

**Exh. ECO-17
Dockets UE-170033/UG-170034
Witness: Elizabeth O'Connell**

**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**

Elizabeth C. O'Connell

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

*PSE's summary of environmental remediation costs for gas sites including Tacoma Tide
Flats. December 31, 1997.*

June 30, 2017

**PUGET SOUND ENERGY
SUMMARY OF ENVIRONMENTAL REMEDIATION COSTS FOR GAS SITES
DECEMBER 31, 1997**

COMP NO.	INC-TO-DATE REMEDIATION COSTS RECORDED IN FERC 186	SITE DESCRIPTION	INC-TO-DATE REMEDIATION COSTS (a)=(e) + (d)	EST FUTURE COSTS ACCOUNT 18380 FERC 186 (c) - (a) = (b)	TOTAL COSTS (c)	PORTION OF ACTUAL COSTS IN I/S (d)	PORTION OF ACTUAL COSTS IN B/S (e)	INC-TO-DATE RECOVERIES ACCOUNT 18355 FERC 186 (f)	PROBABLE FUTURE RECOVERIES A/C 18381-FERC 186 (g)	E/R TAX REFUND GROSS UP ACCOUNT 18357 (h)	AMORTIZATION THROUGH 12/31/97 (i)	BALANCE 12/31/97 (j)
		<u>NON TAX ACCOUNTS</u>										
		<u>TACOMA TIDE FLATS</u>	(1)									
001	18220, 18348,	Legal Costs	9,338,315.30	0.00	9,338,315.30		44,142,759.04					
001	18353 & 18354	Remediation Costs	34,594,647.22	0.00	34,594,647.22							
		Internal Costs	209,796.52	0.00	209,796.52							
001	18351	Interest Costs (Interest was accrued only through 12/31/96)	4,715,017.90	0.00	4,715,017.90							
001	18352	Environmental Interest Reimbursement due to tax refund	(1,638,064.79)	0.00	(1,638,064.79)							
051	18351	Regulatory Asset - Interest on Tacoma Tide Flats	(3,076,953.11)	0.00	(3,076,953.11)							
001	82011	Internal Costs - Expensed after 1/1/97	1,030.34	0.00	1,030.34	1,030.34						
		SUB TOTAL	<u>44,143,789.38</u>									
		<u>EVERETT</u>										
001	18379	Remediation Costs	517,182.48	2,732,817.52	3,250,000.00	0.00	517,182.48					
		Internal Costs - Expensed after 1/1/97										
		SUB TOTAL	<u>517,182.48</u>									
		<u>CHEHALIS</u>										
001	18382	Remediation Costs	1,735,321.24	264,650.64	2,000,000.00		1,735,321.24					
001	82010	Internal Costs - Expensed after 1/1/97	28.12			28.12						
		SUB TOTAL	<u>1,735,349.36</u>									
		<u>GAS WORKS</u>										
001	18376	Legal Costs	232,436.42	2,804,381.05	3,200,000.00		395,164.21					
001	18376	Remediation Costs	162,360.84									
		Internal Costs- before 1/1/97	366.95									
E	920GS	Internal Costs	176.02									
001	82009	Internal Costs- Expensed after 1/1/97	278.72			454.74						
		SUB TOTAL	<u>395,618.95</u>									
		<u>WSDOT FEDERAL/STATE</u>	(2)									
001	18363 & 18366	Legal costs	405,426.67	0.00	411,610.67		405,426.67					
		Costs Previously Expensed	6,184.00			6,184.00						
		SUB TOTAL	<u>411,610.67</u>									
		<u>WSDOT UPLAND</u>	(3)									
001	18369	Remediation costs	252,320.61	447,382.88	700,000.00		252,320.61					
E	920GS	Internal Costs	296.51			296.51						
		SUB TOTAL	<u>252,617.12</u>									
		<u>WSDOT THEA FOSS</u>										
001	18373	Remediation costs	21,811.11	1,435,145.83	1,500,000.00		21,811.11					
		Costs Previously Expensed	42,746.55									
E	920GS	Internal Costs	296.51			43,043.06						
		SUB TOTAL	<u>64,854.17</u>									
		<u>TULALIP</u>	(2)									
001	18384	Remediation costs	995.00	0.00	12,323.29		995.00					
		Costs Previously Expensed	11,328.29			11,328.29						
		SUB TOTAL	<u>12,323.29</u>									
		<u>OMNIBUS INSURANCE LITIGATION (9 MFG. GAS SITES)</u>										
001	18361	Legal costs	241,727.40	0.00	373,476.87		241,727.40					

**PUGET SOUND ENERGY
SUMMARY OF ENVIRONMENTAL REMEDIATION COSTS FOR GAS SITES
DECEMBER 31, 1997**

COMP NO.	INC-TO-DATE REMEDIATION COSTS RECORDED IN FERC 186	SITE DESCRIPTION	INC-TO-DATE REMEDIATION COSTS	EST FUTURE COSTS ACCOUNT 18380 FERC 186	TOTAL COSTS	PORTION OF ACTUAL COSTS IN I/S	PORTION OF ACTUAL COSTS IN B/S	INC-TO-DATE RECOVERIES ACCOUNT 18355 FERC 186	PROBABLE FUTURE RECOVERIES A/C 18381-FERC 186	E/R TAX REFUND GROSS UP ACCOUNT 18357	AMORTIZATION THROUGH 12/31/97	BALANCE 12/31/97
			(a)=(e) + (d)	(c) - (a) = (b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Costs Previously Expensed	127,608.33									
001	82006	Internal Costs- Expensed after 1/1/97	3,668.61									
E	920GS	Internal Costs	472.53			131,749.47						
		SUB TOTAL	<u>373,476.87</u>									
		<u>5TH & JACKSON</u>										
001	18362	Remediation costs	6,625.04	0.00	6,625.04		6,625.04					
001	82007	Internal Costs- Expensed after 1/1/97	0.00									
		SUB TOTAL	<u>6,625.04</u>									
		<u>MERCER STREET</u>										
001	18367	Remediation costs	49,964.77	49,936.83	100,000.00		49,964.77					
001	82008	Internal Costs- Expensed after 1/1/97	98.40			98.40						
		SUB TOTAL	<u>50,063.17</u>									
		True up entry to be done in Feb'98	0.00	(110.93) (7)	(110.93)							
		NON TAX TOTAL	47,963,510.50	(4) 7,734,203.82	(5) 55,697,714.32	194,212.93	(8) 47,769,297.57	(55,046,878.93)	(650,835.39) (6)		0.00	0.00
		TAX ACCOUNT										
001	18357	E/R Tax refund gross up	1,148,000.00									
		TAX TOTAL	1,148,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,148,000.00	0.00	1,148,000.00
		GRAND TOTAL	49,111,510.50	7,734,203.82	55,697,714.32	194,212.93	47,769,297.57	(55,046,878.93)	(650,835.39)	1,148,000.00	0.00	1,148,000.00

NOTE:

- 1) Aka Tacoma Tarpits, THCGS, River Street.
- 2) These projects have been completed.
- 3) Aka 22nd & A Street, Tacoma Gas Company Site.
- 4) Total costs incurred includes amounts deferred and expensed.
- 5) Estimated E/R Costs Payable is accrued in A/C 24264 - Ferc 228.4
- 6) E/R Receivable is recorded in A/C 14351 - Ferc 143.
- 7) After the entry for truing up E/R est future costs and future recoveries was done in Dec'97, cost amounting to \$110.93 were expensed. This increased the est future costs and recoveries by \$110.93. However an entry to record the increase was not done on the GL. Therefore the worksheet is different from the GL and the amount is now shown as a separate line item to reconcile the GL with the worksheet.
- 8) Sum of 194,212.93 + 47,769,297.57 = 47,963,510.5 (actual costs)

PUGET SOUND ENERGY (ELECTRIC)
SUMMARY OF DEFERRED ENVIRONMENTAL REMEDIATION COSTS
DECEMBER 31, 1997

PRE-MAY 1997 FERC ACCOUNT	CURRENT FERC ACCOUNT	SITE DESCRIPTION	ALL REMEDIATION OSTS INCURRED?	ALL INSURANCE PROCEEDS RECEIVED?	AMORT START DATE	MONTHLY AMORT	ITD AMORT MONTHS	INC-TO-DATE REMEDATION COSTS	INC-TO-DATE INS PROCEEDS	EST FUTURE COSTS	PROBABLE FUTURE INS PROCEEDS	SUBTOTAL 12/31/97	AMORTIZATION THROUGH 12/31/97	BALANCE REQUIRED 12/31/97
								(a)	(b)	(c)	(d)	(e)=(a)+(b)+(c)+(d)	(f)	(e)+(f)
182-14-01	1823S-01	NORTHWEST TRANSFORMER - MISSION POLE	N	N				3,699,853.82	(3,738,680.60)			(38,826.78)	0.00	(38,826.78)
182-14-02	1823S-02	NORTHWEST TRANSFORMER - HARKNESS	N	N				2,390,780.26	(284,290.81)			2,106,489.45	0.00	2,106,489.45
182-14-03	1823S-03	COAL CREEK	Y	N				1,150,621.04	(148,428.71)			1,002,192.33	0.00	1,002,192.33
182-14-04	1823S-04	SIMON & SONS ("TACOMA TAR PITS")	Y	Y	3/1/97	1,618.81	10	421,520.00	(324,391.58)			97,128.42	(16,188.10)	80,940.32
182-14-11	1823S-11	NWT - MISSION POLE; ESTIMATED FUTURE COSTS								200,000.00		200,000.00	0.00	200,000.00
182-14-12	1823S-12	NWT - HARKNESS; ESTIMATED FUTURE COSTS								150,000.00		150,000.00	0.00	150,000.00
182-14-13	1823S-13	COAL CREEK; ESTIMATED FUTURE COSTS									0.00	0.00	0.00	0.00
182-14-22	1823S-21	NWT - MISSION; ESTIMATED FUTURE INSURANCE									0.00	0.00	0.00	0.00
182-14-22	1823S-22	NWT - HARKNESS; ESTIMATED FUTURE INSURANCE									0.00	0.00	0.00	0.00
182-14-23	1823S-23	COAL CREEK; ESTIMATED FUTURE INSURANCE									0.00	0.00	0.00	0.00
SUBTOTAL SUPERFUND SITES						1,618.81		7,662,775.12	(4,495,791.70)	350,000.00	0.00	3,516,983.42	(16,188.10)	3,500,795.32
182-15-00	1823E-00	ELECTRON MTCA SITE	Y	N				3,405,361.00				3,405,361.00	0.00	3,405,361.00
182-15-11	1823E-11	ELECTRON MTCA SITE; FUTURE ESTIMATED COSTS										0.00	0.00	0.00
182-15-97	1823E-97	ELECTRON MTCA SITE; ESTIMATED FUTURE INSURANCE										0.00	0.00	0.00
SUBTOTAL ELECTRON MTCA SITE						0.00		3,405,361.00	0.00	0.00	0.00	3,405,361.00	0.00	3,405,361.00
182-16-01	1823U-01	UG TANK - BELLINGHAM SERVICE CENTER	Y	Y	3/1/97	509.36	10	157,048.95	(126,487.41)			30,561.54	(5,093.60)	25,467.94
182-16-02	1823U-02	UG TANK - RENTON SERVICE CENTER	Y	Y	3/1/97	(476.93)	10	234,692.95	(263,308.91)			(28,615.96)	4,769.30	(23,846.66)
182-16-03	1823U-03	UG TANK - OLYMPIA SERVICE CENTER	N	Y				281,754.95	(338,218.16)			(56,463.21)	0.00	(56,463.21)
182-16-04	1823U-04	UG TANK - BELLEVUE GENERAL OFFICE	N	Y				138,107.13				138,107.13	0.00	138,107.13
182-16-05	1823U-05	UG TANK - TENINO SERVICE CENTER	N	Y				623,369.06	(426,000.00)			197,369.06	0.00	197,369.06
182-16-06	1823U-06	UG TANK - DES MOINES SERVICE CENTER	Y	Y	3/1/97	(1,393.29)	10	450,547.44	(534,144.61)			(83,597.17)	13,932.90	(69,664.27)
182-16-07	1823U-07	UG TANK - BREMERTON SERVICE CENTER	N	Y				7,937.04	(568,050.19)			(560,113.15)	0.00	(560,113.15)
182-16-08	1823U-08	UG TANK - POUSLBO SERVICE CENTER	Y	Y	3/1/97	1,027.51	10	61,650.30				61,650.30	(10,275.10)	51,375.20
182-16-09	1823U-09	UG TANK - FACTORIA SERVICE CENTER	Y	Y	3/1/97	178.40	10	10,703.97				10,703.97	(1,784.00)	8,919.97
182-16-10	1823U-10	UG TANK - KIRKLAND SERVICE CENTER	Y	N				721,338.24				721,338.24	0.00	721,338.24
182-16-12	1823U-12	UG TANK - UPPER BAKER GENERATING STATION	Y	Y	3/1/97	1,268.84	10	76,130.61				76,130.61	(12,688.40)	63,442.21

**PUGET SOUND ENERGY (ELECTRIC)
SUMMARY OF DEFERRED ENVIRONMENTAL REMEDIATION COSTS
DECEMBER 31, 1997**

PRE-MAY 1997 FERC ACCOUNT	CURRENT FERC ACCOUNT	SITE DESCRIPTION	ALL REMEDIATION OSTS INCURRED?	ALL INSURANCE PROCEEDS RECEIVED?	AMORT START DATE	MONTHLY AMORT	ITD AMORT MONTHS	INC-TO-DATE REMEDATION COSTS (a)	INC-TO-DATE INS PROCEEDS (b)	EST FUTURE COSTS (c)	PROBABLE FUTURE INS PROCEEDS (d)	SUBTOTAL 12/31/97 (e)=(a)+(b)+(c)+(d)	AMORTIZATION THROUGH 12/31/97 (f)	BALANCE REQUIRED 12/31/97 (e)+(f)
182-16-13	1823U-13	UG TANK - LOWER BAKER GENERATING STATION	Y	Y	3/1/97	723.29	10	43,397.42				43,397.42	(7,232.90)	36,164.52
182-16-14	1823U-14	UG TANK - SKAGIT SERVICE CENTER	Y	Y	3/1/97	697.78	10	41,866.54				41,866.54	(6,977.80)	34,888.74
182-16-15	1823U-15	UG TANK - PT ORCHARD SERVICE CENTER	N	Y				85,739.59	(10,476.79)			75,262.80	0.00	75,262.80
182-16-16	1823U-16	UG TANK - PUYALLUP SERVICE CENTER	N	Y				68,693.82	(682,957.76)			(614,263.94)	0.00	(614,263.94)
182-16-17	1823U-17	UG TANK - SHUFFLETON STEAM PLANT	Y	Y	3/1/97	783.34	10	47,000.41				47,000.41	(7,833.40)	39,167.01
182-16-18	1823U-18	UG TANK - KENT FLEET CENTER	N	Y				300.00				300.00	0.00	300.00
182-16-19	1823U-19	UG TANK - AUBURN SERVICE CENTER	Y	Y	3/1/97	3,163.34	10	189,800.51				189,800.51	(31,633.40)	158,167.11
182-16-21	1823U-21	UG TANK - KENT FLEET CENTER (WASTE OIL)	Y	Y	3/1/97	27.49	10	1,649.39				1,649.39	(274.90)	1,374.49
182-16-22	1823U-22	UG TANK - ISLAND CO. CENTER (WASTE OIL)	N	Y				31,571.94				31,571.94	0.00	31,571.94
182-16-22	1823U-24	UG TANK - REDMOND SVC	Y	Y	3/1/97	406.14	10	24,368.40				24,368.40	(4,061.40)	20,307.00
182-16-98	1823U-98	UG TANKS; ESTIMATED FUTURE INSURANCE										0.00	0.00	0.00
182-16-99	1823U-99	UG TANKS; FUTURE ESTIMATED COSTS								1,100,000.00		1,100,000.00	0.00	1,100,000.00
SUBTOTAL UNDERGROUND TANKS						6,915.27		3,297,668.66	(2,949,643.83)	1,100,000.00	0.00	1,448,024.83	(69,152.70)	1,378,872.13
SUBTOTAL FOR DEFERRED ACCOUNTING SITES						\$ 8,534.08		\$ 14,365,804.78	\$ (7,445,435.53)	\$ 1,450,000.00	\$ -	\$ 8,370,369.25	\$ (85,340.80)	\$ 8,285,028.45

**PUGET SOUND ENERGY (ELECTRIC)
SUMMARY OF DEFERRED ENVIRONMENTAL REMEDIATION COSTS
SEPTEMBER 30, 1997**

PRE-MAY 1997 FERC ACCOUNT	CURRENT FERC ACCOUNT	SITE DESCRIPTION	INC-TO-DATE REMEDATION COSTS	INC-TO-DATE INS PROCEEDS	EST FUTURE COSTS	PROBABLE FUTURE INS PROCEEDS	SUBTOTAL 9/30/97	AMORTIZATION THROUGH 9/30/97
			(a)	(b)	(c)	(d)	(e)=(a)+(b)+(c)+(d)	(f)
182-14-01	1823S-01	NORTHWEST TRANSFORMER - MISSION POLE	3,699,853.82	(3,738,680.60)			(38,826.78)	
182-14-02	1823S-02	NORTHWEST TRANSFORMER - HARKNESS	2,390,780.26	(284,290.81)			2,106,489.45	
182-14-03	1823S-03	COAL CREEK	1,150,621.04	(148,428.71)			1,002,192.33	
182-14-04	1823S-04	SIMON & SONS ("TACOMA TAR PITS")	421,520.00	(324,391.58)			97,128.42	(11,331.67)
182-14-11	1823S-11	NWT - MISSION POLE; ESTIMATED FUTURE COSTS			200,000.00		200,000.00	
182-14-12	1823S-12	NWT - HARKNESS; ESTIMATED FUTURE COSTS			150,000.00		150,000.00	
182-14-13	1823S-13	COAL CREEK; ESTIMATED FUTURE COSTS			0.00		0.00	
182-14-22	1823S-21	NWT - MISSION; ESTIMATED FUTURE INSURANCE				0.00	0.00	
182-14-22	1823S-22	NWT - HARKNESS; ESTIMATED FUTURE INSURANCE				0.00	0.00	
182-14-23	1823S-23	COAL CREEK; ESTIMATED FUTURE INSURANCE				0.00	0.00	
SUBTOTAL SUPERFUND SITES			7,662,775.12	(4,495,791.70)	350,000.00	0.00	3,516,983.42	(11,331.67)
182-15-00	1823E-00	ELECTRON MTCA SITE	3,405,361.00				3,405,361.00	
182-15-11	1823E-11	ELECTRON MTCA SITE; FUTURE ESTIMATED COSTS					0.00	
182-15-97	1823E-97	ELECTRON MTCA SITE; ESTIMATED FUTURE INSURANCE					0.00	
SUBTOTAL ELECTRON MTCA SITE			3,405,361.00	0.00	0.00	0.00	3,405,361.00	0.00
182-16-01	1823U-01	UG TANK - BELLINGHAM SERVICE CENTER	157,048.95	(126,487.41)			30,561.54	
182-16-02	1823U-02	UG TANK - RENTON SERVICE CENTER	234,692.95	(263,308.91)			(28,615.96)	

James W. Eldredge
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**PUGET SOUND ENERGY (ELECTRIC)
SUMMARY OF DEFERRED ENVIRONMENTAL REMEDIATION COSTS
SEPTEMBER 30, 1997**

PRE-MAY 1997 FERC ACCOUNT	CURRENT FERC ACCOUNT	SITE DESCRIPTION	INC-TO-DATE REMEDATION COSTS (a)	INC-TO-DATE INS PROCEEDS (b)	EST FUTURE COSTS (c)	PROBABLE FUTURE INS PROCEEDS (d)	SUBTOTAL 9/30/97 (e)=(a)+(b)+(c)+(d)	AMORTIZATION THROUGH 9/30/97 (f)
182-16-03	1823U-03	UG TANK - OLYMPIA SERVICE CENTER	279,296.08	(338,218.16)			(58,922.08)	
182-16-04	1823U-04	UG TANK - BELLEVUE GENERAL OFFICE	138,107.13				138,107.13	
182-16-05	1823U-05	UG TANK - TENINO SERVICE CENTER	623,369.06	(426,000.00)			197,369.06	
182-16-06	1823U-06	UG TANK - DES MOINES SERVICE CENTER	450,547.44	(534,144.61)			(83,597.17)	
182-16-07	1823U-07	UG TANK - BREMERTON SERVICE CENTER	7,937.04	(568,050.19)			(560,113.15)	
182-16-08	1823U-08	UG TANK - POUSLBO SERVICE CENTER	61,650.30				61,650.30	
182-16-09	1823U-09	UG TANK - FACTORIA SERVICE CENTER	10,703.97				10,703.97	
182-16-10	1823U-10	UG TANK - KIRKLAND SERVICE CENTER	721,338.24				721,338.24	
182-16-12	1823U-12	UG TANK - UPPER BAKER GENERATING STATION	76,130.61				76,130.61	
182-16-13	1823U-13	UG TANK - LOWER BAKER GENERATING STATION	43,397.42				43,397.42	
182-16-14	1823U-14	UG TANK - SKAGIT SERVICE CENTER	41,866.54				41,866.54	
182-16-15	1823U-15	UG TANK - PT ORCHARD SERVICE CENTER	85,739.59	(10,476.79)			75,262.80	
182-16-16	1823U-16	UG TANK - PUYALLUP SERVICE CENTER	68,693.82	(682,957.76)			(614,263.94)	
182-16-17	1823U-17	UG TANK - SHUFFLETON STEAM PLANT	47,000.41				47,000.41	
182-16-18	1823U-18	UG TANK - KENT FLEET CENTER	300.00				300.00	
182-16-19	1823U-19	UG TANK - AUBURN SERVICE CENTER	189,800.51				189,800.51	
182-16-21	1823U-21	UG TANK - KENT FLEET CENTER (WASTE OIL)	1,649.39				1,649.39	

**PUGET SOUND ENERGY (ELECTRIC)
SUMMARY OF DEFERRED ENVIRONMENTAL REMEDIATION COSTS
SEPTEMBER 30, 1997**

PRE-MAY 1997 FERC ACCOUNT	CURRENT FERC ACCOUNT	SITE DESCRIPTION	INC-TO-DATE REMEDATION COSTS (a)	INC-TO-DATE INS PROCEEDS (b)	EST FUTURE COSTS (c)	PROBABLE FUTURE INS PROCEEDS (d)	SUBTOTAL 9/30/97 (e)=(a)+(b)+(c)+(d)	AMORTIZATION THROUGH 9/30/97 (f)
182-16-22	1823U-22	UG TANK - ISLAND CO. CENTER (WASTE OIL)	31,571.94				31,571.94	
182-16-22	1823U-24	UG TANK - REDMOND SVC	7,061.10				7,061.10	
182-16-98	1823U-98	UG TANKS; ESTIMATED FUTURE INSURANCE					0.00	
182-16-99	1823U-99	UG TANKS; FUTURE ESTIMATED COSTS			1,100,000.00		1,100,000.00	
SUBTOTAL UNDERGROUND TANKS			3,277,902.49	(2,949,643.83)	1,100,000.00	0.00	1,428,258.66	0.00
SUBTOTAL FOR DEFERRED ACCOUNTING SITES			\$ 14,346,038.61	\$ (7,445,435.53)	\$ 1,450,000.00	\$ -	\$ 8,350,603.08	\$ (11,331.67)

PUGET SOUND ENERGY (ELECTRIC)
SUMMARY OF DEFERRED ENVIRONMENTAL REMEDIATION COSTS
SEPTEMBER 30, 1997

BALANCE
9/30/97
<u>(e)+(f)</u>
(38,826.78)
2,106,489.45
1,002,192.33
85,796.75
200,000.00
150,000.00
0.00
0.00
0.00
0.00
<u>3,505,651.75</u>
3,405,361.00
0.00
0.00
<u>3,405,361.00</u>
30,561.54
(28,615.96)

**PUGET SOUND ENERGY (ELECTRIC)
SUMMARY OF DEFERRED ENVIRONMENTAL REMEDIATION COSTS
SEPTEMBER 30, 1997**

**BALANCE
9/30/97**

(e)+(f)

(58,922.08)
138,107.13
197,369.06
(83,597.17)
(560,113.15)
61,650.30
10,703.97
721,338.24
76,130.61
43,397.42
41,866.54
75,262.80
(614,263.94)
47,000.41
300.00
189,800.51
1,649.39

PUGET SOUND ENERGY (ELECTRIC)
SUMMARY OF DEFERRED ENVIRONMENTAL REMEDIATION COSTS
SEPTEMBER 30, 1997

BALANCE
9/30/97
<u>(e)+(f)</u>
31,571.94
7,061.10
0.00
1,100,000.00
<u>1,428,258.66</u>
<u>\$ 8,339,271.41</u>