - Customer Accts Total	S103	CAE.T	*	13,764,654	11,034,813	1,659,662	406,429	149,001	221,664	244,662	45,348	3,076
15 Salary & Wages - Customer Accts Demand	S103	CAE.T	DEM	1,099,541	639,482	121,855	145,472	78,496	66,408	45,279	2,548	0
16 Salary & Wages - Customer Accts Energy	S103	CAE.T	ENERGY	648,976	266,811	72,421	85,483	54,457	50,467	117,642	1,696	0
17 Salary & Wages - Customer Accts Customer	S103	CAE.T	CUST	12,016,138	10,128,520	1,465,386	175,474	16,048	104,789	81,741	41,104	3,076
18 Salary & Wages - Cust Svc Total	S104	CUST1	CUST	1,822,298	1,621,302	181,453	12,753	1,132	1,336	59	4,242	0
19 Salary & Wages - Admin and Gen Total	S105	PTDP.T	*	25,324,913	14,762,188	2,619,495	2,756,546	1,506,684	1,587,241	1,706,607	277,774	108,379
20 Salary & Wages - Admin and Gen Demand	S105	PTDP.T	DEM	14,963,128	9,424,386	1,504,705	1,698,927	886,151	879,938	473,584	42,700	52,738
21 Salary & Wages - Admin and Gen Energy	S105	PTDP.T	ENERGY	8,420,032	3,932,133	894,273	995,810	614,772	668,710	1,230,436	28,423	55,473
22 Salary & Wages - Admin and Gen Customer	S105	PTDP.T	CUST	1,941,753	1,405,668	220,517	61,808	5,761	38,592	2,587	206,650	168
23 Salary & Wages - Total	SW.T	*	*	71,028,864	45,934,908	7,594,695	6,393,201	3,347,697	3,550,867	3,234,670	751,751	221,074
24 Salary & Wages - Total Demand Related	SW.T	*	DEM	37,447,836	23,675,146	3,809,555	4,307,613	2,243,620	2,185,302	992,630	108,220	125,751
25 Salary & Wages - Total Energy Related	SW.T	*	ENERGY	14,579,660	6,772,405	1,551,968	1,733,020	1,071,579	1,156,828	2,153,360	48,721	91,779
26 Salary & Wages - Total Customer Related	SW.T	*	CUST	19,001,367	15,487,357	2,233,173	352,568	32,498	208,737	88,679	594,810	3,544