

EXHIBIT NO. _____ (CEL-6)
DOCKET NO. UE-92 _____
WITNESS: C.E. LYNCH

**BEFORE THE
WASHINGTON UTILITIES & TRANSPORTATION
COMMISSION**

COMPLAINANT

VS.

PUGET SOUND POWER & LIGHT COMPANY

RESPONDENT

EXHIBIT

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
UE-920499

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REVISED 7/27/92

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RESPONDENT

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Puget Sound Power & Light Company
Cost Based Basic Charge

LINE NO.	Description	Category ID #	Category Classification 2	Total Allocation	Summary Class Residential	Summary Class Secondary Ge	Summary Class Primary Gen1	Summary Class High Volt Gen	Summary Class Lighting	Summary Class Firm Resale
PLANT INVESTMENT										
1	Meters (Account 370)	ID370.00	*	38,530,497	22,494,875	12,625,288	2,949,510	440,018	0	20,806
2	Service (Account 369)	ID369.UG	*	53,017,633	47,391,648	5,625,985	0	0	0	0
3	Service (Account 369)	ID369.OH	*	33,499,392	29,944,592	3,554,800	0	0	0	0
4	Subtotal Meter & Service	(1+2+3)		125,047,522	99,831,115	21,806,073	2,949,510	440,018	0	20,806
5	General Plant (GP.T)	GP.T	*	169,947,810	111,824,917	39,852,674	8,046,022	7,869,765	1,883,915	470,517
6	Prod, Trans & Dist Plant	PTDP.T	*	2,140,345,572	1,284,940,464	544,683,021	124,136,408	157,017,609	21,730,166	7,837,905
7	Total Related Other Plant	((4/6)*5)		9,929,029	8,688,034	1,595,479	191,175	22,054	0	1,249
8	Total Distribution Plant	DP.T	*	970,144,910	659,203,210	242,388,755	43,956,311	4,060,858	18,451,461	2,084,314
9	Distribution Accum Depreciation	ID108.50	*	-272,631,362	-185,250,128	-68,116,398	-12,352,659	-1,141,188	-5,185,253	-585,737
10	Distribution Related Accum Depr	((4/8)*9)		-35,141,014	-28,054,667	-6,127,970	-828,875	-123,654	0	-5,847
11	General Accum Depreciation	ID108.60	*	-42,481,776	-27,952,823	-9,961,955	-2,011,261	-1,967,202	-470,921	-117,615
12	General Related Accum Depr	((7/5)*11)		-2,481,955	-2,171,744	-398,821	-47,788	-5,513	0	-312
13	Net Plant Investment	(4+7+10+12)		97,353,582	78,292,738	16,874,760	2,264,022	332,905	0	15,896
EXPENSES:										
→→→	Supervision & Eng (Account 580)	ID580.00	CUST	921,060	519,248	164,827	30,573	4,561	201,636	216
15	Meters (Account 586)	ID586.00	CUST	1,082,158	631,785	354,591	82,839	12,358	0	584
16	Custmer Installation (Account 587)	ID587.00	CUST	867,187	775,165	92,022	0	0	0	0
→→→	Supervision & Eng (Account 590)	ID590.00	CUST	41,632	986	553	129	19	39,944	1
18	Meters (Account 597)	ID597.00	CUST	23,190	13,539	7,599	1,775	265	0	13
→→→	Supervision (Account 901)	ID901.00	CUST	1,642,733	1,382,261	224,066	15,839	12,577	7,471	520
20	Meter Reading (Account 902)	ID902.00	*	2,507,181	2,083,167	398,943	14,065	10,555	0	451
21	Records & Collections (Account 903)	ID903.00	*	12,421,562	10,489,885	1,648,341	131,172	108,813	38,879	4,472
22	Supervision & Eng (Account 907)	ID907.00	*	419,839	374,045	44,404	325	16	1,044	6
	Subtotal	(14+15+16+17+18+19+20+21+22)		19,926,543	16,270,081	2,935,345	276,717	149,163	288,974	6,263
23	Total Admin & General	AGE.T	*	54,541,771	34,584,691	12,742,954	2,802,433	3,386,852	849,018	175,823
24	Total Prod, Tran, Dist & Customer	PTDC.T	*	367,435,972	199,878,570	94,190,576	24,222,372	44,617,719	2,753,614	1,773,121
25	Related Admin & General	((24/25)*23)		2,957,873	2,815,188	397,120	32,015	11,323	89,099	621
26	Distribution Depr Expense	ID403.05	*	32,800,661	22,287,702	8,195,179	1,486,166	137,298	623,845	70,471
27	Related Distribution Depr Expense	((4/8)*27)		4,227,865	3,375,296	737,265	99,723	14,877	0	703
28	General Depr Expense	ID403.06	*	7,211,798	4,745,332	1,691,163	341,436	333,956	79,945	19,967

Puget Sound Power & Light Company
Cost Based Basic Charge

LINE NO.	Description	Category ID #	Category Classification 2	Total Allocation	Summary Class Residential	Summary Class Secondary Ge	Summary Class Primary Gen1	Summary Class High Volt Gen	Summary Class Lighting	Summary Class Firm Resale
30	Related General Depr Expense	((7/5)*29)		421,342	368,680	67,705	8,113	936	0	53
31	Total Plant in Service	EPIS.T	*	2,323,600,157	1,404,754,004	587,922,052	132,954,201	165,863,570	23,749,180	8,357,151
32	Property Tax (Account 236.10)	ID236.10	*	15,700,957	9,492,540	3,972,556	898,323	1,120,589	160,483	56,465
33	Related Property Taxes	((13/31)*32)	*	657,835	529,058	114,022	15,297	2,249	0	107
34	Total Related Expenses	(23+26+28+30+33)	*	28,191,457	23,358,304	4,251,456	431,865	178,548	378,073	7,748
35	Number of Customers	CUST1	*	674,739	601,141	71,363	522	25	1,678	10
	Cost of Capital									
→→→	Conversion Factor		0.08760	0.08760	0.08760	0.08760	0.08760	0.08760	0.08760	0.08760
37	FIT Rate		0.63025	0.63025	0.63025	0.63025	0.63025	0.63025	0.63025	0.63025
38	\$ per Customer for Plant Investment	(((13*36)/37)/35)/12MOS)	0.34000	0.34000	0.34000	0.34000	0.34000	0.34000	0.34000	0.34000
39	\$ per Customer for Expenses	(((34*(1-LINE38)/37)/35)/12MOS)		1.67	1.51	2.74	50.24	154.24	0.00	18.41
40	TOTAL BASIC MONTHLY CHARGE	(39+40)		3.65	3.39	5.20	72.20	623.25	19.66	67.61
41				5.32	4.90	7.94	122.43	777.49	19.66	86.02

Puget Sound Power & Light Company
Cost Based Basic Charge

LINE NO.	Description	Residential 47 Water Heating	Residential 37 Space Heating	Residential 27 Lighting	Secondary G 24 0-50 kw	Secondary G 25 51-350 kw	Secondary G 26 >350 kw	Secondary G 29 Irrigation	Primary Gen 31 General Serv	Primary Gen 43 Interruptible	Primary Gen 35 Irrigation	High Volt 49 General Serv	High Volt 46 Interruptible
PLANT INVESTMENT													
1	Meters (Account 370)	6,693,518	12,534,741	3,266,616	8,185,033	3,987,136	360,645	92,473	1,906,874	1,037,626	5,009	366,810	73,208
2	Service (Account 369)	14,107,652	26,410,744	6,873,252	5,209,493	358,941	31,061	26,489	0	0	0	0	0
3	Service (Account 369)	8,913,973	16,687,729	4,342,890	3,291,638	226,798	19,626	16,737	0	0	0	0	0
4	Subtotal Meter & Service	29,715,143	55,633,214	14,482,757	16,686,165	4,572,875	411,333	135,699	1,906,874	1,037,626	5,009	366,810	73,208
5	General Plant (GP.T)	28,558,146	71,817,665	11,449,106	17,733,160	13,681,401	8,260,214	177,898	5,978,827	2,038,349	28,846	7,218,083	651,682
6	Prod, Trans & Dist Plant	318,321,602	851,853,481	114,765,380	215,505,644	204,583,591	122,546,309	2,047,478	95,079,402	28,652,984	404,022	143,900,697	13,116,912
7	Total Related Other Plant	2,665,887	4,690,299	1,444,814	1,373,043	305,808	27,726	11,790	119,909	73,816	358	18,399	3,637
8	Total Distribution Plant	158,869,113	435,163,474	65,170,623	103,388,249	82,386,304	55,061,982	1,552,219	30,284,161	13,449,730	222,420	3,987,650	73,208
9	Distribution Accum Depreciation	-44,645,601	-122,290,196	-18,314,332	-29,054,298	-23,152,305	-15,473,589	-436,207	-8,510,494	-3,779,660	-62,505	-1,120,615	-20,573
10	Distribution Related Accum Depr	-8,350,588	-15,634,117	-4,069,963	-4,689,167	-1,285,075	-115,593	-38,134	-535,872	-291,595	-1,408	-103,082	-20,573
11	General Accum Depreciation	-7,138,667	-17,952,229	-2,861,928	-4,432,750	-3,419,934	-2,064,802	-44,469	-1,494,525	-509,525	-7,211	-1,804,301	-162,901
12	General Related Accum Depr	-666,391	-1,172,432	-361,159	-343,219	-76,443	-6,931	-2,947	-29,974	-18,452	-89	-4,599	-909
13	Net Plant Investment	23,364,052	43,516,964	11,496,449	13,026,821	3,517,165	316,535	106,408	1,460,937	801,395	3,870	277,529	55,363
EXPENSES:													
→→→	Supervision & Eng (Account 580)	154,542	289,356	75,350	116,288	43,495	3,926	1,118	19,765	10,755	52	3,802	759
15	Meters (Account 586)	187,992	352,048	91,745	229,883	111,982	10,129	2,597	53,556	29,143	141	10,302	2,056
16	Custmer Installation (Account 587)	230,753	431,989	112,423	85,209	5,871	508	433	0	0	0	0	0
→→→	Supervision & Eng (Account 590)	293	549	143	359	175	16	4	84	45	0	16	3
18	Meters (Account 597)	4,029	7,544	1,966	4,926	2,400	217	56	1,148	625	3	221	44
→→→	Supervision (Account 901)	411,582	770,267	200,412	196,416	24,520	2,129	1,001	10,596	5,213	30	11,014	1,563
20	Meter Reading (Account 902)	620,126	1,160,399	302,642	320,944	70,301	6,092	1,605	9,101	4,939	25	8,800	1,755
21	Records & Collections (Account 903)	3,122,656	5,845,836	1,521,393	1,475,930	151,791	13,167	7,453	88,193	42,730	248	95,770	13,043
22	Supervision & Eng (Account 907)	111,346	208,450	54,248	41,117	2,833	245	209	218	106	1	14	2
	Subtotal												
23		4,843,320	9,066,438	2,360,323	2,471,072	413,368	36,429	14,476	182,661	93,556	500	129,939	19,225
24	Total Admin & General	9,006,820	22,018,654	3,559,217	5,666,801	4,443,853	2,581,817	50,483	2,142,658	650,013	9,763	3,098,551	288,301
25	Total Prod, Tran, Dist & Customer	53,179,854	128,739,213	17,959,502	36,893,463	36,757,789	20,299,640	239,684	20,086,857	4,062,207	73,308	40,761,270	3,856,449
26	Related Admin & General	820,290	1,550,660	467,769	379,554	49,974	4,633	3,049	19,484	14,970	67	9,878	1,437
27	Distribution Depr Expense	5,371,375	14,712,905	2,203,423	3,495,563	2,785,486	1,861,649	52,481	1,023,909	454,736	7,520	134,823	2,475
28	Related Distribution Depr Expense	1,004,671	1,880,963	489,663	564,160	154,609	13,907	4,588	64,472	35,082	169	12,402	2,475
29	General Depr Expense	1,211,875	3,047,609	485,847	752,513	580,575	350,525	7,549	253,714	86,498	1,224	306,302	27,654

Puget Sound Power & Light Company
Cost Based Basic Charge

LINE NO.	Description	Residential 47	Residential 37	Residential 27	Secondary G 24	Secondary G 25	Secondary G 26	Secondary G 29	Primary Gen 31	Primary Gen 43	Primary G 35	High Volt Gen 49	High Volt Gen 46
		Water Heating	Space Heating	Lighting	0-50 kw	51-350 kw	>350 kw	Irrigation	General Serv	Interruptible	Irrigation	General Serv	Interruptible
30	Related General Depr Expense	113,128	199,035	61,311	58,266	12,977	1,177	500	5,088	3,132	15	781	154
31	Total Plant in Service	348,858,790	928,967,218	126,927,996	234,578,628	219,536,912	131,568,407	2,238,105	101,649,348	30,869,473	435,380	152,013,427	13,850,143
32	Property Tax (Account 236.10)	2,357,425	6,277,350	857,765	1,585,111	1,483,348	888,973	15,124	686,801	208,581	2,942	1,027,017	93,573
33	Related Property Taxes	157,883	294,059	77,692	88,026	23,764	2,139	719	9,871	5,415	26	1,875	374
34	Total Related Expenses	6,939,293	12,991,155	3,456,757	3,561,077	654,693	58,285	23,333	281,577	152,156	777	154,874	23,665
35	Number of Customers	178,949	335,008	87,184	66,080	4,553	394	336	351	170	1	22	3
	Cost of Capital												
→→→	Conversion Factor	0.08760	0.08760	0.08760	0.08760	0.08760	0.08760	0.08760	0.08760	0.08760	0.08760	0.08760	0.08760
37	FIT Rate	0.63025	0.63025	0.63025	0.63025	0.63025	0.63025	0.63025	0.63025	0.63025	0.63025	0.63025	0.63025
38	\$ per Customer for Plant Investment	1.51	1.50	1.53	2.28	8.95	9.31	3.67	48.21	54.60	44.82	146.12	213.75
39	\$ per Customer for Expenses	3.38	3.38	3.46	4.70	12.55	12.91	6.06	70.01	78.11	67.80	614.34	688.40
40	TOTAL BASIC MONTHLY CHARGE	4.90	4.89	4.99	6.99	21.50	22.21	9.73	118.22	132.71	112.62	760.45	902.15
41													

Puget Sound Power & Light Company
Cost Based Basic Charge

LINE NO.	Description	Lighting	Lighting	Firm Resale	
		Area	55 Street	50 Large and Small	5
PLANT INVESTMENT					
1	Meters (Account 370)		0	0	20,806
2	Service (Account 369)		0	0	0
3	Service (Account 369)		0	0	0
4	Subtotal Meter & Service		0	0	20,806
5	General Plant (GP.T)	249,633	1,634,282		470,517
6	Prod, Trans & Dist Plant	2,506,576	19,223,590		7,837,905
7	Total Related Other Plant	0	0		1,249
8	Total Distribution Plant	2,203,959	16,247,503		2,084,314
9	Distribution Accum Depreciation	-619,359	-4,565,894		-585,737
10	Distribution Related Accum Depr	0	0		-5,847
11	General Accum Depreciation	-62,401	-408,521		-117,615
12	General Related Accum Depr	0	0		-312
13	Net Plant Investment		0	0	15,896
EXPENSES:					
→→→	Supervision & Eng (Account 580)	24,267	177,369		216
15	Meters (Account 586)	0	0		584
16	Customer Installation (Account 587)	0	0		0
→→→	Supervision & Eng (Account 590)	4,807	35,137		1
18	Meters (Account 597)	0	0		13
→→→	Supervision (Account 901)	2,713	4,758		520
20	Meter Reading (Account 902)	0	0		451
21	Records & Collections (Account 903)	21,489	17,390		4,472
22	Supervision & Eng (Account 907)	577	467		6
	Subtotal				
23		53,853	235,122		6,263
24	Total Admin & General	110,610	738,407		175,823
25	Total Prod, Tran, Dist & Customer	323,655	2,429,959		1,773,121
26	Related Admin & General	18,404	71,448		621
27	Distribution Depr Expense	74,516	549,329		70,471
28	Related Distribution Depr Expense	0	0		703
29	General Depr Expense	10,593	69,351		19,967

Puget Sound Power & Light Company
Cost Based Basic Charge

LINE NO.	Description	Lighting	Lighting	Firm Resale
		Area	55 Street	50 Large and Small 5
30	Related General Depr Expense	0	0	53
31	Total Plant in Service	2,771,792	20,977,387	8,357,151
32	Property Tax (Account 236.10)	18,731	141,752	56,465
33	Related Property Taxes	0	0	107
34	Total Related Expenses	72,257	306,570	7,748
35	Number of Customers	927	751	10
	Cost of Capital			
→→→	Conversion Factor	0.08760	0.08760	0.08760
37	FIT Rate	0.63025	0.63025	0.63025
38	\$ per Customer for Plant Investment	0.34000	0.34000	0.34000
39	\$ per Customer for Expenses	0.00	0.00	18.41
40	TOTAL BASIC MONTHLY	6.80	35.62	67.61
41	CHARGE	6.80	35.62	86.02

Puget Sound Power & Light Company
Cost Based Rate Spread

Description	Total Allocation	Summary	Summary	Summary	Summary	Summary	Summary
		Class Residential	Class Secondary Gen	Class Primary Gen1 S	Class High Volt	Class Gen'l S	Class Lighting
Total Cost of Service	834,495,816	477,270,618	212,201,610	51,618,079	82,448,994	7,397,450	3,559,065
Total Operating Revenues	834,495,813	457,409,181	242,255,706	50,100,645	73,443,359	7,829,199	3,457,723
Operating Income Deficiency	3	19,861,438	-30,054,096	1,517,433	9,005,635	-431,749	101,342
Adjusted for Conversion Factor	4	31,513,726	-47,686,203	2,407,680	14,289,052	-685,047	160,797
Total Sales of Electricity	823,563,083	449,945,611	240,566,837	49,575,535	72,231,385	7,803,440	3,440,274
Revenues Required From Rates	823,563,087	481,459,337	192,880,634	51,983,214	86,520,437	7,118,393	3,601,072

Puget Sound Power & Light Company
Cost Based Rate Spread

Description	Residential	Residential	Residential	Secondary Ge	Secondary Ge	Secondary Ge	Secondary Ge	Primary Gen1
	47	37	27	24	25	26	29	31
	Water Heating	Space Heating	Lighting	0-50 kw	51-350 kw	>350 kw	Irrigation	General Servi
Total Cost of Service	123,192,958	310,861,393	43,216,268	84,117,771	81,064,888	46,359,532	659,419	41,436,176
Total Operating Revenues	125,333,824	292,610,290	39,465,066	92,123,500	99,512,529	49,970,690	648,987	42,168,745
Operating Income Deficiency	-2,140,866	18,251,102	3,751,202	-8,005,728	-18,447,641	-3,611,158	10,432	-732,569
Adjusted for Conversion Factor	-3,396,867	28,958,640	5,951,953	-12,702,521	-29,270,485	-5,729,749	16,552	-1,162,353
Total Sales of Electricity	123,277,289	288,124,837	38,543,485	91,163,266	99,057,831	49,706,996	638,745	41,726,456
Revenues Required From Rates	119,880,422	317,083,478	44,495,437	78,460,745	69,787,345	43,977,247	655,297	40,564,104

Puget Sound Power & Light Company
Cost Based Rate Spread

Description	Primary Gen1	Primary Gen1	High Volt Gen	High Volt Gen	Lighting	Lighting	Firm Resale
	43 Interruptible	35 Irrigation	49 General Serv	46 Interruptible	55 Area	50 Street	5 Large and Small
Total Cost of Service	10,020,151	161,752	75,396,568	7,052,425	874,396	6,523,054	3,559,065
Total Operating Revenues	7,784,655	147,245	67,384,263	6,059,096	696,796	7,132,403	3,457,723
Operating Income Deficiency	2,235,496	14,507	8,012,306	993,329	177,600	-609,349	101,342
Adjusted for Conversion Factor	3,547,014	23,018	12,712,957	1,576,095	281,794	-966,841	160,797
Total Sales of Electricity	7,702,711	146,368	66,192,929	6,038,456	693,566	7,109,875	3,440,274
Revenues Required From Rates	11,249,725	169,386	78,905,886	7,614,551	975,359	6,143,034	3,601,072

Description	Summary	Secondary Gen	Secondary Gen'	Secondary Gen'l Svc
	Class	24	25	26
	Secondary Gen'l 0-50 kw	51-350 kw	>350 kw	
Usage Characteristics				
CP Demand	754,076	281,102	298,585	174,339
NCP DEMAND	1,054,491	414,444	372,005	261,270
Annual Energy	4,721,086,116	1,761,941,323	1,914,956,460	1,032,573,962
Total Number of Customers	71,363	66,080	4,553	394
Demand Costs				
Total Cost of Service - Demand Related	82,602,829	31,648,158	30,726,601	19,915,319
Total Operating Expense - Demand	55,583,756	21,269,882	20,750,242	13,365,927
Production Related Costs - Expense				
Production Expense - Total	12,607,159	4,699,656	4,991,949	2,914,719
Transmission Expense - Total	4,084,175	1,491,828	1,644,017	948,159
Distribution Expense - Total	15,030,801	5,907,789	5,302,433	3,724,054
Other Demand Related Expense -	23,861,620	9,170,610	8,811,843	5,778,995
Total Ratebase - Demand Related	263,244,174	101,114,528	97,198,690	63,810,088
Total Return on Ratebase - Demand Related	27,019,073	10,378,276	9,976,359	6,549,393
Production Ratebase - Total	31,003,918	11,557,540	12,276,355	7,167,967
Total Transmission Ratebase	56,627,352	20,573,250	22,891,612	13,160,469
Total Distribution Ratebase	165,492,717	65,048,458	58,379,723	41,001,788

Puget Sound Power & Light Company
Analysis of Schedule 24

Description	Summary	Secondary Gen	Secondary Gen'	Secondary Gen'l Svc
	Class	24	25	26
	Secondary Gen'l	0-50 kw	51-350 kw	>350 kw
Other Demand Related Ratebase	10,120,187	3,935,280	3,651,000	2,479,863
Production Return on Ratebase	3,182,206	1,186,252	1,260,031	735,712
Transmission Return on Ratebase	5,812,165	2,111,614	2,349,568	1,350,775
Distribution Return on Ratebase	16,985,978	6,676,497	5,992,026	4,208,375
Other Return on Ratebase	1,038,724	403,912	374,734	254,530
Other Return on Ratebase (Check)	1,038,724	403,912	374,734	254,530
Cost of Service - Demand Related				
Production Related	15,789,365	5,885,908	6,251,979	3,650,431
Transmission Related	9,896,340	3,603,442	3,993,585	2,298,934
Distribution Related	32,016,780	12,584,286	11,294,459	7,932,429
Other	24,900,344	9,574,522	9,186,577	6,033,525
Total Cost of Service - Demand Related	82,602,829	31,648,158	30,726,601	19,915,319
Unit Cost of Service - Demand Related				
Production Related	\$20.94	\$20.94	\$20.94	\$20.94
Transmission Related	\$13.12	\$12.82	\$13.38	\$13.19
Distribution Related	\$42.46	\$44.77	\$37.83	\$45.50
Other	\$33.02	\$34.06	\$30.77	\$34.61
Total Unit Cost of Service - Demand Related	\$109.54	\$112.59	\$102.91	\$114.23
Energy Costs				
Total Cost of Service - Energy	120,274,916	44,887,413	48,785,644	26,305,969
Total Unit Cost of Service - Energy Related	\$0.025476	\$0.025476	\$0.025476	\$0.025476
Customer Costs				
Total Cost of Service - Customer	9,323,865	7,582,200	1,552,643	138,243
Total Unit Cost of Service - Customer Related	\$130.65	\$114.74	\$341.02	\$350.87