

**REVISED 7/27/92**

**EXHIBIT NO. \_\_\_\_\_ (CEL-3)  
DOCKET NO. UE-920499  
WITNESS: C.E. LYNCH**

**BEFORE THE  
WASHINGTON UTILITIES & TRANSPORTATION  
COMMISSION**

**COMPLAINANT**

**VS.**

**PUGET SOUND POWER & LIGHT COMPANY**

**RESPONDENT**

**EXHIBIT**

WASHINGTON UTILITIES & TRANSPORTATION COMMISSION  
UE-920499 4v

Puget Sound Power & Light Company  
Summary Results of Operations

Description	Category	Total Allocation	Summary	Summary	Summary	Summary	Summary	Summary
	Reference ID #		Class Residential	Class Secondary	Class Gen'l Sv	Class Primary Gen1 Sv	Class High Volt Gen'	Class Lighting
1 Operating Revenues	REV.T3	834,495,813	457,409,181	242,255,706	50,100,645	73,443,359	7,829,199	3,457,723
Operating Expenses								
2 Operation & Maintenance Expense	OME.T	421,977,743	234,463,261	106,933,531	27,024,805	48,004,571	3,602,631	1,948,944
3 Depreciation & Amortization Expense	DAE.T	104,859,160	61,139,489	26,851,570	6,326,523	9,205,693	914,467	421,419
4 Taxes Other Than FIT	TOTF.T	61,865,330	35,684,653	15,707,337	3,777,034	5,912,760	525,315	258,231
5 Total Expenses Before Fed Income Taxes	(2+3+4)	588,702,233	331,287,403	149,492,438	37,128,362	63,123,023	5,042,413	2,628,594
6 Total Income Before Fed Income Taxes	(1-5)	245,793,580	126,121,778	92,763,268	12,972,284	10,320,336	2,786,786	829,129
Federal Income Taxes								
7 Currently Payable	409.1.T	52,639,601	31,264,031	13,429,910	3,103,144	4,138,885	504,359	199,271
8 Provision For Deferred Income Tax	410.1.T	21,122,000	12,544,906	5,388,843	1,245,158	1,660,756	202,377	79,959
9 Provision For Deferred Income Tax Cr	411.1.T	-15,072,000	-8,951,654	-3,845,311	-888,506	-1,185,064	-144,410	-57,056
10 Investment Tax Credit Adjustment	411.4.T	-1,913,000	-1,136,181	-488,063	-112,773	-150,413	-18,329	-7,242
11 Total Federal Income Tax	(7+8+9+10)	56,776,601	33,721,103	14,485,381	3,347,023	4,464,164	543,997	214,932
12 Total Operating Expenses	OE.T	645,478,834	365,008,506	163,977,819	40,475,385	67,587,188	5,586,410	2,843,527
13 Total Operating Income	(1-12)	189,016,979	92,400,675	78,277,888	9,625,260	5,856,171	2,242,789	614,196
15 Total Plant In Service	EP.T	2,357,905,685	1,427,116,752	596,477,517	134,657,145	166,934,546	24,270,046	8,449,679
16 Plant Held For Future Use	PHFU.T	11,923,086	7,632,337	2,918,393	629,486	577,635	131,035	34,200
17 Bonneville Exchange Power	BEP.T	95,218,649	48,726,392	25,279,816	6,766,293	13,625,785	306,427	513,937
18 Working Capital	WC.T	26,121,934	15,792,257	6,609,425	1,494,672	1,864,640	266,988	93,951
19 Conservation & Misc Def Debits	CMMD.T	122,307,271	62,682,835	32,458,830	8,677,186	17,429,455	400,650	658,315
20 Accum Provision For Depr & Amort	PFDA.T	-539,078,044	-333,953,904	-135,685,255	-29,569,226	-31,775,411	-6,308,682	-1,785,567
21 Accumulated Deferred Income Tax	ADIT.T	-164,362,522	-92,097,438	-42,644,597	-10,502,181	-17,233,553	-1,154,061	-730,692
22 Customer Deposits	ID235.00	-4,439,312	-3,968,233	-471,079	0	0	0	0
23 Customer Advances	ID252.00	-10,921,421	-9,762,491	-1,158,930	0	0	0	0
24 Production Adjustment	PRODAJ.T	-44,607,729	-22,827,185	-11,843,008	-3,169,851	-6,383,364	-143,554	-240,768
25 Unamort Gain on Property Sales	IDGAIN.T	-8,493,706	-5,582,589	-2,101,447	-421,353	-242,613	-124,068	-21,635
	(15+16+17+18+19+20+21+22+23+24+25)							
26 Net Investment In Plant		1,841,573,891	1,093,758,734	469,839,665	108,562,170	144,797,119	17,644,782	6,971,421
27 Rate of Return on Net Investment	(13/26)	10.26%	8.45%	16.66%	8.87%	4.04%	12.71%	8.81%

Puget Sound Power & Light Company  
Summary Results of Operations

Description	Residential	Residential	Residential	Secondary G	Secondary Gen1	Secondary Gen1	Secondary Gen1	Primary Gen1 Sv	Primary Gen1 Sv
	47	37	27	24	25	26	29	31	43
	Water Heating	Space Heating	Lighting	0-50 kw	51-350 kw	>350 kw	Irrigation	General Service	Interruptible
1 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	7,784,655
Operating Expenses									
2 Operation & Maintenance Expense	62,186,675	150,757,867	21,518,719	42,560,263	41,201,642	22,881,457	290,168	22,229,515	4,712,220
3 Depreciation & Amortization Expense	15,473,357	40,194,975	5,471,157	10,572,612	10,207,424	5,978,739	92,795	4,993,226	1,312,863
4 Taxes Other Than FIT	9,181,937	23,261,791	3,240,926	6,242,401	5,978,219	3,436,534	50,183	3,020,137	744,998
5 Total Expenses Before Fed Income Taxes	86,841,968	214,214,633	30,230,802	59,375,276	57,387,286	32,296,730	433,145	30,242,878	6,770,081
6 Total Income Before Fed Income Taxes	38,491,856	78,395,657	9,234,264	32,748,223	42,125,244	17,673,960	215,842	11,925,867	1,014,574
Federal Income Taxes									
7 Currently Payable	7,784,994	20,698,046	2,780,991	5,298,898	5,070,838	3,011,715	48,459	2,397,177	696,041
8 Provision For Deferred Income Tax	3,123,782	8,305,233	1,115,892	2,126,219	2,034,709	1,208,471	19,445	961,884	279,291
9 Provision For Deferred Income Tax Cr	-2,229,033	-5,926,355	-796,265	-1,517,204	-1,451,905	-862,327	-13,875	-686,370	-199,293
10 Investment Tax Credit Adjustment	-282,918	-752,197	-101,065	-192,570	-184,282	-109,450	-1,761	-87,117	-25,295
11 Total Federal Income Tax	8,396,825	22,324,726	2,999,552	5,715,344	5,469,361	3,248,409	52,268	2,585,574	750,743
12 Total Operating Expenses	95,238,793	236,539,359	33,230,354	65,090,620	62,856,646	35,545,139	485,413	32,828,451	7,520,824
13 Total Operating Income	30,095,031	56,070,931	6,234,712	27,032,880	36,655,883	14,425,551	163,574	9,340,294	263,831
15 Total Plant In Service	354,318,861	943,720,385	129,077,506	238,153,530	222,551,132	133,489,501	2,283,355	102,878,110	31,336,558
16 Plant Held For Future Use	1,800,590	5,163,950	667,797	1,170,159	1,073,496	663,954	10,783	438,024	189,814
17 Bonneville Exchange Power	13,056,820	31,606,434	4,063,138	9,432,958	10,217,114	5,576,682	53,061	5,730,103	1,016,641
18 Working Capital	3,921,874	10,443,458	1,426,926	2,637,135	2,468,036	1,479,093	25,161	1,142,743	347,035
19 Conservation & Misc Def Debits	16,784,438	40,667,292	5,231,104	12,118,332	13,110,744	7,161,192	68,562	7,343,529	1,308,566
20 Accum Provision For Depr & Amort	-82,413,356	-220,776,464	-30,764,083	-54,911,017	-49,800,902	-30,398,168	-575,167	-22,221,799	-7,243,959
21 Accumulated Deferred Income Tax	-23,583,824	-60,513,039	-8,000,575	-16,428,915	-16,580,098	-9,507,992	-127,592	-8,470,732	-1,999,196
22 Customer Deposits	-1,181,272	-2,211,444	-575,516	-436,205	-30,055	-2,601	-2,218	0	0
23 Customer Advances	-2,906,120	-5,440,508	-1,415,862	-1,073,135	-73,940	-6,399	-5,457	0	0
24 Production Adjustment	-6,116,817	-14,806,881	-1,903,486	-4,419,122	-4,786,481	-2,612,546	-24,858	-2,684,420	-476,273
25 Unamort Gain on Property Sales	-1,326,509	-3,740,914	-515,166	-864,053	-747,937	-479,154	-10,304	-291,348	-128,492
26 Net Investment In Plant	272,354,684	724,112,269	97,291,781	185,379,668	177,401,108	105,363,563	1,695,326	83,864,211	24,350,693
27 Rate of Return on Net Investment	11.05%	7.74%	6.41%	14.58%	20.66%	13.69%	9.65%	11.14%	1.08%

Puget Sound Power & Light Company  
Summary Results of Operations

Description	Primary Gen1 Sv	High Volt Gen1	High Volt Gen1 Svc	Lighting	Lighting	Firm Resale
	35 Irrigation	49 General Service Interruptible	46 Area	55 Street	50 Large and Small	5
1 Operating Revenues	147,245	67,384,263	6,059,096	696,796	7,132,403	3,457,723
Operating Expenses						
2 Operation & Maintenance Expense	83,070	43,859,820	4,144,751	434,265	3,168,366	1,948,944
3 Depreciation & Amortization Expense	20,434	8,425,285	780,407	104,963	809,504	421,419
4 Taxes Other Than FIT	11,899	5,408,040	504,720	62,021	463,294	258,231
5 Total Expenses Before Fed Income Taxes	115,403	57,693,146	5,429,877	601,249	4,441,164	2,628,594
6 Total Income Before Fed Income Taxes	31,842	9,691,117	629,219	95,547	2,691,239	829,129
Federal Income Taxes						
7 Currently Payable	9,926	3,791,397	347,488	58,498	445,861	199,271
8 Provision For Deferred Income Tax	3,983	1,521,324	139,432	23,473	178,905	79,959
9 Provision For Deferred Income Tax Cr	-2,842	-1,085,569	-99,494	-16,749	-127,661	-57,056
10 Investment Tax Credit Adjustment	-361	-137,785	-12,628	-2,126	-16,203	-7,242
11 Total Federal Income Tax	10,706	4,089,367	374,797	63,095	480,902	214,932
12 Total Operating Expenses	126,109	61,782,513	5,804,675	664,344	4,922,066	2,843,527
13 Total Operating Income	21,136	5,601,750	254,421	32,452	2,210,337	614,196
15 Total Plant In Service	442,477	153,000,656	13,933,890	2,834,092	21,435,954	8,449,679
16 Plant Held For Future Use	1,647	532,564	45,072	15,548	115,487	34,200
17 Bonneville Exchange Power	19,549	12,446,270	1,179,515	27,965	278,462	513,937
18 Working Capital	4,895	1,708,936	155,703	31,161	235,828	93,951
19 Conservation & Misc Def Debits	25,091	15,920,901	1,508,554	36,827	363,823	658,315
20 Accum Provision For Depr & Amort	-103,469	-29,151,673	-2,623,738	-743,876	-5,564,806	-1,785,567
21 Accumulated Deferred Income Tax	-32,254	-15,761,751	-1,471,802	-127,368	-1,026,693	-730,692
22 Customer Deposits	0	0	0	0	0	0
23 Customer Advances	0	0	0	0	0	0
24 Production Adjustment	-9,158	-5,830,789	-552,575	-13,101	-130,453	-240,768
25 Unamort Gain on Property Sales	-1,513	-224,709	-17,904	-14,734	-109,334	-21,635
26 Net Investment In Plant	347,265	132,640,406	12,156,713	2,046,514	15,598,268	6,971,421
27 Rate of Return on Net Investment	6.09%	4.22%	2.09%	1.59%	14.17%	8.81%

Puget Sound Power & Light Company  
 Allocated Costs Versus Revenues

Description	Category	Total Allocation	Summary	Summary	Summary	Summary	Summary	Summary	
	Reference		Class	Class	Class	Class	Class	Class	
	ID #		Residential	Secondary Gen	Primary Gen1 Sv	High Volt	Gen'l S Lighting	Firm Resale	
Operating Expenses									
1 Operation & Maintenance Expense	OME.T	421,977,743	234,463,261	106,933,531	27,024,805	48,004,571	3,602,631	1,948,944	
2 Depreciation & Amortization Expense	DAE.T	104,859,160	61,139,489	26,851,570	6,326,523	9,205,693	914,467	421,419	
3 Total Taxes	TAX.T	118,641,931	69,405,756	30,192,718	7,124,058	10,376,924	1,069,312	473,164	
4 Total Operating Expenses	(1+2+3)	645,478,834	365,008,506	163,977,819	40,475,385	67,587,188	5,586,410	2,843,527	
5 Return On Net Investment	RRB.T	189,016,982	112,262,112	48,223,792	11,142,694	14,861,806	1,811,040	715,538	
6 Total Cost of Service	TC.T	834,495,816	477,270,618	212,201,610	51,618,079	82,448,994	7,397,450	3,559,065	
7 Total Operating Revenues	REV.T3	834,495,813	457,409,181	242,255,706	50,100,645	73,443,359	7,829,199	3,457,723	
8 Operating Income Deficiency	(6-7)		3 19,861,438	-30,054,096	1,517,433	9,005,635	-431,749	101,342	
9 Adjusted for Conversion Factor	CF.T		4 31,513,726	-47,686,203	2,407,680	14,289,052	-685,047	160,797	
10 Total Sales of Electricity	REV.T1	823,563,083	449,945,611	240,566,837	49,575,535	72,231,385	7,803,440	3,440,274	
11 Revenues Required From Rates	(9+10)	823,563,087	481,459,337	192,880,634	51,983,214	86,520,437	7,118,393	3,601,072	
12 Revenue to Revenue Requirements	(10/11)		100%	93%	125%	95%	83%	110%	96%
13 Adj Revenue to Revenue Requirements	(restate 12)		100%	93%	125%	95%	83%	110%	96%

Puget Sound Power & Light Company  
Allocated Costs Versus Revenues

Description	Residential	Residential	Residential	Secondary Ge	Secondary Ge	Secondary Ge	Secondary Ge	Primary Gen1	Primary Gen1	Primary Gen1
	47	37	27	24	25	26	29	31	43	35
	Water Heating	Space Heating	Lighting	0-50 kw	51-350 kw	>350 kw	Irrigation	General Servi	Interruptible	Irrigation
Operating Expenses										
1 Operation & Maintenance Expense	62,186,675	150,757,867	21,518,719	42,560,263	41,201,642	22,881,457	290,168	22,229,515	4,712,220	83,070
2 Depreciation & Amortization Expense	15,473,357	40,194,975	5,471,157	10,572,612	10,207,424	5,978,739	92,795	4,993,226	1,312,863	20,434
3 Total Taxes	17,578,761	45,586,517	6,240,478	11,957,745	11,447,580	6,684,942	102,451	5,605,711	1,495,742	22,605
4 Total Operating Expenses	95,238,793	236,539,359	33,230,354	65,090,620	62,856,646	35,545,139	485,413	32,828,451	7,520,824	126,109
5 Return On Net Investment	27,954,165	74,322,033	9,985,914	19,027,151	18,208,241	10,814,392	174,006	8,607,724	2,499,327	35,643
6 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	10,020,151	161,752
7 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	7,784,655	147,245
8 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	2,235,496	14,507
9 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	3,547,014	23,018
10 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	7,702,711	146,368
11 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	11,249,725	169,386
12 Revenue to Revenue Requirements	103%	91%	87%	116%	142%	113%	97%	103%	68%	86%
13 Adj Revenue to Revenue Requirements	103%	91%	87%	116%	142%	113%	97%	103%	68%	86%

Puget Sound Power & Light Company  
Allocated Costs Versus Revenues

Description	High Volt Gen	High Volt Gen	Lighting	Lighting	Firm Resale
	49 General Serv	46 Interruptible Area	55 Street	50 Large & Small	5
Operating Expenses					
1 Operation & Maintenance Expense	43,859,820	4,144,751	434,265	3,168,366	1,948,944
2 Depreciation & Amortization Expense	8,425,285	780,407	104,963	809,504	421,419
3 Total Taxes	9,497,407	879,517	125,116	944,196	473,164
4 Total Operating Expenses	61,782,513	5,804,675	664,344	4,922,066	2,843,527
5 Return On Net Investment	13,614,056	1,247,751	210,052	1,600,988	715,538
6 Total Cost of Service	75,396,568	7,052,425	874,396	6,523,054	3,559,065
7 Total Operating Revenues	67,384,263	6,059,096	696,796	7,132,403	3,457,723
8 Operating Income Deficiency	8,012,306	993,329	177,600	-609,349	101,342
9 Adjusted for Conversion Factor	12,712,957	1,576,095	281,794	-966,841	160,797
10 Total Sales of Electricity	66,192,929	6,038,456	693,566	7,109,875	3,440,274
11 Revenues Required From Rates	78,905,886	7,614,551	975,359	6,143,034	3,601,072
12 Revenue to Revenue Requirements	84%	79%	71%	116%	96%
13 Adj Revenue to Revenue Requirements	84%	79%	71%	116%	96%

Puget Sound Power & Light Company  
Allocation of Operating Revenue

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Summary Class Residential	Summary Class Secondary	Summary Class Gen'l Svc	Summary Class High Volt	Summary Class Gen'l S Lighting	Summary Class Firm Resale
<b>OPERATING REVENUE</b>									
→→→ Sales of Electricity - Firm Customers	REVCLASS.T	REVFAC3	810,425,633	441,204,030	237,908,612	49,168,153	70,971,590	7,791,180	3,382,068
2 Sales of Electricity - Unbilled	UNBCCLASS.T	REVFAC4	2,282,250	3,168,407	-218,078	-362,010	-283,727	-22,341	0
3 Sales of Electricity - Non Firm	ID447.03	POWER	10,855,200	5,573,175	2,876,303	769,392	1,543,522	34,601	58,206
4 Sales of Electricity - Total	REV.T1	*	823,563,083	449,945,611	240,566,837	49,575,535	72,231,385	7,803,440	3,440,274
<b>OTHER OPERATING REVENUE</b>									
5 Misc Service Revenue - Misc	ID451.01S	CUST4	3,430,044	3,066,064	363,980	0	0	0	0
6 Misc Service Revenue - Seas Svc Charge	ID451.02	DIR451	3,289	0	3,289	0	0	0	0
7 Misc Service Revenue - NSF Handling Chg	ID451.07	REVFAC1	72,896	41,533	18,534	4,531	7,339	644	314
8 Misc Service Revenue - Acct Svc Chg Cogen	ID451.08	PP.T	130	67	35	9	19	0	1
9 Misc Service Revenue - Other	ID451.09	CUST4	1,645,844	1,471,195	174,649	0	0	0	0
10 Misc Service Revenue - Total	ID451.T	*	5,152,203	4,578,858	560,487	4,540	7,358	645	315
11 Rental Revenue - Steam Plant	ID454.01	PP.T	342,814	175,429	91,014	24,361	49,057	1,103	1,850
12 Rental Revenue - Pole Contacts	ID454.02	364.T	1,409,417	941,399	373,824	85,152	0	4,415	4,627
13 Rental Revenue - Transf and Equip	ID454.03	DIR454	1,228,053	0	2,349	261,633	962,254	0	1,817
14 Rental Revenue - Parking	ID454.04	GP.T	247,893	163,113	58,131	11,736	11,479	2,748	686
15 Rental Revenue - Miscellaneous	ID454.05	GP.T	32,135	21,145	7,536	1,521	1,488	356	89
16 Rental Revenue - Land and Bldg	ID454.A1	GP.T	736,679	484,732	172,751	34,877	34,113	8,166	2,040
17 Rental Revenue - Total	ID454.T	*	3,996,991	1,785,817	705,605	419,280	1,058,391	16,788	11,109
18 Other Elect Revenue - Wheeling	ID456.01	TP.T	1,186,100	702,788	285,041	73,691	118,099	2,082	4,399
19 Other Elect Revenue - Miscellaneous	ID456.10	SW.T	597,436	396,107	137,736	27,600	28,125	6,243	1,626
20 Other Elect Revenue - Total	ID456.T	ID456.T	1,783,536	1,098,895	422,777	101,290	146,225	8,325	6,024
21 Other Operating Revenue - Total	REV.T2	*	10,932,730	7,463,570	1,688,869	525,111	1,211,974	25,758	17,449
22 Total Operating Revenue	REV.T3	*	834,495,813	457,409,181	242,255,706	50,100,645	73,443,359	7,829,199	3,457,723



Puget Sound Power & Light Company  
Allocation of Operating Revenue

Description	Residential	Residential	Residential	Secondary Gen'l	Secondary Gen'l	Secondary Gen'l	Secondary Gen'l	Primary Gen'l
	47 Water Heating	37 Space Heating	27 Lighting	24 0-50 kw	25 51-350 kw	26 >350 kw	29 Irrigation	31 General Service
<b>OPERATING REVENUE</b>								
→→→ Sales of Electricity - Firm Customers	120,907,243	282,484,838	37,811,949	90,163,143	97,974,260	49,114,537	656,672	41,459,454
2 Sales of Electricity - Unbilled	882,245	2,017,559	268,603	-72,667	-78,950	-42,591	-23,870	-382,428
3 Sales of Electricity - Non Firm	1,487,801	3,622,440	462,933	1,072,790	1,162,521	635,050	5,943	649,430
4 Sales of Electricity - Total	123,277,289	288,124,837	38,543,485	91,163,266	99,057,831	49,706,996	638,745	41,726,456
<b>OTHER OPERATING REVENUE</b>								
5 Misc Service Revenue - Misc	912,713	1,708,677	444,674	337,035	23,222	2,010	1,714	0
6 Misc Service Revenue - Seas Svc Charge	0	0	0	0	0	0	3,289	0
7 Misc Service Revenue - NSF Handling Chg	10,755	27,013	3,765	7,348	7,089	4,040	57	3,649
8 Misc Service Revenue - Acct Svc Chg Cogen	18	43	6	13	14	8	0	8
9 Misc Service Revenue - Other	437,949	819,878	213,369	161,720	11,143	964	822	0
10 Misc Service Revenue - Total	1,361,434	2,555,611	661,813	506,116	41,468	7,022	5,882	3,656
11 Rental Revenue - Steam Plant	47,008	113,792	14,628	33,961	36,784	20,078	191	20,630
12 Rental Revenue - Pole Contacts	216,041	639,452	85,906	146,923	131,878	92,622	2,401	56,861
13 Rental Revenue - Transf and Equip	0	0	0	676	743	930	0	253,448
14 Rental Revenue - Parking	41,656	104,756	16,700	25,866	19,956	12,049	259	8,721
15 Rental Revenue - Miscellaneous	5,400	13,580	2,165	3,353	2,587	1,562	34	1,131
16 Rental Revenue - Land and Bldg	123,792	311,311	49,629	76,869	59,305	35,806	771	25,917
17 Rental Revenue - Total	433,898	1,182,891	169,028	287,649	251,254	163,046	3,656	366,707
18 Other Elect Revenue - Wheeling	159,044	494,341	49,403	103,935	115,280	65,724	102	51,345
19 Other Elect Revenue - Miscellaneous	102,160	252,611	41,337	62,535	46,696	27,903	602	20,581
20 Other Elect Revenue - Total	261,203	746,951	90,740	166,469	161,976	93,627	705	71,925
21 Other Operating Revenue - Total	2,056,535	4,485,453	921,582	960,234	454,699	263,694	10,242	442,289
22 Total Operating Revenue	125,333,824	292,610,290	39,465,066	92,123,500	99,512,529	49,970,690	648,987	42,168,745

Puget Sound Power & Light Company  
Allocation of Operating Revenue

Description	Primary Gen'l Svc	Primary Gen'l Svc	High Volt Gen'l Svc	High Volt Gen'l Svc	Lighting	Lighting	Firm Resale
	43 Interruptible	35 Irrigation	49 General Service	46 Interruptible	55 Area	50 Street	5 Large & Small
<b>OPERATING REVENUE</b>							
→→→ Sales of Electricity - Firm Customers	7,555,243	153,456	65,048,700	5,922,890	692,407	7,098,773	3,382,068
2 Sales of Electricity - Unbilled	29,694	-9,277	-265,816	-17,911	-2,002	-20,339	0
3 Sales of Electricity - Non Firm	117,773	2,189	1,410,045	133,477	3,160	31,441	58,206
4 Sales of Electricity - Total	7,702,711	146,368	66,192,929	6,038,456	693,566	7,109,875	3,440,274
<b>OTHER OPERATING REVENUE</b>							
5 Misc Service Revenue - Misc	0	0	0	0	0	0	0
6 Misc Service Revenue - Seas Svc Charge	0	0	0	0	0	0	0
7 Misc Service Revenue - NSF Handling Chg	868	14	6,711	629	76	568	314
8 Misc Service Revenue - Acct Svc Chg Cogen	1	0	17	2	0	0	1
9 Misc Service Revenue - Other	0	0	0	0	0	0	0
10 Misc Service Revenue - Total	869	14	6,728	630	76	568	315
11 Rental Revenue - Steam Plant	3,660	70	44,810	4,247	101	1,003	1,850
12 Rental Revenue - Pole Contacts	27,802	489	0	0	503	3,912	4,627
13 Rental Revenue - Transf and Equip	8,185	0	962,254	0	0	0	1,817
14 Rental Revenue - Parking	2,973	42	10,529	951	364	2,384	686
15 Rental Revenue - Miscellaneous	385	5	1,365	123	47	309	89
16 Rental Revenue - Land and Bldg	8,836	125	31,288	2,825	1,082	7,084	2,040
17 Rental Revenue - Total	51,842	732	1,050,246	8,145	2,097	14,691	11,109
18 Other Elect Revenue - Wheeling	22,311	35	108,578	9,522	202	1,880	4,399
19 Other Elect Revenue - Miscellaneous	6,922	97	25,782	2,343	855	5,388	1,626
20 Other Elect Revenue - Total	29,233	132	134,360	11,865	1,057	7,268	6,024
21 Other Operating Revenue - Total	81,945	877	1,191,333	20,640	3,231	22,528	17,449
22 Total Operating Revenue	7,784,655	147,245	67,384,263	6,059,096	696,796	7,132,403	3,457,723

Description	Category	Category	Total	Summary	Summary	Summary	Summary	Summary	Summary			
	Reference	Allocation		Class	Class	Class	Class	Class	Class			
	ID #	Method	Allocation	Residential	Secondary	Gen'l	Primary	Gen'l	Svc High Volt	Gen'l	St Lighting	Firm Resale
<b>OPERATION AND MAINTENANCE EXPENSE</b>												
<b>POWER PRODUCTION EXPENSE</b>												
1 Steam Prod O&M - Shuffleton	ID500.01	PC2	809,100	414,042	214,810		57,495	115,782		2,604	4,367	
2 Steam Prod O&M - Shuffleton Fuel	FUEL.SH	PC2	520,900	266,561	138,295		37,015	74,541		1,676	2,812	
3 Steam Prod O&M - Baseload Generation	ID500.00	PC1	24,228,385	12,398,430	6,432,449		1,721,683	3,467,081		77,970	130,771	
4 Steam Prod O&M - Baseload Fuel	FUEL.ST	PC1	31,113,091	15,921,552	8,260,285		2,210,914	4,452,282		100,126	167,931	
5 Steam Prod O&M - Total	(1+2+3+4)	*	56,671,476	29,000,585	15,045,839		4,027,108	8,109,686		182,377	305,881	
6 Hydro Prod O&M - Base	BASE.HY	PC1	-149,624	-76,567	-39,724		-10,632	-21,411		-482	-808	
7 Hydro Prod O&M - O&M	ID535.00	PC1	3,862,011	1,976,313	1,025,334		274,437	552,654		12,428	20,845	
8 Hydro Prod O&M - Fuel	FUEL.HY	PC1	5,900	3,019	1,566		419	844		19	32	
9 Hydro Prod O&M - Total	(6+7+8)	*	3,718,287	1,902,765	987,176		264,224	532,087		11,966	20,069	
10 Other Prod O&M - O&M	ID545.00	PC2	4,065,374	2,080,380	1,079,325		288,888	581,755		13,083	21,943	
11 Other Prod O&M - Fuel	FUEL.OT	PC2	2,473,018	1,265,521	656,567		175,734	353,889		7,959	13,348	
12 Other Prod O&M - Total	(10+11)	*	6,538,392	3,345,902	1,735,893		464,622	935,644		21,041	35,291	
13 Purch Power - Power Purchases	ID555.01	PC1	201,604,563	103,167,426	53,524,454		14,326,138	28,849,604		648,792	1,088,148	
15 Purch Power - BEP	ID555.BEP	PC1	4,847,821	2,480,783	1,287,059		344,489	693,723		15,601	26,166	
16 Purch Power - Sys Cnt/Load Dispatch	ID556.00	ENERGY	638,100	314,572	173,316		47,154	97,179		2,233	3,645	
17 Purch Power - Other	ID557.00	ENERGY	465,300	229,385	126,381		34,385	70,863		1,629	2,658	
18 Purch Power - Total	(13+15+16+17)	*	207,555,784	106,192,166	55,111,210		14,752,166	29,711,370		668,255	1,120,618	
19 Total Production O&M	(5+9+12+18)	*	274,483,939	140,441,418	72,880,118		19,508,120	39,288,786		883,639	1,481,858	
<b>TRANSMISSION EXPENSE</b>												
20 Transmission O&M -	ID565.00	TP.T	6,535,256	3,872,269	1,570,539		406,026	650,712		11,473	24,237	
21 Transmission O&M - Colstrip	ID565.03	SP.T	658,300	336,873	174,774		46,779	94,203		2,119	3,553	
22 Wheeling by Others - Wheeling	ID565.01	PC1	20,459,900	10,469,977	5,431,945		1,453,892	2,927,811		65,843	110,431	
24 Total Transmission Expense	(20+21+22)	*	27,653,456	14,679,120	7,177,258		1,906,698	3,672,726		79,434	138,221	
<b>DISTRIBUTION EXPENSE</b>												
25 Dist O&M - Supr & Eng	ID580.00	DES1.T	2,426,967	1,514,588	560,070		125,931	14,977		206,304	5,098	
26 Dist O&M - Load Dispatch	ID581.00	DEM2	1,449,046	962,143	382,061		95,159	0		4,512	5,171	
27 Dist O&M - Station	ID582.00	362.T	895,130	565,694	224,634		70,886	28,223		2,653	3,040	
28 Dist O&M - OVHD Lines	ID583.00	364.T	142,567	95,226	37,814		8,613	0		447	468	
29 Dist O&M - UNGD Lines	ID584.00	366.T	1,593,648	1,073,899	426,439		83,724	0		5,036	4,550	
30 Dist O&M - Street Lights	ID585.00	ID373.00	546,351	0	0		0	0		546,351	0	
31 Dist O&M - Meter	ID586.00	370.T	1,082,158	631,785	354,591		82,839	12,358		0	584	
32 Dist O&M - Customer Installations	ID587.00	369.T	867,187	775,165	92,022		0	0		0	0	
33 Dist O&M - Misc Op Exp	ID588.00	DES1.T	2,884,555	1,800,153	665,667		149,674	17,801		245,201	6,059	

Description	Category	Category	Total	Summary	Summary	Summary	Summary	Summary	Summary	
	Reference	Allocation		Class	Class	Class	Class	Class	Class	
	ID #	Method	Allocation	Residential	Secondary	Gen1	Primary Gen1	High Volt	Lighting	Firm Resale
34 Dist O&M - Rents	ID589.00	DEM2	24,940	16,550	6,576		1,638	0	78	89
	(25+26+27+									
	28+29+30+3									
	1+32+33+34									
35 Dist O&M - Total Oper Expense	)	*	11,912,549	7,435,213	2,749,874		618,464	73,358	1,010,580	25,059
36 Dist O&M - Supr & Eng	ID590.00	DES2.T	1,472,806	958,102	380,622		82,645	2,613	44,432	4,391
37 Dist O&M - Structures	ID591.00	361.T	19,734	12,953	5,144		1,318	189	61	70
38 Dist O&M - Station Equipment	ID592.00	362.T	1,123,721	710,156	281,999		88,989	35,430	3,330	3,817
39 Dist O&M - OVHD Lines	ID593.00	364.T	13,122,502	8,764,981	3,480,524		792,812	0	41,103	43,082
40 Dist O&M - UNGD Lines	ID594.00	366.T	4,660,629	3,140,622	1,247,123		244,850	0	14,728	13,305
41 Dist O&M - Line Transformers	ID595.00	368.T	727,732	515,369	204,700		5,227	0	2,417	20
42 Dist O&M - Street Lights	ID596.00	ID373.00	548,549	0	0		0	0	548,549	0
43 Dist O&M - Meters	ID597.00	370.T	23,190	13,539	7,599		1,775	265	0	13
44 Dist O&M - Misc Maint Exp	ID598.00	DES2.T	119,341	77,635	30,842		6,697	212	3,600	356
	(36+37+38+									
	39+40+41+4									
45 Dist O&M - Total Maint Exp	2+43+44)	*	21,818,204	14,193,357	5,638,552		1,224,313	38,709	658,220	65,053
46 Dist O&M - Total	(35+45)	*	33,730,753	21,628,569	8,388,426		1,842,777	112,067	1,668,801	90,113
47 Total Prod Trans Dist Exp	(19+24+46)	*	335,868,148	176,749,107	88,445,803		23,257,594	43,073,579	2,631,874	1,710,192
CUST ACCOUNTS EXP										
48 Cust Accts Exp - Supervision	ID901.00	CAES1.T	2,055,369	1,626,508	332,186		40,898	44,953	8,688	2,136
49 Cust Accts Exp - Meter Reading	ID902.00	CUST6	2,507,181	2,083,167	398,943		14,065	10,555	0	451
50 Cust Accts Exp - Records & Collections	ID903.00	CUST5	12,421,562	10,489,885	1,648,341		131,172	108,813	38,879	4,472
51 Cust Accts Exp - Uncollectable Accts	ID904.00	ID904.00	4,231,915	2,540,599	1,076,953		245,444	310,457	42,965	15,497
52 Cust Accts Exp - Misc Exp	ID905.00	CUST1	492,709	438,966	52,111		381	18	1,225	7
	(48+49+50+									
53 Cust Accts Exp - Total	51+52)	*	21,708,736	17,179,124	3,508,534		431,960	474,797	91,757	22,564
CUST SVC & INFO EXP										
54 Cust Svc Exp - Supervision	ID907.00	CUST1	419,839	374,045	44,404		325	16	1,044	6
55 Cust Svc Exp - Cust Assistance	ID908.01	CUST1	975,060	868,704	103,126		754	36	2,425	14
56 Cust Svc Exp - Weatherization	ID908.02	PC1	7,472,088	3,823,704	1,983,782		530,971	1,069,255	24,046	40,330
57 Cust Svc Exp - Info & Instruct	ID909.00	CUST1	364,089	324,376	38,507		282	13	905	5
58 Cust Svc Exp - Misc	ID910.00	CUST1	628,012	559,511	66,421		486	23	1,562	9
	(54+55+56+									
59 Cust Svc Exp - Total	57+58)	*	9,859,088	5,950,339	2,236,240		532,818	1,069,344	29,982	40,366
60 Total Prod Trans Dist & Cust Exp	(47+53+59)	*	367,435,972	199,878,570	94,190,576		24,222,372	44,617,719	2,753,614	1,773,121
61 Adj Total Prod Trans Dist & Cust Exp	ADJPTDCE. T	*	106,410,779	66,303,730	24,890,403		5,673,769	7,265,025	1,913,598	364,254
ADMIN & GENERAL EXP										
62 A&G Exp - Salaries	ID920.00	ADJPTDCE.T	17,921,971	11,167,041	4,192,104		955,590	1,223,594	322,293	61,349
63 A&G Exp - Office Supplies	ID921.00	ADJPTDCE.T	5,302,811	3,304,140	1,240,373		282,743	362,041	95,361	18,152
64 A&G Exp - Transf (Credit)	ID922.00	ADJPTDCE.T	-7,245	-4,514	-1,695		-386	-495	-130	-25

Description	Category	Category	Total	Summary	Summary	Summary	Summary	Summary	Summary	
	Reference	Allocation		Class	Class	Class	Class	Class	Class	
	ID #	Method	Allocation	Residential	Secondary Gen1	Primary Gen1	Svc High Volt	Gen1 Sv	Lighting	Firm Resale
65 A&G Exp - Outside Services	ID923.00	ADJPTDCE.T	3,335,801	2,078,512	780,273		177,863	227,746	59,988	11,419
66 A&G Exp - Prop Insurances	ID924.00	PTDGP.T	1,519,378	918,591	384,423		86,931	108,439	15,530	5,464
67 A&G Exp - Injuries & Damages	ID925.00	SW.T	4,219,015	2,797,256	972,671		194,905	198,616	44,087	11,480
68 A&G Exp - Pensions & Benefits	ID926.00	SW.T	8,806,923	5,839,093	2,030,387		406,853	414,599	92,028	23,964
69 A&G Exp - Franch Reqmnts	ID927.00	ENERGY	16,564	8,166	4,499		1,224	2,523	58	95
70 A&G Exp - Reg Comm Exp (BASE)	ID928.00	ADJPTDCE.T	1,170,218	729,154	273,724		62,395	79,895	21,044	4,006
71 A&G Exp - Reg Comm Exp (RESOURCE)	ID928.01	ADJPTDCE.T	582,457	362,924	136,242		31,056	39,766	10,474	1,934
72 A&G Exp - Duplicate Charges (Credit)	ID929.00	ENERGY	-16,564	-8,166	-4,499		-1,224	-2,523	-58	-95
73 A&G Exp - Misc Exp	ID930.00	ADJPTDCE.T	5,760,005	3,589,014	1,347,315		307,121	393,255	103,583	19,717
74 A&G Exp - Rents	ID931.00	ADJPTDCE.T	2,831,464	1,764,263	662,304		150,972	193,314	50,919	9,692
(62+63+64+ 65+66+67+6 8+69+70+71 +72+73+74)		*								
75 A&G Exp - Total Op Exp		*	51,442,798	32,545,474	12,018,122		2,656,044	3,240,771	815,176	167,211
76 A&G Exp - Mnt of General Plant	ID935.00	GP.T	3,244,194	2,134,665	760,762		153,593	150,229	35,963	8,982
77 A&G Exp - Gain Disposal of Property	ID411.00	TDP.T	-145,221	-95,448	-35,929		-7,204	-4,148	-2,121	-370
78 A&G Exp - Total Exp	(75+76+77)	*	54,541,771	34,584,691	12,742,954		2,802,433	3,386,852	849,018	175,823
79 Total Operation & Maintenance Expense	(60+78)	*	421,977,743	234,463,261	106,933,531		27,024,805	48,004,571	3,602,631	1,948,944
DEPRECIATION AND AMORTIZATION										
80 Depr Exp - Production Shuffleton	ID403.00	PC2	77,195	39,503	20,495		5,486	11,047	248	417
81 Depr Exp - Production Steam Baseload	ID403.01	SP.T	17,946,876	9,183,984	4,764,757		1,275,316	2,568,197	57,756	96,867
82 Depr Exp - Production Hydro	ID403.02	HP.T	2,108,244	1,078,855	559,722		149,813	301,690	6,785	11,379
83 Depr Exp - Production Other	ID403.03	OP.T	3,000,116	1,535,254	796,508		213,190	429,316	9,655	16,193
(80+81+82+ 83)		*								
84 Depr Exp - Production Subtotal		*	23,132,431	11,837,596	6,141,482		1,643,804	3,310,250	74,443	124,856
85 Depr Exp - Transmission	ID403.04	TP.T	9,016,060	5,342,195	2,166,720		560,155	897,725	15,828	33,437
86 Depr Exp - Distribution	ID403.05	DP.T	32,800,661	22,287,702	8,195,179		1,486,166	137,298	623,845	70,471
87 Depr Exp - General	ID403.06	GP.T	7,211,798	4,745,332	1,691,163		341,436	333,956	79,945	19,967
(84+85+86+ 87)		*								
88 Total Depreciation Expense		*	72,160,950	44,212,825	18,194,544		4,031,560	4,679,229	794,061	248,731
89 Amort Exp - Limited Term Plant	ID404.00	PTDP.T	2,046,957	1,228,875	520,917		118,720	150,167	20,782	7,496
90 Amort Exp - Other Elec Plant	ID405.00	PTDP.T	81,133	48,708	20,647		4,706	5,952	824	297
91 Amort Exp - Acq Adjustment	ID406.00	TDP.T	37,000	24,319	9,154		1,835	1,057	540	94
92 Amort Exp - Property Losses	ID407.00	PP.T	19,767,192	10,115,497	5,248,037		1,404,668	2,828,684	63,614	106,692
93 Amort Exp - Bonneville Exch Power (RESOURCE)	AMBEP	PC1	5,200,700	2,661,363	1,380,746		369,565	744,220	16,737	28,070
94 Amort Exp - Bonneville Exch Power (RESOURCE)	BEP.BASE	PC1	5,565,228	2,847,903	1,477,525		395,468	796,384	17,910	30,038
(89+90+91+ 92+93+94)		*								
95 Total Amortization Exp		*	32,698,210	16,926,664	8,657,026		2,294,962	4,526,464	120,406	172,688

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

Description	Category Reference	Category Allocation Method	Total Allocation	Summary Class Residential	Summary Class Secondary	Summary Class Gen1: Primary	Summary Class Gen1 Svc High Volt	Summary Class Gen1 Sv Lighting	Summary Class Firm Resale	
	ID #									
96 Total Depr & Amort Exp	(88+95)	DAE.T	104,859,160	61,139,489	26,851,570		6,326,523	9,205,693	914,467	421,419
TAXES OTHER THAN FEDERAL INCOME TAX										
97 Property Taxes - Washington	ID236.10	PTDGP.T	15,700,957	9,492,540	3,972,556		898,323	1,120,589	160,483	56,465
98 Property Taxes - Montana	ID236.31	PC1	8,299,436	4,247,084	2,203,436		589,763	1,187,649	26,709	44,796
99 Total Property Taxes	(97+98)	*	24,000,393	13,739,624	6,175,992		1,488,086	2,308,238	187,192	101,260
100 UISS - Federal	ID236.03	SW.T	90,520	60,016	20,869		4,182	4,261	946	246
101 UISS - Washington	ID236.13	SW.T	336,392	223,032	77,553		15,540	15,836	3,515	915
102 UISS - Montana	ID236.33	SW.T	126	84	29		6	6	1	0
103 UISS - Wash DC	ID236.36	SW.T	216	143	50		10	10	2	1
104 UISS - Federal Soc Sec	ID236.04	SW.T	4,169,224	2,764,244	961,192		192,605	196,272	43,566	11,344
	(100+101+102+103+104)	*								
105 Total UISS Taxes	)	*	4,596,478	3,047,518	1,059,693		212,343	216,386	48,031	12,507
106 Other Taxes - Wash Excise (BASE)	ID236.11B	REVFAC1	15,583,907	8,879,086	3,962,275		968,620	1,568,986	137,762	67,179
107 Other Taxes - Wash Excise (RESOURCE)	ID236.11R	REVFAC1	16,030,056	9,133,284	4,075,710		996,351	1,613,904	141,705	69,102
108 Other Taxes - Wash Use	ID236.18	REVFAC1	-1,215	-692	-309		-76	-122	-11	-5
109 Other Taxes - Superfund	ID236.07	REVFAC1	131,000	74,639	33,307		8,142	13,189	1,158	565
110 Other Taxes - Annual Filing Fee	ID236.20	REVFAC1	0	0	0		0	0	0	0
111 Other Taxes - MT Corp Lic	ID236.34	REVFAC1	775,471	441,832	197,167		48,200	78,074	6,855	3,343
112 Other Taxes - MT Elec Energy Lic	ID236.35	ENERGY	749,240	369,362	203,503		55,367	114,105	2,622	4,280
113 Other Taxes - Municipal	ID236.16	REVFAC1	0	0	0		0	0	0	0
	(106+107+108+109+110+111+112+113)	*								
114 Total Other Taxes	13)	*	33,268,459	18,897,510	8,471,652		2,076,605	3,388,136	290,092	144,464
	(99+105+114)	*								
115 Total Taxes Other Than FIT	4)	*	61,865,330	35,684,653	15,707,337		3,777,034	5,912,760	525,315	258,231
FEDERAL INCOME TAXES										
116 Current Federal Income Tax @Rate	409.1.T	RB.T	52,639,601	31,264,031	13,429,910		3,103,144	4,138,885	504,359	199,271
117 Provision for Def Inc Tax	410.1.T	RB.T	21,122,000	12,544,906	5,388,843		1,245,158	1,660,756	202,377	79,959
118 Prov for Def Income Tax (Credit)	411.1.T	RB.T	-15,072,000	-8,951,654	-3,845,311		-888,506	-1,185,064	-144,410	-57,056
119 Net Investment Tax Credit	411.4.T	RB.T	-1,913,000	-1,136,181	-488,063		-112,773	-150,413	-18,329	-7,242
	(116+117+118+119)	*								
120 Total Federal Income Tax	18+119)	*	56,776,601	33,721,103	14,485,381		3,347,023	4,464,164	543,997	214,932
TOTAL OPERATING EXPENSE										
	(79+96+115+120)	*								
121 Total Operating Expenses		*	645,478,834	365,008,506	163,977,819		40,475,385	67,587,188	5,586,410	2,843,527

Description	Residential	Residential	Residential	Secondary Ge	Secondary Ge	Secondary Ge	Secondary Ge	Primary Gen	Primary Gen	Primary Gen	Primary Gen
	47	37	27	24	25	26	29	31	43	35	
	Water Heating	Space Heating	Lighting	0-50 kw	51-350 kw	>350 kw	Irrigation	General Service	Interruptible	Irrigation	
<b>OPERATION AND MAINTENANCE EXPENSE</b>											
<b>POWER PRODUCTION EXPENSE</b>											
1 Steam Prod O&M - Shuffleton	110,948	268,569	34,526	80,155	86,818	47,387	451	48,690	8,639	166	
2 Steam Prod O&M - Shuffleton Fuel	71,428	172,905	22,228	51,604	55,893	30,508	290	31,347	5,562	107	
3 Steam Prod O&M - Baseload Generation	3,322,308	8,042,257	1,033,865	2,400,216	2,599,745	1,418,987	13,501	1,458,025	258,684	4,974	
4 Steam Prod O&M - Baseload Fuel	4,266,370	10,327,534	1,327,647	3,082,259	3,338,485	1,822,204	17,338	1,872,335	332,192	6,388	
5 Steam Prod O&M - Total	7,771,054	18,811,265	2,418,266	5,614,233	6,080,940	3,319,085	31,581	3,410,397	605,076	11,635	
6 Hydro Prod O&M - Base	-20,517	-49,665	-6,385	-14,823	-16,055	-8,763	-83	-9,004	-1,598	-31	
7 Hydro Prod O&M - O&M	529,577	1,281,938	164,798	382,595	414,400	226,187	2,152	232,410	41,234	793	
8 Hydro Prod O&M - Fuel	809	1,958	252	584	633	346	3	355	63	1	
9 Hydro Prod O&M - Total	509,869	1,234,231	158,665	368,357	398,978	217,769	2,072	223,760	39,700	763	
10 Other Prod O&M - O&M	557,463	1,349,441	173,476	402,742	436,221	238,097	2,265	244,648	43,406	835	
11 Other Prod O&M - Fuel	339,112	820,882	105,528	244,993	265,359	144,838	1,378	148,822	26,404	508	
12 Other Prod O&M - Total	896,574	2,170,323	279,004	647,734	701,580	382,935	3,644	393,470	69,810	1,342	
13 Purch Power - Power Purchases	27,644,947	66,919,678	8,602,801	19,972,217	21,632,494	11,807,399	112,346	12,132,233	2,152,514	41,391	
15 Purch Power - BEP	664,756	1,609,163	206,865	480,256	520,179	283,923	2,701	291,734	51,760	995	
16 Purch Power - Sys Cnt/Load Dispatch	87,481	200,457	26,634	64,683	70,300	37,907	426	40,772	6,225	158	
17 Purch Power - Other	63,791	146,173	19,421	47,166	51,262	27,641	311	29,731	4,539	115	
18 Purch Power - Total	28,460,974	68,875,471	8,855,721	20,564,321	22,274,235	12,156,870	115,784	12,494,469	2,215,038	42,660	
19 Total Production O&M	37,638,471	91,091,290	11,711,657	27,194,645	29,455,734	16,076,659	153,080	16,522,096	2,929,624	56,401	
<b>TRANSMISSION EXPENSE</b>											
20 Transmission O&M -	876,311	2,723,752	272,206	572,667	635,177	362,130	564	282,903	122,932	191	
21 Transmission O&M - Colstrip	90,269	218,513	28,091	65,215	70,637	38,555	367	39,615	7,029	135	
22 Wheeling by Others - Wheeling	2,805,556	6,791,364	873,058	2,026,886	2,195,380	1,198,277	11,401	1,231,243	218,449	4,201	
24 Total Transmission Expense	3,772,136	9,733,629	1,173,355	2,664,769	2,901,194	1,598,963	12,333	1,553,762	348,409	4,527	
<b>DISTRIBUTION EXPENSE</b>											
25 Dist O&M - Supr & Eng	382,962	965,447	166,178	271,629	182,929	101,855	3,657	85,273	40,090	567	
26 Dist O&M - Load Dispatch	220,802	653,542	87,799	150,161	134,784	94,663	2,454	63,543	31,070	546	
27 Dist O&M - Station	129,821	384,252	51,621	88,287	79,247	55,657	1,443	52,298	18,267	321	
28 Dist O&M - OVHD Lines	21,853	64,683	8,690	14,862	13,340	9,369	243	5,752	2,812	49	
29 Dist O&M - UNGD Lines	246,449	729,454	97,997	167,602	150,440	105,658	2,739	55,907	27,336	480	
30 Dist O&M - Street Lights	0	0	0	0	0	0	0	0	0	0	
31 Dist O&M - Meter	187,992	352,048	91,745	229,883	111,982	10,129	2,597	53,556	29,143	141	
32 Dist O&M - Customer Installations	230,753	431,989	112,423	85,209	5,871	508	433	0	0	0	
33 Dist O&M - Misc Op Exp	455,167	1,147,476	197,510	322,843	217,419	121,059	4,346	101,351	47,649	674	

Description	Residential	Residential	Residential	Secondary Ge	Secondary Ge	Secondary Ge	Secondary Ge	Primary Gen	Primary Gen	Primary Gen	Primary Gen
	47	37	27	24	25	26	29	31	43	35	
	Water Heating	Space Heating	Lighting	0-50 kw	51-350 kw	>350 kw	Irrigation	General Service	Interruptible	Irrigation	
34 Dist O&M - Rents	3,800	11,248	1,511	2,584	2,320	1,629	42	1,094		535	9
35 Dist O&M - Total Oper Expense	1,879,600	4,740,139	815,475	1,333,061	898,332	500,527	17,953	418,774		196,901	2,789
36 Dist O&M - Supr & Eng	219,942	650,677	87,483	149,738	134,255	94,184	2,445	55,753		26,429	464
37 Dist O&M - Structures	2,973	8,798	1,182	2,022	1,815	1,274	33	892		418	7
38 Dist O&M - Station Equipment	162,974	482,379	64,804	110,833	99,484	69,871	1,811	65,653		22,932	403
39 Dist O&M - OVHD Lines	2,011,473	5,953,674	799,834	1,367,942	1,227,865	862,365	22,352	529,408		258,855	4,549
40 Dist O&M - UNGD Lines	720,740	2,133,290	286,592	490,154	439,962	308,998	8,009	163,501		79,944	1,405
41 Dist O&M - Line Transformers	118,272	350,068	47,029	80,483	72,197	50,706	1,314	5,049		178	0
42 Dist O&M - Street Lights	0	0	0	0	0	0	0	0		0	0
43 Dist O&M - Meters	4,029	7,544	1,966	4,926	2,400	217	56	1,148		625	3
44 Dist O&M - Misc Maint Exp	17,822	52,724	7,089	12,133	10,879	7,632	198	4,518		2,142	38
45 Dist O&M - Total Maint Exp	3,258,223	9,639,154	1,295,980	2,218,232	1,988,855	1,395,247	36,218	825,921		391,523	6,869
46 Dist O&M - Total	5,137,823	14,379,292	2,111,454	3,551,293	2,887,187	1,895,775	54,171	1,244,695		588,425	9,657
47 Total Prod Trans Dist Exp	46,548,430	115,204,211	14,996,466	33,410,707	35,244,115	19,571,396	219,584	19,320,552		3,866,457	70,585
CUST ACCOUNTS EXP											
48 Cust Accts Exp - Supervision	470,912	934,448	221,148	237,527	65,878	27,384	1,396	29,862		10,923	112
49 Cust Accts Exp - Meter Reading	620,126	1,160,399	302,642	320,944	70,301	6,092	1,605	9,101		4,939	25
50 Cust Accts Exp - Records & Collections	3,122,656	5,845,836	1,521,393	1,475,930	151,791	13,167	7,453	88,193		42,730	248
51 Cust Accts Exp - Uncollectable Accts	629,389	1,684,294	226,915	426,100	404,505	242,300	4,048	187,992		56,653	799
52 Cust Accts Exp - Misc Exp	130,672	244,630	63,664	48,253	3,325	288	245	256		124	1
53 Cust Accts Exp - Total	4,973,756	9,869,606	2,335,762	2,508,755	695,800	289,231	14,747	315,405		115,370	1,185
CUST SVC & INFO EXP											
54 Cust Svc Exp - Supervision	111,346	208,450	54,248	41,117	2,833	245	209	218		106	1
55 Cust Svc Exp - Cust Assistance	258,598	484,117	125,989	95,492	6,580	569	486	507		246	1
56 Cust Svc Exp - Weatherization	1,024,607	2,480,250	318,846	740,232	801,767	437,619	4,164	449,658		79,779	1,534
57 Cust Svc Exp - Info & Instruct	96,561	180,770	47,044	35,657	2,457	213	181	189		92	1
58 Cust Svc Exp - Misc	166,556	311,808	81,146	61,504	4,238	367	313	327		158	1
59 Cust Svc Exp - Total	1,657,669	3,665,396	627,274	974,001	817,874	439,013	5,353	450,900		80,380	1,538
60 Total Prod Trans Dist & Cust Exp	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
61 Adj Total Prod Trans Dist & Cust Exp	17,386,877	42,095,729	6,821,124	11,034,665	8,749,366	5,012,146	94,226	4,378,788		1,275,264	19,717
ADMIN & GENERAL EXP											
62 A&G Exp - Salaries	2,928,342	7,089,868	1,148,831	1,858,486	1,473,590	844,158	15,870	737,486		214,783	3,321
63 A&G Exp - Office Supplies	866,447	2,097,773	339,920	549,895	436,011	249,772	4,696	218,210		63,551	983
64 A&G Exp - Transf (Credit)	-1,184	-2,866	-464	-751	-596	-341	-6	-298		-87	-1



Description	Residential	Residential	Residential	Secondary Ge	Secondary Ge	Secondary Ge	Secondary Ge	Primary Genl Sv	Primary Genl Sv	Primary Genl Sv	
	47	37	27	24	25	26	29	31	43	35	
	Water Heating	Space Heating	Lighting	0-50 kw	51-350 kw	>350 kw	Irrigation	General Service	Interruptible	Irrigation	
65 A&G Exp - Outside Services	545,050	1,319,631	213,831	345,918	274,278	157,122	2,954	137,268		39,977	618
66 A&G Exp - Prop Insurances	228,128	607,458	83,006	153,391	143,543	86,026	1,464	66,462		20,184	285
67 A&G Exp - Injuries & Damages	721,437	1,783,904	291,915	441,611	329,763	197,044	4,252	145,337		48,883	685
68 A&G Exp - Pensions & Benefits	1,505,954	3,723,786	609,353	921,835	688,360	411,317	8,875	303,382		102,039	1,431
69 A&G Exp - Franch Reqmnts	2,271	5,204	691	1,679	1,825	984	11	1,058		162	4
70 A&G Exp - Reg Comm Exp (BASE)	191,207	462,934	75,013	121,350	96,218	55,119	1,036	48,154		14,024	217
71 A&G Exp - Reg Comm Exp (RESOURCE)	95,170	230,418	37,337	60,400	47,891	27,435	516	23,968		6,980	198
72 A&G Exp - Duplicate Charges (Credit)	-2,271	-5,204	-691	-1,679	-1,825	-984	-11	-1,058		-162	-4
73 A&G Exp - Misc Exp	941,150	2,278,638	369,227	597,305	473,602	271,307	5,100	237,023		69,030	1,067
74 A&G Exp - Rents	462,644	1,120,117	181,502	293,619	232,810	133,367	2,507	116,514		33,933	525
75 A&G Exp - Total Op Exp	8,484,344	20,711,661	3,349,469	5,343,059	4,195,472	2,432,328	47,263	2,033,507		613,299	9,238
76 A&G Exp - Mnt of General Plant	545,157	1,370,953	218,556	338,515	261,169	157,682	3,396	114,132		38,911	551
77 A&G Exp - Gain Disposal of Property	-22,680	-63,960	-8,808	-14,773	-12,788	-8,192	-176	-4,981		-2,197	-26
78 A&G Exp - Total Exp	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
79 Total Operation & Maintenance Expense	62,186,675	150,757,867	21,518,719	42,560,263	41,201,642	22,881,457	290,168	22,229,515		4,712,220	83,070
DEPRECIATION AND AMORTIZATION											
80 Depr Exp - Production Shuffleton	10,585	25,624	3,294	7,647	8,283	4,521	43	4,645		824	16
81 Depr Exp - Production Steam Baseload	2,460,958	5,957,202	765,823	1,777,930	1,925,729	1,051,097	10,001	1,080,014		191,617	3,685
82 Depr Exp - Production Hydro	289,092	699,801	89,962	208,856	226,218	123,474	1,175	126,871		22,510	433
83 Depr Exp - Production Other	411,390	995,845	128,020	297,210	321,917	175,708	1,672	180,542		32,032	616
84 Depr Exp - Production Subtotal	3,172,026	7,678,471	987,099	2,291,644	2,482,147	1,354,800	12,891	1,392,072		246,983	4,749
85 Depr Exp - Transmission	1,208,962	3,757,697	375,536	790,053	876,293	499,596	779	390,294		169,597	263
86 Depr Exp - Distribution	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
87 Depr Exp - General	1,211,875	3,047,609	485,847	752,513	580,575	350,525	7,549	253,714		86,498	1,224
88 Total Depreciation Expense	10,964,238	29,196,682	4,051,905	7,329,774	6,724,501	4,066,570	73,699	3,059,989		957,815	13,757
89 Amort Exp - Limited Term Plant	304,432	814,685	109,758	206,103	195,657	117,199	1,958	90,931		27,403	386
90 Amort Exp - Other Elec Plant	12,066	32,291	4,350	8,169	7,755	4,645	78	3,604		1,086	15
91 Amort Exp - Acq Adjustment	5,778	16,296	2,244	3,764	3,258	2,087	45	1,269		560	7
92 Amort Exp - Property Losses	2,710,568	6,561,429	843,499	1,958,262	2,121,051	1,157,708	11,015	1,189,557		211,053	4,058
93 Amort Exp - Bonneville Exch Power (RESOURCE)	713,144	1,726,296	221,923	515,214	558,043	304,590	2,898	312,970		55,527	1,068
94 Amort Exp - Bonneville Exch Power (RESOURCE)	763,130	1,847,296	237,478	551,327	597,158	325,939	3,101	334,906		59,419	1,143
95 Total Amortization Exp	4,509,120	10,998,293	1,419,251	3,242,839	3,482,923	1,912,169	19,095	1,933,237		355,048	6,677

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

Description	Residential	Residential	Residential	Secondary Ge	Secondary Ge	Secondary Ge	Secondary Ge	Primary Gen	Primary Gen	Primary Gen	Primary Gen	Primary Gen	Primary Gen
	47	37	27	24	25	26	29	31	43	35			
	Water Heating	Space Heating	Lighting	0-50 kw	51-350 kw	>350 kw	Irrigation	General Service	Interruptible	Irrigation			
96 Total Depr & Amort Exp	15,473,357	40,194,975	5,471,157	10,572,612	10,207,424	5,978,739	92,795	4,993,226		1,312,863			20,434
TAXES OTHER THAN FEDERAL INCOME TAX													
97 Property Taxes - Washington	2,357,425	6,277,350	857,765	1,585,111	1,483,348	888,973	15,124	686,801		208,581			2,942
98 Property Taxes - Montana	1,138,057	2,754,876	354,151	822,194	890,543	486,074	4,625	499,446		88,612			1,704
99 Total Property Taxes	3,495,482	9,032,226	1,211,915	2,407,306	2,373,891	1,375,047	19,749	1,186,247		297,193			4,646
100 UISS - Federal	15,479	38,274	6,263	9,475	7,075	4,228	91	3,118		1,049			15
101 UISS - Washington	57,522	142,235	23,275	35,211	26,293	15,711	339	11,588		3,898			55
102 UISS - Montana	22	53	9	13	10	6	0	4		1			0
103 UISS - Wash DC	37	91	15	23	17	10	0	7		3			0
104 UISS - Federal Soc Sec	712,923	1,762,851	288,470	436,399	325,872	194,719	4,202	143,622		48,306			677
105 Total UISS Taxes	785,982	1,943,505	318,031	481,121	359,266	214,673	4,632	158,340		53,256			747
106 Other Taxes - Wash Excise (BASE)	2,299,187	5,774,948	804,951	1,570,900	1,515,546	863,703	12,125	780,018		185,574			3,029
107 Other Taxes - Wash Excise (RESOURCE)	2,365,010	5,940,278	827,996	1,615,873	1,558,935	888,430	12,472	802,349		190,886			3,116
108 Other Taxes - Wash Use	-179	-450	-63	-122	-118	-67	-1	-61		-14			0
109 Other Taxes - Superfund	19,327	48,545	6,767	13,205	12,740	7,260	102	6,557		1,560			25
110 Other Taxes - Annual Filing Fee	0	0	0	0	0	0	0	0		0			0
111 Other Taxes - MT Corp Lic	114,410	287,367	40,055	78,170	75,415	42,979	603	38,814		9,234			151
112 Other Taxes - MT Elec Energy Lic	102,718	235,371	31,273	75,949	82,544	44,509	501	47,873		7,309			185
113 Other Taxes - Municipal	0	0	0	0	0	0	0	0		0			0
114 Total Other Taxes	4,900,472	12,286,059	1,710,979	3,353,975	3,245,062	1,846,814	25,802	1,675,550		394,549			6,506
115 Total Taxes Other Than FIT	9,181,937	23,261,791	3,240,926	6,242,401	5,978,219	3,436,534	50,183	3,020,137		744,998			11,899
FEDERAL INCOME TAXES													
116 Current Federal Income Tax @Rate	7,784,994	20,698,046	2,780,991	5,298,898	5,070,838	3,011,715	48,459	2,397,177		696,041			9,926
117 Provision for Def Inc Tax	3,123,782	8,305,233	1,115,892	2,126,219	2,034,709	1,208,471	19,445	961,884		279,291			3,983
118 Prov for Def Income Tax (Credit)	-2,229,033	-5,926,355	-796,265	-1,517,204	-1,451,905	-862,327	-13,875	-686,370		-199,293			-2,842
119 Net Investment Tax Credit	-282,918	-752,197	-101,065	-192,570	-184,282	-109,450	-1,761	-87,117		-25,295			-361
120 Total Federal Income Tax	8,396,825	22,324,726	2,999,552	5,715,344	5,469,361	3,248,409	52,268	2,585,574		750,743			10,706
TOTAL OPERATING EXPENSE													
121 Total Operating Expenses	95,238,793	236,539,359	33,230,354	65,090,620	62,856,646	35,545,139	485,413	32,828,451		7,520,824			126,109

Description	High Volt Gen	High Volt Gen	Lighting	Lighting	Firm Resale
	49 General Serv	46 Interruptible	55 Area	50 Street	5 Large & Small
<b>OPERATION AND MAINTENANCE EXPENSE</b>					
<b>POWER PRODUCTION EXPENSE</b>					
1 Steam Prod O&M - Shuffleton	105,760	10,023	238	2,366	4,367
2 Steam Prod O&M - Shuffleton Fuel	68,088	6,453	153	1,523	2,812
3 Steam Prod O&M - Baseload Generation	3,166,953	300,128	7,116	70,855	130,771
4 Steam Prod O&M - Baseload Fuel	4,066,871	385,411	9,138	90,989	167,931
5 Steam Prod O&M - Total	7,407,672	702,014	16,644	165,733	305,881
6 Hydro Prod O&M - Base	-19,558	-1,853	-44	-438	-808
7 Hydro Prod O&M - O&M	504,813	47,840	1,134	11,294	20,845
8 Hydro Prod O&M - Fuel	771	73	2	17	32
9 Hydro Prod O&M - Total	486,027	46,060	1,092	10,874	20,069
10 Other Prod O&M - O&M	531,395	50,360	1,194	11,889	21,943
11 Other Prod O&M - Fuel	323,254	30,634	726	7,232	13,348
12 Other Prod O&M - Total	854,650	80,994	1,920	19,121	35,291
13 Purch Power - Power Purchases	26,352,241	2,497,363	59,210	589,582	1,088,148
15 Purch Power - BEP	633,671	60,052	1,424	14,177	26,166
16 Purch Power - Sys Cnt/Load Dispatch	88,752	8,427	201	2,032	3,645
17 Purch Power - Other	64,718	6,145	147	1,482	2,658
18 Purch Power - Total	27,139,382	2,571,987	60,982	607,272	1,120,618
19 Total Production O&M	35,887,730	3,401,055	80,639	803,000	1,481,858
<b>TRANSMISSION EXPENSE</b>					
20 Transmission O&M -	598,248	52,464	1,114	10,359	24,237
21 Transmission O&M - Colstrip	86,048	8,155	193	1,925	3,553
22 Wheeling by Others - Wheeling	2,674,365	253,446	6,009	59,834	110,431
24 Total Transmission Expense	3,358,662	314,064	7,316	72,118	138,221
<b>DISTRIBUTION EXPENSE</b>					
25 Dist O&M - Supr & Eng	14,218	759	24,799	181,505	5,098
26 Dist O&M - Load Dispatch	0	0	514	3,998	5,171
27 Dist O&M - Station	28,223	0	302	2,351	3,040
28 Dist O&M - OVHD Lines	0	0	51	396	468
29 Dist O&M - UNGD Lines	0	0	574	4,462	4,550
30 Dist O&M - Street Lights	0	0	65,753	480,598	0
31 Dist O&M - Meter	10,302	2,056	0	0	584
32 Dist O&M - Customer Installations	0	0	0	0	0
33 Dist O&M - Misc Op Exp	16,899	902	29,474	215,726	6,059

Description	High Volt Gen	High Volt Gen	Lighting	Lighting	Firm Resale
	49 General	46 Service Interruptible	Area	55 Street	50 Large & Small
34 Dist O&M - Rents	0	0		9	69
35 Dist O&M - Total Oper Expense	69,642	3,717	121,477	889,104	25,059
36 Dist O&M - Supr & Eng	2,610	3	5,319	39,114	4,391
37 Dist O&M - Structures	189	0	7	54	70
38 Dist O&M - Station Equipment	35,430	0	379	2,951	3,817
39 Dist O&M - OVHD Lines	0	0	4,684	36,420	43,082
40 Dist O&M - UNGD Lines	0	0	1,678	13,050	13,305
41 Dist O&M - Line Transformers	0	0	275	2,141	20
42 Dist O&M - Street Lights	0	0	66,018	482,531	0
43 Dist O&M - Meters	221	44	0	0	13
44 Dist O&M - Misc Maint Exp	211	0	431	3,169	356
45 Dist O&M - Total Maint Exp	38,661	48	78,791	579,429	65,053
46 Dist O&M - Total	108,303	3,764	200,268	1,468,533	90,113
47 Total Prod Trans Dist Exp	39,354,695	3,718,884	288,222	2,343,651	1,710,192
CUST ACCOUNTS EXP					
48 Cust Accts Exp - Supervision	40,693	4,260	2,836	5,851	2,136
49 Cust Accts Exp - Meter Reading	8,800	1,755	0	0	451
50 Cust Accts Exp - Records & Collections	95,770	13,043	21,489	17,390	4,472
51 Cust Accts Exp - Uncollectable Accts	284,522	25,935	4,956	38,009	15,497
52 Cust Accts Exp - Misc Exp	16	2	677	548	7
53 Cust Accts Exp - Total	429,802	44,995	29,959	61,799	22,564
CUST SVC & INFO EXP					
54 Cust Svc Exp - Supervision	14	2	577	467	6
55 Cust Svc Exp - Cust Assistance	32	4	1,340	1,085	14
56 Cust Svc Exp - Weatherization	976,695	92,560	2,195	21,852	40,330
57 Cust Svc Exp - Info & Instruct	12	2	500	405	5
58 Cust Svc Exp - Misc	20	3	863	699	9
59 Cust Svc Exp - Total	976,773	92,571	5,474	24,509	40,366
60 Total Prod Trans Dist & Cust Exp	40,761,270	3,856,449	323,655	2,429,959	1,773,121
61 Adj Total Prod Trans Dist & Cust Exp	6,642,008	623,017	246,993	1,666,605	364,254
ADMIN & GENERAL EXP					
62 A&G Exp - Salaries	1,118,664	104,930	41,599	280,694	61,349
63 A&G Exp - Office Supplies	330,994	31,047	12,309	83,053	18,152
64 A&G Exp - Transf (Credit)	-452	-42	-17	-113	-25

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

Description	High Volt Gen	High Volt Gen	Lighting	Lighting	Firm Resale
	49 General	46 Service Interruptible	55 Area	50 Street	5 Large & Small
65 A&G Exp - Outside Services	208,216	19,531	7,743	52,245	11,419
66 A&G Exp - Prop Insurances	99,384	9,055	1,813	13,717	5,464
67 A&G Exp - Injuries & Damages	182,071	16,546	6,037	38,049	11,480
68 A&G Exp - Pensions & Benefits	380,061	34,538	12,603	79,425	23,964
69 A&G Exp - Franch Reqmnts	2,304	219	5	53	95
70 A&G Exp - Reg Comm Exp (BASE)	73,043	6,851	2,716	18,328	4,006
71 A&G Exp - Reg Comm Exp (RESOURCE)	36,356	3,410	1,352	9,122	1,994
72 A&G Exp - Duplicate Charges (Credit)	-2,304	-219	-5	-53	-95
73 A&G Exp - Misc Exp	359,531	33,724	13,370	90,213	19,717
74 A&G Exp - Rents	176,736	16,578	6,572	44,346	9,692
75 A&G Exp - Total Op Exp	2,964,604	276,167	106,097	709,079	167,211
76 A&G Exp - Mnt of General Plant	137,789	12,440	4,765	31,197	8,982
77 A&G Exp - Gain Disposal of Property	-3,842	-306	-252	-1,869	-370
78 A&G Exp - Total Exp	3,098,551	288,301	110,610	738,407	175,823
79 Total Operation & Maintenance Expense	43,859,820	4,144,751	434,265	3,168,366	1,948,944
DEPRECIATION AND AMORTIZATION					
80 Depr Exp - Production Shuffleton	10,090	956	23	226	417
81 Depr Exp - Production Steam Baseload	2,345,881	222,316	5,271	52,485	96,867
82 Depr Exp - Production Hydro	275,574	26,116	619	6,165	11,379
83 Depr Exp - Production Other	392,153	37,164	881	8,774	16,193
84 Depr Exp - Production Subtotal	3,023,698	286,551	6,794	67,650	124,856
85 Depr Exp - Transmission	825,346	72,379	1,536	14,291	33,437
86 Depr Exp - Distribution	134,823	2,475	74,516	549,329	70,471
87 Depr Exp - General	306,302	27,654	10,593	69,351	19,967
88 Total Depreciation Expense	4,290,169	389,060	93,440	700,621	248,731
89 Amort Exp - Limited Term Plant	137,622	12,545	2,397	18,385	7,496
90 Amort Exp - Other Elec Plant	5,455	497	95	729	297
91 Amort Exp - Acq Adjustment	979	78	64	476	94
92 Amort Exp - Property Losses	2,583,820	244,865	5,806	57,808	106,692
93 Amort Exp - Bonneville Exch Power (RESOURCE)	679,797	64,423	1,527	15,209	28,070
94 Amort Exp - Bonneville Exch Power (RESOURCE)	727,445	68,939	1,634	16,275	30,038
95 Total Amortization Exp	4,135,117	391,347	11,524	108,882	172,688

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

Description	High Volt Gen	High Volt Gen	Lighting	Lighting	Firm Resale
	49 General Service	46 Interruptible	Area	55 Street	50 Large & Small
96 Total Depr & Amort Exp	8,425,285	780,407	104,963	809,504	421,419
TAXES OTHER THAN FEDERAL INCOME TAX					
97 Property Taxes - Washington	1,027,017	93,573	18,731	141,752	56,465
98 Property Taxes - Montana	1,084,840	102,809	2,437	24,271	44,796
99 Total Property Taxes	2,111,857	196,381	21,169	166,023	101,260
100 UISS - Federal	3,906	355	130	816	246
101 UISS - Washington	14,517	1,319	481	3,034	915
102 UISS - Montana	5	0	0	1	0
103 UISS - Wash DC	9	1	0	2	1
104 UISS - Federal Soc Sec	179,922	16,350	5,966	37,600	11,344
105 Total UISS Taxes	198,360	18,026	6,578	41,453	12,507
106 Other Taxes - Wash Exclse (BASE)	1,434,603	134,382	16,312	121,450	67,179
107 Other Taxes - Wash Exclse (RESOURCE)	1,475,674	138,229	16,779	124,927	69,102
108 Other Taxes - Wash Use	-112	-10	-1	-9	-5
109 Other Taxes - Superfund	12,059	1,130	137	1,021	565
110 Other Taxes - Annual Filing Fee	0	0	0	0	0
111 Other Taxes - MT Corp Lic	71,387	6,687	812	6,043	3,343
112 Other Taxes - MT Elec Energy Lic	104,211	9,895	237	2,386	4,280
113 Other Taxes - Municipal	0	0	0	0	0
114 Total Other Taxes	3,097,823	290,312	34,274	255,818	144,464
115 Total Taxes Other Than FIT	5,408,040	504,720	62,021	463,294	258,231
FEDERAL INCOME TAXES					
116 Current Federal Income Tax @Rate	3,791,397	347,488	58,498	445,861	199,271
117 Provision for Def Inc Tax	1,521,324	139,432	23,473	178,905	79,959
118 Prov for Def Income Tax (Credit)	-1,085,569	-99,494	-16,749	-127,661	-57,056
119 Net Investment Tax Credit	-137,785	-12,628	-2,126	-16,203	-7,242
120 Total Federal Income Tax	4,089,367	374,797	63,095	480,902	214,932
TOTAL OPERATING EXPENSE					
121 Total Operating Expenses	61,782,513	5,804,675	664,344	4,922,066	2,843,527

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Summary Class Residential	Summary Class Secondary	Summary Class Gen'l S	Summary Class Primary Gen'l	Summary Class High Volt	Summary Class Gen Lighting	Summary Class Firm Resale
ELECTRIC PLANT IN SERVICE										
INTANGIBLE PLANT										
1 Intangible Plant	ID300.00	PTDP.T	13,306,775	7,988,623	3,386,357		771,770	976,197	135,099	48,729
2 Total Intangible Plant	INTP.T	*	13,306,775	7,988,623	3,386,357		771,770	976,197	135,099	48,729
PRODUCTION PLANT										
3 Shuffleton	ID310.00	PC2	9,037,116	4,624,578	2,399,285		642,183	1,293,211	29,083	48,777
4 Thermal Baseload Generation	ID310.01	PC1	632,392,473	323,615,213	167,895,318		44,938,180	90,495,336	2,035,127	3,413,300
5 Steam Plant - Total	SP.T	*	641,429,589	328,239,791	170,294,602		45,580,362	91,788,547	2,064,210	3,462,077
6 Hydro Baseload Generation	ID330.00	PC1	115,367,905	59,037,403	30,629,288		8,198,111	16,509,142	371,270	622,691
7 Hydro Plant - Total	HP.T	*	115,367,905	59,037,403	30,629,288		8,198,111	16,509,142	371,270	622,691
8 Other Production Plant	ID340.00	PC2	80,327,804	41,106,276	21,326,412		5,708,141	11,494,905	258,506	433,564
9 Other Plant - Total	OP.T	*	80,327,804	41,106,276	21,326,412		5,708,141	11,494,905	258,506	433,564
10 Total Production Plant	(5+7+9)	*	837,125,298	428,383,469	222,250,301		59,486,614	119,792,594	2,693,986	4,518,333
TRANSMISSION PLANT										
11 Non-generation Related Trans	ID350.00	DEM1B	285,671,387	173,095,671	67,458,575		17,324,928	26,380,649	432,166	979,397
12 Beverly McKenzie	ID350.01	PC1	1,696,481	868,143	450,403		120,553	242,766	5,460	9,157
13 Rocky Reach	ID350.02	PC1	8,871,419	4,539,785	2,355,293		630,408	1,269,500	28,549	47,883
14 Intermountain Power	ID350.03	PC1	7,541,271	3,859,107	2,002,149		535,887	1,079,156	24,269	40,704
15 Centralia C W Paul	ID350.04	PC1	57,299	29,322	15,212		4,072	8,199	184	309
16 Colstrip	ID350.05	PC1	29,237,507	14,961,756	7,762,332		2,077,634	4,183,886	94,090	157,808
17 Total Transmission Plant	(11+12+13+14+15+16)	*	333,075,364	197,353,784	80,043,965		20,693,483	33,164,156	584,718	1,235,257
DISTRIBUTION PLANT										
18 Land and Land Rights - Assigned	ID360.01	ID360.01	5,081	0	0		5,081	0	0	0
19 Land and Land Rights - Allocated	ID360.02	DEM2	7,520,464	4,993,466	1,982,877		493,867	0	23,417	26,837
20 Structures and Improve - Assigned	ID361.01	ID361.01	23,075	0	0		3,777	19,298	0	0
21 Structures and Improve - Allocated	ID361.02	DEM2	1,992,010	1,322,662	525,222		130,815	0	6,203	7,109
22 Station Equipment - Assigned	ID362.01	ID362.01	5,507,745	0	0		1,906,203	3,601,542	0	0
23 Station Equipment - Allocated	ID362.02	DEM2	108,720,814	72,188,853	28,665,780		7,139,675	0	338,528	387,977
24 Poles Towers and Fixtures - Pri	ID364.00	CLS 364 PRI	118,803,052	78,883,295	31,324,105		7,801,774	0	369,922	423,956
25 Poles Towers and Fixtures - Sec	ID364.01	CLS 364 SEC	10,330,700	7,369,682	2,926,458		0	0	34,560	0
26 OVHD Cond and Devices - Pri	ID365.00	CLS 365 PRI	118,038,011	78,375,321	31,122,391		7,751,534	0	367,540	421,226
27 OVHD Cond and Devices - Sec	ID365.01	CLS 365 SEC	10,264,175	7,322,224	2,907,613		0	0	34,337	0
28 UNGD Conduit - Pri	ID366.00	CLS 366 PRI	91,506,427	60,758,780	24,126,964		6,009,210	0	284,927	326,546

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Summary Class Residential	Summary Class Secondary	Summary Class Gen'l S Primary	Summary Class Gen'l High Volt	Summary Class Gen Lighting	Summary Class Firm Resale	
	29 UNGD Conduit - Sec	ID366.01	CLS 366 SEC	22,876,607	16,319,641	6,480,436	0	0	76,531	0
30 UNGD Cond and Devices - Pri	ID367.00	CLS 367 PRI	128,142,659	85,084,643	33,786,625	8,415,104	0	399,003	457,285	
31 UNGD Cond and Devices - Sec	ID367.01	CLS 367 SEC	32,035,665	22,853,500	9,074,994	0	0	107,171	0	
32 Line Transf OVHD	ID368.OH	CLS 368OH	72,736,325	51,888,406	20,604,589	0	0	243,330	0	
33 Line Transf UNGD	ID368.UG	CLS 368UG	93,366,266	66,605,327	26,448,594	0	0	312,344	0	
→→→ Line Transf Assigned (Cust)	ID368.02	CLS 368 CUS	231,378	0	2,196	228,321	0	0	860	
→→→ Line Transf Assigned (Demand)	ID368.03	CLS 368 DEM	986,405	0	9,362	973,377	0	0	3,666	
36 Services - OVHD	ID369.OH	CLS 369.OH	33,499,392	29,944,592	3,554,800	0	0	0	0	
37 Services - UNGD	ID369.UG	CLS 369.UG	53,017,633	47,391,648	5,625,985	0	0	0	0	
38 Meters	ID370.00	CUST7	38,530,497	22,494,875	12,625,288	2,949,510	440,018	0	20,806	
39 Leased Prop Assigned	ID372.00	ID372.00	3,909,232	3,909,232	0	0	0	0	0	
40 Str & Area Lighting Sys Assigned	ID373.00	ID373.00	15,846,629	0	0	0	0	15,846,629	0	
41 Easements	ID374.00	DEM2	2,254,668	1,497,063	594,475	148,064	0	7,020	8,046	
	(18+19+20+21+22+23+24+25+26+27+28+29+30+31+32+33+34+35+36+37+38+39+40+41) *		970,144,910	659,203,210	242,388,755	43,956,311	4,060,858	18,451,461	2,084,314	
42 Total Distribution Plant										
43 Total Transmission & Distribution Plant	(17+42)	*	1,303,220,274	856,556,994	322,432,720	64,649,794	37,225,015	19,036,180	3,319,572	
44 Prod Trans Dist Allocation Factor	(10+43)	*	2,140,345,572	1,284,940,464	544,683,021	124,136,408	157,017,609	21,730,166	7,837,905	
GENERAL PLANT										
45 Land & Land Rights	ID389.00	SW.T	2,861,142	1,896,970	659,620	132,176	134,693	29,897	7,785	
46 Structures & Improvements	ID390.00	SW.T	44,607,852	29,575,526	10,284,093	2,060,745	2,099,981	466,129	121,378	
47 Office Furniture & Equip	ID391.00	SW.T	25,787,494	17,097,409	5,945,164	1,191,303	1,213,985	269,466	70,168	
48 Transportation Equip	ID392.00	SW.T	19,578,837	12,980,997	4,513,792	904,482	921,703	204,589	53,274	
49 Stores Equip	ID393.00	PTDP.T	1,380,372	828,696	351,282	80,059	101,265	14,014	5,055	
50 Tools & Shop & Garage Equip	ID394.00	SWPTD.T	2,266,960	1,445,319	570,781	118,186	94,135	31,859	6,680	
51 Lab Equip	ID395.00	SWPTD.T	4,022,365	2,564,491	1,012,761	209,703	167,028	56,529	11,852	
52 Power Operated Equip	ID396.00	SWPTD.T	23,802,948	15,175,763	5,993,167	1,240,948	988,413	334,519	70,139	
53 Communication Equip	ID397.00	SW.T	45,289,039	30,027,161	10,441,137	2,092,214	2,132,049	473,247	123,231	
54 Miscellaneous Equip	ID398.00	SW.T	350,801	232,585	80,875	16,206	16,514	3,666	955	
	(45+46+47+48+49+50+51+52+53+54) *		169,947,810	111,824,917	39,852,674	8,046,022	7,869,765	1,883,915	470,517	
55 Total General Plant										
57 Total Prod, Trans, Dist & Gen Plant	(44+55)	*	2,310,293,382	1,396,765,381	584,535,695	132,182,430	164,887,374	23,614,081	8,308,421	



Description	Category Reference ID #	Category Allocation Method	Total Allocation	Summary Class Residential	Summary Class Secondary	Summary Class Gen 1 S	Summary Class Primary Gen 1	Summary Class High Volt	Summary Class Gen Lighting	Summary Class Firm Resale
58 Total Elec Plant In Service	(2+57)	*	2,323,600,157	1,404,754,004	587,922,052	132,954,201	165,863,570	23,749,180	8,357,151	
COMPL NOT CLASSIFIED										
59 Constr Compl, Not Class - Prod	ID106.01	PP.T	4,003,501	2,048,718	1,062,899	284,491	572,901	12,884	21,609	
60 Constr Compl, Not Class - Trans	ID106.02	TP.T	2,257,143	1,337,402	542,432	140,233	224,743	3,962	8,371	
61 Constr Compl, Not Class - Dist	ID106.03	DP.T	24,342,682	16,540,595	6,081,970	1,102,943	101,894	462,980	52,299	
62 Constr Compl, Not Class - Gen	ID106.04	GP.T	3,702,202	2,436,033	868,164	175,277	171,438	41,040	10,250	
63 Total Constr Compl, Not Class	(59+60+61+62)	*	34,305,528	22,362,748	8,555,465	1,702,944	1,070,975	520,866	92,529	
64 Total Electric Plant	(58+63)	*	2,357,905,685	1,427,116,752	596,477,517	134,657,145	166,934,546	24,270,046	8,449,679	
PLANT HELD FOR FUTURE USE										
65 Plant Held for Future Use - Production	ID105.01	PP.T	0	0	0	0	0	0	0	
66 Plant Held for Future Use - Transmission	ID105.02	TP.T	5,221,920	3,094,092	1,254,921	324,430	519,944	9,167	19,366	
67 Plant Held for Future Use - Distribution	ID105.03	DP.T	5,997,450	4,075,204	1,498,451	271,739	25,104	114,067	12,885	
68 Plant Held for Future Use - General	ID105.04	GP.T	703,716	463,042	165,021	33,317	32,587	7,801	1,948	
69 Plant Held for Future Use - Total	(65+66+67+68)	*	11,923,086	7,632,337	2,918,393	629,486	577,635	131,035	34,200	
70 Bonneville Exchange Power	BEP.T	PC1	95,218,649	48,726,392	25,279,816	6,766,293	13,625,785	306,427	513,937	
71 Working Capital	WC.T	EPIS.T	26,121,934	15,792,257	6,609,425	1,494,672	1,864,640	266,988	93,951	
72 Conservation	ID124.00	PC1	14,955,786	7,653,348	3,970,646	1,062,767	2,140,172	48,130	80,723	
73 Misc Def Debits - Conservation Related	ID186.01	PC1	104,159,304	53,301,607	27,653,491	7,401,621	14,905,192	335,199	562,194	
74 Total Conservation Investment	(72+73)	*	119,115,090	60,954,956	31,624,136	8,464,388	17,045,364	383,329	642,916	
75 Misc Def Debits - WUTC AFUDC Prod	ID186.02	PP.T	1,614,933	826,412	428,752	114,758	231,097	5,197	8,717	
76 Misc Def Debits - WUTC AFUDC Trans	ID186.03	TP.T	8,883	5,263	2,135	552	884	16	33	
77 Misc Def Debits - WUTC AFUDC Non Project	ID186.04	PTDGP.T	1,008,288	609,594	255,111	57,689	71,962	10,306	3,626	
78 Misc Def Debits - WUTC AFUDC Subtotal	(75+76+77)	*	2,632,104	1,441,270	685,998	172,999	303,944	15,519	12,376	
79 Misc Def Debits - Baker Seismic Study	ID182.00	HP.T	560,077	286,609	148,696	39,799	80,147	1,802	3,023	
80 Misc Def Debits - Total	(78+79)	*	3,192,181	1,727,879	834,694	212,798	384,091	17,321	15,398	
81 Total Conservation & Misc Def Debits	(74+80)	CMMD.T	122,307,271	62,682,835	32,458,830	8,677,186	17,429,455	400,650	658,315	
82 Prov for Depr Production - Baseload Thermal	ID108.10	PC1	-108,966,263	-55,761,480	-28,929,701	-7,743,206	-15,593,068	-350,669	-588,139	
83 Prov for Depr Production - Shuffleton	ID108.00	PC2	-8,245,860	-4,219,667	-2,189,212	-585,956	-1,179,982	-26,536	-44,507	
84 Prov for Depr Production - Hydro	ID108.20	HP.T	-17,693,362	-9,054,252	-4,697,451	-1,257,301	-2,531,919	-56,940	-95,499	
85 Prov for Depr Production - Other	ID108.30	OP.T	-15,636,492	-8,001,687	-4,151,368	-1,111,138	-2,237,581	-50,320	-84,397	
86 Prov for Depr Production - Total	(82+83+84+85)	*	-150,541,977	-77,037,087	-39,967,732	-10,697,601	-21,542,550	-484,465	-812,541	

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Summary Class Residential	Summary Class Secondary	Summary Class Gen'l S Primary	Summary Class Gen'l High Volt	Summary Class Gen Lighting	Summary Class Firm Resale
87 Prov for Depr Transmission	ID108.40	TP.T	-68,621,172	-40,659,411	-16,490,894	-4,263,333	-6,832,578	-120,465	-254,491
88 Prov for Depr Distribution	ID108.50	DP.T	-272,631,362	-185,250,128	-68,116,398	-12,352,659	-1,141,188	-5,185,253	-585,737
89 Prov for Depr General	ID108.60	GP.T	-42,481,776	-27,952,823	-9,961,955	-2,011,261	-1,967,202	-470,921	-117,615
90 Total Prov for Depreciation	(86+87+88+89)	*	-534,276,287	-330,899,449	-134,536,979	-29,324,853	-31,483,517	-6,261,105	-1,770,384
91 Prov for Amort - BEP	ID111.01	PC1	0	0	0	0	0	0	0
92 Prov for Amort - Hydro	ID111.02	PC1	-69,509	-35,570	-18,454	-4,939	-9,947	-224	-375
93 Prov for Amort - Other Prod	ID111.03	PC2	-648,922	-332,074	-172,284	-46,113	-92,861	-2,088	-3,503
94 Prov for Amort - General	ID111.04	GP.T	-4,083,326	-2,686,811	-957,538	-193,321	-189,086	-45,265	-11,305
95 Total Prov for Amortization	(91+92+93+94)	*	-4,801,757	-3,054,455	-1,148,276	-244,373	-291,894	-47,577	-15,183
96 Total Prov for Depr and Amort	(90+95)	*	-539,078,044	-333,953,904	-135,685,255	-29,569,226	-31,775,411	-6,308,682	-1,785,567
ACCUMULATED DEFERRED INCOME TAX									
97 Accum Deferred Income Tax -	ID282.00	PP.T	-87,724,000	-44,891,143	-23,290,044	-6,233,719	-12,553,301	-282,308	-473,485
98 Accum Deferred Income Tax -	ID282.01	TDP.T	-54,888,522	-36,076,133	-13,580,095	-2,722,895	-1,567,829	-801,758	-139,812
99 Accum Deferred Income Tax -	ID282.02	WEATH.T	-21,750,000	-11,130,162	-5,774,457	-1,545,568	-3,112,424	-69,995	-117,394
100 Accum Deferred Income Tax - Total	(97+98+99)	*	-164,362,522	-92,097,438	-42,644,597	-10,502,181	-17,233,553	-1,154,061	-730,692
101 Customer Deposits	ID235.00	CUST4	-4,439,312	-3,968,233	-471,079	0	0	0	0
102 Customer Advances	ID252.00	CUST4	-10,921,421	-9,762,491	-1,158,930	0	0	0	0
PRODUCTION ADJUSTMENT									
103 Production Adjustment - Production Resource	PRODRES	PP.T	-44,420,990	-22,731,624	-11,793,430	-3,156,582	-6,356,642	-142,953	-239,760
104 Production Adjustment - Production Base (Steam)	PBASE	SP.T	-189,352	-96,897	-50,271	-13,455	-27,096	-609	-1,022
105 Production Adjustment - Production Base (Hydro)	PBASE_HY	HP.T	2,613	1,337	694	186	374	8	14
106 Production Adjustment - Total	(103+104+105)	*	-44,607,729	-22,827,185	-11,843,008	-3,169,851	-6,383,364	-143,554	-240,768
107 Unamortized Gain on Property Sales	IDGAIN.T	TDP.T	-8,493,706	-5,582,589	-2,101,447	-421,353	-242,613	-124,068	-21,635
108 Net Investment in Plant	(64+69+70+71+81+96+100+101+102+106+107)	*	1,841,573,891	1,093,758,734	469,839,665	108,562,170	144,797,119	17,644,782	6,971,421

Description	Residential	Residential	Residential	Secondary Ge	Secondary Ge	Secondary Ge	Secondary Ge	Primary Gen	Primary Gen	Primary Gen
	47	37	27	24	25	26	29	31	43	35
	Water Heating	Space Heating	Lighting	0-50 kw	51-350 kw	>350 kw	Irrigation	General Serv	Interruptible	Irrigation
<b>ELECTRIC PLANT IN SERVICE</b>										
<b>INTANGIBLE PLANT</b>										
1 Intangible Plant	1,979,042	5,296,071	713,510	1,339,823	1,271,920	761,885	12,729	591,120	178,139	2,512
2 Total Intangible Plant	1,979,042	5,296,071	713,510	1,339,823	1,271,920	761,885	12,729	591,120	178,139	2,512
<b>PRODUCTION PLANT</b>										
3 Shuffleton	1,239,211	2,999,738	385,629	895,274	969,697	529,278	5,036	543,839	96,488	1,855
4 Thermal Baseload Generation	86,716,570	209,913,406	26,985,237	62,648,777	67,856,729	37,037,406	352,405	38,056,345	6,751,999	129,836
5 Steam Plant - Total	87,955,781	212,913,144	27,370,865	63,544,051	68,826,426	37,566,684	357,441	38,600,183	6,848,487	131,692
6 Hydro Baseload Generation	15,819,779	38,294,684	4,922,940	11,429,071	12,379,162	6,756,766	64,290	6,942,652	1,231,773	23,686
7 Hydro Plant - Total	15,819,779	38,294,684	4,922,940	11,429,071	12,379,162	6,756,766	64,290	6,942,652	1,231,773	23,686
8 Other Production Plant	11,014,919	26,663,636	3,427,721	7,957,778	8,619,303	4,704,568	44,763	4,833,996	857,653	16,492
9 Other Plant - Total	11,014,919	26,663,636	3,427,721	7,957,778	8,619,303	4,704,568	44,763	4,833,996	857,653	16,492
10 Total Production Plant	114,790,478	277,871,464	35,721,526	82,930,899	89,824,890	49,028,018	466,494	50,376,831	8,937,913	171,870
<b>TRANSMISSION PLANT</b>										
11 Non-generation Related Trans	38,161,759	123,083,487	11,850,425	24,490,360	27,285,873	15,679,994	2,348	11,565,715	5,759,213	0
12 Beverly McKenzie	232,629	563,122	72,392	168,064	182,035	99,358	945	102,091	18,113	348
13 Rocky Reach	1,216,490	2,944,737	378,558	878,859	951,918	519,573	4,944	533,867	94,719	1,821
14 Intermountain Power	1,034,094	2,503,214	321,799	747,086	809,191	441,671	4,202	453,821	80,517	1,548
15 Centralia C W Paul	7,857	19,020	2,445	5,676	6,148	3,356	32	3,448	612	12
16 Colstrip	4,009,182	9,704,962	1,247,613	2,896,451	3,137,232	1,712,357	16,293	1,759,465	312,166	6,003
17 Total Transmission Plant	44,662,011	138,818,542	13,873,231	29,186,496	32,372,396	18,456,308	28,764	14,418,409	6,265,341	9,732
<b>DISTRIBUTION PLANT</b>										
18 Land and Land Rights - Assigned	0	0	0	0	0	0	0	5,081	0	0
19 Land and Land Rights - Allocated	1,145,949	3,391,846	455,671	779,325	699,522	491,295	12,734	329,785	161,249	2,834
20 Structures and Improve - Assigned	0	0	0	0	0	0	0	3,777	0	0
21 Structures and Improve - Allocated	303,537	898,428	120,697	206,427	185,289	130,134	3,373	87,353	42,711	751
22 Station Equipment - Assigned	0	0	0	0	0	0	0	1,906,203	0	0
23 Station Equipment - Allocated	16,566,597	49,034,779	6,587,477	11,266,441	10,112,759	7,102,487	184,093	4,767,585	2,331,123	40,967
24 Poles Towers and Fixtures - Pri	18,102,903	53,582,025	7,198,368	12,311,236	11,050,567	7,761,137	201,165	5,209,708	2,547,300	44,766
25 Poles Towers and Fixtures - Sec	1,691,266	5,005,907	672,508	1,150,179	1,032,401	725,085	18,794	0	0	0
26 OVHD Cond and Devices - Pri	17,986,328	53,236,980	7,152,013	12,231,957	10,979,406	7,711,158	199,870	5,176,160	2,530,896	44,478
27 OVHD Cond and Devices - Sec	1,680,375	4,973,672	668,178	1,142,772	1,025,752	720,416	18,673	0	0	0
28 UNGD Conduit - Pri	13,943,514	41,270,822	5,544,444	9,482,561	8,511,548	5,977,910	154,945	4,012,706	1,962,023	34,480

Description	Residential	Residential	Residential	Secondary Ge	Secondary Ge	Secondary Ge	Secondary Ge	Primary Gen	Primary Gen	Primary Gen
	47 Water Heating	37 Space Heating	27 Lighting	24 0-50 kW	25 51-350 kW	26 >350 kW	29 Irrigation	31 General Serv	43 Interruptible	35 Irrigation
29 UNGD Conduit - Sec	3,745,189	11,085,229	1,489,222	2,546,990	2,286,178	1,605,650	41,618	0	0	0
30 UNGD Cond and Devices - Pri	19,526,048	57,794,333	7,764,261	13,279,074	11,919,299	8,371,272	216,980	5,619,265	2,747,554	48,285
31 UNGD Cond and Devices - Sec	5,244,643	15,523,398	2,085,459	3,566,723	3,201,491	2,248,501	58,280	0	0	0
32 Line Transf OVHD	11,907,854	35,245,559	4,734,993	8,098,171	7,268,919	5,105,175	132,324	0	0	0
33 Line Transf UNGD	15,285,236	45,242,130	6,077,961	10,395,026	9,330,577	6,553,137	169,854	0	0	0
→→→ Line Transf Assigned (Cust)	0	0	0	2,196	0	0	0	220,550	7,772	0
→→→ Line Transf Assigned (Demand)	0	0	0	9,362	0	0	0	940,243	33,133	0
36 Services - OVHD	8,913,973	16,687,729	4,342,890	3,291,638	226,798	19,626	16,737	0	0	0
37 Services - UNGD	14,107,652	26,410,744	6,873,252	5,209,493	358,941	31,061	26,489	0	0	0
38 Meters	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
39 Leased Prop Assigned	1,680,970	2,228,262	0	0	0	0	0	0	0	0
40 Str & Area Lighting Sys Assigned	0	0	0	0	0	0	0	0	0	0
41 Easements	343,561	1,016,890	136,612	233,645	209,720	147,292	3,818	98,871	48,343	850
42 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
43 Total Transmission & Distribution Plant	203,531,124	573,982,017	79,043,854	132,574,745	114,758,701	73,518,291	1,580,984	44,702,571	19,715,071	232,152
44 Prod Trans Dist Allocation Factor	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
GENERAL PLANT										
45 Land & Land Rights	489,246	1,209,762	197,963	299,480	223,630	133,626	2,883	98,561	33,150	465
46 Structures & Improvements	7,627,791	18,861,307	3,086,428	4,669,175	3,486,604	2,083,359	44,955	1,536,659	516,838	7,248
47 Office Furniture & Equip	4,409,574	10,903,593	1,784,243	2,699,218	2,015,582	1,204,376	25,988	888,332	298,781	4,190
48 Transportation Equip	3,347,914	8,278,418	1,354,665	2,049,348	1,530,306	914,407	19,731	674,455	226,846	3,181
49 Stores Equip	205,295	549,385	74,016	138,986	131,942	79,034	1,320	61,320	18,479	261
50 Tools & Shop & Garage Equip	352,115	958,059	135,146	233,516	205,365	129,111	2,789	86,430	31,298	459
51 Lab Equip	624,772	1,699,925	239,795	414,338	364,388	229,087	4,949	153,356	55,534	814
52 Power Operated Equip	3,697,183	10,059,559	1,419,020	2,451,905	2,156,319	1,355,656	29,286	907,505	328,628	4,814
53 Communication Equip	7,744,271	19,149,330	3,133,560	4,740,476	3,539,846	2,115,173	45,642	1,560,125	524,731	7,358
54 Miscellaneous Equip	59,986	148,327	24,272	36,719	27,419	16,384	354	12,084	4,064	57
55 Total General Plant	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
57 Total Prod, Trans, Dist & Gen Plant	346,879,748	923,671,146	126,214,486	233,238,805	218,264,992	130,806,523	2,225,376	101,058,229	30,691,334	432,868

Description	Residential	Residential	Residential	Secondary Ge	Secondary Ge	Secondary Ge	Secondary Ge	Primary Gen	Primary Gen	Primary Gen
	47	37	27	24	25	26	29	31	43	35
	Water Heating	Space Heating	Lighting	0-50 kw	51-350 kw	>350 kw	Irrigation	General Service	Interruptible	Irrigation
58 Total Elec 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
COMPL NOT CLASSIFIED										
59 Constr Compl, Not Class - Prod	548,979	1,328,903	170,836	396,612	429,582	234,474	2,231	240,924	42,745	822
60 Constr Compl, Not Class - Trans	302,660	940,728	94,014	197,787	219,377	125,072	195	97,709	42,458	66
61 Constr Compl, Not Class - Dist	3,986,312	10,919,035	1,635,248	2,594,197	2,067,221	1,381,604	38,948	759,884	337,478	5,581
62 Constr Compl, Not Class - Gen	622,121	1,564,501	249,411	386,305	298,040	179,943	3,875	130,245	44,404	628
63 Total Constr Compl, Not Class	5,460,071	14,753,167	2,149,510	3,574,902	3,014,220	1,921,094	45,249	1,228,762	467,085	7,097
64 Total Electric Plant	354,318,861	943,720,385	129,077,506	238,153,530	222,551,132	133,489,501	2,283,355	102,878,110	31,336,558	442,477
PLANT HELD FOR FUTURE USE										
65 Plant Held for Future Use - Production	0	0	0	0	0	0	0	0	0	0
66 Plant Held for Future Use - Transmission	700,206	2,176,382	217,503	457,583	507,531	289,356	451	226,050	98,227	153
67 Plant Held for Future Use - Distribution	982,131	2,690,187	402,886	639,148	509,313	340,394	9,596	187,217	83,146	1,375
68 Plant Held for Future Use - General	118,253	297,381	47,408	73,429	56,652	34,204	737	24,757	8,440	119
69 Plant Held for Future Use - Total	1,800,590	5,163,950	667,797	1,170,159	1,073,496	663,954	10,783	438,024	189,814	1,647
70 Bonneville Exchange Power	13,056,820	31,606,434	4,063,138	9,432,958	10,217,114	5,576,682	53,061	5,730,103	1,016,641	19,549
71 Working Capital	3,921,874	10,443,458	1,426,926	2,637,135	2,468,036	1,479,093	25,161	1,142,743	347,035	4,895
72 Conservation	2,050,806	4,964,354	638,188	1,481,614	1,604,780	875,917	8,334	900,015	159,682	3,071
73 Misc Def Debits - Conservation Related	14,282,804	34,574,153	4,444,650	10,318,676	11,176,461	6,100,310	58,043	6,268,137	1,112,100	21,385
74 Total Conservation Investment	16,333,610	39,538,507	5,082,839	11,800,290	12,781,241	6,976,228	66,378	7,168,151	1,271,781	24,455
75 Misc Def Debits - WUTC AFUDC Prod	221,447	536,053	68,912	159,985	173,285	94,582	900	97,184	17,242	332
76 Misc Def Debits - WUTC AFUDC Trans	1,191	3,702	370	778	863	492	1	385	167	0
77 Misc Def Debits - WUTC AFUDC Non Project	151,390	403,120	55,084	101,793	95,258	57,088	971	44,105	13,395	189
78 Misc Def Debits - WUTC AFUDC Subtotal	374,028	942,876	124,366	262,557	269,406	152,162	1,872	141,674	30,804	521
79 Misc Def Debits - Baker Seismic Study	76,800	185,909	23,899	55,485	60,097	32,802	312	33,705	5,980	115
80 Misc Def Debits - Total	450,828	1,128,785	148,265	318,042	329,503	184,965	2,184	175,378	36,784	636
81 Total Conservation & Misc Def Debits	16,784,438	40,667,292	5,231,104	12,118,332	13,110,744	7,161,192	68,562	7,343,529	1,308,566	25,091
82 Prov for Depr Production - Baseload Thermal	-14,941,956	-36,169,753	-4,649,771	-10,794,884	-11,692,255	-6,381,840	-60,722	-6,557,411	-1,163,423	-22,372
83 Prov for Depr Production - Shuffleton	-1,130,710	-2,737,092	-351,865	-816,887	-884,794	-482,936	-4,595	-496,222	-88,040	-1,693
84 Prov for Depr Production - Hydro	-2,426,195	-5,873,052	-755,005	-1,752,816	-1,898,526	-1,036,249	-9,860	-1,064,758	-188,910	-3,633
85 Prov for Depr Production - Other	-2,144,148	-5,190,304	-667,235	-1,549,049	-1,677,821	-915,784	-8,714	-940,979	-166,949	-3,210
86 Prov for Depr Production - Total	-20,643,010	-49,970,201	-6,423,876	-14,913,635	-16,153,396	-8,816,810	-83,891	-9,059,370	-1,607,323	-30,908

Description	Residential	Residential	Residential	Secondary Ge	Secondary Ge	Secondary Ge	Secondary Ge	Primary Gen	Primary Gen	Primary Gen
	47	37	27	24	25	26	29	31	43	35
	Water Heating	Space Heating	Lighting	0-50 kw	51-350 kw	>350 kw	Irrigation	General Service	Interruptible	Irrigation
87 Prov for Depr Transmission	-9,201,400	-28,599,807	-2,858,204	-6,013,088	-6,669,457	-3,802,423	-5,926	-2,970,523	-1,290,804	-2,005
88 Prov for Depr Distribution	-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
89 Prov for Depr General	-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
90 Total Prov for Depreciation	-81,628,677	-218,812,432	-30,458,340	-54,413,771	-49,395,091	-30,157,624	-570,492	-22,034,912	-7,187,313	-102,628
91 Prov for Amort - BEP	0	0	0	0	0	0	0	0	0	0
92 Prov for Amort - Hydro	-9,531	-23,072	-2,966	-6,886	-7,458	-4,071	-39	-4,183	-742	-14
93 Prov for Amort - Other Prod	-88,983	-215,400	-27,691	-64,286	-69,630	-38,005	-362	-39,051	-6,928	-133
94 Prov for Amort - General	-686,165	-1,725,559	-275,087	-426,074	-328,722	-198,468	-4,274	-143,653	-48,975	-693
95 Total Prov for Amortization	-784,679	-1,964,031	-305,744	-497,246	-405,811	-240,544	-4,675	-186,887	-56,646	-841
96 Total Prov for Depr and Amort	-82,413,356	-220,776,464	-30,764,083	-54,911,017	-49,800,902	-30,398,168	-575,167	-22,221,799	-7,243,959	-103,469
ACCUMULATED DEFERRED INCOME TAX										
97 Accum Deferred Income Tax -	-12,029,119	-29,118,695	-3,743,329	-8,690,491	-9,412,926	-5,137,742	-48,885	-5,279,087	-936,621	-18,011
98 Accum Deferred Income Tax -	-8,572,244	-24,174,750	-3,329,138	-5,583,731	-4,833,362	-3,096,415	-66,587	-1,882,765	-830,352	-9,778
99 Accum Deferred Income Tax -	-2,982,460	-7,219,593	-928,109	-2,154,692	-2,333,810	-1,273,835	-12,120	-1,308,879	-232,223	-4,465
100 Accum Deferred Income Tax - Total	-23,583,824	-60,513,039	-8,000,575	-16,428,915	-16,580,098	-9,507,992	-127,592	-8,470,732	-1,999,196	-32,254
101 Customer Deposits	-1,181,272	-2,211,444	-575,516	-436,205	-30,055	-2,601	-2,218	0	0	0
102 Customer Advances	-2,906,120	-5,440,508	-1,415,862	-1,073,135	-73,940	-6,399	-5,457	0	0	0
PRODUCTION ADJUSTMENT										
103 Production Adjustment - Production Resource	-6,091,211	-14,744,896	-1,895,517	-4,400,623	-4,766,444	-2,601,609	-24,754	-2,673,183	-474,279	-9,120
104 Production Adjustment - Production Base (Steam)	-25,965	-62,853	-8,080	-18,758	-20,318	-11,090	-106	-11,395	-2,022	-39
105 Production Adjustment - Production Base (Hydro)	358	867	112	259	280	153	1	157	28	1
106 Production Adjustment - Total	-6,116,817	-14,806,881	-1,903,486	-4,419,122	-4,786,481	-2,612,546	-24,858	-2,684,420	-476,273	-9,158
107 Unamortized Gain on Property Sales	-1,326,509	-3,740,914	-515,166	-864,053	-747,937	-479,154	-10,304	-291,348	-128,492	-1,513
108 Net Investment in Plant	272,354,684	724,112,269	97,291,781	185,379,668	177,401,108	105,363,563	1,695,326	83,864,211	24,350,693	347,265

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

Description	High Volt Gen	High Volt Gen	Lighting	Lighting	Firm Resale
	49 General Service	46 Interruptible Area	55 Street	50 Large & Small	5
<b>ELECTRIC PLANT IN SERVICE</b>					
<b>INTANGIBLE PLANT</b>					
1 Intangible Plant	894,647	81,549	15,584	119,515	48,729
2 Total Intangible Plant	894,647	81,549	15,584	119,515	48,729
<b>PRODUCTION PLANT</b>					
3 Shuffleton	1,181,264	111,947	2,654	26,429	48,777
4 Thermal Baseload Generation	82,661,615	7,833,721	185,730	1,849,398	3,413,300
5 Steam Plant - Total	83,842,879	7,945,667	188,384	1,875,826	3,462,077
6 Hydro Baseload Generation	15,080,030	1,429,112	33,883	337,387	622,691
7 Hydro Plant - Total	15,080,030	1,429,112	33,883	337,387	622,691
8 Other Production Plant	10,499,850	995,055	23,592	234,914	433,564
9 Other Plant - Total	10,499,850	995,055	23,592	234,914	433,564
10 Total Production Plant	109,422,759	10,369,835	245,859	2,448,128	4,518,333
<b>TRANSMISSION PLANT</b>					
11 Non-generation Related Trans	24,293,994	2,086,655	42,836	389,330	979,397
12 Beverly McKenzie	221,751	21,015	498	4,961	9,157
13 Rocky Reach	1,159,606	109,894	2,605	25,944	47,883
14 Intermountain Power	985,739	93,417	2,215	22,054	40,704
15 Centralia C W Paul	7,490	710	17	168	309
16 Colstrip	3,821,708	362,178	8,587	85,504	157,808
17 Total Transmission Plant	30,490,288	2,673,869	56,758	527,960	1,235,257
<b>DISTRIBUTION PLANT</b>					
18 Land and Land Rights - Assigned	0	0	0	0	0
19 Land and Land Rights - Allocated	0	0	2,668	20,748	26,837
20 Structures and Improve - Assigned	19,298	0	0	0	0
21 Structures and Improve - Allocated	0	0	707	5,496	7,109
22 Station Equipment - Assigned	3,601,542	0	0	0	0
23 Station Equipment - Allocated	0	0	38,575	299,953	387,977
24 Poles Towers and Fixtures - Pri	0	0	42,152	327,770	423,956
25 Poles Towers and Fixtures - Sec	0	0	3,938	30,622	0
26 OVHD Cond and Devices - Pri	0	0	41,881	325,659	421,226
27 OVHD Cond and Devices - Sec	0	0	3,913	30,425	0
28 UNGD Conduit - Pri	0	0	32,467	252,460	326,546

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

Description	High Volt Gen	High Volt Gen	Lighting	Lighting	Firm Resale
	49 General Service	46 Interruptible	Area	55 Street	50 Large & Small
29 UNGD Conduit - Sec	0	0	8,721	67,810	0
30 UNGD Cond and Devices - Pri	0	0	45,466	353,537	457,285
31 UNGD Cond and Devices - Sec	0	0	12,212	94,959	0
32 Line Transf OVHD	0	0	27,727	215,603	0
33 Line Transf UNGD	0	0	35,591	276,753	0
→→→ Line Transf Assigned (Cust)	0	0	0	0	860
→→→ Line Transf Assigned (Demand)	0	0	0	0	3,666
36 Services - OVHD	0	0	0	0	0
37 Services - UNGD	0	0	0	0	0
38 Meters	366,810	73,208	0	0	20,806
39 Leased Prop Assigned	0	0	0	0	0
40 Str & Area Lighting Sys Assigned	0	0	1,907,142	13,939,487	0
41 Easements	0	0	800	6,220	8,046
42 Total Distribution Plant	3,987,650	73,208	2,203,959	16,247,503	2,084,314
43 Total Transmission & Distribution Plant	34,477,938	2,747,077	2,260,717	16,775,463	3,319,572
44 Prod Trans Dist Allocation Factor	143,900,697	13,116,912	2,506,576	19,223,590	7,837,905
GENERAL PLANT					
45 Land & Land Rights	123,472	11,220	4,094	25,803	7,785
46 Structures & Improvements	1,925,043	174,938	63,834	402,295	121,378
47 Office Furniture & Equip	1,112,854	101,130	36,902	232,564	70,168
48 Transportation Equip	844,921	76,782	28,017	176,571	53,274
49 Stores Equip	92,806	8,459	1,617	12,398	5,055
50 Tools & Shop & Garage Equip	86,589	7,546	3,756	28,103	6,680
51 Lab Equip	153,639	13,389	6,664	49,865	11,852
52 Power Operated Equip	909,181	79,232	39,438	295,081	70,139
53 Communication Equip	1,954,439	177,609	64,809	408,438	123,231
54 Miscellaneous Equip	15,139	1,376	502	3,164	955
55 Total General Plant	7,218,083	651,682	249,633	1,634,282	470,517
57 Total Prod, Trans, Dist & Gen Plant	151,118,780	13,768,594	2,756,209	20,857,872	8,308,421



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

Description	High Volt Gen	High Volt Gen	Lighting	Lighting	Firm Resale
	49 General Service	46 Interruptible	Area	55 Street	50 Large & Small
58 Total Elec Plant In Service	152,013,427	13,850,143	2,771,792	20,977,387	8,357,151
COMPL NOT CLASSIFIED					
59 Constr Compl, Not Class - Prod	523,308	49,593	1,176	11,708	21,609
60 Constr Compl, Not Class - Trans	206,623	18,120	385	3,578	8,371
61 Constr Compl, Not Class - Dist	100,057	1,837	55,301	407,679	52,299
62 Constr Compl, Not Class - Gen	157,241	14,196	5,438	35,602	10,250
63 Total Constr Compl, Not Class	987,229	83,746	62,300	458,567	92,529
64 Total Electric Plant	153,000,656	13,933,890	2,834,092	21,435,954	8,449,679
PLANT HELD FOR FUTURE USE					
65 Plant Held for Future Use - Production	0	0	0	0	0
66 Plant Held for Future Use - Transmission	478,023	41,921	890	8,277	19,366
67 Plant Held for Future Use - Distribution	24,652	453	13,625	100,442	12,885
68 Plant Held for Future Use - General	29,888	2,698	1,034	6,767	1,948
69 Plant Held for Future Use - Total	532,564	45,072	15,548	115,487	34,200
70 Bonneville Exchange Power	12,446,270	1,179,515	27,965	278,462	513,937
71 Working Capital	1,708,936	155,703	31,161	235,828	93,951
72 Conservation	1,954,909	185,264	4,392	43,737	80,723
73 Misc Def Debits - Conservation Related	13,614,925	1,290,267	30,591	304,608	562,194
74 Total Conservation Investment	15,569,834	1,475,530	34,983	348,346	642,916
75 Misc Def Debits - WUTC AFUDC Prod	211,092	20,005	474	4,723	8,717
76 Misc Def Debits - WUTC AFUDC Trans	813	71	2	14	33
77 Misc Def Debits - WUTC AFUDC Non Project	65,953	6,009	1,203	9,103	3,626
78 Misc Def Debits - WUTC AFUDC Subtotal	277,858	26,085	1,679	13,840	12,376
79 Misc Def Debits - Baker Seismic Study	73,209	6,938	164	1,638	3,023
80 Misc Def Debits - Total	351,067	33,023	1,843	15,478	15,398
81 Total Conservation & Misc Def Debits	15,920,901	1,508,554	36,827	363,823	658,315
82 Prov for Depr Production - Baseload Thermal	-14,243,255	-1,349,813	-32,003	-318,666	-588,139
83 Prov for Depr Production - Shuffleton	-1,077,837	-102,145	-2,422	-24,115	-44,507
84 Prov for Depr Production - Hydro	-2,312,744	-219,175	-5,196	-51,743	-95,499
85 Prov for Depr Production - Other	-2,043,885	-193,696	-4,592	-45,728	-84,397
86 Prov for Depr Production - Total	-19,677,721	-1,864,829	-44,213	-440,252	-812,541

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

Description	High Volt Gen	High Volt Gen	Lighting	Lighting	Firm Resale
	49 General Service	46 Interruptible Area	55 Street	50 Large & Small	5
87 Prov for Depr Transmission	-6,281,699	-550,878	-11,694	-108,772	-254,491
88 Prov for Depr Distribution	-1,120,615	-20,573	-619,359	-4,565,894	-585,737
89 Prov for Depr General	-1,804,301	-162,901	-62,401	-408,521	-117,615
90 Total Prov for Depreciation	-28,884,336	-2,599,181	-737,667	-5,523,438	-1,770,384
91 Prov for Amort - BEP	0	0	0	0	0
92 Prov for Amort - Hydro	-9,086	-861	-20	-203	-375
93 Prov for Amort - Other Prod	-84,822	-8,038	-191	-1,898	-3,503
94 Prov for Amort - General	-173,428	-15,658	-5,998	-39,267	-11,305
95 Total Prov for Amortization	-267,336	-24,557	-6,209	-41,368	-15,183
96 Total Prov for Depr and Amort	-29,151,673	-2,623,738	-743,876	-5,564,806	-1,785,567
ACCUMULATED DEFERRED INCOME TAX					
97 Accum Deferred Income Tax -	-11,466,625	-1,086,675	-25,764	-256,544	-473,485
98 Accum Deferred Income Tax -	-1,452,128	-115,700	-95,216	-706,542	-139,812
99 Accum Deferred Income Tax -	-2,842,997	-269,427	-6,388	-63,607	-117,394
100 Accum Deferred Income Tax - Total	-15,761,751	-1,471,802	-127,368	-1,026,693	-730,692
101 Customer Deposits	0	0	0	0	0
102 Customer Advances	0	0	0	0	0
PRODUCTION ADJUSTMENT					
103 Production Adjustment - Production Resource	-5,806,380	-550,262	-13,046	-129,907	-239,760
104 Production Adjustment - Production Base (Steam)	-24,751	-2,346	-56	-554	-1,022
105 Production Adjustment - Production Base (Hydro)	342	32	1	8	14
106 Production Adjustment - Total	-5,830,789	-552,575	-13,101	-130,453	-240,768
107 Unamortized Gain on Property Sales	-224,709	-17,904	-14,734	-109,334	-21,635
108 Net Investment in Plant	132,640,406	12,156,713	2,046,514	15,598,268	6,971,421

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

Description	Category Reference ID #	Category Allocation Method	Category Classification	Total Allocation	Summary Class Residential	Summary Class Secondary Gr	Summary Class Primary Gen	Summary Class High Volt	Summary Class Gen'l Lighting	Summary Class Firm Resale
	<b>SALARY &amp; WAGES</b>									
<b>OPERATION &amp; MAINTENANCE</b>										
Salary & Wages - Prod Related	S100	PP.T	*	4,896,684	2,505,788	1,300,032	347,961	700,715	15,758	26,430
Salary & Wages - Prod Related Demand	S100	PP.T	DEM	832,436	502,185	196,134	47,622	81,751	1,533	3,212
Salary & Wages - Prod Related Energy	S100	PP.T	ENERGY	4,064,248	2,003,603	1,103,898	300,339	618,964	14,225	23,218
Salary & Wages - Trans Related	S101	TP.T	*	2,858,118	1,693,492	686,857	177,571	284,581	5,017	10,600
Salary & Wages - Trans Related Demand Related	S101	TP.T	DEM	2,520,496	1,527,050	595,155	152,621	233,163	3,836	8,671
Salary & Wages - Trans Related Energy Related	S101	TP.T	ENERGY	337,622	166,442	91,702	24,950	51,418	1,182	1,929
Salary & Wages - Dist Related	S102	DP.T	*	17,763,744	12,070,276	4,438,236	804,858	74,356	337,854	38,165
Salary & Wages - Dist Related Demand Related	S102	DP.T	DEM	15,112,336	10,170,749	4,038,958	750,851	66,299	47,696	37,784
Salary & Wages - Dist Related Customer Related	S102	DP.T	CUST	2,651,408	1,899,528	399,278	54,007	8,057	290,158	381
Salary & Wages - PTD Subtotal	SWPTD.T	*	*	25,518,546	16,269,556	6,425,124	1,330,390	1,059,653	358,629	75,194
Salary & Wages - PTD Subtotal Demand Related	SWPTD.T	*	DEM	18,465,268	12,199,983	4,830,246	951,094	381,213	53,065	49,667
Salary & Wages - PTD Subtotal Energy Related	SWPTD.T	*	ENERGY	4,401,870	2,170,045	1,195,600	325,289	670,382	15,407	25,146
Salary & Wages - PTD Subtotal Customer Related	SWPTD.T	*	CUST	2,651,408	1,899,528	399,278	54,007	8,057	290,158	381
Salary & Wages - Customer Accts Related	S103	CAE.T	*	11,949,726	9,456,370	1,931,297	237,775	261,355	50,509	12,420
Salary & Wages - Customer Accts Related Demand Related	S103	CAE.T	DEM	1,516,425	984,923	388,874	80,468	53,821	3,984	4,356
Salary & Wages - Customer Accts Related Energy Related	S103	CAE.T	ENERGY	882,601	435,107	239,725	65,222	134,416	3,089	5,042
Salary & Wages - Customer Accts Related Customer Related	S103	CAE.T	CUST	9,550,700	8,036,340	1,302,698	92,085	73,119	43,435	3,023
Salary & Wages - Cust Svc Related	S104	CUST1	CUST	1,484,920	1,322,950	157,051	1,149	55	3,693	22
Salary & Wages - Admin and Gen Related	S105	PTDP.T	*	19,506,504	11,710,584	4,964,087	1,131,344	1,431,014	198,043	71,432
Salary & Wages - Admin and Gen Related Demand Related	S105	PTDP.T	DEM	11,495,887	7,466,617	2,948,019	610,018	408,011	30,203	33,020
Salary & Wages - Admin and Gen Related Energy Related	S105	PTDP.T	ENERGY	6,690,920	3,298,507	1,817,334	494,445	1,018,993	23,418	38,223
Salary & Wages - Admin and Gen Related Customer Related	S105	PTDP.T	CUST	1,319,697	945,460	198,734	26,881	4,010	144,422	190
Salary & Wages - Total	SW.T	*	*	58,459,696	38,759,460	13,477,559	2,700,658	2,752,077	610,873	159,069
Salary & Wages - Total Demand Related	SW.T	*	DEM	31,477,580	20,651,523	8,167,139	1,641,580	843,045	87,251	87,042
Salary & Wages - Total Energy Related	SW.T	*	ENERGY	11,975,390	5,903,659	3,252,659	884,956	1,823,791	41,914	68,411
Salary & Wages - Total Customer Related	SW.T	*	CUST	15,006,725	12,204,278	2,057,761	174,122	85,241	481,708	3,615

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

Description	Residential	Residential	Residential	Secondary Ge	Secondary Ge	Secondary Ge	Secondary Ge	Primary Gen	Primary Gen
	47	37	27	24	25	26	29	31	43
	Water Heating	Space Heating	Lighting	0-50 kw	51-350 kw	>350 kw	Irrigation	General Serv	Interruptible
<b>SALARY &amp; WAGES</b>									
<b>OPERATION &amp; MAINTENANCE</b>									
Salary & Wages - Prod Related	671,456	1,625,382	208,950	485,096	525,422	286,785	2,729	294,674	52,281
Salary & Wages - Prod Related Demand	114,264	348,611	39,310	73,114	77,661	45,345	13	34,988	12,634
Salary & Wages - Prod Related Energy	557,192	1,276,771	169,640	411,982	447,761	241,439	2,716	259,687	39,647
Salary & Wages - Trans Related	383,244	1,191,201	119,046	250,449	277,787	158,373	247	123,724	53,763
Salary & Wages - Trans Related Demand Related	336,958	1,085,138	104,954	216,225	240,591	138,317	21	102,152	50,469
Salary & Wages - Trans Related Energy Related	46,287	106,063	14,092	34,224	37,196	20,057	226	21,572	3,294
Salary & Wages - Dist Related	2,908,957	7,968,018	1,193,300	1,893,080	1,508,526	1,008,207	28,422	554,515	246,270
Salary & Wages - Dist Related Demand Related	2,334,082	6,908,552	928,115	1,587,550	1,424,795	1,000,675	25,937	519,600	227,271
Salary & Wages - Dist Related Customer Related	574,875	1,059,467	265,185	305,530	83,731	7,532	2,485	34,916	18,999
Salary & Wages - PTD Subtotal	3,963,658	10,784,602	1,521,296	2,628,626	2,311,736	1,453,365	31,397	972,914	352,314
Salary & Wages - PTD Subtotal Demand Related	2,785,304	8,342,301	1,072,379	1,876,889	1,743,048	1,184,337	25,971	656,739	290,374
Salary & Wages - PTD Subtotal Energy Related	603,479	1,382,834	183,732	446,206	484,957	261,496	2,941	281,259	42,941
Salary & Wages - PTD Subtotal Customer Related	574,875	1,059,467	265,185	305,530	83,731	7,532	2,485	34,916	18,999
Salary & Wages - Customer Accts Related	2,737,839	5,432,794	1,285,737	1,380,962	383,008	159,209	8,118	173,617	63,506
Salary & Wages - Customer Accts Related Demand Related	223,939	677,265	83,720	149,552	143,215	94,398	1,709	55,617	24,589
Salary & Wages - Customer Accts Related Energy Related	121,001	277,266	36,839	89,467	97,237	52,432	590	56,394	8,610
Salary & Wages - Customer Accts Related Customer Related	2,392,899	4,478,263	1,165,178	1,141,942	142,557	12,380	5,820	61,605	30,307
Salary & Wages - Cust Svc Related	393,819	737,263	191,869	145,424	10,020	867	739	772	374
Salary & Wages - Admin and Gen Related	2,901,093	7,763,552	1,045,939	1,964,057	1,864,517	1,116,852	18,660	866,527	261,135
Salary & Wages - Admin and Gen Related Demand Related	1,697,659	5,134,286	634,671	1,133,743	1,085,698	715,625	12,953	421,629	186,407
Salary & Wages - Admin and Gen Related Energy Related	917,299	2,101,932	279,276	678,241	737,143	397,479	4,471	427,519	65,271
Salary & Wages - Admin and Gen Related Customer Related	286,135	527,333	131,992	152,073	41,676	3,749	1,237	17,379	9,457
Salary & Wages - Total	9,996,409	24,718,211	4,044,841	6,119,069	4,569,281	2,730,294	58,915	2,013,830	677,330
Salary & Wages - Total Demand Related	4,706,901	14,153,852	1,790,770	3,160,185	2,971,961	1,994,361	40,632	1,133,986	501,370
Salary & Wages - Total Energy Related	1,641,778	3,762,033	499,848	1,213,914	1,319,336	711,406	8,002	765,172	116,822
Salary & Wages - Total Customer Related	3,647,729	6,802,326	1,754,223	1,744,970	277,984	24,527	10,280	114,672	59,137

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

Description	Primary Gen	High Volt	Gen High Volt	Gen Lighting	Lighting	Firm Resale
	35 Irrigation	49 General Serv	46 Interruptible	55 Area	50 Street	5 Large & Small
<b>SALARY &amp; WAGES</b>						
<b>OPERATION &amp; MAINTENANCE</b>						
Salary & Wages - Prod Related	1,005	640,058	60,657	1,438	14,320	26,430
Salary & Wages - Prod Related Demand	0	74,767	6,984	155	1,378	3,212
Salary & Wages - Prod Related Energy	1,005	565,291	53,673	1,283	12,942	23,218
Salary & Wages - Trans Related	84	261,637	22,944	487	4,530	10,600
Salary & Wages - Trans Related Demand Related	0	214,678	18,486	380	3,455	8,671
Salary & Wages - Trans Related Energy Related	84	46,959	4,459	107	1,075	1,929
Salary & Wages - Dist Related	4,073	73,015	1,340	40,355	297,498	38,165
Salary & Wages - Dist Related Demand Related	3,981	66,299	0	5,435	42,261	37,784
Salary & Wages - Dist Related Customer Related	92	6,716	1,340	34,921	255,238	381
Salary & Wages - PTD Subtotal	5,161	974,710	84,942	42,281	316,349	75,194
Salary & Wages - PTD Subtotal Demand Related	3,981	355,744	25,470	5,970	47,094	49,667
Salary & Wages - PTD Subtotal Energy Related	1,089	612,250	58,132	1,390	14,017	25,146
Salary & Wages - PTD Subtotal Customer Related	92	6,716	1,340	34,921	255,238	381
Salary & Wages - Customer Accts Related	652	236,587	24,768	16,491	34,018	12,420
Salary & Wages - Customer Accts Related Demand Related	261	49,796	4,025	442	3,542	4,356
Salary & Wages - Customer Accts Related Energy Related	218	122,760	11,656	279	2,810	5,042
Salary & Wages - Customer Accts Related Customer Related	173	64,032	9,087	15,770	27,665	3,023
Salary & Wages - Cust Svc Related	2	48	7	2,040	1,653	22
Salary & Wages - Admin and Gen Related	3,682	1,311,470	119,544	22,844	175,198	71,432
Salary & Wages - Admin and Gen Related Demand Related	1,981	377,496	30,515	3,351	26,852	33,020
Salary & Wages - Admin and Gen Related Energy Related	1,655	930,631	88,362	2,112	21,306	38,223
Salary & Wages - Admin and Gen Related Customer Related	46	3,343	667	17,381	127,041	190
Salary & Wages - Total	9,498	2,522,817	229,260	83,656	527,217	159,069
Salary & Wages - Total Demand Related	6,224	783,035	60,010	9,763	77,488	87,042
Salary & Wages - Total Energy Related	2,962	1,665,641	158,150	3,781	38,133	68,411
Salary & Wages - Total Customer Related	312	74,140	11,101	70,112	411,596	3,615