

**Exh. BAE-3**  
**Dockets UE-170033/UG-170034**  
**Witness: Betty A. Erdahl**

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY,**

**Respondent.**

**DOCKETS UE-170033 and  
UG-170034 (*Consolidated*)**

**EXHIBIT TO  
TESTIMONY OF**

**Betty A. Erdahl**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

***Detailed Staff Working Capital Calculation 13.23 and 11.23***

**June 30, 2017**

Puget Sound Energy  
Balance Sheet Detail

67.18% September 2016 GRC Filing  
32.82% September 2016 GRC Filing

Line	Account	Account Description	AMA (September 16)	(c)	(d) CWC Assets	(e) CWC Liabilities	(f) Average Invested Capital	(g) Total Investments	Investment			Non Operating
									(h) Electric	(i) Gas	(j) Non	
8	10100501	Electric - Plant in Service - PP	9,155,191,944	9,155,191,944				9,155,191,944				
9	10100502	Gas - Plant in Service - PP	3,351,244,713	3,351,244,713				3,351,244,713				
10	10100503	Common - Plant in Service - PP	485,420,919	485,420,919				326,105,773	159,315,146			
11	10100601	Electric Plant In Service - Manual Adjustment	41,339	41,339				41,339				
12	10100602	Gas Plant In Service - Manual Adjustments	15,935	15,935					15,935			
13	10100651	Colstrip 1&2 Non-Recoverable Costs	5,340,626	5,340,626				5,340,626				
14	10100661	Colstrip 1&2 Non-Recoverable Costs Cont	(5,340,626)	(5,340,626)				(5,340,626)				
18	10110013	Landis-Cyr Capital Lease	189,115	189,115				189,115				189,115
26	10500501	Electric - Plant Held for Future Use -	49,313,213	49,313,213				49,313,213				
27	10500502	Gas - Plant Held for Future Use - PP	3,591,495	3,591,495				3,591,495				
28	10500503	Common - Plant Held for Future Use - PP										
29	10600501	Electric Plant - NOT CLASSIFIED - PP	37,116,885	37,116,885				37,116,885				
30	10600502	Gas - Plant - NOT CLASSIFIED - PP	34,157,043	34,157,043				34,157,043				
31	10600503	Common - Plant - NOT CLASSIFIED - PP	625,893	625,893				420,475	205,418			
34	10600603	Common NC manual adjustments	5,180	5,180				3,480	1,700			
38	10700013	Construction Support Clearing - Common	1,154,559	1,154,559				1,154,559				1,154,559
41	10700023	CWIP/Retention Clearing (Debit) - Common	(393,750)	(393,750)				(393,750)				(393,750)
45	10700501	Electric - Construction Work in Progress	246,298,189	246,298,189				246,298,189				246,298,189
46	10700502	Gas - Construction Work in Progress - P	90,134,743	90,134,743				90,134,743				90,134,743
47	10700503	Common - Construction Work in Progress	74,568,739	74,568,739				74,568,739				74,568,739
48	10700601	Electric CWIP - Manual Adjustments	188,199	188,199				188,199				188,199
49	10700602	GAS CWIP - Manual Adjustments	262,176	262,176				262,176				262,176
50	10700603	Common-Cwip-Manual Adjustments	24,946	24,946				24,946				24,946
61	10800061	Accum Depreciation Non-legal Cost of Removal	(80,285,022)	(80,285,022)				(80,285,022)				
62	10800062	Accum Depreciation Non-legal Cost of Removal	(269,970,274)	(269,970,274)				(269,970,274)				
63	10800071	Contra Accum Depreciation Non-legal Cost of Removal	80,285,022	80,285,022				80,285,022				
64	10800072	Contra Accum Depreciation Non-legal Cost of Removal	269,970,274	269,970,274				269,970,274				
68	10800501	Elec-Accum Depreciation -PP	(3,475,713,473)	(3,475,713,473)				(3,475,713,473)				
69	10800502	GAS-Accum Depreciation -PP	(1,296,766,172)	(1,296,766,172)				(1,296,766,172)				
70	10800503	Common-Accum Depreciation -PP	(107,074,993)	(107,074,993)				(107,074,993)				
71	10800541	Elec-RWIP-CED3 C.O.R./Salvage-PP	9,806,706	9,806,706				9,806,706				
72	10800543	Common-RWIP-RET1 C.O.R./Salvage PP	123,439	123,439				82,927	40,513			
73	10800552	Gas-RWIP-RET1 C.O.R./Salvage PP	4,311,119	4,311,119				4,311,119				
74	10800601	Electric Depr Reserve - Manual Adjustments	3,875	3,875				3,875				
75	10800602	Gas Depr Reserve - Manual Adjustments										
83	11100501	Electric-Accum Amortization - PP	(31,072,844)	(31,072,844)				(31,072,844)				
84	11100502	GAS-Accum Amortization - PP	(5,794,996)	(5,794,996)				(5,794,996)				
85	11100503	Common-Accum Amortization - PP	(90,442,554)	(90,442,554)				(90,442,554)				
86	11400001	Electric - Plant Acq Adj. Milwaukee RR						946,172				
87	11400002	Gas - Plant Acquisition Adjustment										
88	11400011	Electric - Plant Acq Adj. DuPont										
89	11400031	Acquisition Adjustment - Encogen	302,358	302,358				302,358				
90	11491001	Acquisition Adjustment - Encogen	76,622,597	76,622,597				76,622,597				
91	11400061	Mint Farm - Electric Plant Acquisition Adjustments	156,960,791	156,960,791				156,960,791				
92	11400071	Whitehorn - Electric Plant Acquisition	16,950,333	16,950,333				16,950,333				
93	11400081	Fredonia 3 & 4 Electric Plant Acquisition Adjust										
94	11400091	Ferdale - Electric Plant Acquisition Adjust	31,009,424	31,009,424				31,009,424				
95	11500001	Accum Amort Adj. Milwaukee RR - Electric	(880,239)	(880,239)				(880,239)				
96	11500002	Gas - Accum Prov for Amort of Plant Acquis Ad										
97	11500011	Accum Amort Acq Adj. DuPont - Electric	(302,358)	(302,358)				(302,358)				
98	11500031	Accumulated Amort Acq Adj. - Encogen	(59,157,664)	(59,157,664)				(59,157,664)				

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32.82% September 2016 GRC Filing

Line	Account	Account Description	(c) AMA (September 16)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	(i) Rate Base		(h) Electric	(i) Investment	
								Gas	Non Operating		Gas	Non Operating
99	11500041	Accum Amort Acquis Adjust - Mint Farm	(33,721,265)				(33,721,265)					
100	11500051	Accum Amort Acquis Adjust - Whitehorn	(16,294,655)				(16,294,655)					
101	11500061	Accum Amort Acquis Adjust - Ferndale	(3,863,529)				(3,863,529)					
102	11591001	Accum Amort Acquis Adjust - Encogen	-				-					
103	11750002	Gas Stored at JP Reservoir - Noncurrent	8,654,564				8,654,564					95,779
106	12100503	Non-Utility Property - PP	95,779				95,779					3,372,007
107	12100513	Non-Utility Property - PP	3,372,007				3,372,007					
108	12200003	Accum Prov for Deprec & Amort - Nonutil	-				-					
109	12200503	Provision for Non-Utility Property - PP	172,791				172,791					172,791
110	12310000	Invest in Assoc.-Other than Rainier Receivables	29,743,548				29,743,548					29,743,548
111	12310000(RR)	Invest in Assoc.-Rainier Receivables	-				-					-
112	12400013	Other Investments - Stock Misc	-				-					-
113	12400043	Other Investment Life Insurance	49,046,326				49,046,326					49,046,326
118	12400503	Notes Rec - Intolight	473,567				473,567					473,567
119	12400542	Reserve for Suncoadia N/R	(7,320,788)				(7,320,788)					(7,320,788)
120	12400543	Notes Rec - Petersen Family Ltd.	-				-					-
121	12400552	Suncoadia N/R agreement	7,320,788				7,320,788					7,320,788
122	12400553	Notes Rec - BOA Keyport Lighting & Capa	1,300,281				1,300,281					1,300,281
131	12400733	Notes Rec - City of Buckley	18,522				18,522					18,522
132	12400733	Notes Rec - Bio Energy Washington	-				-					-
133	12400743	Notes Rec - West Coast Hospitality	-				-					-
134	12800001	Chelan PUD Contract Prepm Requirement	18,500,000				18,500,000					18,500,000
135	12800003	Qualified Pension Plan funded Status	-				-					-
136	12800011	Ferndale Land Lease Escrow - 2046	1,662,234				1,662,234					1,662,234
144	13100543	Cash - State Bank - Concrete	67,014				67,014					67,014
145	13100563	US Bank - General Account 1775586	533,230				533,230					533,230
146	13100573	US Bank - Damage Claims 1771847	14,487				14,487					14,487
151	13101003	Cash-UBOC-Payment Processing Bothell 44	6,503,607				6,503,607					6,503,607
152	13101013	Cash-UBOC-Bill Payment Consolidator 443	210,732				210,732					210,732
153	13101023	Cash-Key Bank-Concentration 47968102460	21,804,959				21,804,959					21,804,959
154	13101033	Cash-Key Bank-PSE Receipts 479681024614	721,785				721,785					721,785
160	13101093	Cash-Key Bank-Payroll 190994701174	(90,988)				(90,988)					(90,988)
161	13101103	Cash-Key Bank-Credit Balance Refund 190	-				-					-
162	13101113	Cash-Key Bank-Accounts Payable 190999470	(11,374,995)				(11,374,995)					(11,374,995)
163	13101123	Cash-Key Bank-SAP Credit Balance Refun	(1,784,664)				(1,784,664)					(1,784,664)
164	13101133	Cash-Key Bank- Checkfree	(114)				(114)					(114)
165	13101143	Cash-Citibank-Direct Debit Deposit AFT	-				-					-
166	13101153	Cash - Citibank E-Payment	-				-					-
167	13101163	Cash - Key Bank Tr Ad Flex Spending	82,772				82,772					82,772
168	13101183	Cash Credit Card Receipts - Billmatrix	1,644,227				1,644,227					1,644,227
169	13101193	Cash-Key Bank-DOXXO Receipts-5790	15,250				15,250					15,250
170	13101253	Wells Fargo Direct Debit	555,946				555,946					555,946
174	13109003	Cash Desk Clearing	36,623				36,623					36,623
175	13109013	PSE Help Cash Clearing	10,217				10,217					10,217
179	13400021	PSE Merchant Deposit - Transmission	9,528,419				9,528,419					9,528,419
180	13400031	PSE Transmission Contra - Merchant Deposit	(9,528,419)				(9,528,419)					(9,528,419)
186	13400073	PSE Ben. Protest Trust-Bank of NY Money	1,494,342				1,494,342					1,494,342
193	13400111	BPA RES JD Wind Deposit	50,149				50,149					50,149
194	13400121	BPA Freddy 1 Control Area Change	-				-					-
195	13400123	Radio Spectrum Purchase Escrow	414,084				414,084					414,084
205	13400211	PGE Klamath Peaker Trans Req Deposit	52,300				52,300					52,300
206	13400231	BPA - Mint Farm Station Svc TSM Firm D	-				-					-
207	13400241	BPA Hopkins Ridge Transmission Deposit	430,882				430,882					430,882
208	13400251	BPA Residential Exchange Settlement	-				-					-
209	13400261	BPA.TSR 80368917-Goldendale Deposit	223,150				223,150					223,150

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								(h) Electric	Gas	Investment	
210	13400271	LKE Pacific Trust Deposit - Wire & Cable	143,832	143,832							
211	13400281	LKE Pacific Trust Deposit - Transformers	65,994	65,994							
215	13400311	Other Special Deposit-BPA TRS - 50MW	194,700	194,700							
216	13400321	Or Special Deposits-BPA, TSR 81325474	72,078				72,078				
217	13400322	System									
218	13400332	LNG Facility Port of Tacoma Escrow	1,088,552				1,088,552				1,088,552
219	13500003	Petty Cash	10,560	10,560							
220	13500041	Freddie #1 Operating Advance	93,662	93,662							
221	13500051	Colstrip 500KV Transmission O&M Operati	73,353	73,353							
222	13500061	Colstrip 1&2 Operating Advance	1,830,458	1,830,458							
223	13500071	Colstrip 3&4 Operating Advance	1,601,199	1,601,199							
232	13500183	Working Fund - DCG Postage Expenses	100,000	100,000							
233	13500192	Working Funds - Mercer Island	1,250	1,250							
234	13500201	Ferndale Cash Advance (NAES Corporation)	653,068	653,068							
238	13600013	Temporary Cash Investments-Taxable	1,500,000	1,500,000							1,500,000
245	14100311	Notes Receivable Line Extensions in CLX	3,287,182	3,287,182							3,287,182
246	14200003	Customer Accounts Receivable	(2,812)	(2,812)							
260	14200201	Electric Customer Accounts Receivable	149,633,934	149,633,934							
261	14200202	Gas Customer Accounts Receivable	57,389,120	57,389,120							
262	14200203	Cust Accts Recv Unapplied Credits	(4,058,421)	(4,058,421)							
263	14200213	Cust Accts Recv Unapplied Credits	(76,733)	(76,733)							
264	14200223	Cust Payment Returns Clarification Acct	22,259	22,259							
265	14200251	Electric Customer Accounts Receivable	-	-							
266	14200252	Gas CuGas - Cust Accounts Receivable CLX	(255,106)	(255,106)							
267	14200253	Accruals - Customer Accts Recv Unapplied	(93,705)	(93,705)							
271	14300062	Gas Off System Sales - Other ACDs Rec	8,837,435	8,837,435							
272	14300071	A/R Hopkins BPA Transm Int Recvle 05TX-11905	-	-							
273	14300072	Jackson Prairie / NW Pipeline - Other A/R	227,314	227,314							
274	14300081	Sumas Gas Pipeline / SoCDo - Other A/R	190,543	190,543							
275	14300082	Jackson Prairie / WWP - Other A/R	276,674	276,674							
276	14300091	Sumas Gas Pipeline / Sumas - Other A/R	-	-							
277	14300101	A/R Hopkins BPA Transm Int Recvle 02TX-11040	-	-							
278	14300141	Power Sales - Other ACDs Rec	15,001,305	15,001,305							
279	14300142	Other Accounts Receivable - Pilchuck Co	-	-							
280	14300151	Transmission - Other ACDs Rec	1,186,337	1,186,337							
281	14300171	BPA Residential Exchange - Other ACDs Rec	11,765,127	11,765,127							
282	14300193	IRS Interest Receivable	-	-							
283	14300211	A/R - Crystal Mountain Insurance Receivable	-	-							
284	14300213	Other ACDs Rec - Misc	477	477							
285	14300221	A/R - Hopkins II Res	-	-							
286	14300231	Mint Farm Property Taxes Receivable - Wayzata	-	-							
287	14300241	A/R State and City Tax Receivable	102,543	102,543							102,543
288	14300251	A/R - AEGIS Limited for the Zilz matter	-	-							
289	14300253	Other ACDs Rec - Miscellaneous	-	-							
290	14300261	Lower Snake River BPA Transmission Interest Receival	-	-							
297	14300323	Emp Rec / Payroll Advances & Misc - OARM	4,299,088	4,299,088							4,299,088
298	14300331	A/R - JPUD APA	(89)	(89)							
299	14300333	Loans - Exit Payback - Other ACDs Rec	44,585	44,585							
300	14300341	A/R - California ISO	6,344	6,344							
319	14300703	A/R - Miscellaneous - CLX	11,244,470	11,244,470							
320	14300713	A/R - Energy Division	30,653	30,653							
321	14300723	A/R - Treble Damages - Energy Diversion	36,191	36,191							
322	14300733	A/R - Damage Claims	13,706,913	13,706,913							
323	14300743	A/R Treble Damages - Damage Claims	621,846	621,846							
324	14300763	Accruals - CIS A/R - Miscellaneous	1,143,258	1,143,258							

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			(c)	(b)					(h) Electric	(i) Gas	(i) Investment
325	14300773	Accruals - CIS A/R - Damage Claims	-	-	-	-	-	-	-	-	-
326	14300901	A/R - Refundable Federal Fuel Tax	-	-	-	-	-	-	-	-	-
327	14300913	A/R - EES Shopify Credit Card Receivabl	(18)	(18)	-	-	-	-	-	-	-
328	14300921	A/R - Snohomish PUD - Beverly Park Subs	685,987	685,987	685,987	-	-	-	-	-	-
333	14301022	Refundable GST on PSE Gas Purchase	3,675,712	3,675,712	3,675,712	-	-	-	-	-	-
334	14301033	A/R - PSE Recovery Seeker via Pacific Exchange	107,156	107,156	107,156	-	-	-	-	-	-
335	14301041	Elec OMRC Reimbursable by 3rd Party -ST	2,896	2,896	2,896	-	-	-	-	-	-
336	14301042	Gas OMRC Reimbursable by 3rd Party -ST	-	-	-	-	-	-	-	-	-
337	14301043	A/R - Biogas Sales	1,984,375	1,984,375	-	-	1,984,375	-	-	-	1,984,375
354	14400311	APUA - Electric Customer Accts Receivable	(5,737,480)	(5,737,480)	(5,737,480)	-	-	-	-	-	-
355	14400312	APUA - Gas Customer Accts Receivable	(1,618,566)	(1,618,566)	(1,618,566)	-	-	-	-	-	-
356	14400313	APUA - Miscellaneous Receivables	(475,897)	(475,897)	(475,897)	-	-	-	-	-	-
357	14400323	APUA - Energy Diversion	390	390	390	-	-	-	-	-	-
358	14400343	APUA - Damage Claims	(1,667,911)	(1,667,911)	(1,667,911)	-	-	-	-	-	-
359	14400353	APUA - Treble Damage Claims	(620,935)	(620,935)	(620,935)	-	-	-	-	-	-
360	14600000	Intercompany Accounts receivable	586,664	586,664	-	-	586,664	-	-	-	586,664
361	14600010	Intercompany Accounts - PSE Funding	-	-	-	-	-	-	-	-	-
362	15100021	Fuel Stock - Colstrip 1&2	3,572,142	3,572,142	3,572,142	-	-	-	-	-	-
363	15100031	Fuel Stock - Colstrip 3&4	3,647,165	3,647,165	3,647,165	-	-	-	-	-	-
364	15100041	Fuel Stock - Colstrip 3&4 Fuel	237,094	237,094	237,094	-	-	-	-	-	-
365	15100061	Fuel Stock - Crystal Mountain	28,057	28,057	28,057	-	-	-	-	-	-
366	15100081	Fuel Stock - Whitehorn #1	1,534,943	1,534,943	1,534,943	-	-	-	-	-	-
367	15100091	Fuel Stock - Fredrickson #1	1,779,963	1,779,963	1,779,963	-	-	-	-	-	-
368	15100101	Fuel Stock - Fredonia 1&2	4,394,513	4,394,513	4,394,513	-	-	-	-	-	-
369	15100121	Fuel Stock - Fredrickson #1	-	-	-	-	-	-	-	-	-
370	15100122	Fuel Stock - Propane SWARR Station	296,568	296,568	296,568	-	-	-	-	-	-
375	15100181	Fuel Stock - Colstrip 1&2 Propane	77,864	77,864	77,864	-	-	-	-	-	-
376	15100201	Fuel Stock - Tenaaska - Oil	-	-	-	-	-	-	-	-	-
377	15100211	Fuel Stock - Pooled CT Non-Core Gas Inv	(28,000)	(28,000)	(28,000)	-	-	-	-	-	-
378	15100221	Fuel Stock-CT Non-Core Gas @ JacksonPrairie-CONT	831,350	831,350	831,350	-	-	-	-	-	-
382	15100271	Fuel Stock - Ferndale	2,794,620	2,794,620	2,794,620	-	-	-	-	-	-
383	15100281	Fuel Stock-Cedar Hills Gas Pipeline Imbalance	-	-	-	-	-	-	-	-	-
384	15100291	Fuel Stock-CT Non-Core LNG at Plymouth	343,476	343,476	343,476	-	-	-	-	-	-
385	15101001	Fuel Stock - Encogen Oil	-	-	-	-	-	-	-	-	-
386	15101011	Fuel Stock - Encogen Natural Gas	-	-	-	-	-	-	-	-	-
387	15111001	Fuel Stock - Encogen Oil	244,180	244,180	244,180	-	-	-	-	-	-
388	15111011	Fuel Stock - Encogen Natural Gas	-	-	-	-	-	-	-	-	-
389	15400003	Plant Materials and Supplies (Set-up 1998)	-	-	-	-	-	-	-	-	-
390	15400023	Inventory - Pre-Capitalized Material	10,682,902	10,682,902	10,682,902	-	-	-	-	-	-
391	15400031	Plant Materials - Colstrip 1 & 2	5,817,309	5,817,309	5,817,309	-	-	-	-	-	-
392	15400033	Inventory Reserve Account - Pre-Capitalized M	(10,682,520)	(10,682,520)	(10,682,520)	-	-	-	-	-	-
393	15400041	Plant Materials - Colstrip 3 & 4	4,362,997	4,362,997	4,362,997	-	-	-	-	-	-
394	15400061	Encogen Storeroom	19,833,263	19,833,263	19,833,263	-	-	-	-	-	-
395	15400071	Hopkins Ridge Storeroom	-	-	-	-	-	-	-	-	-
396	15400081	Wild Horse Wind Farm Storeroom	-	-	-	-	-	-	-	-	-
397	15400101	Electric - Plant Material & Supplies	29,705,880	29,705,880	29,705,880	-	-	-	-	-	-
398	15400102	Gas - Plant Material & Supplies	5,888,663	5,888,663	5,888,663	-	-	-	-	-	-
399	15400103	Plant Material & Supplies	19,321,774	19,321,774	19,321,774	-	-	-	-	-	-
407	15400181	Inventory - Ferndale	3,549,876	3,549,876	3,549,876	-	-	-	-	-	-
412	15600003	CH Biogas Pipeline Imbalance	228,040	228,040	228,040	-	-	-	-	-	-
413	15810001	California Carbon Allowances -ST	10,371	10,371	10,371	-	-	-	-	-	-
414	16300023	Undistributed Stores Expense	3,324,667	3,324,667	3,324,667	-	-	-	-	-	-
415	16300063	Undistributed Substation Equipment Stor	529,714	529,714	529,714	-	-	-	-	-	-
419	16410002	SGS-1 Gas Stored Underground	14,432,171	14,432,171	14,432,171	-	-	-	-	-	-
420	16410012	SGS-2 Gas Stored Underground	3,045,163	3,045,163	3,045,163	-	-	-	-	-	-

67.18% September 2016 GRC Filing  
32.82% September 2016 GRC Filing

Line	Account	Account Description	(c)	(d)	(e)	(f)	(g)	Rate Base	
								Electric	Gas
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Puget Sound Energy Balance Sheet Detail			AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Electric	Non Operating
421	16410022	Clay Basin Gas Storage - 00925	16,982,005	16,982,005	-	-	-	-	-
422	16410042	AECO - Gas Stored Underground	-	-	72,025	-	-	-	-
423	16420002	Liquefied Natural Gas Stored	-	-	45,431	-	-	-	-
424	16420012	LNG - Gig Harbor	-	-	2,025,446	-	-	-	-
428	16500013	Prepmts - Puget Auto / General Liability	2,025,446	2,025,446	206,037	-	-	-	-
434	16500063	Prepmts - Puget Workman's Comp - Aegis	206,037	206,037	25,097	-	-	-	-
435	16500071	Prepaid - Swinomish Tribal Res 115kv TSM -Long Ter	25,097	25,097	-	-	-	-	-
436	16500073	Prepmts - Workman Comp / Letters of Credit	-	-	1,629,987	-	-	-	-
437	16500083	Prepmts - All Risk Property Insurance	-	-	-	-	-	-	-
438	16500093	Prepmts - King Air Aircraft Insurance	-	-	16,667	-	-	-	-
439	16500103	Prepmts - M&M Consulting Fee	16,667	16,667	-	-	-	-	-
440	16500113	Prepmts - Pollution Control Bond	-	-	271,165	-	-	-	-
441	16500123	Prepaid- Transmission software	271,165	271,165	-	-	-	-	-
442	16500133	Prepaid - Aclara SW fees	-	-	265,843	-	-	-	-
443	16500143	Prepaid-D&O Insurance (annual)	265,843	265,843	53,414	-	-	-	-
444	16500153	Prepaments - DataLink Symantec SW Maintenance	53,414	53,414	-	-	-	-	-
445	16500163	Prepmts - Fiduciary Liability Insurance	-	-	7,799	-	-	-	-
446	16500173	Ppd - Corporation Executive Board (CEB)	7,799	7,799	-	-	-	-	-
447	16500183	Ppd - Annual Credit Rating Fee	187,384	187,384	-	-	-	-	-
448	16500193	Prepaid Dice Advertising Short-Term	-	-	-	-	-	-	-
449	16500241	Prepayments - Hopkins Ridge Prop Insurance	-	-	14,078	-	-	-	-
450	16500251	Prepaid Prometheus Software Maintenance	14,078	14,078	-	-	-	-	-
454	16500283	Prepaid SAP Support	1,047,175	1,047,175	-	-	-	-	-
455	16500313	Prepayments - Misc Employee Benefits	-	-	449,485	-	-	-	-
456	16500321	Prepaid - WECC Dues	449,485	449,485	571,265	-	-	-	-
457	16500331	Prepaid - Peak Reliability	571,265	571,265	878	-	-	-	-
458	16500333	Prepmts - Heavy Vehicle Licenses	878	878	-	-	-	-	-
459	16500341	Prepmts - License Fee - Users of Water	-	-	-	-	-	-	-
460	16500343	Prepmts - 3 yr. Websense License	-	-	-	-	-	-	-
461	16500351	Prepaid - MCG EAS Hosting	57,120	57,120	-	-	-	-	-
462	16500361	Prepmts - Electric - Municipal Taxes	-	-	8,679	-	-	-	-
463	16500373	Prepmts - Interest	8,679	8,679	556,670	-	-	-	-
464	16500383	Microsoft Maintenance Contract	556,670	556,670	-	-	-	-	-
465	16500393	Prepmts - State Street Cond Trustee Fee	27,454	27,454	-	-	-	-	-
466	16500401	Prepmts - FERC Annual Land Use - Lower Baker	-	-	27,454	-	-	-	-
467	16500403	Prepmts - Optimize Networks Maintenance	27,454	27,454	-	-	-	-	-
468	16500411	Prepmts - FERC Annual Land Use - Upper Baker	-	-	222,084	-	-	-	-
469	16500413	Prepmts - Areva Software Support Servi	222,084	222,084	223,053	-	-	-	-
470	16500433	Prepaid - Ecologic Analytics Software 2011	223,053	223,053	153,988	-	-	-	-
471	16500443	Prepaid - OSISOFT Software Renewal 2011	153,988	153,988	3,352	-	-	-	-
476	16500493	Prepaid - Lenovo Maintenance Renewal	3,352	3,352	-	-	-	-	-
477	16500501	Unauthorized Premiums Paid on Unexpired Option	-	-	586,439	-	-	-	-
478	16500532	Prepaid Gas Option	586,439	586,439	-	-	-	-	-
479	16500551	Prepaid Exp - Hopkins Ridge Interconnec	-	-	6,760	-	-	-	-
480	16500553	Prepaid- Miscellaneous	6,760	6,760	81,224	-	-	-	-
481	16500563	Prepayments - Licensing Fees (Vehicles)	81,224	81,224	110,450	-	-	-	-
485	16500583	Prepaid - PowerPlant Maintenance Contra	110,450	110,450	59,164	-	-	-	-
486	16500591	Prepaid - Goldendale Capital Maintenance	59,164	59,164	-	-	-	-	-
487	16500593	Prepaid Annual Bus Passes	-	-	252,670	-	-	-	-
488	16500601	Prepaid - Goldendale Expense Maintenance	252,670	252,670	327,749	-	-	-	-
489	16500611	Prepaid Edison Electric Institute dues	327,749	327,749	206,186	-	-	-	-
490	16500612	Prepaid American Gas Association Dues	206,186	206,186	-	-	-	-	-
491	16500621	Prepmts - Lower Snake River 500KV Trans	-	-	40,034	-	-	-	-
492	16500622	Prepaid NW Gas Association Dues	40,034	40,034	34,063	-	-	-	-
493	16500623	Prepaid Subscrips	34,063	34,063	-	-	-	-	-

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32.82% September 2016 GRC Filing

Line	Account	Account Description	(c) AMA (September 16)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	(h) Rate Base			(i) Non Operating
								Electric	Gas	Investment	
494	16500631	Prepaid - NW Energy Coalition Membership	-	-	-	-	-	-	-	-	-
495	16500632	City of Burien Gas Permits & Fees	-	-	-	-	-	-	-	-	-
496	16500633	Prepaid -2007 CISCO Smartnet (Dimension)	112,417	112,417	-	-	-	-	-	-	-
497	16500641	Prepaid Rent for Skagit Svc Ctr	18,250	18,250	-	-	-	-	-	-	-
498	16500643	Prepaid - INSSINC - Futrak Maintenance	217,142	217,142	-	-	-	-	-	-	-
499	16500651	Prepaid - Freddy 1 Capital FFH	-	-	-	-	-	-	-	-	-
500	16500653	Prepaid Envelopes - Common	469,773	469,773	-	-	-	-	-	-	-
501	16500661	Prepaid - Freddy 1 Expense FFH	-	-	-	-	-	-	-	-	-
502	16500663	Prepaid-Corporate Membership E Source	453,102	453,102	-	-	-	-	-	-	-
503	16500671	Prepaid - Freddy 1 Inventory	103,867	103,867	-	-	-	-	-	-	-
504	16500673	Prepayments - Treasury Licensing Fees	13,314	13,314	-	-	-	-	-	-	-
505	16500681	Prepaid - Goldendate Inventory	3,194	3,194	-	-	-	-	-	-	-
506	16500683	Prepaid - GEC/NICE Short Term	-	-	-	-	-	-	-	-	-
507	16500691	Prepaid-OMS HW Maintenance Agreement	149,322	149,322	-	-	-	-	-	-	-
508	16500693	Prepaid-GE Smallworld Software Support 2011	-	-	-	-	-	-	-	-	-
509	16500701	Prepaid - Sumas Capital FFH	34,793	34,793	-	-	-	-	-	-	-
510	16500703	Prepaid-Optimize Networks Steelhead Support	100,606	100,606	-	-	-	-	-	-	-
511	16500731	Prepaid - Mint Farm Capital FFH	-	-	-	-	-	-	-	-	-
516	16500733	Prepaid - Oracle Software Support	112,801	112,801	-	-	-	-	-	-	-
517	16500741	Prepaid - Mint Farm Expense FFH	75,871	75,871	-	-	-	-	-	-	-
518	16500743	Prepaid - CGI Mobile Workforce SW Support	3,265	3,265	-	-	-	-	-	-	-
519	16500751	Prepaid - Mint Farm Inventory	445,654	445,654	-	-	-	-	-	-	-
520	16500753	Prepaid - Oracle Software Support	-	-	-	-	-	-	-	-	-
521	16500761	Prepaid - Mint Farm Acquisition Insurance	-	-	-	-	-	-	-	-	-
522	16500763	Prepaid-Sycamore SW Support	58,205	58,205	-	-	-	-	-	-	-
526	16500783	Prepayments-SAS SW Maintenance Renewal	50,969	50,969	-	-	-	-	-	-	-
538	16500881	Prepnits - Colstrip 3&4 Lime Contract -	26,042	26,042	-	-	-	-	-	-	-
539	16500883	Prepaid- Hanson Dam SeaTac Site	-	-	-	-	-	-	-	-	-
540	16500891	Prepaid Advisory LIDAR	-	-	-	-	-	-	-	-	-
541	16500893	Prepaid - Checkpoint Structure	49,887	49,887	-	-	-	-	-	-	-
542	16500901	Prepaid - LSR Leaseholder Minimum Rent	54,215	54,215	-	-	-	-	-	-	-
543	16500903	Prepaid - SAP - IT Services	-	-	-	-	-	-	-	-	-
544	16500911	Prepaid - ROW Dist Crossing Rainbow Bridge LT	48,466	48,466	-	-	-	-	-	-	-
549	16500953	Prepaid - Workiva Subscription LT	14,445	14,445	-	-	-	-	-	-	-
550	16501003	Advance/Down Payments	34,634	34,634	-	-	-	-	-	-	-
551	16501011	Wildhorse Prepaid O&M to Vestas	-	-	-	-	-	-	-	-	-
552	16501013	Prepaid - Future Year Expenses	301,273	301,273	-	-	-	-	-	-	-
556	16501051	EMC - SW/HW Maintenance Renewal ST	307,043	307,043	-	-	-	-	-	-	-
562	16501083	Prepaid Linked In Advertising - Short Term	17,174	17,174	-	-	-	-	-	-	-
563	16501093	Prepaid- Indeed Advertising Short Term	-	-	-	-	-	-	-	-	-
564	16501101	Prepaid - OATI Annual Services	-	-	-	-	-	-	-	-	-
565	16501103	Prepaid - Sirius maintenance Contract - Short Term	2,589	2,589	-	-	-	-	-	-	-
566	16501113	Prepaid - WWT F5 Support	54,724	54,724	-	-	-	-	-	-	-
567	16502001	Prepaid-Colstrip 1&2 Misc-Short Term	26,285	26,285	-	-	-	-	-	-	-
568	16502003	Prepaid - Info Global Solutions	28,083	28,083	-	-	-	-	-	-	-
569	16502013	Prepaid Voice Print International - Short Term	15,713	15,713	-	-	-	-	-	-	-
570	16502021	Prepaid-Colstrip 3&4 Misc - Short Term	43,254	43,254	-	-	-	-	-	-	-
571	16502023	Prepaid Platts Subscription - Short Term	64,249	64,249	-	-	-	-	-	-	-
572	16502033	Prepaid PSE Building Brokerage Fee - Short Term	12,500	12,500	-	-	-	-	-	-	-
573	16502043	Prepaid Glassdoor Invoice - Short Term	-	-	-	-	-	-	-	-	-
574	16502053	Prepaid RSA - Archer Software Maintenance ST	46,284	46,284	-	-	-	-	-	-	-
575	16502063	Prepaid-Corner Stone-Palms Payments-Short Term	79,178	79,178	-	-	-	-	-	-	-
576	16502073	Prepaid-Smartpros-Short Term	-	-	-	-	-	-	-	-	-
577	16502083	Prepaid- TAIT/Zetron Support Agreement-ST	15,241	15,241	-	-	-	-	-	-	-
578	16502093	Prepaid - Structured-Symantec Renewal - Short Term	-	-	-	-	-	-	-	-	-

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								Electric	Gas	Investment	
579	16502103	Prepaid-Doble Engineering Equip Lease-ST	55,809	55,809							
580	16502011	Prepaid-Big 4 Telecommunications Exp- Short-Term	2,402	2,402							
581	16502113	Prepaid-Tensing Annual Maintenance & Support-ST	46,110	46,110							
582	16502123	Prepaid - Open Text - ST	2,464	2,464							
583	16502133	Prepaid-ServiceNow-Maintenance Service Contract-S1	216,525	216,525							
584	16502143	Prepaid-Annual Maintan for LogRhythm-ST	20,761	20,761							
585	16502153	Prepaid-Annual Maintan for Cisco Telephony M:	104,338	104,338							
586	16502163	Prepaid-CEB - Annual CIO Membership	43,469	43,469							
587	16502173	Prepaid - CheckPoint Structure	157,984	157,984							
588	16502181	Prepaid - Swinomish Tribal Res 115kv TS	7,255	7,255							
589	16502191	Prepaid - LSR Leaseholder Minimum Rent	293,079	293,079							
590	16502201	Prepaid - ROW Dis Crossing Rainbow Brid	11,150	11,150							
591	16502213	Prepaid - Workiva Subscription - ST	33,016	33,016							
592	16502221	Prepaid - Goldendale Capital Maint Majo	7,432,442	7,432,442							
593	16502231	Prepaid - Goldendale Expense Maint Majo	793,976	793,976							
594	16502241	Prepaid - Goldendale Inventory - ST	40,659	40,659							
595	16502261	Prepaid - Mint Farm Capital FFH - Major	56,478	56,478							
596	16502271	Prepaid - Mint Farm Expense FFH - Major	47,875	47,875							
597	16502381	Prepaid - Freddy 1 Capital FFH - Major	52,567	52,567							
598	16502382	Prepaid - Gas Options - ST	1,669,165	1,669,165							1,669,165
599	16502391	Prepaid - Freddy 1 Expense FFH - Major	113,725	113,725							
600	16502393	Prepaid - GEC/NICE - ST	12,136	12,136							
601	16502401	Prepaid - Freddy 1 Inventory - Major Ma	99,495	99,495							
602	16502403	Prepaid - TriplePoint - Futrak Maintena	69,350	69,350							
603	16502413	Prepaid - PSE Building Brokerage Fee -	47,500	47,500							
604	16502423	Prepaid - Enterpr Licens Cisco TeleMain	78,892	78,892							
605	16502433	Prepaid - SAI Global License - ST	25,567	25,567							
606	16502453	Prepaid - TAIT SW Support Svcs - ST	68,255	68,255							
607	16502443	Prepaid - CISCO Smartnet (Dimension)Data	606,386	606,386							
608	16502473	Prepaid - ServiceNow Project Portfolio	24,638	24,638							
609	16502483	Prepaid - Coriant America - ST	3,089	3,089							
610	16504003	Prepaid - GEC/NICE - Long Term	6,068	6,068							
611	16504013	Prepaid Voice Print International - Long Term	1,359	1,359							
612	16504023	Prepaid - TAIT SW Support Svcs - LT	180,462	180,462							
613	16504033	Prepaid PSE Building Brokerage Fee - Term Term	21,667	21,667							
614	16504043	Prepaid-TriplePoint-Futrak Maintenance-LT	16,425	16,425							
615	16504053	16504053-Prepaid Enterpr Licens Cisco Telephony M:	74,048	74,048							
616	16504063	Prepaid - GEC/NICE - LT	16,927	16,927							
617	16504073	Prepaid - PSE Building Brokerage Fee -	58,333	58,333							
618	16504083	Prepaid - TriplePoint - Futrak Maintena	27,375	27,375							
619	16504093	Prepaid - Enterprise Licens Cisco Maint	389,911	389,911							
620	16504101	Prepaid - Swinomish Tribal Res 115kv TS	84,208	84,208							
621	16504112	Prepaid - Gas Options - LT	946,564	946,564							946,564
622	16504171	Prepaid - Goldendale Capital Maint Majo	2,033	2,033							
623	16504181	Prepaid - Goldendale Expense Maint Majo	1,116	1,116							
624	16504191	Prepaid - Goldendale Inventory - LT	33	33							
625	16504201	Prepaid - WWTF F5 Support	6,876	6,876							
626	16504221	Prepaid - ROW Dis Crossing Rainbow Brid	166,986	166,986							
627	16504233	Prepaid - SAI Global License - LT	65,480	65,480							
628	16504231	Prepaid - Freddy 1 Capital FFH - Major	871,588	871,588							
629	16504233	Prepaid - CISCO Smartnet (Dimension)Data	946,636	946,636							
630	16504241	Prepaid - Freddy 1 Expense FFH - Major	1,885,625	1,885,625							
631	16504251	Prepaid - Freddy 1 Inventory - Major Ma	1,718,451	1,718,451							
632	16504253	Prepaid - Workiva Subscription - LT	2,064	2,064							
633	16504261	Prepaid - Mint Farm Capital FFH - Major	708,149	708,149							



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32.82% September 2016 GRC Filing

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			(c)	(b)					Electric	Gas		
634	16504271	Prepaid - Mint Farm Expense FFH - Major	692,427		692,427							
635	16502463	Prepaid - ZETRON SW Support Svcs - ST	92,033		92,033							
636	16504273	Prepaid - ZETRON SW Support Svcs - LT	155,158		155,158							
637	16504283	Prepaid - Coriant America - LT	5,664		5,664							
638	16580001	Long Term Portion of Prepayment Electri	(6,001,114)		(6,001,114)							
639	16580002	Long Term Portion of Prepayment Gas - C	(946,564)		(946,564)							
640	16580003	Long Term Portion of Prepayment Common	(1,535,624)		(1,535,624)							
641	16590001	Long Term Portion of Prepayment Electri	6,001,114		6,001,114							
642	16590002	Long Term Portion of Prepayment Gas	946,564		946,564							
643	16590003	Long Term Portion of Prepayment Common	1,535,624		1,535,624							
650	17300001	Electric - Accrued Utility Revenue	117,809,063		117,809,063							
651	17300002	Gas - Unbilled Revenue	39,376,843		39,376,843							
655	17400001	Energy Storage	7,217,785		7,217,785							
656	17500001	Unrealized Gain ST - Core Pwr/Gas for Pwr	22,035,199		22,035,199							22,035,199
657	17500002	Unrealized Gain ST - Core Gas	7,041,193		7,041,193							7,041,193
658	17500011	Unrealized Gain LT - Core Pwr/Gas for Pwr	5,303,016		5,303,016							5,303,016
659	17500012	Unrealized Gain LT - Core Gas	1,355,187		1,355,187							1,355,187
683	18100003	6.74% MT Notes Due 06/15/18 - Unamort Debt Exp	222,885		222,885							
684	18100063	9/1/20 Bonds 27th - Unamort Debt Expense	-		-							
685	18100083	Med Term Notes - B - Unamort Debt Expense	43,172		43,172							
686	18100093	Med Term Notes - C - Unamort Debt Expense	1,571,991		1,571,991							
690	18100203	\$250M 30 Year Senior Notes	4,402,187		4,402,187							
691	18100213	Amort \$425MM 4.30% Sr. Notes due 2045 Is	1,233,961		1,233,961							
692	18100223	2013 Pollution Control Bonds	-		-							
693	18100231	1995 Conservation Bonds - Unamort Debt Exp	208,532		208,532							
694	18100233	4% Pollution Control Rev Series 2013B Due 3/2031	1,180,384		1,180,384							
701	18100473	7.02% MT Note Issued - Unamort Debt Expen	-		-							
702	18100483	6.46% MTN Series B Due 3/9/09 - Unamort	411,991		411,991							
703	18100493	7.00% MTN Series B Due 3/9/29 - Unamort	763,089		763,089							
715	18100663	\$350M Hedging Credit Facility PSE 2013	1,370,892		1,370,892							
716	18100673	\$650M Liquidity Credit Facility PSE 2013	2,218,963		2,218,963							
721	18100923	\$250 Million 4.434% Sr. Notes due 2041	455,591		455,591							
722	18100933	\$45 Million 4.70% Sr. Notes due 2051	-		-							
723	18100973	6.75% Sr. Notes due 1/15/2016 - Unamort	-		-							
724	18100993	5.197% Snr Notes Due 10/01/15 - Unamort Debt Expe	-		-							
725	18101023	6.724% MTN due 6/15/2036 - Unamort Debt Expense	1,711,148		1,711,148							
726	18101033	6.274% Senior Notes Due 3/15/2037 - Unamortized Dc	2,006,765		2,006,765							
727	18101043	Hedging Credit Facility - Unamort Debt Expense	-		-							
728	18101053	6.974% Jr-Sub Notes (Hybrid) due 6/1/20	490,139		490,139							
729	18101073	PSE Capital Credit Agreement	-		-							
730	18101083	PSE Operating Credit Agreement	491,557		491,557							
731	18101093	PSE Hedging Credit Agreement	378,712		378,712							
732	18101103	2008 PSE Bridge Loan Agreement	-		-							
733	18101113	5.757% MTN due 10/1/2039 - Unamort Debt Expense	2,780,075		2,780,075							
734	18101123	March 2010 Bond Issue	2,698,748		2,698,748							
735	18101133	PSE Summer 2010 Bonds	2,091,748		2,091,748							
736	18101143	2011 March Senior Notes	2,566,076		2,566,076							
744	18210231	12/13/2006 Storm - 10 yr Amort	20,561,659		20,561,659							
745	18210241	2006 Storm - 4 yr Amort	-		-							
746	18210251	2007 Storm - 4 yr Amort	-		-							
747	18210261	2010 Storm Excess Costs	50,186		50,186							
748	18210271	2008 Storm - 4 yr Amortization	-		-							
749	18210281	2012 Storm Excess Costs	60,295,490		60,295,490							
750	18210291	2010 Storm - 4 Yr Amortization	596,567		596,567							
751	18210301	2014 Storm Excess Costs	18,185,599		18,185,599							

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Line	Account	Account Description	AMA (September 16)	(c)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	(h) Rate Base			(i)		
									Electric	Gas	Investment	Non Operating		
752	18210311	18210311-2015 Storm Excess Costs	20,945,873		20,945,873									
753	18210321	2016 Storm Excess Costs	2,551,847		2,551,847									
754	18220001	White River Preliminary Survey Tunnel I		65,708,857			65,708,857		65,708,857					
755	18220011	White River Plant Costs Reg Asset		743,112			743,112		743,112					
756	18220021	White River Land Reg Asset		(18,818,584)			(18,818,584)		(18,818,584)					
757	18220031	White River accum Depreciation to 1/15/		(18,247,820)			(18,247,820)		(18,247,820)					
758	18220041	White River accum Amort. from 1/16/04 R		(30,211,681)			(30,211,681)		(30,211,681)					
759	18220061	Proceeds from CWA for White River Plant Sale		180,951			180,951		180,951					
760	18220091	Upper Baker - Unrecovered Plant & Reg. Study Costs		9,721,848			9,721,848		9,721,848					
761	18220101	Electron Unrecovered Loss												
762	18230001	Tenaska Regulatory Asset		1,368,237			1,368,237		1,368,237					
763	18230002	FAS - 109 Gas												1,368,237
764	18230011	Tenaska - Tax Indemnification												
765	18230021	Electric Conservation not in RB		80,895,650			80,895,650		80,895,650					
766	18230031	Electric - Def AFUDC - Regulatory Asset		51,386,937			51,386,937		51,386,937					
767	18230032	Gas Conservation - Tracker Programs		11,077,737			11,077,737		11,077,737					
768	18230041	Electric - Colstrip Common FERC Adj - Reg Ass		21,589,277			21,589,277		21,589,277					
769	18230042	UG950288 DSM Tracker Balance		(3,363,059)			(3,363,059)		(3,363,059)					
770	18230051	Electric - accum Amort Colstrip Common FERC A		(16,862,151)			(16,862,151)		(16,862,151)					
771	18230061	Electric - Colstrip Def Depr. FERC Adj - Reg A		1,142,944			1,142,944		1,142,944					
772	18230071	Electric - BPA Power Exch Invstmt - Reg Asset		113,632,921			113,632,921		113,632,921					
773	18230081	Electric - BPA Power Exch Inv Amort - Reg Ass		(109,224,738)			(109,224,738)		(109,224,738)					
782	18230281	Electric - Gross PCA		228,537			228,537		228,537					
783	18230291	Electric - Gross PCA - Contra		(228,537)			(228,537)		(228,537)					
784	18230301	Interest on PTC Deferred Tax												
785	18230311	Env Rem - UG Tank - Whidbey Is. (Future		30,000			30,000		30,000					
788	18230351	Chelan PUD Contract Initiation		110,455,689			110,455,689		110,455,689					
793	18230401	White River Proj. - CWA AOA - Reg Asset		13,262			13,262		13,262					
800	18230621	Cons Costs NIRB - 1998 Conservation Rider		(57,203,590)			(57,203,590)		(57,203,590)					
801	18230631	FAS 109 Taxes		70,002,825			70,002,825		70,002,825					
802	18230641	White River Relicensing & CWIP Reg Ass												
803	18230691	White River Salvage		(474,402)			(474,402)		(474,402)					
804	18230711	PCA YR #2 Gross		3,693,916			3,693,916		3,693,916					
805	18230721	PCA YR #2 Gross - Contra		(3,693,916)			(3,693,916)		(3,693,916)					
806	18230731	PCA YR #3 Gross		1,244,695			1,244,695		1,244,695					
807	18230741	PCA YR #3 Gross - Contra		(1,244,695)			(1,244,695)		(1,244,695)					
808	18230751	PCA YR #4 Gross		(1,546,936)			(1,546,936)		(1,546,936)					
809	18230761	PCA YR #4 Gross - Contra		1,546,936			1,546,936		1,546,936					
810	18230771	PCA Company Portion		7,542,206			7,542,206		7,542,206					
811	18230781	PCA Company Portion - contra		(7,542,206)			(7,542,206)		(7,542,206)					
812	18230791	PCA Customer Portion		3,817,716			3,817,716		3,817,716					
813	18230801	PCA - Customer Deferral Contra												
814	18230811	PCA YR #5 Gross		(83,879)			(83,879)		(83,879)					
815	18230821	PCA YR #5 Gross - Contra		83,879			83,879		83,879					
816	18230831	PCA YR #6 Gross		(3,776,584)			(3,776,584)		(3,776,584)					
817	18230841	PCA YR #6 Gross # Contra		3,776,584			3,776,584		3,776,584					
818	18230851	PCA YR #7 Gross		(220,616)			(220,616)		(220,616)					
819	18230861	PCA YR #7 Gross - Contra		220,616			220,616		220,616					
820	18230871	PCA YR #8 Gross		3,783,762			3,783,762		3,783,762					
821	18230881	PCA YR #8 Gross - Contra		(3,783,762)			(3,783,762)		(3,783,762)					
822	18230891	PCA YR #9 Gross		4,520,441			4,520,441		4,520,441					
828	18230971	White River Land Sales Costs		2,749,643			2,749,643		2,749,643					
829	18230981	PCA YR #9 Gross - Contra		(4,520,441)			(4,520,441)		(4,520,441)					
835	18231051	PCA YR#10 Gross		(34,827,817)			(34,827,817)		(34,827,817)					
836	18231061	PCA YR#10 Gross - Contra		34,827,817			34,827,817		34,827,817					

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Puget Sound Energy  
Balance Sheet Detail

Line	Account	(a)	(b)	(c)	AMA (September 16)		(d)	(e)	(f)	(g)	Rate Base		Non
					CWC Current Assets	CWC Current Liabilities					Average Invested Capital	Total Investments	
837	18231071	GLD - 2011 Hot Gas Path Prod Major Maint.											
838	18231081	PCA YR#11 Gross	(25,644,564)							(25,644,564)			(25,644,564)
839	18231091	PCA YR#11 Gross-Contra	25,644,564							25,644,564			25,644,564
840	18231141	PCA YR#12 Gross	(37,820,617)							(37,820,617)			(37,820,617)
841	18231151	PCA YR#12 Gross - Contra	37,820,617							37,820,617			37,820,617
842	18231161	PCA YR#13 Gross	(40,067,181)							(40,067,181)			(40,067,181)
843	18231171	PCA YR#13 Gross - Contra	40,067,181							40,067,181			40,067,181
844	18231181	PCA YR#14 Gross	10,110,015							10,110,015			10,110,015
845	18231191	PCA YR#14 Gross - Contra	(10,110,015)							(10,110,015)			(10,110,015)
846	18231241	Env Rem-White Rvr/Buckley Ph I Head Fut	251,147							251,147			251,147
847	18231251	Env Rem-White Rvr/Buckley Ph I Headwork	1,288							1,288			1,288
848	18232221	Env Rem - Buckley Headworks Site Est Fu	198,721							198,721			198,721
849	18232241	Buckley Headworks Remediation Costs											
850	18232251	Buckley Ph II Burn Pile & Wood Debris E	2,145,061							2,145,061			2,145,061
851	18232261	Env Rem - Duwamish River Site (Future Cost Est)	449,096							449,096			449,096
852	18232271	Env Rem - Duwamish River Site (former G	354,043							354,043			354,043
853	18232281	Env Rem - Olympia Svc Capacitor Site											
854	18232291	Env Rem - Bellevue G.O.UST Site Est Fut											
855	18232301	LSR Deposit Def UE-100882											
856	18232311	LSR Def Carrying Costs UE-100882	68,955,038							68,955,038			68,955,038
857	18232321	Colstrip 1&2 WeCo Coal Reserve Payment UE-111041	14,572,389							14,572,389			14,572,389
858	18232331	LSR Def Phase I UE-111048	1,875,000							1,875,000			1,875,000
862	18233061	Env Rem - UG Tank - Poulsbo Service Cent	765,557							765,557			765,557
863	18233071	Env Rem - UG Tank - Kent Fleet	20,000							20,000			20,000
864	18233081	Env Rem-Olympia SVC Capacitor Site Futu											
865	18233091	Tenuio Service Center - UG Tank - Env	198,092							198,092			198,092
866	18233101	Env Rem - Bremerton UST Def Site											
867	18233121	Env Rem - UG Tank - Bremerton ( Future C											
868	18233131	Env Rem - Factoria UST Def Site											
869	18233141	Env Rem - UG Tank Factoria (Future Cost Est)											
876	18235521	Mini Farm Deferral - UE-090704	25,799,228							25,799,228			25,799,228
877	18235531	WHE Deferral - UE090704											
878	18236021	White River Relicensing - UE-040641	15,256,064							15,256,064			15,256,064
879	18236022	Env Rem - UG Tank - Estimated Future Co											
880	18236031	White River Safety & Regulatory - UE-040641	2,873,006							2,873,006			2,873,006
881	18236041	White River Water Rights - UE-040641	(228,710)							(228,710)			(228,710)
882	18236051	White River Relicensing - UE-040641 - Post Jan 15, 21	107,025							107,025			107,025
883	18236061	White River Safety & Regulatory - UE-040641 - Post J	1,031,543							1,031,543			1,031,543
884	18236071	White River Water Rights - UE-040641 - Post Jan 15, .	671,053							671,053			671,053
885	18236081	White River - CWA											
886	18236091	WHR Land Sales Cost	(100,555)							(100,555)			(100,555)
887	18236101	WHR-Processing Costs-Readying For Sale	3,769,772							3,769,772			3,769,772
888	18236111	White River Surplus Land Sales	(2,066,474)							(2,066,474)			(2,066,474)
889	18236612	Env Rem - UG Tank - Crossroads Operating Base											
890	18236812	Env Rem - UW Tacoma											
891	18237112	Env Rem - Swart Station	280,449							280,449			280,449
892	18237122	Env Rem - South Seattle GS	169,602							169,602			169,602
893	18237132	Env Rem - North Tacoma Gate Station	133,750							133,750			133,750
894	18237142	Env Rem - North Seattle Gate Station	53,996							53,996			53,996
895	18237152	Env Rem - Covington Gate Station	67,987							67,987			67,987
901	18238031	Schedule 140 Prior Year Electric	10,228,552							10,228,552			10,228,552
902	18238032	Schedule 140 Prior Year Gas	3,781,691							3,781,691			3,781,691
903	18238041	Schedule 140 Current Year Electric	21,811,126							21,811,126			21,811,126
904	18238042	Schedule 140 Current Year Gas	7,331,840							7,331,840			7,331,840
905	18238141	Elec Residential Decoupling Revenue Undercollected	23,955,040							23,955,040			23,955,040

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Line	Account	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			(i)
									CWC Current Assets	CWC Current Liabilities	Average Invested Capital	
906	18238142		Gas Residential Decoupling Revenue Undercollected	56,723,958	x			56,723,958				56,723,958
907	18238151		Elec Non-Residential Decoupling Revenue Undercollected	7,881,817	x			7,881,817				7,881,817
908	18238152		Gas Non-Residential Decoupling Revenue Undercollected	11,142,704	x			11,142,704				11,142,704
909	18238161		Int. on Elec Residential Decoupl. Rev Undercollected	721,870	x			721,870				721,870
910	18238162		Int. on Gas Residential Decoupl. Rev Undercollected	1,543,378	x			1,543,378				1,543,378
911	18238171		Int. on Gas Non-Residential Decoupl. Rev Undercollected	289,582	x			289,582				289,582
912	18238172		Int. on Gas Non-Residential Decoupl. Rev Undercollected	392,067	x			392,067				392,067
913	18238181		Electric Schedule 26 Decoupling Revenue Undercollected	795,238	x			795,238				795,238
914	18238191		Electric Schedule 31 Decoupling Revenue Undercollected	1,504,848	x			1,504,848				1,504,848
915	18238201		Electric - Incurred EES Costs, But not Paid	203,333				203,333				203,333
916	18238202		Gas - Incurred EES Costs, but not Paid	31,344	x			31,344				31,344
917	18238211		Interest on Elec Schedule 26 Decoupling	65,750	x			65,750				65,750
918	18238221		Interest on Elec Schedule 31 Decoupling	-				-				-
919	18238232		Interest on Elec Schedule 31 Decoupling	16,198,180				16,198,180				16,198,180
920	18238311		Femdale Reg Asset UE-130617	1,759,486				1,759,486				1,759,486
921	18238321		Baker Reg Asset UE-130617	6,830,646				6,830,646				6,830,646
922	18238331		Snoqualmie Reg Asset UE-130617	107,829,250				107,829,250				107,829,250
923	18239001		Low Income Grants - Electric	33,457,621				33,457,621				33,457,621
924	18239002		Low Income Grants - Gas	3,347,786				3,347,786				3,347,786
925	18239011		PSE Low Income Program Costs - Electric	1,309,019				1,309,019				1,309,019
926	18239012		PSE Low Income Program Costs - Gas	-				-				-
927	18239013		PSE Low Income Program Costs - Common	24,750,648				24,750,648				24,750,648
928	18239021		Low Income Agency Admin Fees - Electric	9,366,292				9,366,292				9,366,292
929	18239022		Low Income Agency Admin Fees - Gas	-				-				-
930	18239023		Low Income Agency Admin Fees - Common	(135,915,966)				(135,915,966)				(135,915,966)
931	18239031		Contra Low Income Program - Electric	(44,129,027)				(44,129,027)				(44,129,027)
932	18239032		Contra Low Income Program - Gas	-				-				-
933	18239041		Conservation & Renewable Discount Progr	4,959	x			4,959				4,959
934	18239043		Reg Asset - Credit Card Fee Deferral	920,043	x			920,043				920,043
935	18239051		BPA Reimbursement of C&R Costs - Electric	-				-				-
936	18239061		PCA Customer Portion - Interest	-				-				-
937	18239071		Electric Conservation Incentive	4,255,217	x			4,255,217				4,255,217
938	18239081		Sch 142 Elec Residential to Recover fro	11,491,693	x			11,491,693				11,491,693
939	18239082		Sch 142 Gas Residential to Recover from	2,160,570	x			2,160,570				2,160,570
940	18239091		Sch 142 Elec Non-Residential to Recover	5,307,130	x			5,307,130				5,307,130
941	18239092		Sch 142 Gas Non-Residential to Recover	246,737	x			246,737				246,737
942	18239101		Sch 142 Elec Schedule 26 to Recover fro	432,080	x			432,080				432,080
943	18239111		Blocked-Sch 142 ElecSched 31 to Recovfrc	(3,270,965)				(3,270,965)				(3,270,965)
944	18239121		PCA YR #15 Gross	3,270,965				3,270,965				3,270,965
945	18239131		PCA YR #15 Gross - Contra	(68,647)				(68,647)				(68,647)
949	18400013		Land Transportation Clearing	(72,052)				(72,052)				(72,052)
950	18400123		Employee Related Taxes Clearing	(183,395)				(183,395)				(183,395)
951	18400143		Employee Benefits Clearing	(121,200)				(121,200)				(121,200)
956	18400483		Employee Incentive Plan Clearing	58,278				58,278				58,278
984	18500003		JOI Job Orders Temporary Facilities	408				408				408
995	18600011		OWIP - Electric - Non-Temp Facility & Damage	1,079,550				1,079,550				1,079,550
996	18600013		JO2 Job Orders Non-Temp Facilities	4,637,544				4,637,544				4,637,544
999	18600053		ZCLM Damage Claim Orders	7,911				7,911				7,911
1004	18600091		Generating Plant Expenses	(612)				(612)				(612)
1007	18600122		Gas - Misc Def Debits	543				543				543
1008	18600123		Cashiers Shortages - CLX	24,024				24,024				24,024
1011	18600143		Unbilled Accumulated Costs	12,456				12,456				12,456
1015	18600203		Def Debits - Misc Def Debits	12,712				12,712				12,712
1018	18600291		Redmond Ridge Soil Mgmt Agmt	93,139				93,139				93,139
1019	18600293		Real Estate Reimbursable Projects	-				-				-

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								(h) Electric	(i) Gas	
1039	18600403	IBNR for Workers Comp	1,473,521	1,473,521						
1047	18600512	PGA Unrealized Loss	43,716,728				43,716,728			43,716,728
1052	18600561	SFAS 71 - Snoqualmie License Expenses	8,018,748				8,018,748			8,018,748
1053	18600571	SFAS 71 - Baker License Expenses	62,187,343				62,187,343			62,187,343
1054	18600573	Operating Leases Obligation	7,152,977				7,152,977			7,152,977
1080	18600751	Prepmt- Chelan PUD - RR Working Capital Charge	2,440,233	2,440,233						
1081	18600761	Prepmt - Chelan PUD - RR Coverage Fund Charge	1,041,082	1,041,082						
1082	18600771	Prepmt - Chelan PUD - RI Working Capital Charge	2,519,200	2,519,200						
1083	18600781	Prepmt - Chelan PUD - RI Coverage Fund Charge	1,329,821	1,329,821						
1095	18600923	\$250 Million 4.434% Sr. Notes due 2041	2,444		2,444					
1096	18600933	\$45 Million 4.70% Sr. Notes due 2051								
1097	18600941	Vernell Office Building Direct Leasing	29,998	29,998						
1098	18600943	PSE 4th Flr. Sublease Direct Leasing Cos	304,110	304,110						
1103	18601013	Redmond West Direct Leasing Cost	106,697	106,697						
1104	18601021	MTF 2013 Hot Gas Path Inspection	141,049	141,049						
1113	18601173	2014 PSE Universal Shelf Registration	80,438	80,438						
1114	18601502	Deferred Debit - Carbon Offset Program	154,210	154,210						
1115	18602231	WSU ARRA Weatherization - Electric	346							346
1116	18602232	WSU ARRA Weatherization - Gas								
1117	18603003	Workers Comp IBNR recoveries	1,490,181	1,490,181						
1118	18603011	GLD Steam Turbine Major Inspection 2014	1,789,511	1,789,511						
1119	18603013	\$425MM 4.30% Sr Notes 2045 Issuance Expense	1,104		1,104					
1120	18603021	FRA Unit#2 Combustion Inspection 2014-L	5,709,947	5,709,947						
1121	18603031	MTF ST Full-Scale Inspection 2014	1,567,034	1,567,034						
1122	18603041	FRE U2 Hot Gas Path Inspection 2014-LT	853,369	853,369						
1123	18603051	Goldendale 2014 Combustion Inspection Maint-LT	234,437	234,437						
1124	18603061	FERN Steam Turbine Major Inspection 201	2,645,461	2,645,461						
1125	18603071	ENC Unit#1 Major Inspection 2015-LT								
1126	18603072	Prepaid Gas Options-LT	318,810							318,810
1127	18603081	Colstrip 1&2 Misc Deferred Debits-LT	10,000	10,000						
1128	18603091	Colstrip 3&4 Misc Deferred Debits-LT	12,500	12,500						
1129	18605001	BoFuels Sch 91 Var Def UE-140012	2,336,374	2,336,374						
1130	18605011	Colstrip 3&4 2014 Overhaul Costs	4,271,556	4,271,556						
1131	18605021	Colstrip 1&2 Major Maintenance UE141141	993,527	993,527						
1132	18605031	MNT 2015 Combustion Inspection	2,969,829	2,969,829						
1133	18605041	En Unit #1 Major Inspection 2015	1,113,269	1,113,269						
1134	18605051	ENC Unit#2 Major Inspection 2016-LT	496,262	496,262						
1135	18605061	Goldendale 2016 Major Inspection - LT	482,232	482,232						
1136	18605071	WHH Unit 2 Compressor Rebuild	421,471	421,471						
1137	18608001	Env Rem - Lower Baker Power Plant Site	513,468	513,468						
1138	18608002	Env Rem - Downtower Property								
1139	18608011	Env Rem - Lower Baker Power Plant Site- Future Costs	344,123							344,123
1140	18608012	Env Rem - Downtower Property (Future Costs)	117,012							117,012
1141	18608021	Env Rem - Snoqualmie Hydro Generation	2,254,508	2,254,508						
1142	18608022	Env Rem - Estimated Future Costs Misc Gas Sit								
1143	18608031	Env Rem - Snoqualmie Hydro Generation	50,000	50,000						
1144	18608041	Env Rem - Bellingham Manufactured Gas Site	1,835,829	1,835,829						
1145	18608051	Env Rem - Bellingham Mfg Gas Site (Future Cost Est	2,888,714							2,888,714
1146	18608061	Env Rem - Crystal Mountain Diesel Spill Site								
1147	18608062	Env Rem - Gas Historical Actual Ins Recoverie	(50,267,725)	(21,477,888)						(28,789,837)
1148	18608071	Env Rem - Puyallup Service Center Site								
1149	18608081	Env Rem - Electron Flume Site	659,655	659,655						

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			(c)	(b)					(h) Electric	(i) Investment Gas
1150	18608091	Env Rem - Floyd Equipment Company Site	-	-	-	-	-	-	-	-
1151	18608101	Env Rem - Puysallup Svc Center Site-Future Cost Est	-	-	-	-	-	-	-	-
1152	18608112	Env Rem - Tacoma Tide Flats Remediation Costs	38,953,753	x	4,388,454	-	34,565,299	-	-	34,565,299
1153	18608111	Env Rem - Electric Flume (Future Cost Est)	250,000	-	-	-	250,000	-	-	250,000
1154	18608121	Env Rem - Everett Trolley	-	-	-	-	-	-	-	-
1155	18608131	Env Rem - Crystal Mountain Future Cost Estimate	-	-	-	-	-	-	-	-
1156	18608141	Env Rem - Talbot Hill Substation and Switchyard	224,880	-	224,880	-	-	-	-	-
1157	18608142	Env Rem - Tacoma Tide Flats Legal Costs	-	-	-	-	-	-	-	-
1158	18608151	Env Rem - Talbot Hill Subs & Switchyard -Fut Cost E:	75,000	-	-	-	75,000	-	-	75,000
1159	18608152	Env Rem - Tac Tide Flts Historical Internal C	-	-	-	-	-	-	-	-
1160	18608161	Env Rem - Everett Asarco (Future Cost Est.)	-	-	-	-	-	-	-	-
1161	18608171	Env Rem -Everett Asarco Site	212,589	-	212,589	-	-	-	-	-
1162	18608181	Env Rem - Sammamish Substation (Future Cost Est.)	50,000	-	-	-	-	-	-	-
1163	18608191	Env Rem - Sammamish Substation	400,495	-	400,495	-	-	-	-	-
1164	18608201	Env Rem - Pt Robinson Cbl Station (Future Cost Est)	111,880	-	111,880	-	-	-	-	-
1165	18608211	Env Rem -Pt Robinson cable station	1,467,246	x	1,467,246	-	-	-	-	-
1166	18608212	Env Rem - Everett Remediation Costs	113,236	-	-	-	-	-	-	-
1167	18608221	Env Rem-City of Olympia vs. PSE (Future Cost Est.)	281,600	-	281,600	-	-	-	-	-
1168	18608231	Env Rem-City Of Olympia vs. PSE (Plum St. Substation	95,855	-	-	-	-	-	-	-
1169	18608241	Env Rem-Whitehorn UST (Future Cost Est.)	-	-	-	-	-	-	-	-
1170	18608242	Env Rem - Everett Legal Costs	696	-	696	-	-	-	-	-
1171	18608251	Env Rem-Whitehorn UST	3,959,360	x	3,959,360	-	-	-	-	-
1172	18608312	Env Rem - Chehalis Remediation Costs	2,651,382	x	2,651,382	-	-	-	-	-
1173	18608412	Env Rem - Gas Works Remediation Costs	779,999	x	779,999	-	-	-	-	-
1178	18608612	Env Rem - WSDOT Upland Remediation Costs	-	-	-	-	-	-	-	-
1179	18608642	Env Rem - WSDOT Fed/State Legal Costs	5,358,668	x	5,358,668	-	-	-	-	-
1180	18608712	Env Rem - WSDOT Thea Foss Remediation Costs	7,712	x	7,712	-	-	-	-	-
1181	18608722	BLOCKED-Thea Foss Recovery	-	-	-	-	-	-	-	-
1182	18608742	Env Rem - WSDOT Thea Foss Legal Costs	935,530	x	935,530	-	-	-	-	-
1183	18608752	Env Rem - Verbeek Properties Remediation Costs	-	-	-	-	-	-	-	-
1184	18608762	Env Rem - Verbeek Properties Legal Costs	-	-	-	-	-	-	-	-
1185	18608772	Thea Foss Waterway (WADOT Settlement)	(3,488,999)	x	(3,488,999)	-	-	-	-	-
1186	18608782	Everett Washington (WADOT Settlement)	(801,551)	x	(801,551)	-	-	-	-	-
1187	18608792	Olympia Columbia Street MGP (WADOT Sett	(160,310)	x	(160,310)	-	-	-	-	-
1198	18609512	Env Rem - Quendall Terminal Remediation	12,405,155	x	12,405,155	-	-	-	-	-
1199	18609422	Env Rem - Gas Works Park (Future Cost Est.)	21,800,609	x	-	-	21,800,609	-	-	21,800,609
1200	18609432	Env Rem-Post Nov 2012 Gas Works Park -	6,252,278	x	6,252,278	-	-	-	-	-
1201	18609512	Env Rem-Quendall Terminal - Remediation	79,128	x	79,128	-	-	-	-	-
1202	18609522	Env Rem - Quendall Terminal Legal Costs	-	-	-	-	-	-	-	-
1203	18609532	Env Rem - Bay Station (Elliot Ave) MGP	241,784	x	241,784	-	-	-	-	-
1204	18609542	Env Rem - Olympia ( Columbia Street) MGP	1,259,128	x	1,259,128	-	-	-	-	-
1205	18609552	Env Rem - Bay Station (Elliot Ave) MGP Legal Costs	-	-	-	-	-	-	-	-
1206	18609562	Env Rem-Olympia (Columbia Street) MGP L	-	-	-	-	-	-	-	-
1207	18609572	Env Rem - Tacoma Gas Company (Future Co	626,906	-	-	-	626,906	-	-	626,906
1208	18609582	Env Rem - Thea Foss Waterway (Future Co	555,758	-	-	-	555,758	-	-	555,758
1209	18609592	Env Rem - Everett, Washington (Future C	3,300,716	-	-	-	3,300,716	-	-	3,300,716
1210	18609602	Env Rem - Chehalis, Washington (Future	235,369	-	-	-	235,369	-	-	235,369
1211	18609612	Env Rem - Gas Works Park (Future Cost E	-	-	-	-	-	-	-	-
1212	18609622	Env Rem - Quendall Terminals (Future Co	1,280,024	-	-	-	1,280,024	-	-	1,280,024
1213	18609632	Env Rem - Lake Union Sediment (Future C	-	-	-	-	-	-	-	-
1214	18609642	Env Rem - Tacoma Tar Pits (Future Cost	3,906,531	-	-	-	3,906,531	-	-	3,906,531
1215	18609652	Env Rem - Bay Station (Future Cost Est)	2,041,050	-	-	-	2,041,050	-	-	2,041,050
1216	18609662	Env Rem-Olympia (Columbia St) MGP(Futur	497,745	-	-	-	497,745	-	-	497,745
1217	18609672	Env Rem - Verbeek Autowrecking (Future	200,000	-	-	-	200,000	-	-	200,000

67.18% September 2016 GRC Filing  
32.82% September 2016 GRC Filing

Line	Account	Account Description	A.M.A. (September 16)		(c)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	Rate Base		(i) Non Operating
			Electric	Gas						(h) Investment	(i) Non Operating	
1218	18609582	Env Rem - Swarr Station (Future Cost Est.)	139,592					139,592			139,592	
1219	18609692	Env Rem - North Operating Base (Future Cost Est.)	100,000					100,000			100,000	
1220	18609801	Article 502 - Forest Habitat Capital Fund	163,594	x				163,594			163,594	
1221	18609821	Article 503 - Elk Habitat Capital Fund	817,115	x				817,115			817,115	
1222	18609841	Article 504 - Wetland Habitat Capital Fund	1,449,799	x				1,449,799			1,449,799	
1223	18609861	Article 505 - Aquatic Riparian Habitat Capital Fund	1,383,176	x				1,383,176			1,383,176	
1224	18609881	Baker License Capital LT Liability	-					-			-	
1225	18630031	WUTC-AFUDC	213,058					213,058			213,058	
1226	18700001	Electric - Def Losses fr Disposition of Utili	-					-			-	
1227	18700002	Def Losses fr Disposition of Utility Pl	-					-			-	
1228	18700003	Def Losses fr Disposition of Utility Pl	40,097			40,097						
1234	18700032	Deferred Losses post 5/31/08 Property Sales - Gas	316,253			316,253						
1235	18700041	Deferred Losses post 10/31/09 Property Sales - Electric	324,978			324,978						
1236	18700052	Gas Def Property Losses UG-090705	-			-		-			-	
1237	18700061	Electric Def Property Losses UE-090704	-			-		-			-	
1238	18700062	Gas Def Property Losses UG-111049	(16,451)			(16,451)						
1239	18700071	Electric Def Property Losses UE-111048	(121,143)			(121,143)						
1240	18800031	UW Research Agreement	-			-		-			-	
1241	18900013	Unamort Loss on Reacquired Debt - 1995	11,486			11,486						
1242	18900083	8-7/8% Series 10/1/06 - Unam Loss Reacq Debt	-			-		-			-	
1243	18900153	8.25% Series 4/1/96 - Unam Loss Reacq Debt	-			-		-			-	
1244	18900173	9-5/8% Series 9/15/94 - Unam Loss Reacq Debt	1,322,895			1,322,895						
1245	18900183	\$200M VRN - Amort of Debt Retirement	327,492			327,492						
1246	18900193	8.231% Trust Preferred Notes - Amort of	2,566,146			2,566,146						
1247	18900203	Call Prem & Exp for redemp \$150MAM 5.197	2,395,035			2,395,035						
1248	18900213	Call Prem & Exp for redemp \$250MAM 6.75%	9,213,241			9,213,241						
1249	18900223	9.375% PEI Bonds 2017 - Unam Loss Reacq Debt	-			-		-			-	
1250	18900243	9.14% Med Term Notes Due 06/15/18 - Unam Loss	7,872			7,872						
1251	18900253	7.05% PCB Series 1991A-Unamort Loss on	678,417			678,417						
1252	18900263	7.25% PCB Series 1991B-Unamort Loss on	515,541			515,541						
1253	18900273	6.8% PCB Series 1992-Unamort Loss on Re	1,578,562			1,578,562						
1254	18900283	5.875% PCB Series 1993-Unamort Loss on	481,776			481,776						
1255	18900293	8.4% WING MTN SERIES A DUE 1/13/2022 (rd	6,561			6,561						
1256	18900303	8.39% WING MTN SERIES A DUE 1/13/2022 (rd	15,309			15,309						
1257	18900313	8.4% PP MTN SERIES A DUE 5/7/07 (redeemd	-			-		-			-	
1258	18900323	8.25% WNG MTN SERIES A DUE 8/12/22, rde	400,950			400,950						
1259	18900333	8.2% PSPL MTN SERIES B DUE 12/21/12 rde	-			-		-			-	
1260	18900343	8.59% PSPL MTN SERIE A DUE 4/9/12 rdeem	-			-		-			-	
1261	18900353	7.19% WNG Series B due 8/18/2023	78,145			78,145						
1262	18900363	Unamort Loss on Reaqu Debt - \$55 Million	-			-		-			-	
1263	18900373	8.40% Cap. Trst - Unamort Reacq Debt	3,989,683			3,989,683						
1264	18900383	8.231% Capital Trst I Pfd Stock Due 6/1/2	222,781			222,781						
1265	18900393	Redemption Costs for 9.57% FMB's	14,251,796			14,251,796						
1266	18900403	2009 PSE Operating Facility Unamortized Costs	116,054			116,054						
1267	18900413	2009 PSE Hedging Facility Unamortized Costs	152,441			152,441						
1268	18900423	2009 PSE CapEx Facility Unamortized Costs	607,623			607,623						
1269	18900433	5.0% PCB Series 2003A Unamort Debt Issue Costs	4,462,004			4,462,004						
1270	18900443	2014 PSE Operating Facility Unamortized Costs	84,549			84,549						
1271	18900451	2014 PSE Hedging Facility Unamortized Costs-62%	-			-		-			-	
1271	18900452	2014 PSE Hedging Facility Unamortized Costs-38%	28,674			28,674						
1272	18900453	2014 PSE Hedging Facility Unamortized Costs	17,575			17,575						
1273	18900453	2014 PSE Hedging Facility Unamortized Costs	-			-		-			-	
1274	18900533	5.10% PCB Series 2003B Unamort Debt Issue Costs	754,087			754,087						

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Line	Account	Account Description	AMIA (September 16)		(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	Rate Base		(i) Non Operating
			(c)	2,997,308					Electric	Gas	
1275	19000003	Def FIT Deferred Compensation	-	-	-	-	-	-	-	-	-
1276	19000011	Deferred FIT - Tenaska Regulatory Liabi	-	-	-	-	-	-	-	-	-
1277	19000012	Gas - accum Def Income Taxes	-	-	-	-	-	-	-	-	-
1278	19000013	Def FIT FAS 106 Retirement Benefits	2,806,626	-	-	-	2,806,626	-	-	-	2,806,626
1282	19000032	DFIT - FAS 133 ST Asset - Gas	13,903,296	-	-	-	13,903,296	-	-	-	13,903,296
1283	19000033	DFIT - FAS 133 CFH TLOCK ST	-	-	-	-	-	-	-	-	-
1284	19000041	CIAC after 10/8/76 - accum Def Income Tax	-	-	-	-	-	-	-	-	-
1285	19000042	DFIT - FAS 133 LT Asset - Gas	4,336,292	-	-	-	4,336,292	-	-	-	4,336,292
1286	19000043	DFIT - FAS 133 CFH TLOCK LT	7,895,773	-	-	-	7,895,773	-	-	-	7,895,773
1294	19000081	DFIT - FAS 133 ST Asset - Electric	24,804,694	-	-	-	24,804,694	-	-	-	24,804,694
1295	19000082	FIT on FAS 157 Liability Reserve - ST G	-	-	-	-	-	-	-	-	-
1296	19000083	Pension Liability - accum Def Inc Taxes	7,692,245	-	-	-	7,692,245	-	-	-	7,692,245
1298	19000092	DFIT - FAS 133 LT Asset - Electric	-	-	-	-	-	-	-	-	-
1299	19000093	Vacation Pay - accum Def Inc Taxes	4,922,040	-	-	-	4,922,040	-	-	-	4,922,040
1300	19000103	DFIT - Regence Self INS IBNR	1,083,841	-	-	-	1,083,841	-	-	-	1,083,841
1301	19000111	Land Sales - accum Def Inc Taxes	1,079,021	-	-	-	1,079,021	-	-	-	1,079,021
1302	19000112	DFIT - Inrl Paper West Coast Capacity Agreement	31,486	-	-	-	31,486	-	-	-	31,486
1303	19000121	Cabot Gas Contract - accum Def Inc Tax	-	-	-	-	-	-	-	-	-
1304	19000121	Land Sales - Gas	-	-	-	-	-	-	-	-	-
1305	19000122	DFIT - Land Sales - Gas	(98,439)	-	-	-	(98,439)	-	-	-	(98,439)
1306	19000123	SERPS - accum Def Inc Taxes	-	-	-	-	-	-	-	-	-
1307	19000131	DFIT - FAS 133 Asset PCA - LT	-	-	-	-	-	-	-	-	-
1308	19000133	Non-Qual SRP - Officers - accum Def Inc Taxes	14,082,985	-	-	-	14,082,985	-	-	-	14,082,985
1309	19000141	DFIT Gain on Skagit Sale	-	-	-	-	-	-	-	-	-
1310	19000151	DFIT - Westcoast Capacity Assignment - Electric	354,587	-	-	-	354,587	-	-	-	354,587
1315	19000181	Electric - Env Remediation Costs - accum Def	(1,114,306)	-	-	-	(1,114,306)	-	-	-	(1,114,306)
1316	19000183	DFIT Commitment Fees	-	-	-	-	-	-	-	-	-
1317	19000193	DFIT Charitable Contribution Carryforward	143,457	x	-	-	143,457	-	-	-	143,457
1323	19000251	Gain on Disp Of Emiss Allow - ACD Def Inc Tax	11,926	x	-	-	11,926	-	-	-	11,926
1327	19000283	Sr Mgmt L-T Incentive Plan - accum Def Inc Ta	2,581,141	-	-	-	2,581,141	-	-	-	2,581,141
1334	19000361	Gardiner Property Deferred Loss	159,437	-	-	-	159,437	-	-	-	159,437
1335	19000371	Def Tax Colstrip Reclamation Electric	108,298	-	-	-	108,298	-	-	-	108,298
1340	19000403	Deferred FIT - FAS 133 Fwd Swap Long Term	153,047	-	-	-	153,047	-	-	-	153,047
1345	19000441	Deferred FIT - FAS 143 Whitehorn 2 & 3	6,106,258	-	-	-	6,106,258	-	-	-	6,106,258
1346	19000443	Defrrd Tax Asset - SFAS 158 Qualified P	73,372,748	-	-	-	73,372,748	-	-	-	73,372,748
1347	19000451	Deferred FIT - Canwest Gas Supply - Ele	-	-	-	-	-	-	-	-	-
1348	19000453	Defrrd Tax Asset - SFAS 158 SERP	4,647,871	-	-	-	4,647,871	-	-	-	4,647,871
1349	19000461	Deferred FIT - Sale of GO	-	-	-	-	-	-	-	-	-
1350	19000463	Defrrd Tax Asset - SFAS 158 Postrrmt	(1,051,945)	-	-	-	(1,051,945)	-	-	-	(1,051,945)
1351	19000471	Deferred FIT - Horizon Wind Energy Paym	3,786,069	-	-	-	3,786,069	-	-	-	3,786,069
1352	19000473	DFIT - AMT Credit Carryforward	2,562,568	-	-	-	2,562,568	-	-	-	2,562,568
1353	19000481	Deferred FIT - FAS 143 ARO Gain/Loss on Settlement	-	-	-	-	-	-	-	-	-
1354	19000483	NOL C/R Repairs/Retirements	-	-	-	-	-	-	-	-	-
1355	19000491	DFIT - BPA Transmission Eq Reserve LT	2,041,609	-	-	-	2,041,609	-	-	-	2,041,609
1361	19000551	Def FIT - Production Tax Credit-OLD	1,801,616	-	-	-	1,801,616	-	-	-	1,801,616
1362	19000552	Def FIT - Bad Debts- Gas	566,498	-	-	-	566,498	-	-	-	566,498
1363	19000553	DFIT Summit Landlord Incentive	198,588	-	-	-	198,588	-	-	-	198,588
1364	19000561	Def FIT - Wind Loss Settlement Agreement	-	-	-	-	-	-	-	-	-
1365	19000562	Def FIT - Demand Charges	1,511,199	-	-	-	1,511,199	-	-	-	1,511,199
1366	19000563	DFIT Staples Loyalty Incentive	0	-	-	-	0	-	-	-	0
1367	19000571	Def FIT - JP Gas Storage Inventory Rese	256,137	-	-	-	256,137	-	-	-	256,137
1368	19000572	Def FIT - JP Storage 263A	253,090	-	-	-	253,090	-	-	-	253,090
1369	19000573	DFIT Bothel Data Ctr. - Ppd Lease Expense	2,792,901	-	-	-	2,792,901	-	-	-	2,792,901
1370	19000581	Def FIT - Mint Farm EqOS	-	-	-	-	-	-	-	-	-



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Line	Account	Account Description	AMA (September 16)	(c)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	Rate Base		
									Electric	Gas	Non Operating
1371	19000582	Def FIT - Non Qual ISERP	-	-	-	-	-	3,832,255	-	-	-
1372	19000592	Def FIT - ARO	3,832,255	-	-	-	-	-	-	3,832,255	-
1373	19000591	WHE-Eq Res	-	-	-	-	-	-	-	-	179,406,784
1374	19000601	Def FIT - Production Tax Credit-New	179,406,784	x	-	-	-	179,406,784	-	-	179,406,784
1379	19000621	Carrying Costs on PTC's	63,824,788	x	-	-	-	63,824,788	-	-	63,824,788
1383	19000641	DFIT RECs Post 11/09	94,539	x	-	-	-	94,539	-	-	94,539
1389	19000671	DFIT - PTC Reg Liability	32,765,538	x	-	-	-	32,765,538	-	-	32,765,538
1390	19000672	Def FIT - Rate Case	-	-	-	-	-	-	-	-	-
1391	19000682	Def FIT - Bond Amortization	-	-	-	-	-	-	-	-	-
1392	19000691	DEF FIT - Reserve for Injuries and Damage -Electric	82,432	-	82,432	-	-	-	-	-	-
1393	19000692	Def FIT - Reserve for Injuries and Damage - Gas	17,347	-	17,347	-	-	-	-	-	-
1394	19000701	DFIT FIN 48 Interest - Electric	-	-	-	-	-	-	-	-	-
1395	19000702	DFIT FIN 48 Interest - Gas	-	-	-	-	-	-	-	-	-
1396	19000711	DFIT-BNP Electric	486,104	-	-	-	-	486,104	-	-	-
1397	19000721	DFIT - Land Sales to PWI	10,870	-	10,870	-	-	-	-	-	-
1398	19000731	DFIT-Landis-Gyr AMR Billing Credits-Elec	35,487	-	-	-	-	35,487	-	-	35,487
1399	19000732	DFIT-Landis-Gyr AMR Billing Credits-Gas	18,403	-	-	-	-	18,403	-	-	18,403
1400	19000741	DFIT - Green Gas Attributes	135,932	x	135,932	-	-	-	-	-	-
1401	19000751	DFIT Summit Purchase - Electric	1,646,067	-	1,646,067	-	-	-	-	-	-
1402	19000752	DFIT Summit Purchase - Gas	880,495	-	880,495	-	-	-	-	-	-
1403	19000761	DFIT-CFH OCI Loss ST	-	-	-	-	-	-	-	-	-
1404	19000771	DFIT-CFH OCI Loss LT	-	-	-	-	-	-	-	-	-
1405	19000781	Def FIT - Bad Debts- Electric	2,975,642	-	2,975,642	-	-	-	-	-	-
1406	19000791	DFIT REC Rate Schedule 137	177,150	x	-	-	-	177,150	-	-	177,150
1408	19000811	DFIT REC Int on REC Not in Rates	4,957	x	-	-	-	4,957	-	-	4,957
1409	19000821	DFIT - Equity Reserve on LSR	96,044	x	-	-	-	96,044	-	-	96,044
1410	19000831	DFIT - Equity Reserve on Ferndale - Long Term	678,885	-	-	-	-	678,885	-	-	678,885
1411	19000841	DFIT - Int LSR Treasury Grant Sch95A - LT	(536,372)	-	-	-	-	(536,372)	-	-	(536,372)
1412	19000851	DFIT - Equity Reserve on Snoqualmie OS - LT	787,381	-	787,381	-	-	787,381	-	-	787,381
1413	19000861	DFIT-Equity Reserve on Baker Project-LT	197,981	-	197,981	-	-	197,981	-	-	197,981
1414	19000871	DFIT-Operating Lease Obligation-LT	2,503,542	-	2,503,542	-	-	2,503,542	-	-	2,503,542
1415	19002003	DFIT-DFIT NOL Carryforward-ST	86,592,241	-	86,592,241	-	-	86,592,241	-	-	86,592,241
1416	19003001	DFIT -Involuntary Conversion-LT	-	-	-	-	-	-	-	-	-
1417	19003011	DFIT -Deferral Snoqualmie Treasury Grant-LT	1,499,309	-	1,499,309	-	-	1,499,309	-	-	1,499,309
1418	19003021	DFIT-Int Baker Treasury Grant-LT	434,025	-	-	-	-	434,025	-	-	434,025
1419	19003031	DFIT-Electric Decoupling GAAP-Unearned Revenue-I	79,621	-	-	-	-	79,621	-	-	79,621
1420	19003032	DFIT-Gas Decoupling GAAP-Unearned Revenue-LT	3,488,776	-	-	-	-	3,488,776	-	-	3,488,776
1421	19003041	DFIT-Decoupling Electric ROR Over Earning-LT	3,572,832	x	-	-	-	3,572,832	-	-	3,572,832
1422	19003042	DFIT-Decoupling Gas ROR Over Earning	3,035,091	x	-	-	-	3,035,091	-	-	3,035,091
1423	19100012	Current Demand Def - Unrec Purch Gas Costs	13,148,883	x	-	-	-	13,148,883	-	-	13,148,883
1424	19100022	Cur Commodity Def - Unrec Purch Gas Costs	(10,771,168)	x	-	-	-	(10,771,168)	-	-	(10,771,168)
1425	19100132	Interest Curr Comm - Unrecd Purch Gas C	(48,197)	x	-	-	-	(48,197)	-	-	(48,197)
1426	19100142	Interest Curr Demand-Unrecd Purch Gas C	(279,777)	x	-	-	-	(279,777)	-	-	(279,777)
1427	19100152	PGA Amort - Demand	3,408,954	x	-	-	-	3,408,954	-	-	3,408,954
1428	19100162	PGA Amort - Dommod	(16,581,074)	x	-	-	-	(16,581,074)	-	-	(16,581,074)
1429	19100172	PGA Supplemental Amortization - June 09-May-10	-	-	-	-	-	-	-	-	-
1430	19100182	PGA Cndty Tracking UG-120812	-	-	-	-	-	-	-	-	-
1431	ASSETS		11,120,825,744	-	-	-	-	10,198,509,665	81,718,106	2,210,785,985	1,436,568,021
1432	20100013	Common Stock Issued - PSE \$10 Par	-	-	-	-	-	-	-	-	-
1433	20100023	Common Stock Issued - PSE 0.01 Par	(859,038)	-	-	(859,038)	-	-	-	-	-
1434	20100150	Common Stock	-	-	-	-	-	-	-	-	-
1435	20700003	Gas - Premium on Cap Stock - Common	(122,847,945)	-	-	(122,847,945)	-	-	-	-	-
1436	20700013	Electric - Premium on Cap Stock - Common	(338,395,484)	-	-	(338,395,484)	-	-	-	-	-
1437	20700023	Premium on Cap Stock - Common Stock	(16,901,820)	-	-	(16,901,820)	-	-	-	-	-

67.18% September 2016 GRC Filing  
32.82% September 2016 GRC Filing

Line	Account	Account Description	(b)	AMA (September 16)		(c)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	Rate Base		Non Operating
				Electric	Gas						(h) Electric	(i) Investment Gas	
1438	21000033	4.84% Prfd - Gain on Reacqu Cap Stock	-	-	-	-	-	-	-	-	-	-	-
1439	21100003	Miscellaneous Paid in Capital	(2,803,605,116)	-	-	(2,803,605,116)	-	-	-	-	-	-	-
1440	21100363	FAS 123R LTIP Equity Awards	-	-	-	-	-	-	-	-	-	-	-
1441	21100373	FAS 123R ESPP Equity	-	-	-	-	-	-	-	-	-	-	-
1442	21100383	SFAS 123R Tax Windfall Benefit	(491,575)	-	-	(491,575)	-	-	-	-	-	-	(491,575)
1443	21100393	FAS 123R LTIP Equity Awards - Performance APIC	-	-	-	-	-	-	-	-	-	-	-
1444	21100210	APIC	-	-	-	-	-	-	-	-	-	-	-
1445	21400013	Gas - Common Stock Expense	2,148,855	-	-	2,148,855	-	2,148,855	-	-	-	-	-
1446	21400023	Gas - Preferred Stock Expense	-	-	-	-	-	-	-	-	-	-	-
1447	21400033	Electric - Common Stock Expense	4,985,025	-	-	4,985,025	-	4,985,025	-	-	-	-	-
1448	21400043	7.75% Prfd Stock Expense	-	-	-	-	-	-	-	-	-	-	-
1449	21500023	Approp RE - Fed Amort Reserve - Baker	(11,437,659)	-	-	(11,437,659)	-	(11,437,659)	-	-	-	-	-
1450	21500033	Approp RE - Fed Amort Reserve - Snoqualmie	(4,399,001)	-	-	(4,399,001)	-	(4,399,001)	-	-	-	-	-
1451	21600000	Unappropriated RE	-	-	-	-	-	-	-	-	-	-	-
1452	Total Profit/Loss	Total Profit and Loss	-	-	-	-	-	-	-	-	-	-	-
1453	21600003	Unappropriated Retained Earnings	(365,317,165)	-	-	(365,317,165)	-	(365,317,165)	-	-	-	-	-
1454	Total Profit/Loss Current Year	Current Year	(203,198,975)	-	-	(203,198,975)	-	(203,198,975)	-	-	-	-	-
1459	43800003	Dividends Declared - Common Stock	122,201,293	-	-	122,201,293	-	122,201,293	-	-	-	-	-
1460	43900003	Adjustments to Retained Earnings	5,848,610	-	-	5,848,610	-	5,848,610	-	-	-	-	5,848,610
1461	21600011	Derivatives in Retained Earnings - Electric	36,733,009	-	-	36,733,009	-	36,733,009	-	-	-	-	36,733,009
1462	21600013	Dividends on Common Stock (Gas History)	77,562,550	-	-	77,562,550	-	77,562,550	-	-	-	-	-
1463	21600023	Dividends on Preferred Stock (Gas History)	1,755,001	-	-	1,755,001	-	1,755,001	-	-	-	-	-
1464	21600033	Excess Premium - Preferred Stock	1,471,104	-	-	1,471,104	-	1,471,104	-	-	-	-	-
1465	21600053	Unappropriated Retained Earnings (Elect Histo	16,359,946	-	-	16,359,946	-	16,359,946	-	-	-	-	-
1466	21600073	Retained Earnings - Encogen	-	-	-	-	-	-	-	-	-	-	-
1467	21610013	Puget Western - Retained Earnings	14,753,896	-	-	14,753,896	-	14,753,896	-	-	-	-	-
1477	21900103	OCI - Fwd Swap 6/27/2006	(14,391,415)	-	-	(14,391,415)	-	(14,391,415)	-	-	-	-	-
1478	21900113	OCI - Treasury Lock 5-24-05	22,559,352	-	-	22,559,352	-	22,559,352	-	-	-	-	-
1479	21900123	OCI - Forward Swap Settlement 9-13-06	-	-	-	-	-	-	-	-	-	-	-
1480	21900133	OCI - Forward Swap 9/13/06	437,277	-	-	437,277	-	437,277	-	-	-	-	-
1481	21900143	AOCI - FAS 15 Qualified Pension	209,636,422	-	-	209,636,422	-	209,636,422	-	-	-	-	209,636,422
1482	21900153	AOCI - DFIT Qualified Pension	(73,372,748)	-	-	(73,372,748)	-	(73,372,748)	-	-	-	-	(73,372,748)
1483	21900163	AOCI - FAS 15 SERP	13,279,632	-	-	13,279,632	-	13,279,632	-	-	-	-	13,279,632
1484	21900173	AOCI - DFIT SERP	(4,647,871)	-	-	(4,647,871)	-	(4,647,871)	-	-	-	-	(4,647,871)
1485	21900183	AOCI - FAS 158 Post Retirement	(3,005,556)	-	-	(3,005,556)	-	(3,005,556)	-	-	-	-	(3,005,556)
1486	21900193	AOCI - DFIT Post Retirement	1,051,944	-	-	1,051,944	-	1,051,944	-	-	-	-	1,051,944
1487	21900203	FAS 157 Net Credit Reserve - OCI	-	-	-	-	-	-	-	-	-	-	-
1488	21900213	OCI-DFIT FAS 133	-	-	-	-	-	-	-	-	-	-	-
1489	21900223	DFIT - Fwd Swap 09-13-06	(153,047)	-	-	(153,047)	-	(153,047)	-	-	-	-	-
1490	21900233	DFIT Fwd Swap 6-27-06	5,036,995	-	-	5,036,995	-	5,036,995	-	-	-	-	-
1491	21900243	DFIT Treasury Lock 5-24	(7,895,773)	-	-	(7,895,773)	-	(7,895,773)	-	-	-	-	-
1510	22100393	7.15% Med Term Notes C - Due 12/19/25	(15,000,000)	-	-	(15,000,000)	-	(15,000,000)	-	-	-	-	-
1511	22100403	6.58% Med Term Notes C - Due 12/21/06	(2,000,000)	-	-	(2,000,000)	-	(2,000,000)	-	-	-	-	-
1512	22100413	7.20% Med Term Notes C - Due 12/22/25	(300,000,000)	-	-	(300,000,000)	-	(300,000,000)	-	-	-	-	-
1520	22100713	7.02% Med Term Notes due 12/01/27	(200,000,000)	-	-	(200,000,000)	-	(200,000,000)	-	-	-	-	-
1521	22100723	6.74% Med Term Notes - Due 06/15/18	(2,000,000)	-	-	(2,000,000)	-	(2,000,000)	-	-	-	-	-
1522	22100733	6.46% MTN Series B Due 3/9/09	(100,000,000)	-	-	(100,000,000)	-	(100,000,000)	-	-	-	-	-
1523	22100743	7.00% MTN Series B Due 3/9/29	(250,000,000)	-	-	(250,000,000)	-	(250,000,000)	-	-	-	-	-
1530	22100823	\$250M 30 Year Senior Notes	(138,460,000)	-	-	(138,460,000)	-	(138,460,000)	-	-	-	-	-
1531	22100833	3.9% Pollution Control Rev Series 2013A Due 3/2031	(23,400,000)	-	-	(23,400,000)	-	(23,400,000)	-	-	-	-	-
1532	22100843	4% Pollution Control Rev Series 2013B Due 3/2031	(425,000,000)	-	-	(425,000,000)	-	(425,000,000)	-	-	-	-	-
1533	22100853	\$425MM 4.30% Sr Notes Due 2045	(250,000,000)	-	-	(250,000,000)	-	(250,000,000)	-	-	-	-	-
1534	22100901	\$250m debt issuance 1/7/2009	(45,000,000)	-	-	(45,000,000)	-	(45,000,000)	-	-	-	-	-
1535	22100923	\$250 Million 4.434% Sr. Notes due 2041	(45,000,000)	-	-	(45,000,000)	-	(45,000,000)	-	-	-	-	-
1536	22100933	\$45 Million 4.70% Sr. Notes due 2051	-	-	-	-	-	-	-	-	-	-	-

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Line	Account	Account Description	AMA (September 16)	(c)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	(i)			
									(h) Electric	Rate Base Gas	Non Operating	
1537	22100973	6.75% Senior Notes due 1/15/2016	-	-	-	-	-	-	-	-	-	-
1538	22100993	5.197% Senior Notes Due 10/01/15	-	-	-	-	-	-	-	-	-	-
1539	22101023	6.724% 30 Year Notes Due 6/15/2036	(250,000,000)	(250,000,000)	-	(250,000,000)	(250,000,000)	(53,516,594)	(53,516,594)	(53,516,594)	(53,516,594)	(53,516,594)
1540	22101033	6.274% Senior Notes Due 3/15/2037	(300,000,000)	(300,000,000)	-	(300,000,000)	(300,000,000)	(5,013,375)	(5,013,375)	(5,013,375)	(5,013,375)	(5,013,375)
1541	22101043	6.974% Junior Subordinated Notes Due 6/1/20	-	-	-	-	-	(40,664,165)	(40,664,165)	(40,664,165)	(40,664,165)	(40,664,165)
1542	22101053	6.974% Jr Sub Notes (Hybrid) due 6/1/20	-	-	-	-	-	(1,216,526)	(1,216,526)	(1,216,526)	(1,216,526)	(1,216,526)
1543	22101113	5.757% Senior Notes Due 10/01/39	-	-	-	-	-	(145,828)	(145,828)	(145,828)	(145,828)	(145,828)
1544	22101123	March 2010 Bond Issue	12,512	12,512	-	12,512	12,512	(1,698,200)	(1,698,200)	(1,698,200)	(1,698,200)	(1,698,200)
1545	22101133	5.764% Senior Notes Due 7/15/40	-	-	-	-	-	(62,456)	(62,456)	(62,456)	(62,456)	(62,456)
1546	22101143	2011 March Senior Notes	-	-	-	-	-	(119,506)	(119,506)	(119,506)	(119,506)	(119,506)
1555	22600083	\$300 Million 5.63% Senior Notes Issue Discount	1,858,490	1,858,490	-	1,858,490	1,858,490	-	-	-	-	-
1556	22600093	\$425 million 4.30% Senior Notes Discount	(235,521)	(235,521)	(235,521)	-	-	-	-	-	-	-
1561	22820012	Injuries / Damages	(49,563)	(49,563)	(49,563)	-	-	-	-	-	-	-
1562	22830003	Liability Reserve - Gas	(53,516,594)	(53,516,594)	-	-	-	-	-	-	-	-
1563	22830013	SEP Pension & Benefit Plan Liability	(5,013,375)	(5,013,375)	-	-	-	-	-	-	-	-
1564	22830023	Post Retirement Benefit Plan Benefit	(40,664,165)	(40,664,165)	-	-	-	-	-	-	-	-
1565	22830033	Qualified Pension Plan Liability	-	-	-	-	-	-	-	-	-	-
1566	22830043	Regence Self-Insurance IBNR	-	-	(1,216,526)	-	-	-	-	-	-	-
1567	22830053	Wellness Benefit Program	-	-	(145,828)	-	-	-	-	-	-	-
1568	22830063	Group Health Self Insurance IBNR	-	-	(1,698,200)	-	-	-	-	-	-	-
1569	22830073	Group Health Reinsurance Fee 2014-2016	(62,456)	(62,456)	-	-	-	-	-	-	-	-
1570	22840002	Regence Reinsurance Fee 2014-2016	(119,506)	(119,506)	-	-	-	-	-	-	-	-
1571	22840011	Gas - Accrued Environ Remediation Costs	-	-	-	-	-	-	-	-	-	-
1572	22840012	Accrued Env Rem - NWT - Mission Pole	-	-	-	-	-	-	-	-	-	-
1573	22840021	Accrued Env Rem - Tacoma Gas Company (Future Co)	(626,906)	(626,906)	-	-	-	(626,906)	(626,906)	(626,906)	(626,906)	(626,906)
1574	22840022	Accrued Env Rem - White River (Buckley)	(198,721)	(198,721)	-	-	-	(198,721)	(198,721)	(198,721)	(198,721)	(198,721)
1575	22840031	Accrued Env Rem - Thea Foss Waterway (Future Co)	(555,758)	(555,758)	-	-	-	(555,758)	(555,758)	(555,758)	(555,758)	(555,758)
1576	22840032	Accrued Env Rem - Olympia UST	(258,000)	(258,000)	-	-	-	(258,000)	(258,000)	(258,000)	(258,000)	(258,000)
1577	22840041	Env Rem - Everett, Washington (Future C)	(3,300,716)	(3,300,716)	-	-	-	(3,300,716)	(3,300,716)	(3,300,716)	(3,300,716)	(3,300,716)
1578	22840042	Accrued Env Rem - Bremerton UST	-	-	-	-	-	-	-	-	-	-
1579	22840051	Accrued Env Rem - Chehalis, Washington (Future)	(235,369)	(235,369)	-	-	-	(235,369)	(235,369)	(235,369)	(235,369)	(235,369)
1580	22840052	Accrued Env Rem - Whidbey Island UST	(30,000)	(30,000)	-	-	-	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
1581	22840061	Accrued Env Rem - Gas Works Park (Future Cost E)	-	-	-	-	-	-	-	-	-	-
1582	22840062	Accrued Env Rem - Tenino UST	-	-	-	-	-	-	-	-	-	-
1583	22840071	Accrued Env Rem - Terminal (Future Co)	(1,280,024)	(1,280,024)	-	-	-	(1,280,024)	(1,280,024)	(1,280,024)	(1,280,024)	(1,280,024)
1584	22840072	Accrued Env Rem - White River UST	-	-	-	-	-	-	-	-	-	-
1585	22840081	Accrued Env Rem - Lake Union Sediment (Future C)	-	-	-	-	-	-	-	-	-	-
1586	22840082	Accrued Env Rem - Puyallup Garage	(550,000)	(550,000)	-	-	-	(550,000)	(550,000)	(550,000)	(550,000)	(550,000)
1587	22840091	Accrued Env Rem - Tacoma Tar Pits (Future Cost)	(3,906,531)	(3,906,531)	-	-	-	(3,906,531)	(3,906,531)	(3,906,531)	(3,906,531)	(3,906,531)
1588	22840092	Accrued Env Rem - G.O. UST	-	-	-	-	-	-	-	-	-	-
1589	22840101	Env Rem - Bay Station (Future Cost Est)	(2,041,050)	(2,041,050)	-	-	-	(2,041,050)	(2,041,050)	(2,041,050)	(2,041,050)	(2,041,050)
1590	22840102	Env Rem - Centralia Plant	-	-	-	-	-	-	-	-	-	-
1591	22840111	Env Rem-Olympia (Columbia St) MGP(Futur	(497,745)	(497,745)	-	-	-	(497,745)	(497,745)	(497,745)	(497,745)	(497,745)
1592	22840112	Accrued Env Rem - Poulsho Service Centre	(20,000)	(20,000)	-	-	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
1593	22840121	Accrued Env Rem - Verbek Autowrecking (Future)	(139,592)	(139,592)	-	-	-	(139,592)	(139,592)	(139,592)	(139,592)	(139,592)
1594	22840122	Env Rem - Swarr Station (Future Cost Est.)	(499,332)	(499,332)	-	-	-	(499,332)	(499,332)	(499,332)	(499,332)	(499,332)
1595	22840131	Accrued Env Rem - Olympia SVC Capacitor	(100,000)	(100,000)	-	-	-	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
1596	22840132	Accrued Env Rem - Remediation - Crystal Mountain	-	-	-	-	-	-	-	-	-	-
1597	22840141	Env Rem - North Operating Base (Future Cost Est.)	-	-	-	-	-	-	-	-	-	-
1598	22840151	Accrued Env Rem - Fictoria UST	-	-	-	-	-	-	-	-	-	-
1599	22840161	Floyd Equipment Expensed Site	(344,123)	(344,123)	-	-	-	(344,123)	(344,123)	(344,123)	(344,123)	(344,123)
1600	22840162	Accr Env Rem - Lower Baker Powerhouse (Future)	(117,012)	(117,012)	-	-	-	(117,012)	(117,012)	(117,012)	(117,012)	(117,012)
1601	22840171	Accr Env Rem - Downtowner Property	(50,000)	(50,000)	-	-	-	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
1602	22840181	Accr Env Rem - Snoqualmie Power Plant S	(2,888,714)	(2,888,714)	-	-	-	(2,888,714)	(2,888,714)	(2,888,714)	(2,888,714)	(2,888,714)
		Accr Env Rem - Bellingham Boulevard Par	-	-	-	-	-	-	-	-	-	-

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Line	Account	Account Description	AMA (September 16)	(c)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	(h)			(i) Non Operating
									Electric	Gas	Investment	
1603	22840191	Accrued Env Rem - Electric Plume	(250,000)					(250,000)				(250,000)
1606	22840221	Accr Env Rem -Duwamish River Site	(449,096)					(449,096)				(449,096)
1607	22840231	Accr Env Rem - Talbot Hill Sub & Switchyard Site	(75,000)					(75,000)				(75,000)
1608	22840241	Accr Env Rem - Baker Lake Resort UST										
1609	22840251	Wild Horse US Treasury Grant	(9,677,701)					(9,677,701)				(9,677,701)
1610	22840261	Accr Env Rem - Everett Asarco Site										
1611	22840281	Accr Env. Rem. - Sammamish Substation	(50,000)					(50,000)				(50,000)
1612	22840291	Accr Env Rem - Pt Robinson cable station										
1613	22840301	Accr. Env. Rem. - City of Olympia vs. PSE	(113,236)					(113,236)				(113,236)
1614	22840311	Accr. Env. Rem. - Whitehorn UST	(95,855)					(95,855)				(95,855)
1615	22840321	LSR U.S. Treasury Grants	(130,854,095)					(130,854,095)				(130,854,095)
1616	22840331	Snoqualmie U.S. Hydro Grant	(75,091,620)					(75,091,620)				(75,091,620)
1617	22840332	Accr Env Rem - Gas Works Park	(21,800,609)					(21,800,609)				(21,800,609)
1618	22840341	Baker Hydro Grant	(26,467,879)					(26,467,879)				(26,467,879)
1619	22840351	Accr Env Rem-White Rvr/Buckley Phase I	(251,147)					(251,147)				(251,147)
1620	22840411	White River Selling Cost - Carpenter Shop	(4,610,484)					(4,610,484)				(4,610,484)
1621	22841001	AETNA II Lawsuit unallocated proceeds -	(19,091,254)					(19,091,254)				(19,091,254)
1627	23001021	ARO-Electric Colstrip 1 & 2 ash pond ca										
1628	23001023	ARO - Asbestos - Common to Short Term	(19,475,859)					(19,475,859)				(19,475,859)
1629	23001031	ARO-Electric Colstrip 3 & 4 ash pond ca	(7,829,614)					(7,829,614)				(7,829,614)
1630	23001041	ARO-Hopkins Ridge										
1631	23001041A	ARO-Hopkins Ridge										
1632	23001043	ARO - South King Complex - Long Term	(804,979)					(804,979)				(804,979)
1633	23001061	ARO - Transmission Wood Poles	(6,160,896)					(6,160,896)				(6,160,896)
1634	23001071	ARO - Distribution Wood Poles	(9,082,010)					(9,082,010)				(9,082,010)
1638	23001092	ARO - Gas Mains	(8,781,927)					(8,781,927)				(8,781,927)
1639	23001101	ARO - Asbestos - Electric to Short Term										
1640	23001121	ARO-Fredrickson 1&2 Olympic Pipeline										
1641	23001131	ARO - Lower Snake River Wind Facility	(12,116,038)					(12,116,038)				(12,116,038)
1642	23001141	ARO - Crystal Mountain Generator Site	(557,445)					(557,445)				(557,445)
1643	23001151	ARO - Meteorological Tower Long Term	(152,435)					(152,435)				(152,435)
1644	23001211	ARO - Colstrip 1 & 2 (WECO) - Long Term										
1645	23001221	ARO - Colstrip 3 & 4 (WECO) - Long Term										
1646	23001231	ARO - Ferndale - Long Term	(1,165,732)					(1,165,732)				(1,165,732)
1647	23002001	ARO - Electric Shuffelton Harbor Lease to										
1648	23002002	ARO-Gas Cast Iron Pipe Removal										
1649	23002011	ARO - Fredrickson	(909,356)					(909,356)				(909,356)
1654	23002041	ARO-Wild Horse Wind	(7,138,935)					(7,138,935)				(7,138,935)
1655	23002041A	ARO-Wild Horse Wind										
1656	23002061	ARO - Transmission Wood Poles to Short Term	88,954					88,954				88,954
1657	23002052	ARO-Steel Wrapped Services										
1658	23002062	ARO-Steel Wrapped Services - Gas ST										
1659	23002071	ARO - Distribution Wood Poles Short Term	254,922					254,922				254,922
1660	23002072	ARO - Gas Mains - Short Term	390,781					390,781				390,781
1661	23002081	ARO - Contaminated Oil & Related Equipment To Shc										
1662	23002091	ARO - Electric Short Term	(343,877)					(343,877)				(343,877)
1663	23002091A	ARO - Asbestos Electric ST										
1664	23002092	ARO - Gas Short Term	(390,781)					(390,781)				(390,781)
1674	23108323	Wells Fargo Bank - Commercial Paper	(24,375,000)					(24,375,000)				(24,375,000)
1675	23108363	Merrill Lynch - Commercial Paper	(9,750,000)					(9,750,000)				(9,750,000)
1676	23108383	Suntrust Bank - Commercial Paper	(24,187,833)					(24,187,833)				(24,187,833)
1682	23200011	WECO - Vouchers Payable	(6,901,184)					(6,901,184)				(6,901,184)
1683	23200031	A/P - Power Cost	(22,086,207)					(22,086,207)				(22,086,207)
1684	23200033	Accounts Payable - Vouchers (Electric Sys)	(397,945)					(397,945)				(397,945)
1685	23200041	A/P - BPA Transmission Payable	(8,966,984)					(8,966,984)				(8,966,984)

67.18% September 2016 GRC Filing  
32.82% September 2016 GRC Filing

Line	Account	Account Description	(c)	(d)	(e)	(f)	(g)		(i)
							Investments	Total	
(a)		(b)	(c)	(d)	(e)	(f)	Rate Base	Investment	(i)
				CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Electric	Gas	Non Operating
1686	23200051	A/P - Firm Contract Power Payable	(10,282,178)		(10,282,178)				
1687	23200061	A/P - Secondary Power Payable	(12,791,794)		(12,791,794)				
1688	23200063	Accounts Payable - Payroll (Electric Sys)	(858,134)		(858,134)				
1689	23200071	A/P - PURPA Power Payable	(1,985,525)		(1,985,525)				
1690	23200081	A/P - Combustion Turbine Fuel Payable	(4,159,970)		(4,159,970)				
1691	23200083	Accrued Liabilities	-		-				
1692	23200091	A/P - Competitive Bid Conservation Paya	(407,597)		(407,597)				
1693	23200101	A/P - Financial Swap payable	(62,704)	x	(62,704)				(62,704)
1694	23200103	Salvation Army Donations	(327,517)		(327,517)				
1695	23200111	A/P - Transmission Payable (Non-BPA)	-		-				
1696	23200113	Payroll W/Holding - Energy Fund	(216,928)		(216,928)				
1697	23200121	A/P Frederickson #1 Vouchers	(2,964)		(2,964)				
1701	23200153	Misc Payroll Deductions	(26,866)		(26,866)				
1706	23200221	CAISO Payable	(10,652,282)		(10,652,282)				
1707	23200222	A/P - Gas Pipeline Liability	-		-				
1708	23200241	AP - BPA 2006 Capital Projects	(20,517,287)		(20,517,287)				
1709	23200242	A/P - Gas Purchases	(58)		(58)				
1714	23200281	Electric - Payroll Deductions - IBEW Union Du	(1,455)		(1,455)				
1715	23200282	Gas - Payroll Deductions - UA Union Dues	(13,973,668)		(13,973,668)				
1724	23200333	PTO / Holiday / etc - Clearing	(12,995,996)		(12,995,996)				
1725	23200483	Incentive Pay Liability	(213,810)		(213,810)				
1726	23200493	Accounts Payable - E-Payable Account	(59,258,008)		(59,258,008)				
1727	23200543	DBS Non-PO Accrual	(7,182,244)		(7,182,244)				
1736	23200643	A/P - Salary Month End Payroll Accrual	(1,714,093)		(1,714,093)				
1737	23200653	A/P - Hourly Month End Payroll Accrual	(3)		(3)				
1738	23200673	Payroll - Misc Payable Deductions-credit	(62,002)		(62,002)				
1739	23200683	Payroll - Misc Payable Deductions-good	-		-				
1740	23200693	Payroll - 401k company match	-		-				
1741	23200713	LTC Insurance - UNUM	-		-				
1742	23200723	Medical Insurance - Group Health	-		-				
1743	23200733	Dental Insurance - WDS	(4,545)		(4,545)				
1744	23200743	Life Insurance - Hartford	2,833		2,833				
1745	23200753	AD&D Insurance - CIGNA	(2,882)		(2,882)				
1746	23200763	LTD Insurance - Hartford	(2,258)		(2,258)				
1747	23200773	LTC Insurance - UNUM	(16,455)		(16,455)				
1751	23200813	Payroll HSA EE Deduction	345		345				
1752	23200823	Worker's Comp-Working Fund	(174,142)		(174,142)				
1753	23200833	Dental Insurance - Willamette	(482)		(482)				
1754	23200873	A/P - Biogas Purchases	(1,806,603)		(1,806,603)				(1,806,603)
1758	23201003	Accounts Payable Reconciliation Account	(21,496,237)		(21,496,237)				
1759	23201011	A/P - Encogen Gas Supply	-		-				
1760	23201013	GR/IR Clearing Account	(9,749,553)		(9,749,553)				
1761	23201023	Freight Clearing	-		-				
1762	23201033	Medical Aid - Supplemental	(135,698)		(135,698)				
1763	23201043	Health/Dependent Spending ACDts - Year 1	(31,157)		(31,157)				
1764	23201053	Health/Dependent Spending ACDts - Year	(152,700)		(152,700)				
1765	23201063	United Way - Payroll Deductions	-		-				
1766	23201073	401(k) Plan EE	(115,144)		(115,144)				
1767	23201093	Loan Payback 401(k)	(20,329)		(20,329)				
1768	23201103	P/R-401(k) PE Common Stk issue rounding	-		-				
1769	23201111	A/P - Mint Farm BPA Payable	13,663		13,663				
1770	23201113	Cash Discount Clearing	(9,311)		(9,311)				
1771	23201153	Accounts Payable - Billserv NSF's and A.	(7,466)		(7,466)				
1772	23201163	Accounts Payable - AFS NSF's and Adj-Ke	30,116		30,116				
1773	23201173	Payroll - Medical Insurance Payable- Rc	-		-				

67.18% September 2016 GRC Filing  
32.82% September 2016 GRC Filing

Line	Account	Account Description	(c)	(d)	(e)	(f)	(g)	Rate Base		Non
								CWC Current Assets	CWC Liabilities	
1774	23201183	Payroll - AtrsFund Workplace Giving Pay	-	-	-	-	-	-	-	-
1775	23201193	Accounts Payable - Bill Matrix NSF's & Adj. Key Banl	(21,534)	-	(21,534)	-	-	-	-	-
1776	23201203	Accounts Payable - DOXO NSF's and Adj - Key Bank	(1,701)	-	(1,701)	-	-	-	-	-
1777	23201213	Payroll HAS ER Contributions	(127)	-	(127)	-	-	-	-	-
1778	23201251	Ferndale - Liability Payable ST	(698,191)	-	(698,191)	-	-	-	-	-
1779	23202173	Payroll - Life Insurance Payable- Retir	(7)	-	(7)	-	-	-	-	-
1780	23202183	A/P Liability - Credit Balance Refund	(32,023)	-	(32,023)	-	-	-	-	-
1781	23202193	Medical Insurance - Regence	-	-	-	-	-	-	-	-
1782	23202203	PSE Customer Connections Penalty	-	-	-	-	-	-	-	-
1783	23202213	Payroll- Giving Campaign	(353)	-	(353)	-	-	-	-	-
1784	23202233	Unapplied Credits-Pledges	520,957	-	520,957	-	-	-	-	-
1785	23202253	Unapplied Credits-Customer's Overpayments	(13,615,798)	-	(13,615,798)	-	-	-	-	-
1790	23500003	Customer Deposits - Common	(28,342,777)	-	(28,342,777)	-	-	-	-	-
1791	23500011	Transmission Services Deposits	(5,962,277)	-	(5,962,277)	-	-	-	-	-
1801	23600021	Accrued WA Tax - Unbilled Electric Reve	(4,563,216)	-	(4,563,216)	-	-	(19,040,678)	(9,502,099)	-
1802	23600022	Accrued WA Tax - Unbilled Gas Revenue	(1,516,796)	-	(1,516,796)	-	-	(5,962,277)	-	-
1807	23600063	Federal Excise Tax - Fuel/Drayage Veh	(131)	-	(131)	-	-	-	-	-
1808	23600093	Accrued FICA - Company	(82,376)	-	(82,376)	-	-	-	-	-
1812	23600173	FIT Withholding-Board Member	(472)	-	(472)	-	-	-	-	-
1813	23600201	Property Taxes - Washington - Electric	(48,945,546)	-	(48,945,546)	-	-	-	-	-
1814	23600211	Property Taxes - Montana - Electric	(7,319,105)	-	(7,319,105)	-	-	-	-	-
1815	23600213	Washington Unemployment Tax - Employer	(163,149)	-	(163,149)	-	-	-	-	-
1816	23600221	Property Taxes - Oregon - Electric	72,441	-	72,441	-	-	-	-	-
1817	23600231	Mint Farm Acquisition - Property Taxes Payable	-	-	-	-	-	-	-	-
1818	23600232	Property Taxes - Washington - Gas	(21,507,639)	-	(21,507,639)	-	-	-	-	-
1819	23600301	Washington State Real Estate Sales Tax	-	-	-	-	-	-	-	-
1820	23600351	Accrued Washington Municipal Util Tax - Elect	(8,488,400)	-	(8,488,400)	-	-	-	-	-
1821	23600381	Washington Municipal Tax Reserve - El	-	-	-	-	-	-	-	-
1822	23600391	Montana State Electric Energy Producer Tax	(299,391)	-	(299,391)	-	-	-	-	-
1823	23600421	Montana Unemployment Tax Withheld - Employee	(3)	-	(3)	-	-	-	-	-
1824	23600431	CA Income Tax Payable	1,700	-	1,700	-	-	-	-	-
1825	23600451	Corp License Tax - Montana	-	-	-	-	-	-	-	-
1826	23600471	Accrued Washington State Utility Tax - Electr	(6,460,507)	-	(6,460,507)	-	-	-	-	-
1827	23600483	FIT Payable - Repairs/Retirements	-	-	-	-	-	-	-	-
1828	23600552	Accrued Washington State Utility Tax - Gas	(2,755,350)	-	(2,755,350)	-	-	-	-	-
1829	23600602	Accrued Washington Municipal Utility Taxes -	(3,766,967)	-	(3,766,967)	-	-	-	-	-
1830	23600622	Washington Municipal Tax Reserve - Ga	-	-	-	-	-	-	-	-
1831	23601001	WA State & City of Bellingham Excise Tax	-	-	-	-	-	-	-	-
1832	23601003	Accrued WA State & Local Use Tax	(109,700)	-	(109,700)	-	-	-	-	-
1833	23601011	WA State Fuel Tax - Encogen	-	-	-	-	-	-	-	-
1834	23601013	Accrued WA State B & O Taxes	(93,510)	-	(93,510)	-	-	-	-	-
1835	23601021	WA State Property Tax - Encogen	-	-	-	-	-	-	-	-
1836	23601023	Accrued WA City B & O Taxes	(10,625)	-	(10,625)	-	-	-	-	-
1837	23601031	Bellingham Excise Tax - Encogen	-	-	-	-	-	-	-	-
1838	23601033	Municipal Tax Reserve	-	-	-	-	-	-	-	-
1839	23601043	Federal Unemployment Tax - Employer	(31,795)	-	(31,795)	-	-	-	-	-
1859	23700363	Accrued Int 7.15% Notes Due Dec & Jun	(268,125)	-	(268,125)	-	-	-	-	-
1860	23700373	Accrued Int 6.58% Notes Due Dec & Jun	-	-	-	-	-	-	-	-
1861	23700383	Accrued Int 7.20% Notes Due Dec & Jun	(36,000)	-	(36,000)	-	-	-	-	-
1869	23700713	Accrued Int Bank Notes - Domestic	(65,417)	-	(65,417)	-	-	-	-	-
1876	23700813	7.00% MTN Series B Due 3/9/29 - Accrued	(1,750,000)	-	(1,750,000)	-	-	-	-	-
1877	23700821	Electric - Accrued Interest Customer De	-	-	-	-	-	-	-	-
1878	23700822	Gas - Accrued Interest Customer Deposit	-	-	-	-	-	-	-	-
1879	23700823	6.74% Med Term Notes Due 6/15/18 - Accrued In	-	-	-	-	-	-	-	-
1880	23700831	Interest on REC UE-070725 - Electric	(3,370,000)	-	(3,370,000)	-	-	-	-	-

67.18% September 2016 GRC Filing  
32.82% September 2016 GRC Filing

Line	Account	Account Description	AMA (September 16)	(c)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	(h)		(i) Non Operating
									Rate Base	Gas	
1881	23700833	Accrued Interest - Tax Assessments	-	(450,397)	-	(450,397)	-	-	-	-	-
1882	23700841	Accrued Interest - Transm Deposits	-	-	-	-	-	-	-	-	-
1883	23700843	Accrued Interest - 7.96% MTN Series B D	-	(5,265,000)	(5,265,000)	-	-	-	-	-	-
1884	23700853	Accrued Interest - 7.61% MTN Series B D	-	(4,036,098)	(4,036,098)	-	-	-	-	-	-
1885	23700873	Accrued Int - Bonds 9.14% MTN Due 06/21/01	-	(303)	(303)	-	-	-	-	-	-
1892	23700963	5.483% Senior Notes due 6/1/2035	-	(4,248,554)	(4,248,554)	-	-	-	-	-	-
1898	23701013	Accrued Interest on PE Note	-	(4,757,783)	(4,757,783)	-	-	-	-	-	-
1899	23701023	Accrued Interest - 6.724% Notes Due 6/1	-	(5,085,209)	(5,085,209)	-	-	-	-	-	-
1900	23701033	Accrued Interest - 6.274% Senior Notes Due 3/15/2037	-	(102,584)	(102,584)	-	-	-	-	-	-
1901	23701043	6.974% Junior Subordinated Notes Due 6/1	-	-	-	-	-	-	-	-	-
1902	23701053	6.974% Jr Sub Notes (Hybrid) due 6/1/20	-	-	-	-	-	-	-	-	-
1903	23701063	PSE Barclays Op Cr Interest Expense ACD	-	-	-	-	-	-	-	-	-
1904	23701073	PSE Barclays Cap Ex Interest Expense	-	-	-	-	-	-	-	-	-
1905	23701083	PSE Barclays Hedg Cr Interest Expense	-	-	-	-	-	-	-	-	-
1906	23701113	5.757% Accrued Interest - Senior Notes Due 10/1/2039	-	(5,876,938)	(5,876,938)	-	-	-	-	-	-
1907	23701123	March 2010 Bond Issue	-	(4,813,070)	(4,813,070)	-	-	-	-	-	-
1908	23701133	PSE Summer 2010 Bonds	-	(3,642,528)	(3,642,528)	-	-	-	-	-	-
1909	23701143	2011 March Senior Notes	-	(4,322,467)	(4,322,467)	-	-	-	-	-	-
1910	23701153	\$250 Million 4.434% Sr Notes due 2041	-	(2,802,042)	(2,802,042)	-	-	-	-	-	-
1911	23701163	\$45 Million 4.70% Sr Notes due 2051	-	(534,625)	(534,625)	-	-	-	-	-	-
1912	23701173	Common - Accrued Interest Customer Deposits	-	(37,369)	(37,369)	-	-	-	-	-	-
1913	23701183	3.9% Pollution Control Rev Series 2013A Due 3/2031	-	(1,589,982)	(1,589,982)	-	-	-	-	-	-
1914	23701193	4.0% Pollution Control Rev Series 2013B Due 3/2031	-	(275,600)	(275,600)	-	-	-	-	-	-
1915	23701203	Accrued Interest - \$425MM 4.30% Sr Note	-	(4,327,622)	(4,327,622)	-	-	-	-	-	-
1916	23800063	PSE Declared Dividends to PSE	-	-	-	-	-	-	-	-	-
1917	24100013	Federal Income Tax Withheld - Employee	-	(82,377)	(82,377)	-	-	-	-	-	-
1918	24100043	FICA Tax Withheld - Employee	-	9,846	9,846	-	-	-	-	-	-
1919	24100063	Washington State & Local Sales Tax Collected	-	-	-	-	-	-	-	-	-
1920	24100101	Montana State Income Tax Withheld	-	-	-	-	-	-	-	-	-
1921	24100111	Montana Income Tax Withheld - Employee	-	(156,438)	(156,438)	-	-	-	-	-	-
1922	24100143	Federal Income Tax Withheld - Employee	-	-	-	-	-	-	-	-	-
1923	24100153	Montana State Income Tax Withheld	-	(26,495)	(26,495)	-	-	-	-	-	-
1924	24100173	Washington State & Local Sales Tax Collected	-	(972,557)	(972,557)	-	-	-	-	-	-
1925	24100212	GST on Gas Sales from PSE	-	-	-	-	-	-	-	-	-
1926	24200001	Colstrip Units 1 & 2, less reserve	-	-	-	-	-	-	-	-	-
1927	24200002	WUTC Gas Pipeline Penalty	-	-	-	-	-	-	-	-	-
1928	24200011	Baker SA 318 Law Enforcement Plan	-	(61,260)	(61,260)	-	-	-	-	-	-
1933	24200032	WUTC Greenwood Penalty Accrual	-	(133,333)	(133,333)	-	-	-	-	-	(133,333)
1934	24200041	NERC Standards Compliance Loss Reserve	-	(140,916)	(140,916)	-	-	-	-	-	(140,916)
1935	24200051	PNW Refund Proceeding Settlement	-	-	-	-	-	-	-	-	-
1936	24200061	Wind Farm Maintenance Accrual	-	(1,220,500)	(1,220,500)	-	-	-	-	-	-
1937	24200063	Accrued Severance Costs	-	-	-	-	-	-	-	-	-
1938	24200071	California Carbon Obligation	-	(7,139)	(7,139)	-	-	-	-	-	-
1939	24200093	WUTC Prior Obligation Penalty - Common	-	-	-	-	-	-	-	-	-
1940	24200103	Junior Achievement Pledge-Short Term	-	(25,000)	(25,000)	-	-	-	-	-	-
1941	24200363	Misc Current Liab - Comcast Rent	-	-	-	-	-	-	-	-	-
1942	24200451	US Treasury Grants in Schedule 95A	-	(1,502,664)	(1,502,664)	-	-	-	-	-	(1,502,664)
1943	24200453	2005 Attorney General Settlement	-	-	-	-	-	-	-	-	-
1944	24200461	LSR U.S. Treasury Grants	-	(10,688,050)	(10,688,050)	-	-	-	-	-	(10,688,050)
1945	24200483	Accrual NW Energy Coalition Membership	-	-	-	-	-	-	-	-	-
1946	24200491	Whitehorn #2 & #3 - Leases Oper or Leveraged	-	-	-	-	-	-	-	-	-
1947	24200511	Wash St Annual Filing Fee	-	(3,418,748)	(3,418,748)	-	-	-	-	-	-
1948	24200513	FAS 123 ESPP liability	-	-	-	-	-	-	-	-	-
1949	24200521	FERC Annual Charge US Lands -ST	-	(267,917)	(267,917)	-	-	-	-	-	-
1950	24200541	Lower Baker - FERC License Fees	-	(143,365)	(143,365)	-	-	-	-	-	-

67.18% September 2016 GRC Filing  
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Line	Account	Account Description	AMA (September 16)	(c)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	Rate Base		Non Operating
									(h) Electric	(i) Investment Gas	
1951	24200551	Upper Baker - FERC License Fees	(143,365)			(143,365)					
1952	24200561	Snoqualmie #1 - FERC License Fees	(36,900)			(36,900)					
1953	24200571	Snoqualmie #2 - FERC License Fees	(36,900)			(36,900)					
1957	24200611	Trading Floor FERC Fees Payable	(261,849)			(261,849)					
1958	24200612	FERC Gas Pipeline Capacity Loss Res									
1959	24200621	Accrued Real Estate Brokerage Fee									
1960	24200622	Accrued WUTC Fee	(1,523,868)			(1,523,868)					(150,940)
1961	24200632	Gas - WUTC SQI Penalty	(150,940)			(150,940)					
1962	24200633	401(k) 1% Company Contribution	(1,756,799)			(1,756,799)					
1963	24200631	Conservation Trust Payable	(257,458)			(257,458)					
1964	24200641	Electric - WUTC SQI Penalty									
1965	24200643	Wtrs Comp Reserve- Richard Grant ACD/ident 10									
1966	24200651	Electric - Town of Concrete Funding - BakLiclmp	(21,542)			(21,542)					
1967	24200653	Accrual - 401(k) Match on Incentive Pla	(777,943)			(777,943)					
1968	24200661	Electric - Upper Skagit Tribe MOU - BakLiclmp	(197,646)			(197,646)					
1969	24200671	Electric - Sauk-Suiattle Agmt - BakLiclmp	(58,535)			(58,535)					
1970	24200681	Electric - Swinomish Tribe Agmt - BakLiclmp	(58,535)			(58,535)					
1982	24200811	Article 103 - Upstream Fish Passage Fund	(174,242)	x		(174,242)					(174,242)
1983	24200821	Article 105 - Downstream Fish Passage Fund	(157,737)	x		(157,737)					(157,737)
1984	24200831	Article 511 - Decaying Wood Fund	(87,176)	x		(87,176)					(87,176)
1985	24200841	Article 505 - Aquatic Riparian Habitat Fund	(320,534)	x		(320,534)					(320,534)
1986	24200851	Article 602 Recreation Adaptive Management Fund	(79,704)	x		(79,704)					(79,704)
1987	24200861	Article 512 - Bald Eagle Survey Fund		x							
1988	24200871	Article 514 - Use of Habit Evaluation	(94,691)	x		(94,691)					(94,691)
1989	24200881	Article 101 - Fish Propagation O&M Fund	(248,539)	x		(248,539)					(248,539)
1990	24200891	Article 110 - Shoreline Erosion O&M Fund	(67,388)	x		(67,388)					(67,388)
1991	24200901	Article 502 - Forest Habitat Capital Fund	(163,594)	x		(163,594)					(163,594)
1992	24200911	Article 502 - Forest Habitat O&M fund	(16,907)	x		(16,907)					(16,907)
1993	24200921	Article 503 - Elk Habitat Capital Fund	(2,232,340)	x		(2,232,340)					(2,232,340)
1994	24200931	Article 503 - Elk Habitat O&M Fund	(298,966)	x		(298,966)					(298,966)
1995	24200941	Article 504 - Wetland Habitat Capital Fund	(67,999)	x		(67,999)					(67,999)
1996	24200951	Article 504 Wetland Habitat O&M Fund	(203,503)	x		(203,503)					(203,503)
1997	24200961	Article 505 - Aquatic Riparian Habitat Capital Fund	(1,349,751)	x		(1,349,751)					(1,349,751)
1998	24200971	Article 508 - Noxious Weeds O&M Fund	(105,785)	x		(105,785)					(105,785)
1999	24200981	Article 602 - Habitat Enhance, Restor & Consv Fund O&M		x							
2000	24200991	Article 602 - Terrestrial Enhance & Research Fund O&M	(1,268)	x		(1,268)					(1,268)
2001	24201011	Article 602 - Cultural Resource Enhancement Fund O&M		x							
2002	24201021	Article 315 LB Trail Maintenance		x							
2003	24201031	Article 302 - Aesthetics Mgmt O&M	(96,586)	x		(96,586)					(96,586)
2004	24201041	Article 304 - Bak Resr Rec Water Safety Pln O&M	(22,606)	x		(22,606)					(22,606)
2008	24300013	Capital Lease Obligation - Lanis-Gyr	(189,115)			(189,115)					(189,115)
2009	24300021	Fredonia Turbines Capital Lease BLC - Current									
2010	24400001	Unrealized Loss ST - Core Pwr/Gas for Pwr	(70,870,555)	x		(70,870,555)					(70,870,555)
2011	24400002	Unrealized Loss ST - Core Gas	(39,723,704)	x		(39,723,704)					(39,723,704)
2012	24400011	Unrealized Loss LT - Core Pwr/Gas for Pwr	(21,977,844)	x		(21,977,844)					(21,977,844)
2013	24400012	Unrealized Loss LT - Core Gas	(12,389,405)	x		(12,389,405)					(12,389,405)
2041	25200121	Cust Advances for Const Posted 9/1	(16,967)			(16,967)					(16,967)
2047	25200152	NewRule 7 Refund zero consump cust adva	(27,122)			(27,122)					(27,122)
2048	25200161	Residential Single Family Elec Customer	(6,429,736)			(6,429,736)					(6,429,736)
2049	25200171	Residential Plat Elec Customer Advances	(14,726,400)			(14,726,400)					(14,726,400)
2050	25200181	Non-Residential Elec Customer Advances	(33,547,575)			(33,547,575)					(33,547,575)



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Line	Account	Account Description	(c)	(d)	(e)	(f)	Rate Base			
							Investments	Electric	Gas	Non Operating
2051	25200191	CIAC - Seattle Public Utilities-Electr	-	-	-	-	-	-	-	-
2052	25200201	Transmission Network Credits Payable	-	-	-	-	-	-	-	-
2053	25200202	Rule 7 Cust Adv With Tax (9-1-03)	(19,541,232)	-	-	(19,541,232)	-	-	-	-
2054	25200211	Cust. Advances For Construction	-	-	-	-	-	-	-	-
2055	25200212	Rule 7 Cust Adv W/O Tax (9-1-03)	(1,286,429)	-	-	(1,286,429)	-	-	-	-
2056	25200222	Developers Deposit Rule 7 (9-1-03)	(4,921)	-	-	(4,921)	-	-	-	-
2057	25200232	CA to Eliminate the NCR (9-1-03)	-	-	-	-	-	-	-	-
2058	25200262	Rule 7A Cust Adv With Tax (Kith) (9-1-0	(309,423)	-	-	(309,423)	-	-	-	-
2059	25200272	Rule 7A Cust Adv W/O Tax (Kith) (9-1-03	(5,238)	-	-	(5,238)	-	-	-	-
2060	25300001	Colstrip 3 & 4 Final Reclamation Liability	-	-	-	-	-	-	-	-
2061	25300002	Unearned Mt.Star Conversion Revenue	-	-	-	-	-	-	-	-
2062	25300011	J Harvey Const Encroach. Dep/BPA Kitsap	-	-	-	-	-	-	-	-
2063	25300022	Gas - Pipeline Capacity Assignment	-	-	-	-	-	-	-	-
2064	25300031	Colstrip 3&4 Coal Supply Agreement Loss	(8,563,738)	-	-	(8,563,738)	-	-	-	-
2065	25300033	Deferred Compensation - Salary Deferred	(1,000)	-	-	(1,000)	-	-	-	-
2069	25300071	PTC Deferral Post June 2010	(2,249,659)	-	-	(2,249,659)	-	-	-	-
2070	25300081	Limited Use Permit Salish Lodge/Snoq Ce	(565,660)	-	-	(565,660)	-	-	-	-
2071	25300091	Equity Reserve on Snoqualmie Deferred Return	-	-	-	-	-	-	-	-
2072	25300121	Equity Reserve on Baker Deferred Return	(2,819,167)	-	-	(2,819,167)	-	-	-	-
2073	25300131	Unearned Option Revenue	-	-	-	-	-	-	-	-
2074	25300141	Unearned Revenue - Pole Contacts	(9,974,045)	-	-	(9,974,045)	-	-	-	-
2075	25300143	FAS106 - Post Retirement Benefits	(84,375)	-	-	(84,375)	-	-	-	-
2076	25300151	Def Rev Sch85 Lifetime O&M on Incom LI	(574,492)	-	-	(574,492)	-	-	-	-
2077	25300153	Junior Achievement Pledge-Long Term	-	-	-	-	-	-	-	-
2078	25300161	Deferred Pole Contact Compliance Payment	-	-	-	-	-	-	-	-
2079	25300171	Hopkins Ridge Transmission Interest Due	-	-	-	-	-	-	-	-
2080	25300173	Sr Mgmt LT Incentive Plans	(4,299,088)	-	-	(4,299,088)	-	-	-	-
2081	25300181	Lower Snake River Trans Interest Due Customers	(5,833,169)	-	-	(5,833,169)	-	-	-	-
2082	25300191	Def Rev Sch85 Amortization	(89,961)	-	-	(89,961)	-	-	-	-
2083	25300201	GAAP Equity Reserve on LSR BPA Trans. Dep.	(274,410)	-	-	(274,410)	-	-	-	-
2084	25300203	Spec Employee Retire Benefits	(506,118)	-	-	(506,118)	-	-	-	-
2085	25300212	International Paper - Westcoast Capacity Agreement	(7,374,691)	-	-	(7,374,691)	-	-	-	-
2093	25300271	Misc Def Cr. - Equity Reserve on LSR Ph. 1 Fixed De	-	-	-	-	-	-	-	-
2094	25300281	LSR BPA Bill Credit Holding	(0)	-	-	(0)	-	-	-	-
2095	25300293	LT Incentive Plan for Sr Mgmt	-	-	-	-	-	-	-	-
2096	25300302	Other Deferred Credits - Retention Costs - Gas	(50,935)	-	-	(50,935)	-	-	-	-
2097	25300303	Unclaimed Vendor Payments	(2,963,702)	-	-	(2,963,702)	-	-	-	-
2098	25300312	FERC Gas Pipeline Capacity Loss Reserve	(5,760,871)	-	-	(5,760,871)	-	-	-	-
2099	25300323	Unearned Revenue - Miscellaneous	(1,516,832)	-	-	(1,516,832)	-	-	-	-
2100	25300343	Def Compensation - IBNR	(584,332)	-	-	(584,332)	-	-	-	-
2101	25300355	PSE Building (A) - Landlord Incentives	(567,395)	-	-	(567,395)	-	-	-	-
2102	25300363	PSE Building (B) - Landlord Incentives	(723,113)	-	-	(723,113)	-	-	-	-
2103	25300371	Deferred Interchange Power	(31,169)	-	-	(31,169)	-	-	-	-
2107	25300413	Landlord Incentive Bldg B - Floor 4	(7,996,974)	-	-	(7,996,974)	-	-	-	-
2111	25300443	Bothel Data Center Landlord Incentives	-	-	-	-	-	-	-	-
2112	25300503	Unclaimed Property - Customer Refunds	-	-	-	-	-	-	-	-
2117	25300541	Residential Exchange - Other Deferred C	-	-	-	-	-	-	-	-
2118	25300543	Unclaimed Vendor Payments - California	-	-	-	-	-	-	-	-
2119	25300551	Deposit - Rainbow Energy Marketing	-	-	-	-	-	-	-	-
2120	25300553	Unclaimed Property - Customer Refunds - California	(3,362)	-	-	(3,362)	-	-	-	-
2121	25300561	Snoqualmie License O&M Liability	(8,018,748)	-	-	(8,018,748)	-	-	-	-
2125	25300581	Other Deferred Credits - LIHEAP Credit - Electric	(5,127,138)	-	-	(5,127,138)	-	-	-	-
2126	25300582	Other-Deferred Credits - LIHEAP Credit - Gas	(2,187,797)	-	-	(2,187,797)	-	-	-	-
2127	25300583	Accrue Jan 2009 Merger Costs	-	-	-	-	-	-	-	-
2128	25300591	Other Deferred Credits - Contra LIHEAP Credit-Elec	5,127,138	-	-	5,127,138	-	-	-	-

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			(c)	(c)					(h) Electric	(i) Investment Gas	
2129	25300592	Other Deferred Credits - Contra LIHEAP Credit-Gas	2,187,797			2,187,797					
2133	25300611	Baker License O&M Liability	(62,187,343)				(62,187,343)				(62,187,343)
2134	25300612	PGA FAS 157 Credit Reserve									
2135	25300621	Misc Def Cr - MNT Equity Offset CarryC - UE-08212	(7,979,703)				(7,979,703)				(7,979,703)
2136	25300631	Misc Def Cr - WHE Eq. Res Fixed CarryC - UE-09007									
2137	25300633	PSE Non-Qualified Retirement Plan Liability									
2138	25300641	Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Ele	(101,390)				(101,390)				(101,390)
2139	25300642	Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Ga	(52,579)				(52,579)				(52,579)
2140	25300651	Residential Exchange - Settlement Other Deferred Crec									
2141	25300663	Redmond West 2nd Amen Tenant Incentives	(73,697)				(73,697)		(49,510)		(24,187)
2142	25300711	Baker License Capital Long Term Liability									
2143	25300721	Other Deferred Credits - Hopkins Ridge/Vestas									
2144	25300731	Lease Security Deposit-Electric									
2145	25300732	Lease Security Deposit-Gas	(15,155)				(15,155)				
2146	25300733	Lease Security Deposit-Common									
2147	25300741	Electric Decoupling GAAP Unearned Revenue	(50,468)				(50,468)				
2148	25300742	Gas Decoupling GAAP Unearned Revenue	(231,741)				(231,741)				(231,741)
2149	25300761	Unearned Easement Revenue	(9,967,932)				(9,967,932)				(9,967,932)
2150	25300771	Deferred Credit - Green Power Tariff	(176,310)				(176,310)				
2151	25300772	Deferred Credit - Carbon Offset Program	(5,236,199)	x			(5,236,199)				
2171	25301073	2007 Cashiers Overages	625	x			625				
2172	25301101	Transmission Network Credits Payable	(781)				(781)				
2173	25301141	Dfnd Rev- Non-core Gas Green Attributes									
2174	25301151	Equity Resrv on Fendale Fixed Deferral									
2175	25301161	Non-core Gas Crn Attrib-Contrib	(1,939,671)				(1,939,671)				(1,939,671)
2176	25301203	Redmond West on Willows - Landlord Ince	(153,717)				(153,717)				
2177	25301213	Redmond West Tenant Improvement	(675,825)				(675,825)				
2192	25302221	Low Income Program - Electric	(3,102,718)				(3,102,718)				(50,450)
2193	25302222	Low Income Program - Gas	(5,527,603)				(5,527,603)				(221,806)
2194	25302223	Operating Leases Obligation	(7,152,977)				(7,152,977)				(7,152,977)
2208	25400101	Unamortized Gain from Disp Allowance - Colstr	(27,838)				(27,838)				
2209	25400111	Unamortized Gain from Disp Allowance - Colstr	(6,235)				(6,235)				
2210	25400131	Unamort Gain from Disp Allow - Conserva									
2217	25400181	Summit Purchase Buyout - Electric	(4,703,049)				(4,703,049)				
2218	25400182	Summit Purchase Buyout - Gas	(2,515,701)				(2,515,701)				
2219	25400191	BNP Westcoast Pipeline Capacity-Non Core Gas	(1,388,868)	x			(1,388,868)				
2220	25400201	FBE Westcoast Pipeline Capacity- Non Core Gas	(1,013,105)	x			(1,013,105)				
2224	25400221	Deferred REC Revenue Post Nov. 2009	(270,301)	x			(270,301)				(270,301)
2230	25400261	PTC Customer Deferral of Pre-July 2010	(93,615,823)	x			(93,615,823)				(93,615,823)
2231	25400271	PTC Customer Deferral Post June 2010									
2232	25400281	Def Revenue- Renewable Non-Core Gas Attributes									
2233	25400291	REC Proceeds in Rates Sch 137	(506,144)	x			(506,144)				(506,144)
2234	25400301	Interest On REC Proceeds in Rates	(14,162)	x			(14,162)				(14,162)
2235	25400311	Interest on REC Proceeds Not in Rates	(13,533)	x			(13,533)				(13,533)
2236	25400321	Interest on Treasury Grant in Sch 95a	(145,689)	x			(145,689)				(145,689)
2237	25400331	Int. on LSR Treasury Grant in Sch 95A	(1,532,491)	x			(1,532,491)				(1,532,491)
2238	25400341	Electric Residential Decoupling Revenue Overcollect	(285,821)	x			(285,821)				(285,821)
2239	25400342	Gas Residential Decoupling Revenue Overcollect									
2240	25400351	Elec Non-Residential Decoupling Revenue Overcollect									
2241	25400352	Gas Non-Residential Decoupling Revenue Overcollect	(1,425)	x			(1,425)				(1,425)
2246	25400381	Electric Schedule 26 Decoupling Revenue Overcollect	(200,523)	x			(200,523)				(200,523)
2247	25400391	Electric Schedule 31 Decoupling Revenue Overcollect	(136,045)	x			(136,045)				(136,045)
2248	25400392	Gas ROR Over Earning	(8,671,689)	x			(8,671,689)				(8,671,689)
2249	25400411	Sch 142 Electric Residential to Return	(528)	x			(528)				(528)
2250	25400412	Sch 142 Gas Residential to Return to Cu									

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									Electric	Gas	
2251	254000421	Sch 142 Elec Non-Residential to Return	-	(404,015)	-	-	(404,015)	-	-	(404,015)	-
2252	254000431	Dfd Principal on BioGas in Rates	15,638	15,638	-	-	15,638	-	-	15,638	-
2253	254000441	Dfd Interest on Bogas in Rates	-	-	-	-	-	-	-	-	-
2254	254000451	Interest on Electric Schedule 31 Decoupling Revenue	-	(3,864)	x	-	(3,864)	-	-	(3,864)	-
2255	254000461	Interest on Electric Schedule 26 Decoupling Revenue	671	671	x	-	671	-	-	671	-
2256	254000471	Sch 142 Electric Schedule 26 to Return	(4,283,741)	(4,283,741)	-	-	(4,283,741)	-	(4,283,741)	-	-
2257	254000481	Sch 142 Elec Schedule 31 to Return to C	(1,240,071)	(1,240,071)	-	-	(1,240,071)	-	(1,240,071)	-	-
2258	254000491	Deferral Snoqualmie Hydro Grant	(8,373)	(8,373)	-	-	(8,373)	-	(8,373)	-	-
2259	25400501	JPUD Gain to Customers-Electric	(10,203,838)	(10,203,838)	x	-	(10,203,838)	-	(10,203,838)	-	-
2260	25400511	Electric ROR Over Earning-Decoupling	(8,165,809)	(8,165,809)	-	-	(8,165,809)	-	(8,165,809)	-	-
2261	25500002	accum Defr Inv Tax Cr - Gas	8,165,809	8,165,809	-	-	8,165,809	-	8,165,809	-	-
2262	25500022	accum Defr Inv Tax Cr - Gas	(80,291)	(80,291)	-	-	(80,291)	-	(80,291)	-	-
2263	25500072	Deferred Gains post 5/31/08 Property Sales - Gas	(3,914,999)	(3,914,999)	-	-	(3,914,999)	-	(3,914,999)	-	-
2264	25600081	Deferred Gains post 10/31/09 Property Sales - Electric	-	-	-	-	-	-	-	-	-
2265	25600092	Gas Def Property Gains UG-090705	-	-	-	-	-	-	-	-	-
2266	25600101	Electric Def Property Gains UE-090704	61,744	61,744	-	-	61,744	-	61,744	-	-
2267	25600102	Gas Def Property Gains UG-111049	628,244	628,244	-	-	628,244	-	628,244	-	-
2268	25600111	Electric Def Property Gains UE-111048	-	-	-	-	-	-	-	-	-
2269	25700043	Unamort Gain Reacq Debt- 250M 6.974% MT	7,185	7,185	-	-	7,185	-	7,185	-	-
2270	28200002	Deferred Inc Tax - Liberalized Deprec	(504,776,304)	(504,776,304)	-	-	(504,776,304)	-	(504,776,304)	-	-
2271	28200013	Deferred Tax - Common Depreciation	(43,815,200)	(43,815,200)	-	-	(43,815,200)	-	(43,815,200)	-	-
2272	28200121	Def Inc Tax - Post 1980 Additions	(1,266,343,705)	(1,266,343,705)	-	-	(1,266,343,705)	-	(1,266,343,705)	-	-
2273	283000031	DFIT - FAS 133 ST Liability - Electric	(7,712,320)	(7,712,320)	-	-	(7,712,320)	-	(7,712,320)	-	-
2274	28300032	Deferred Inc Tax - Other Utility	(68,846,661)	(68,846,661)	-	-	(68,846,661)	-	(68,846,661)	-	-
2300	28300033	Def FIT Pension	(1,856,056)	(1,856,056)	-	-	(1,856,056)	-	(1,856,056)	-	-
2301	28300041	DFIT - FAS 133 LT Liability - Electric	-	-	-	-	-	-	-	-	-
2302	28300042	DFIT - BPA Prepayment LT	(15,475,464)	(15,475,464)	-	-	(15,475,464)	-	(15,475,464)	-	-
2303	28300043	DFIT - BPA Prepayment LT	(5,100,336)	(5,100,336)	-	-	(5,100,336)	-	(5,100,336)	-	-
2311	28300081	DFIT - BPA Prepayment LT	-	-	-	-	-	-	-	-	-
2312	28300082	FIT Def AFUCE on 18676-18677 - UG930287	-	-	-	-	-	-	-	-	-
2313	28300091	DFIT - Variable Deferred Cost Snoqualmie LT	(2,390,726)	(2,390,726)	-	-	(2,390,726)	-	(2,390,726)	-	-
2321	28300152	DFIT - FAS 133 ST Liability - Gas	(2,464,417)	(2,464,417)	-	-	(2,464,417)	-	(2,464,417)	-	-
2322	28300153	Deferred Income Tax - Thermal Energy	(474,316)	(474,316)	-	-	(474,316)	-	(474,316)	-	-
2323	28300162	DFIT - FAS 133 LT Liability - Gas	(28,526,366)	(28,526,366)	-	-	(28,526,366)	-	(28,526,366)	-	-
2331	28300211	DFIT - 2006 Storm Excess Costs	(6,364,960)	(6,364,960)	-	-	(6,364,960)	-	(6,364,960)	-	-
2332	28300221	DFIT-2014 Storm Excess Costs	-	-	-	-	-	-	-	-	-
2333	28300231	DFIT - FAS 133 LT Liability - Gas	(15,300,855)	(15,300,855)	-	-	(15,300,855)	-	(15,300,855)	-	-
2334	28300232	DFIT - FAS 133 Liability - PGA LT	(7,296,101)	(7,296,101)	x	-	(7,296,101)	-	(7,296,101)	-	-
2338	28300252	DFIT - Environmental Gas	(2,700,137)	(2,700,137)	-	-	(2,700,137)	-	(2,700,137)	-	-
2339	28300261	DFIT - Demand Side Management Gas	(7,295,941)	(7,295,941)	-	-	(7,295,941)	-	(7,295,941)	-	-
2340	28300262	DFIT - 2015 Storm Excess Costs-LT	(70,002,825)	(70,002,825)	-	-	(70,002,825)	-	(70,002,825)	-	-
2341	28300301	DFIT - 2016 Storm Excess Costs-LT	(1,368,237)	(1,368,237)	-	-	(1,368,237)	-	(1,368,237)	-	-
2342	28300311	DFIT - 2015 Storm Excess Costs-LT	(1,477,918)	(1,477,918)	-	-	(1,477,918)	-	(1,477,918)	-	-
2346	28300361	DFIT - 2016 Storm Excess Costs-LT	(893,146)	(893,146)	-	-	(893,146)	-	(893,146)	-	-
2347	28300362	DFIT - FAS 109	1,389,505	1,389,505	-	-	1,389,505	-	1,389,505	-	-
2351	28300431	Deferred Taxes WNP#3	(5,036,995)	(5,036,995)	-	-	(5,036,995)	-	(5,036,995)	-	-
2352	28300441	DFIT - 2016 Storm Excess Costs-LT	(1,336,201)	(1,336,201)	-	-	(1,336,201)	-	(1,336,201)	-	-
2356	28300501	DFIT Audit Adjustments	(14,388,257)	(14,388,257)	-	-	(14,388,257)	-	(14,388,257)	-	-
2361	28300503	DFIT - FAS 133 Frwd Swap Int LT	-	-	-	-	-	-	-	-	-
2362	28300511	Deferred FIT - PCA Customer Portion	456,036	456,036	-	-	456,036	-	456,036	-	-
2367	28300561	DFIT - Interest Cheilan PUD Reg Asset	-	-	-	-	-	-	-	-	-
2368	28300571	DFIT - Mint Farm Deferred Costs	-	-	-	-	-	-	-	-	-
2369	28300581	DFIT - Electric Conservation	(8,292,221)	(8,292,221)	-	-	(8,292,221)	-	(8,292,221)	-	-
2376	28300651	DFIT - White River Reg Asset	(7,971,289)	(7,971,289)	-	-	(7,971,289)	-	(7,971,289)	-	-

67.18% September 2016 GRC Filing  
32.82% September 2016 GRC Filing

Line	Account	Account Description	AMA (September 16)	(c)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	Rate Base		Non Operating
									(h) Electric	(i) Gas	
2377	28300661	DFTT - FIT MF UE090704	(9,029,730)				(9,029,730)				
2382	28300721	DFTT - Lower Snake River Deferred Costs	(267,945)				(267,945)				
2383	28300731	DFTT - Fendale Purchase Deferrals - Long Term	(5,669,363)				(5,669,363)				
2384	28300741	DFTT-Variable Deferred Cost Baker Upgrade_LT	(608,820)				(608,820)				
2385	28300751	DFTT-BioFuels Sch 91 Var Deferral	-				-				
2386	28300761	DFTT-Operating Lease Obligation-LT	(2,503,542)				(2,503,542)				(2,503,542)
2387	28302001	DFTT-Electric Residential Decoupling Re	(10,026,022)	x			(10,026,022)				(10,026,022)
2388	28302002	DFTT-Gas Residential Decoupling Revenue	(24,415,660)	x			(24,415,660)				(24,415,660)
2389	28302011	DFTT-Electric NONResidential Decoupling	(3,616,189)	x			(3,616,189)				(3,616,189)
2390	28302012	DFTT-Gas NONResidential Decoupling Reve	(5,894,167)	x			(5,894,167)				(5,894,167)
2391	28302021	DFTT Electric Property Tax Tracker Schedule 140 - LT	(11,213,887)	x			(11,213,887)				(11,213,887)
2392	28302022	DFTT-Gas Property Tax Tracker Schedule 140 -LT	(3,889,736)	x			(3,889,736)				(3,889,736)
2393	28302031	DFTT-Decoupling Sch 26 & 31	(881,479)	x			(881,479)				(881,479)
2394	28302032	DFTT-Decoupling Sch 85 & 87	-				-				-
2395	28302041	DFTT-Major Inspection-Long Term	(6,547,636)				(6,547,636)				
2396	28302042	DFTT-Gas ROR Over Earnings-Decoupling Revenue -L	(2,312,776)				(2,312,776)				
2397	28302051	DFTT-Colstrip 3&4 Overhaul Costs-LT	(3,402,647)				(3,402,647)				
2398	28302061	DFTT - Electron Unrecovered Loss	-				-				
2399	28302071	DFTT-Elec ROR Over Earnings-Decoupling Revenue-L	-				-				
2400	<b>CAPITALIZATION</b>			(11,120,825,744)			(11,120,825,744)				
2401	Total Assets plus Capitalization (Lines 1431 + 2400)			(11,120,825,744)			(11,120,825,744)				
2402	Cash Working Capital (Current Assets (2402:d)- Current Liabilities (2402:e))			840,597,974	544,260,231	(6,547,636)	7,384,183,152	7,087,845,409	4,928,613,119	1,649,679,153	509,553,137
2403					296,337,743						7,087,845,409
2404	Investor Supplied Working Capital (Ave Invest Cap (2402:f) - Total Investments (2402:g))				296,337,743						
2405	Staff Proposed Ratio (Electric/Gas/Non-Operating divided by Sum of all three)								69.5361%	23.2748%	7.1891%
2407	Staff Proposed Allocated Investor Supplied Working Capital								206,061,786	68,971,904	21,304,052
2408	PSE Proposed Investor Supplied Working Capital								227,005,242	77,640,607	555,961
2409	Staff Adjustment to Investor Supplied Working Capital - Increase/(Decrease)								(20,943,455)	(8,568,703)	20,768,091
2410											