

**EXHIBIT NO. \_\_\_(JAH-5)  
DOCKET NO. UE-06\_\_\_/UG-06\_\_\_  
2006 PSE GENERAL RATE CASE  
WITNESS: JAMES A. HEIDELL**

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY, INC.,**

**Respondent.**

**Docket No. UE-06\_\_\_  
Docket No. UG-06\_\_\_**

**FOURTH EXHIBIT (NONCONFIDENTIAL) TO THE  
PREFILED DIRECT TESTIMONY OF  
JAMES A. HEIDELL  
ON BEHALF OF PUGET SOUND ENERGY, INC.**

**FEBRUARY 15, 2006**

**Puget Sound Energy  
ELECTRIC COST OF SERVICE SUMMARY  
Adjusted Test Year Twelve Months ended September 2005**

Line No.	Description	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
1	<b>Rate Base</b>											
2	Plant in Service	\$ 5,048,310,021	\$ 2,793,247,181	\$ 604,123,329	\$ 670,192,827	\$ 397,574,965	\$ 329,569,171	\$ 76,224,136	\$ 63,908,063	\$ 51,450,811	\$ 56,429,761	\$ 5,589,776
3	Accumulated Reserve	\$ (1,957,062,386)	\$ (1,083,722,323)	\$ (233,711,102)	\$ (258,288,723)	\$ (153,201,270)	\$ (127,441,791)	\$ (30,094,160)	\$ (24,649,861)	\$ (21,067,861)	\$ (22,694,202)	\$ (2,191,093)
4	Construction Work in Progress	\$ 3,370,521	\$ 1,907,489	\$ 397,209	\$ 432,952	\$ 246,203	\$ 211,352	\$ 36,786	\$ 27,428	\$ 57,659	\$ 47,994	\$ 5,450
5	Working Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Other Items	\$ (121,599,324)	\$ (92,405,307)	\$ (13,115,373)	\$ (7,169,766)	\$ (2,294,574)	\$ (2,981,877)	\$ 1,127,040	\$ 1,415,839	\$ (3,301,253)	\$ (2,606,721)	\$ (267,332)
7	<b>TOTAL RATE BASE</b>	<b>\$ 2,973,018,832</b>	<b>\$ 1,619,027,040</b>	<b>\$ 357,694,063</b>	<b>\$ 405,167,291</b>	<b>\$ 242,325,323</b>	<b>\$ 199,356,855</b>	<b>\$ 47,293,801</b>	<b>\$ 40,701,469</b>	<b>\$ 27,139,356</b>	<b>\$ 31,176,833</b>	<b>\$ 3,136,801</b>
8												
9	<b>Revenue</b>											
10	Firm Sales	\$ 1,619,298,196	\$ 873,340,266	\$ 197,759,579	\$ 228,692,929	\$ 134,238,689	\$ 100,017,842	\$ 32,052,866	\$ 28,391,867	\$ 9,036,760	\$ 13,708,395	\$ 2,059,003
11	Non-Firm Sales	\$ 10,163,628	\$ 5,286,174	\$ 1,249,449	\$ 1,466,327	\$ 931,508	\$ 729,861	\$ 237,698	\$ 217,134	\$ -	\$ 41,801	\$ 3,676
12	Other Operating Revenue	\$ 32,740,880	\$ 21,509,828	\$ 3,369,007	\$ 2,402,944	\$ 1,346,260	\$ 1,548,585	\$ 330,574	\$ 1,079,221	\$ 1,001,354	\$ 140,055	\$ 13,053
13	<b>TOTAL REVENUE</b>	<b>\$ 1,662,202,705</b>	<b>\$ 900,136,268</b>	<b>\$ 202,378,035</b>	<b>\$ 232,562,200</b>	<b>\$ 136,516,457</b>	<b>\$ 102,296,288</b>	<b>\$ 32,621,138</b>	<b>\$ 29,688,222</b>	<b>\$ 10,038,114</b>	<b>\$ 13,890,251</b>	<b>\$ 2,075,732</b>
14												
15	<b>Expense</b>											
16	Operation and Maintenance	\$ 1,143,155,119	\$ 608,265,807	\$ 139,997,100	\$ 157,673,510	\$ 98,825,099	\$ 78,596,159	\$ 24,122,361	\$ 22,128,819	\$ 4,075,319	\$ 8,634,582	\$ 836,363
17	Depreciation Expense	\$ 188,448,167	\$ 104,853,952	\$ 22,639,996	\$ 24,910,731	\$ 14,833,898	\$ 12,259,751	\$ 2,907,746	\$ 2,469,415	\$ 1,272,549	\$ 2,138,657	\$ 161,472
18	Taxes Other Than Income	\$ 109,160,752	\$ 59,504,627	\$ 13,225,872	\$ 15,017,627	\$ 8,866,292	\$ 6,898,658	\$ 1,961,958	\$ 1,710,756	\$ 830,544	\$ 1,047,345	\$ 97,072
19	Income Taxes	\$ 48,469,064	\$ 26,394,964	\$ 5,831,479	\$ 6,605,434	\$ 3,950,625	\$ 3,250,111	\$ 771,030	\$ 663,555	\$ 442,452	\$ 508,275	\$ 51,139
20	<b>TOTAL EXPENSES</b>	<b>\$ 1,489,233,102</b>	<b>\$ 799,019,350</b>	<b>\$ 181,694,447</b>	<b>\$ 204,207,302</b>	<b>\$ 126,475,914</b>	<b>\$ 101,004,679</b>	<b>\$ 29,763,095</b>	<b>\$ 26,972,546</b>	<b>\$ 6,620,865</b>	<b>\$ 12,328,859</b>	<b>\$ 1,146,046</b>
21												
22	Operating Income	\$ 172,969,603	\$ 101,116,919	\$ 20,683,588	\$ 28,354,898	\$ 10,040,543	\$ 1,291,609	\$ 2,858,043	\$ 2,715,677	\$ 3,417,249	\$ 1,561,392	\$ 929,686
23	Present Rate of Return	5.82%	6.25%	5.78%	7.00%	4.14%	0.65%	6.04%	6.67%	12.59%	5.01%	29.64%
24												
25	<b>Cost of Service</b>											
26	Required Return	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%
27	Required Operating Income	\$ 260,436,450	\$ 141,826,769	\$ 31,334,000	\$ 35,492,655	\$ 21,227,698	\$ 17,463,660	\$ 4,142,937	\$ 3,565,449	\$ 2,377,408	\$ 2,731,091	\$ 274,784
28	Operating Income Deficiency	\$ 87,466,847	\$ 40,709,850	\$ 10,650,412	\$ 7,137,757	\$ 11,187,155	\$ 16,172,052	\$ 1,284,894	\$ 849,772	\$ (1,039,841)	\$ 1,169,699	\$ (654,902)
29	Revenue Conversion Factor	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207
30	Revenue Deficiency	\$ 140,908,878	\$ 65,583,470	\$ 17,157,788	\$ 11,498,909	\$ 18,022,480	\$ 26,053,136	\$ 2,069,961	\$ 1,368,981	\$ (1,675,182)	\$ 1,884,382	\$ (1,055,046)
31	Revenue Requirement	\$ 1,803,111,583	\$ 965,719,738	\$ 219,535,823	\$ 244,061,108	\$ 154,538,937	\$ 128,349,424	\$ 34,691,099	\$ 31,057,203	\$ 8,362,932	\$ 15,774,633	\$ 1,020,687
32	Revenues Other Than Rate Sch. Rev.	\$ 42,904,508	\$ 26,796,002	\$ 4,618,456	\$ 3,869,271	\$ 2,277,768	\$ 2,278,446	\$ 568,272	\$ 1,296,355	\$ 1,001,354	\$ 181,856	\$ 16,729
33	Rate Schedule Revenue Requirement	\$ 1,760,207,074	\$ 938,923,736	\$ 214,917,367	\$ 240,191,838	\$ 152,261,169	\$ 126,070,978	\$ 34,122,827	\$ 29,760,848	\$ 7,361,578	\$ 15,592,777	\$ 1,003,957
34	Percentage Increase	8.70%	7.51%	8.68%	5.03%	13.43%	26.05%	6.46%	4.82%	-18.54%	13.75%	-51.24%
35												
36	<b>Proposed Revenue Requirement</b>											
37	Proposed Rate of Return	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%
38	Proposed Operating Income	\$ 260,436,450	\$ 141,826,769	\$ 31,334,000	\$ 35,492,655	\$ 21,227,698	\$ 17,463,660	\$ 4,142,937	\$ 3,565,449	\$ 2,377,408	\$ 2,731,091	\$ 274,784
39	Operating Income Deficiency	\$ 87,466,847	\$ 40,709,850	\$ 10,650,412	\$ 7,137,757	\$ 11,187,155	\$ 16,172,052	\$ 1,284,894	\$ 849,772	\$ (1,039,841)	\$ 1,169,699	\$ (654,902)
40	Revenue Conversion Factor	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207
41	Revenue Deficiency	\$ 54,293,593	\$ 25,269,964	\$ 6,611,066	\$ 4,430,644	\$ 6,944,241	\$ 10,038,533	\$ 797,577	\$ 527,482	\$ (645,464)	\$ 726,071	\$ (406,520)
42	Percentage Increase	3.35%	2.89%	3.34%	1.94%	5.17%	10.04%	2.49%	1.86%	-7.14%	5.30%	-19.74%
43	Revenue Requirement	\$ 1,673,591,790	\$ 898,610,230	\$ 204,370,646	\$ 233,123,573	\$ 141,182,930	\$ 110,056,375	\$ 32,850,443	\$ 28,919,349	\$ 8,391,295	\$ 14,434,466	\$ 1,652,483
44												
45	Revenue to Revenue Requirement	0.97	0.97	0.97	0.98	0.95	0.91	0.98	0.98	1.08	0.95	1.25
46	Adjusted Revenue to Revenue Requirement	1.00	1.00	1.00	1.01	0.98	0.94	1.01	1.01	1.11	0.98	1.29

**Puget Sound Energy**  
**ELECTRIC COST OF SERVICE SUMMARY**  
**Adjusted Test Year Twelve Months ended September 2005**  
**Functional Rate Base**

Line No.	Description	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
1	<b>Production</b>											
2	Demand	\$ 163,773,502	\$ 97,375,119	\$ 19,698,929	\$ 20,993,171	\$ 11,584,092	\$ 8,242,525	\$ 2,792,557	\$ 2,416,779	\$ -	\$ 604,064	\$ 66,265
3	Energy	\$ 1,096,022,666	\$ 557,853,735	\$ 135,171,994	\$ 160,760,174	\$ 103,877,625	\$ 82,224,792	\$ 26,670,403	\$ 24,497,284	\$ -	\$ 4,577,242	\$ 389,418
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Demand - Primary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Demand - Secondary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Sub-total	\$ 1,259,796,168	\$ 655,228,854	\$ 154,870,923	\$ 181,753,345	\$ 115,461,717	\$ 90,467,317	\$ 29,462,961	\$ 26,914,063	\$ -	\$ 5,181,306	\$ 455,683
9												
10	<b>Transmission</b>											
11	Demand	\$ 37,158,545	\$ 21,142,776	\$ 4,277,171	\$ 4,558,186	\$ 2,515,220	\$ 1,789,675	\$ 606,340	\$ 524,748	\$ 1,497,966	\$ 131,159	\$ 115,304
12	Energy	\$ 248,676,416	\$ 118,945,751	\$ 28,821,416	\$ 34,277,335	\$ 22,148,820	\$ 17,531,996	\$ 5,686,672	\$ 5,223,319	\$ 13,984,606	\$ 975,961	\$ 1,080,541
13	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Demand - Primary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Demand - Secondary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Sub-total	\$ 285,834,961	\$ 140,088,527	\$ 33,098,587	\$ 38,835,521	\$ 24,664,040	\$ 19,321,672	\$ 6,293,012	\$ 5,748,067	\$ 15,482,572	\$ 1,107,120	\$ 1,195,844
18												
19	<b>Distribution</b>											
20	Demand	\$ 364,308,314	\$ 194,688,995	\$ 42,266,229	\$ 48,961,877	\$ 27,478,870	\$ 25,640,087	\$ 9,839,312	\$ 6,338,035	\$ 6,547,246	\$ 1,835,899	\$ 711,763
21	Energy	\$ 55,589,416	\$ 25,658,076	\$ 6,217,137	\$ 7,394,047	\$ 4,777,776	\$ 3,781,869	\$ 1,226,686	\$ 1,126,735	\$ 4,833,858	\$ 210,527	\$ 362,706
22	Customer	\$ 168,753,082	\$ 117,802,421	\$ 15,653,692	\$ 5,687,364	\$ 1,148,599	\$ 8,794,612	\$ 471,831	\$ 574,570	\$ 275,681	\$ 18,225,197	\$ 119,115
23	Demand - Primary Voltage	\$ 703,875,781	\$ 402,364,016	\$ 87,496,075	\$ 101,539,897	\$ 57,007,062	\$ 51,351,298	\$ -	\$ -	\$ -	\$ 3,825,742	\$ 291,691
24	Demand - Secondary Voltage	\$ 134,861,111	\$ 83,196,152	\$ 18,091,421	\$ 20,995,239	\$ 11,787,257	\$ -	\$ -	\$ -	\$ -	\$ 791,043	\$ -
25	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Sub-total	\$ 1,427,387,703	\$ 823,709,660	\$ 169,724,554	\$ 184,578,424	\$ 102,199,565	\$ 89,567,866	\$ 11,537,829	\$ 8,039,339	\$ 11,656,785	\$ 24,888,408	\$ 1,485,274
27												
28	<b>TOTAL</b>											
29	Demand	\$ 565,240,360	\$ 313,206,890	\$ 66,242,329	\$ 74,513,234	\$ 41,578,183	\$ 35,672,287	\$ 13,238,210	\$ 9,279,562	\$ 8,045,212	\$ 2,571,122	\$ 893,331
30	Energy	\$ 1,400,288,498	\$ 702,457,561	\$ 170,210,547	\$ 202,431,556	\$ 130,804,221	\$ 103,538,658	\$ 33,583,761	\$ 30,847,337	\$ 18,818,464	\$ 5,763,730	\$ 1,832,664
31	Customer	\$ 168,753,082	\$ 117,802,421	\$ 15,653,692	\$ 5,687,364	\$ 1,148,599	\$ 8,794,612	\$ 471,831	\$ 574,570	\$ 275,681	\$ 18,225,197	\$ 119,115
32	Demand - Primary Voltage	\$ 703,875,781	\$ 402,364,016	\$ 87,496,075	\$ 101,539,897	\$ 57,007,062	\$ 51,351,298	\$ -	\$ -	\$ -	\$ 3,825,742	\$ 291,691
33	Demand - Secondary Voltage	\$ 134,861,111	\$ 83,196,152	\$ 18,091,421	\$ 20,995,239	\$ 11,787,257	\$ -	\$ -	\$ -	\$ -	\$ 791,043	\$ -
34	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35		\$ 2,973,018,832	\$ 1,619,027,040	\$ 357,694,063	\$ 405,167,291	\$ 242,325,323	\$ 199,356,855	\$ 47,293,801	\$ 40,701,469	\$ 27,139,356	\$ 31,176,833	\$ 3,136,801
36												
37	<b>TOTAL RATE BASE</b>	\$ 2,973,018,832	\$ 1,619,027,040	\$ 357,694,063	\$ 405,167,291	\$ 242,325,323	\$ 199,356,855	\$ 47,293,801	\$ 40,701,469	\$ 27,139,356	\$ 31,176,833	\$ 3,136,801

**Puget Sound Energy**  
**ELECTRIC COST OF SERVICE SUMMARY**  
**Adjusted Test Year Twelve Months ended September 2005**  
**Functional Revenue Requirement**

Line No.	Description	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
1	<b>Production</b>											
2	Demand	\$ 159,397,716	\$ 93,356,353	\$ 18,885,935	\$ 20,126,762	\$ 11,106,006	\$ 7,902,348	\$ 2,677,306	\$ 2,317,036	\$ 2,096,193	\$ 579,134	\$ 350,644
3	Energy	\$ 1,060,365,140	\$ 539,234,300	\$ 130,666,803	\$ 155,402,559	\$ 100,416,018	\$ 79,484,691	\$ 25,781,657	\$ 23,680,954	\$ 837,288	\$ 4,424,706	\$ 436,164
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Demand - Primary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Demand - Secondary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Sub-total	\$ 1,219,762,856	\$ 632,590,653	\$ 149,552,738	\$ 175,529,321	\$ 111,522,024	\$ 87,387,039	\$ 28,458,963	\$ 25,997,990	\$ 2,933,480	\$ 5,003,840	\$ 786,809
9												
10	<b>Transmission</b>											
11	Demand	\$ 6,530,458	\$ 3,658,112	\$ 740,034	\$ 788,655	\$ 435,182	\$ 309,649	\$ 104,909	\$ 90,792	\$ 354,841	\$ 22,693	\$ 25,593
12	Energy	\$ 43,038,973	\$ 20,577,260	\$ 4,986,019	\$ 5,929,877	\$ 3,831,680	\$ 3,032,983	\$ 983,777	\$ 903,619	\$ 2,436,746	\$ 168,838	\$ 188,175
13	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Demand - Primary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Demand - Secondary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Sub-total	\$ 49,569,432	\$ 24,235,372	\$ 5,726,053	\$ 6,718,532	\$ 4,266,862	\$ 3,342,632	\$ 1,088,686	\$ 994,410	\$ 2,791,586	\$ 191,531	\$ 213,768
18												
19	<b>Distribution</b>											
20	Demand	\$ 82,375,357	\$ 44,042,961	\$ 9,562,319	\$ 11,078,111	\$ 6,217,472	\$ 5,771,264	\$ 2,265,356	\$ 1,364,135	\$ 1,492,077	\$ 415,487	\$ 166,175
21	Energy	\$ 13,673,187	\$ 6,311,052	\$ 1,529,213	\$ 1,818,695	\$ 1,175,177	\$ 930,217	\$ 301,725	\$ 277,140	\$ 1,188,972	\$ 51,783	\$ 89,214
22	Customer	\$ 175,287,471	\$ 112,767,321	\$ 20,368,081	\$ 14,045,492	\$ 7,393,102	\$ 8,086,611	\$ 1,791,302	\$ 1,904,320	\$ 592,157	\$ 8,247,783	\$ 91,302
23	Demand - Primary Voltage	\$ 177,514,473	\$ 101,474,491	\$ 22,066,137	\$ 25,607,930	\$ 14,376,938	\$ 12,950,578	\$ -	\$ -	\$ -	\$ 964,836	\$ 73,563
24	Demand - Secondary Voltage	\$ 31,486,774	\$ 19,424,269	\$ 4,223,905	\$ 4,901,875	\$ 2,752,037	\$ -	\$ -	\$ -	\$ -	\$ 184,689	\$ -
25	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Sub-total	\$ 480,337,264	\$ 284,020,093	\$ 57,749,656	\$ 57,452,103	\$ 31,914,727	\$ 27,738,669	\$ 4,358,383	\$ 3,545,594	\$ 3,273,206	\$ 9,864,579	\$ 420,253
27												
28												
29	<b>TOTAL</b>											
30	Demand	\$ 248,303,532	\$ 141,057,426	\$ 29,188,289	\$ 31,993,528	\$ 17,758,660	\$ 13,983,260	\$ 5,047,570	\$ 3,771,962	\$ 3,943,111	\$ 1,017,314	\$ 542,412
31	Energy	\$ 1,117,077,301	\$ 566,122,612	\$ 137,182,035	\$ 163,151,131	\$ 105,422,875	\$ 83,447,891	\$ 27,067,159	\$ 24,861,712	\$ 4,463,005	\$ 4,645,327	\$ 713,553
32	Customer	\$ 175,287,471	\$ 112,767,321	\$ 20,368,081	\$ 14,045,492	\$ 7,393,102	\$ 8,086,611	\$ 1,791,302	\$ 1,904,320	\$ 592,157	\$ 8,247,783	\$ 91,302
33	Demand - Primary Voltage	\$ 177,514,473	\$ 101,474,491	\$ 22,066,137	\$ 25,607,930	\$ 14,376,938	\$ 12,950,578	\$ -	\$ -	\$ -	\$ 964,836	\$ 73,563
34	Demand - Secondary Voltage	\$ 31,486,774	\$ 19,424,269	\$ 4,223,905	\$ 4,901,875	\$ 2,752,037	\$ -	\$ -	\$ -	\$ -	\$ 184,689	\$ -
35	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	<b>TOTAL REVENUE REQUIREMENT</b>	\$ 1,749,669,552	\$ 940,846,118	\$ 213,028,447	\$ 239,699,956	\$ 147,703,612	\$ 118,468,340	\$ 33,906,032	\$ 30,537,994	\$ 8,998,272	\$ 15,059,950	\$ 1,420,830

**Puget Sound Energy**  
**ELECTRIC COST OF SERVICE SUMMARY**  
**Adjusted Test Year Twelve Months ended September 2005**  
**Unit Costs (per kWh)**

Line No.	Description	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
1	<b>Production</b>											
2	Demand	\$ 0.006643	\$ 0.008430	\$ 0.007038	\$ 0.006306	\$ 0.005385	\$ 0.004841	\$ 0.005056	\$ 0.004764	\$ 0.001005	\$ 0.006373	\$ 0.002240
3	Energy	\$ 0.044192	\$ 0.048690	\$ 0.048692	\$ 0.048692	\$ 0.048692	\$ 0.048692	\$ 0.048692	\$ 0.048692	\$ 0.000401	\$ 0.048692	\$ 0.002786
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Demand - Primary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Demand - Secondary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total	\$ 0.050836	\$ 0.057119	\$ 0.055730	\$ 0.054999	\$ 0.054078	\$ 0.053533	\$ 0.053749	\$ 0.053457	\$ 0.001406	\$ 0.055066	\$ 0.005026
9												
10	<b>Transmission</b>											
11	Demand	\$ 0.000272	\$ 0.000330	\$ 0.000276	\$ 0.000247	\$ 0.000211	\$ 0.000190	\$ 0.000198	\$ 0.000187	\$ 0.000170	\$ 0.000250	\$ 0.000163
12	Energy	\$ 0.001794	\$ 0.001858	\$ 0.001858	\$ 0.001858	\$ 0.001858	\$ 0.001858	\$ 0.001858	\$ 0.001858	\$ 0.001168	\$ 0.001858	\$ 0.001202
13	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Demand - Primary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Demand - Secondary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total	\$ 0.002066	\$ 0.002188	\$ 0.002134	\$ 0.002105	\$ 0.002069	\$ 0.002048	\$ 0.002056	\$ 0.002045	\$ 0.001338	\$ 0.002108	\$ 0.001365
18												
19	<b>Distribution</b>											
20	Demand	\$ 0.003433	\$ 0.003977	\$ 0.003563	\$ 0.003471	\$ 0.003015	\$ 0.003535	\$ 0.004278	\$ 0.002805	\$ 0.000715	\$ 0.004572	\$ 0.001061
21	Energy	\$ 0.000570	\$ 0.000570	\$ 0.000570	\$ 0.000570	\$ 0.000570	\$ 0.000570	\$ 0.000570	\$ 0.000570	\$ 0.000570	\$ 0.000570	\$ 0.000570
22	Customer	\$ 0.007305	\$ 0.010182	\$ 0.007590	\$ 0.004401	\$ 0.003585	\$ 0.004954	\$ 0.003383	\$ 0.003916	\$ 0.000284	\$ 0.009764	\$ 0.000583
23	Demand - Primary Voltage	\$ 0.007398	\$ 0.009163	\$ 0.008223	\$ 0.008024	\$ 0.006971	\$ 0.007934	\$ -	\$ -	\$ -	\$ 0.010618	\$ 0.000470
24	Demand - Secondary Voltage	\$ 0.001312	\$ 0.001754	\$ 0.001574	\$ 0.001536	\$ 0.001334	\$ -	\$ -	\$ -	\$ -	\$ 0.002032	\$ -
25	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Total	\$ 0.020019	\$ 0.025645	\$ 0.021520	\$ 0.018001	\$ 0.015476	\$ 0.016993	\$ 0.008231	\$ 0.007290	\$ 0.001569	\$ 0.108556	\$ 0.002684
27												
28	<b>TOTAL</b>											
29	Demand	\$ 0.010348	\$ 0.012737	\$ 0.010877	\$ 0.010025	\$ 0.008611	\$ 0.008566	\$ 0.009533	\$ 0.007756	\$ 0.001890	\$ 0.011195	\$ 0.003465
30	Energy	\$ 0.046556	\$ 0.051118	\$ 0.051120	\$ 0.051120	\$ 0.051120	\$ 0.051120	\$ 0.051120	\$ 0.051120	\$ 0.002139	\$ 0.051120	\$ 0.004558
31	Customer	\$ 0.007305	\$ 0.010182	\$ 0.007590	\$ 0.004401	\$ 0.003585	\$ 0.004954	\$ 0.003383	\$ 0.003916	\$ 0.000284	\$ 0.009764	\$ 0.000583
32	Demand - Primary Voltage	\$ 0.007398	\$ 0.009163	\$ 0.008223	\$ 0.008024	\$ 0.006971	\$ 0.007934	\$ -	\$ -	\$ -	\$ 0.010618	\$ 0.000470
33	Demand - Secondary Voltage	\$ 0.001312	\$ 0.001754	\$ 0.001574	\$ 0.001536	\$ 0.001334	\$ -	\$ -	\$ -	\$ -	\$ 0.002032	\$ -
34	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Total	\$ 0.072920	\$ 0.084953	\$ 0.079384	\$ 0.075105	\$ 0.071623	\$ 0.072574	\$ 0.064037	\$ 0.062792	\$ 0.004313	\$ 0.165730	\$ 0.009076
36												
37	kWh	23,994,289,527	11,074,901,353	2,683,528,686	3,191,523,074	2,062,251,046	1,632,383,915	529,479,440	486,337,160	2,086,458,169	90,870,594	156,556,090

**Puget Sound Energy**  
**ELECTRIC COST OF SERVICE SUMMARY**  
**Energy Related**  
**Adjusted Test Year Twelve Months ended September 2005**

Line No.	Description	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
1												
2	<b>Expense</b>											
3	Operation and Maintenance	\$ 867,892,095	\$ 441,004,873	\$ 106,865,098	\$ 127,095,170	\$ 82,124,769	\$ 65,006,172	\$ 21,085,410	\$ 19,367,359	\$ 1,322,328	\$ 3,618,725	\$ 402,191
4	Depreciation Expense	\$ 83,370,756	\$ 42,027,787	\$ 10,183,637	\$ 12,111,408	\$ 7,825,970	\$ 6,194,681	\$ 2,009,305	\$ 1,845,585	\$ 745,058	\$ 344,842	\$ 82,482
5	Taxes Other Than Income	\$ 20,320,304	\$ 10,102,518	\$ 2,447,918	\$ 2,911,311	\$ 1,881,188	\$ 1,489,063	\$ 482,992	\$ 443,637	\$ 440,324	\$ 82,892	\$ 38,460
6	Income Taxes	\$ 22,828,874	\$ 11,452,151	\$ 2,774,939	\$ 3,300,237	\$ 2,132,498	\$ 1,687,989	\$ 547,515	\$ 502,903	\$ 306,797	\$ 93,966	\$ 29,878
7	<b>TOTAL EXPENSES</b>	<b>\$ 994,412,028</b>	<b>\$ 504,587,330</b>	<b>\$ 122,271,591</b>	<b>\$ 145,418,126</b>	<b>\$ 93,964,425</b>	<b>\$ 74,377,904</b>	<b>\$ 24,125,222</b>	<b>\$ 22,159,485</b>	<b>\$ 2,814,508</b>	<b>\$ 4,140,425</b>	<b>\$ 553,012</b>
8												
9	Requested Return on Net Investment	\$ 122,665,272	\$ 61,535,282	\$ 14,910,444	\$ 17,733,004	\$ 11,458,450	\$ 9,069,986	\$ 2,941,937	\$ 2,702,227	\$ 1,648,497	\$ 504,903	\$ 160,541
10												
11	<b>Total Cost of Service</b>	<b>\$ 1,117,077,301</b>	<b>\$ 566,122,612</b>	<b>\$ 137,182,035</b>	<b>\$ 163,151,131</b>	<b>\$ 105,422,875</b>	<b>\$ 83,447,891</b>	<b>\$ 27,067,159</b>	<b>\$ 24,861,712</b>	<b>\$ 4,463,005</b>	<b>\$ 4,645,327</b>	<b>\$ 713,553</b>
12												
13	<b>Rate Base</b>											
14	Plant in Service	\$ 2,149,007,508	\$ 1,074,707,001	\$ 260,409,278	\$ 309,704,988	\$ 200,120,576	\$ 158,406,325	\$ 51,380,617	\$ 47,194,095	\$ 35,018,505	\$ 8,818,071	\$ 3,248,052
15	Accumulated Reserve	\$ (836,901,751)	\$ (418,323,297)	\$ (101,362,760)	\$ (120,550,821)	\$ (77,895,742)	\$ (61,658,718)	\$ (19,999,599)	\$ (18,370,020)	\$ (14,016,604)	\$ (3,432,381)	\$ (1,291,808)
16	Construction Work in Progress	\$ 673,605	\$ 320,828	\$ 77,739	\$ 92,455	\$ 59,741	\$ 47,288	\$ 15,338	\$ 14,089	\$ 40,388	\$ 2,632	\$ 3,105
17	Working Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Other Items	\$ 87,509,137	\$ 45,753,029	\$ 11,086,290	\$ 13,184,934	\$ 8,519,645	\$ 6,743,763	\$ 2,187,404	\$ 2,009,173	\$ (2,223,826)	\$ 375,408	\$ (126,685)
19	<b>TOTAL RATE BASE</b>	<b>\$ 1,400,288,498</b>	<b>\$ 702,457,561</b>	<b>\$ 170,210,547</b>	<b>\$ 202,431,556</b>	<b>\$ 130,804,221</b>	<b>\$ 103,538,658</b>	<b>\$ 33,583,761</b>	<b>\$ 30,847,337</b>	<b>\$ 18,818,464</b>	<b>\$ 5,763,730</b>	<b>\$ 1,832,664</b>

**Puget Sound Energy**  
**ELECTRIC COST OF SERVICE SUMMARY**  
**Demand Related**  
**Adjusted Test Year Twelve Months ended September 2005**

Line No.	Description	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
1												
2	<b>Expense</b>											
3	Operation and Maintenance	\$ 203,385,085	\$ 117,543,223	\$ 24,405,145	\$ 26,860,441	\$ 14,922,004	\$ 11,181,924	\$ 2,616,649	\$ 2,114,010	\$ 2,471,529	\$ 865,724	\$ 404,437
4	Depreciation Expense	\$ 87,059,979	\$ 49,502,923	\$ 10,653,169	\$ 12,221,998	\$ 6,846,478	\$ 5,404,917	\$ 852,297	\$ 561,007	\$ 500,459	\$ 446,371	\$ 70,361
5	Taxes Other Than Income	\$ 20,982,296	\$ 11,915,763	\$ 2,566,386	\$ 2,946,982	\$ 1,651,121	\$ 1,304,988	\$ 203,135	\$ 132,771	\$ 135,201	\$ 107,899	\$ 18,050
6	Income Taxes	\$ 22,889,012	\$ 13,022,283	\$ 2,801,338	\$ 3,212,475	\$ 1,799,401	\$ 1,418,744	\$ 215,822	\$ 151,285	\$ 131,161	\$ 117,184	\$ 19,319
7	<b>TOTAL EXPENSES</b>	<b>\$ 334,316,372</b>	<b>\$ 191,984,191</b>	<b>\$ 40,426,038</b>	<b>\$ 45,241,896</b>	<b>\$ 25,219,003</b>	<b>\$ 19,310,572</b>	<b>\$ 3,887,903</b>	<b>\$ 2,959,073</b>	<b>\$ 3,238,350</b>	<b>\$ 1,537,178</b>	<b>\$ 512,167</b>
8												
9	Requested Return on Net Investment	\$ 122,988,407	\$ 69,971,994	\$ 15,052,293	\$ 17,261,437	\$ 9,668,631	\$ 7,623,266	\$ 1,159,667	\$ 812,890	\$ 704,761	\$ 629,661	\$ 103,808
10												
11	<b>Total Cost of Service</b>	<b>\$ 457,304,780</b>	<b>\$ 261,956,185</b>	<b>\$ 55,478,330</b>	<b>\$ 62,503,333</b>	<b>\$ 34,887,635</b>	<b>\$ 26,933,838</b>	<b>\$ 5,047,570</b>	<b>\$ 3,771,962</b>	<b>\$ 3,943,111</b>	<b>\$ 2,166,839</b>	<b>\$ 615,975</b>
12												
13	<b>Rate Base</b>											
14	Plant in Service	\$ 2,476,496,295	\$ 1,406,228,578	\$ 302,933,931	\$ 347,941,063	\$ 194,951,761	\$ 154,126,021	\$ 23,936,222	\$ 15,612,955	\$ 15,904,324	\$ 12,747,563	\$ 2,113,878
15	Accumulated Reserve	\$ (944,712,771)	\$ (535,796,084)	\$ (115,399,112)	\$ (132,513,811)	\$ (74,244,330)	\$ (58,740,749)	\$ (9,714,970)	\$ (5,816,374)	\$ (6,830,287)	\$ (4,851,869)	\$ (805,186)
16	Construction Work in Progress	\$ 2,333,563	\$ 1,318,583	\$ 285,867	\$ 330,656	\$ 185,520	\$ 147,969	\$ 20,833	\$ 12,744	\$ 16,917	\$ 12,349	\$ 2,126
17	Working Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Other Items	\$ (130,139,836)	\$ (72,984,019)	\$ (15,990,862)	\$ (18,709,537)	\$ (10,520,448)	\$ (8,509,657)	\$ (1,003,876)	\$ (529,763)	\$ (1,045,742)	\$ (720,136)	\$ (125,796)
19	<b>TOTAL RATE BASE</b>	<b>\$ 1,403,977,252</b>	<b>\$ 798,767,058</b>	<b>\$ 171,829,824</b>	<b>\$ 197,048,371</b>	<b>\$ 110,372,503</b>	<b>\$ 87,023,585</b>	<b>\$ 13,238,210</b>	<b>\$ 9,279,562</b>	<b>\$ 8,045,212</b>	<b>\$ 7,187,907</b>	<b>\$ 1,185,022</b>

**Puget Sound Energy**  
**ELECTRIC COST OF SERVICE SUMMARY**  
**Customer Related**  
**Adjusted Test Year Twelve Months ended September 2005**

Line No.	Description	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
1	<b>Expense</b>											
2	Operation and Maintenance	\$ 71,877,939	\$ 49,717,710	\$ 8,726,857	\$ 3,717,900	\$ 1,778,326	\$ 2,408,064	\$ 420,302	\$ 647,450	\$ 281,462	\$ 4,150,134	\$ 29,734
3	Depreciation Expense	\$ 18,017,433	\$ 13,323,242	\$ 1,803,190	\$ 577,324	\$ 161,450	\$ 660,153	\$ 46,144	\$ 62,823	\$ 27,032	\$ 1,347,443	\$ 8,628
4	Taxes Other Than Income	\$ 67,858,152	\$ 37,486,346	\$ 8,211,569	\$ 9,159,334	\$ 5,333,983	\$ 4,104,607	\$ 1,275,831	\$ 1,134,347	\$ 255,019	\$ 856,554	\$ 40,563
5	Income Taxes	\$ 2,751,178	\$ 1,920,530	\$ 255,202	\$ 92,721	\$ 18,726	\$ 143,378	\$ 7,692	\$ 9,367	\$ 4,494	\$ 297,125	\$ 1,942
6	<b>TOTAL EXPENSES</b>	<b>\$ 160,504,701</b>	<b>\$ 102,447,829</b>	<b>\$ 18,996,818</b>	<b>\$ 13,547,279</b>	<b>\$ 7,292,485</b>	<b>\$ 7,316,203</b>	<b>\$ 1,749,970</b>	<b>\$ 1,853,987</b>	<b>\$ 568,007</b>	<b>\$ 6,651,256</b>	<b>\$ 80,867</b>
7												
8	Requested Return on Net Investment	\$ 14,782,770	\$ 10,319,492	\$ 1,371,263	\$ 498,213	\$ 100,617	\$ 770,408	\$ 41,332	\$ 50,332	\$ 24,150	\$ 1,596,527	\$ 10,434
9												
10	<b>Total Cost of Service</b>	<b>\$ 175,287,471</b>	<b>\$ 112,767,321</b>	<b>\$ 20,368,081</b>	<b>\$ 14,045,492</b>	<b>\$ 7,393,102</b>	<b>\$ 8,086,611</b>	<b>\$ 1,791,302</b>	<b>\$ 1,904,320</b>	<b>\$ 592,157</b>	<b>\$ 8,247,783</b>	<b>\$ 91,302</b>
11												
12	<b>Rate Base</b>											
13	Plant in Service	\$ 422,806,218	\$ 312,311,602	\$ 40,780,120	\$ 12,546,777	\$ 2,502,628	\$ 17,036,825	\$ 907,297	\$ 1,101,013	\$ 527,982	\$ 34,864,127	\$ 227,846
14	Accumulated Reserve	\$ (175,447,864)	\$ (129,602,942)	\$ (16,949,230)	\$ (5,224,090)	\$ (1,061,198)	\$ (7,042,324)	\$ (379,592)	\$ (463,467)	\$ (220,970)	\$ (14,409,952)	\$ (94,099)
15	Construction Work in Progress	\$ 363,353	\$ 268,078	\$ 33,603	\$ 9,841	\$ 941	\$ 16,094	\$ 615	\$ 595	\$ 354	\$ 33,013	\$ 220
16	Working Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Other Items	\$ (78,968,625)	\$ (65,174,317)	\$ (8,210,800)	\$ (1,645,164)	\$ (293,771)	\$ (1,215,984)	\$ (56,489)	\$ (63,571)	\$ (31,685)	\$ (2,261,992)	\$ (14,852)
18	<b>TOTAL RATE BASE</b>	<b>\$ 168,753,082</b>	<b>\$ 117,802,421</b>	<b>\$ 15,653,692</b>	<b>\$ 5,687,364</b>	<b>\$ 1,148,599</b>	<b>\$ 8,794,612</b>	<b>\$ 471,831</b>	<b>\$ 574,570</b>	<b>\$ 275,681</b>	<b>\$ 18,225,197</b>	<b>\$ 119,115</b>



Puget Sound Energy  
Electric Account Allocation  
Operating Revenue Summary  
Twelve Months ended September 2005

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
1		<b>Revenue</b>		-										
2	447.00	Sales of Electricity - Firm Revenue	PROFORMA RETAIL	1,608,449,980	873,459,009	197,793,513	228,732,600	134,262,583	100,034,444	32,059,024	28,397,134	-	13,711,673	-
3	447.01	Sales of Electricity - Transportation Revenue - Retail	DIR_449	6,311,142	-	-	-	-	-	-	-	6,311,142	-	-
4	447.02	Sales of Electricity - Small Firm Resale	DIR RESALE SMALL	463,674	-	-	-	-	-	-	-	-	-	463,674
5	447.03	Sales of Electricity - Unbilled Revenue	UNBILLED	(772,306)	(118,743)	(33,934)	(39,671)	(23,894)	(16,602)	(6,158)	(5,267)	(524,759)	(3,278)	-
6	447.04	Other Elect Revenue - OATT - Sch 449	DIR_449 OATT	3,250,377	-	-	-	-	-	-	-	3,250,377	-	-
7	447.05	Other Elect Revenue - Firm Resale	DIR RESALE LARGE	1,595,329	-	-	-	-	-	-	-	-	-	1,595,329
8	-	<b>Total Sales Revenue</b>		<b>1,619,298,196</b>	<b>873,340,266</b>	<b>197,759,579</b>	<b>228,692,929</b>	<b>134,238,689</b>	<b>100,017,842</b>	<b>32,052,866</b>	<b>28,391,867</b>	<b>9,036,760</b>	<b>13,708,395</b>	<b>2,059,003</b>
9		<b>Non Firm Revenue</b>												
11	447.07	Sales of Electricity - Non Firm Revenue		10,163,628	5,286,174	1,249,449	1,466,327	931,508	729,861	237,698	217,134	-	41,801	3,676
12	-	<b>Total Non Firm Revenue</b>		<b>10,163,628</b>	<b>5,286,174</b>	<b>1,249,449</b>	<b>1,466,327</b>	<b>931,508</b>	<b>729,861</b>	<b>237,698</b>	<b>217,134</b>	<b>-</b>	<b>41,801</b>	<b>3,676</b>
13		<b>Other Operating Revenue</b>												
15	450.01	Late Payment Revenue - Interest	DIR450.01	2,274,681	1,765,998	280,475	141,598	32,797	32,982	2,414	5,599	9,168	3,651	-
16	450.02	Late Payment Revenue - Field Call	DIR450.02	462,067	412,532	47,161	1,919	15	103	-	-	-	337	-
17	451.01	Misc Service Revenue - Temporary Service	CUST_4	1,381,666	1,224,739	144,933	10,957	975	-	63	-	-	-	-
18	451.02	Misc Service Revenue - Seas Svc Charge	DIR451.02	426	284	-	142	-	-	-	-	-	-	-
19	451.03	Misc Service Revenue - Reconnection Charge	DIR451.03	975,255	949,645	24,513	1,025	-	72	-	-	-	-	-
20	451.04	Misc Service Revenue - Modified Service Charge	CUST_4	720,175	638,379	75,544	5,711	508	-	33	-	-	-	-
21	451.05	Misc Service Revenue - Water Heater Rental	DIR451.05	56,748	50,440	5,778	436	-	93	-	-	-	-	-
22	451.06	Misc Service Revenue - Billing Initiation Charge	DIR451.06	1,363,771	1,252,155	107,487	3,832	243	53	-	6	-	(5)	-
23	451.07	Misc Service Revenue - NSF Handling Chg	DIR451.07	180,164	170,097	9,419	608	14	14	-	-	-	14	-
24	451.08	Misc Service Revenue - Deferred FIT CIAC	CUST_4	7,586,188	6,724,561	795,769	60,159	5,351	-	348	-	-	-	-
25	451.09	Misc Service Revenue - Other	CUST_4	50,927	45,143	5,342	404	36	-	2	-	-	-	-
26	454.01	Rental Revenue - Steam Plant	PP.T	35,050	18,230	4,309	5,057	3,212	2,517	820	749	-	144	13
27	454.02	Rental Revenue - Transmission Pole Contacts	TP.T	232,232	113,699	26,863	31,519	20,018	15,682	5,107	4,665	12,793	899	987
28	454.03	Rental Revenue - Distribution Pole Contacts	D364.T	4,412,405	2,531,503	550,488	638,846	358,664	295,363	10,093	-	-	24,070	3,378
29	454.04	Rental Revenue - Transf & Equip	DIR454.04	2,419,045	-	-	-	-	467,992	71,559	901,549	974,408	-	3,537
30	454.05	Rental Revenue - Personal Cell Site	D364.T	2,106,995	1,208,834	262,867	305,059	171,268	141,041	4,820	-	-	11,494	1,613
31	454.06	Rental Revenue - Land & Bldg	PTDP.T	450,045	247,527	53,885	60,382	35,873	29,698	6,908	5,778	4,694	4,792	508
32	454.07	Rental Revenue - Pole Rental	DIR373.00	42,430	-	-	-	-	-	-	-	-	42,430	-
33	454.08	Rental Revenue - Reserve of Power Capacity	DIR_40	51,270	-	-	-	-	-	51,270	-	-	-	-
34	456.01	Other Elect Revenue - Wheeling	PC1	1,830,506	952,059	225,030	264,091	167,768	131,451	42,810	39,107	-	7,529	662
35	456.02	Other Elect Revenue - Imbalance 449	PC1	-	-	-	-	-	-	-	-	-	-	-
36	456.04	Other Elect Revenue - Jobbing Revenue	LINE.T	85,226	48,831	10,619	12,323	6,918	5,164	737	95	-	464	74
37	456.05	Other Elect Revenue - Dist O&M	LINE.T	12,704	7,279	1,583	1,837	1,031	770	110	14	-	69	11
38	456.06	Other Elect Revenue - Distribution Timber Sales	DP.T	2,201	1,286	260	279	154	135	18	12	19	37	2
39	456.07	Other Elect Revenue - Other Timber Sales	GP.T	9,138	5,404	1,087	1,062	619	521	113	99	68	158	8
40	456.08	Other Elect Revenue - PCS	D364.T	246,048	141,164	30,697	35,624	20,000	16,470	563	-	-	1,342	188
41	456.09	Other Elect Revenue - Non-Core Gas Sales	PP.T	(133,434)	(69,400)	(16,403)	(19,251)	(12,229)	(9,582)	(3,121)	(2,851)	-	(549)	(48)
42	456.10	Other Elect Revenue - Meter Installation	CUST_6	26,659	22,018	3,249	789	84	77	8	263	161	-	10
43	456.11	Other Elect Revenue - Rate Book Sales	LINE.T	900	516	112	130	73	55	8	1	-	5	1
44	456.12	Other Elect Revenue - Encogon Gas Sale	PP.T	6,208,398	3,229,031	763,219	895,698	569,007	445,832	145,196	132,635	-	25,534	2,246
45	456.13	Other Elect Revenue - CLX Reconciliation Adjustment	CUST_5	31,932	25,979	3,910	435	534	817	51	49	44	105	8
46	456.14	Other Elect Revenue - Green Energy Option	PC1	(400,119)	(208,105)	(49,188)	(57,726)	(36,671)	(28,733)	(9,358)	(8,548)	-	(1,646)	(145)
47	456.15	Other Elect Revenue - Conservation Trust	RESID	-	-	-	-	-	-	-	-	-	-	-
48	456.16	Other Elect Revenue - Intolight	DIR373.00	19,181	-	-	-	-	-	-	-	-	19,181	-
49	456.17	Other Elect Revenue - AG Settlement	DIR_449	-	-	-	-	-	-	-	-	-	-	-
50	-	<b>Total Other Operating Revenue</b>		<b>32,740,880</b>	<b>21,509,828</b>	<b>3,369,007</b>	<b>2,402,944</b>	<b>1,346,260</b>	<b>1,548,585</b>	<b>330,574</b>	<b>1,079,221</b>	<b>1,001,354</b>	<b>140,055</b>	<b>13,053</b>
51		<b>Total Revenue</b>		<b>1,662,202,705</b>	<b>900,136,268</b>	<b>202,378,035</b>	<b>232,562,200</b>	<b>136,516,457</b>	<b>102,296,288</b>	<b>32,621,138</b>	<b>29,688,222</b>	<b>10,038,114</b>	<b>13,890,251</b>	<b>2,075,732</b>



Puget Sound Energy  
Electric Account Allocation  
Operating Expense Summary  
Adjusted Twelve Months ended September 2005

Exhibit No. \_\_\_(JAH-5)  
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Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
62	912.00	Cust Svc Exp - Demonstration & Selling	CUST_1	336,394	297,129	35,162	2,658	236	227	21	6	6	946	3
63	913.00	Cust Svc Exp - Advertising	CUST_1	57,066	50,405	5,965	451	40	39	4	1	1	161	1
64	916.00	Cust Svc Exp - Misc Selling	CUST_1	135,338	119,541	14,146	1,069	95	92	8	2	2	381	1
65	-	<b>Sub-total</b>		<b>4,531,288</b>	<b>4,002,223</b>	<b>473,982</b>	<b>35,807</b>	<b>3,185</b>	<b>3,071</b>	<b>279</b>	<b>80</b>	<b>75</b>	<b>12,544</b>	<b>40</b>
66	-			-	-	-	-	-	-	-	-	-	-	-
67	-	<b>General Expenses</b>		-	-	-	-	-	-	-	-	-	-	-
68	920.00	A&G Exp - Salaries	ADJPTDCE.T	13,512,965	7,810,996	1,654,334	1,582,339	936,917	798,783	180,137	166,224	101,507	269,526	12,201
69	920.01	A&G Exp - Salaries - Dir Assign	DIR920.01	230,164	-	-	-	-	-	25,137	104,140	95,283	-	5,605
70	921.00	A&G Exp - Office Supplies	ADJPTDCE.T	14,981,046	8,659,601	1,834,065	1,754,248	1,038,706	885,565	199,707	184,283	112,535	298,808	13,527
71	922.00	A&G Exp - Transf (credit)	ADJPTDCE.T	(130,389)	(75,370)	(15,963)	(15,268)	(9,040)	(7,708)	(1,738)	(1,604)	(979)	(2,601)	(118)
72	923.00	A&G Exp - Outside Svcs	ADJPTDCE.T	5,220,864	3,017,853	639,168	611,352	361,987	308,618	69,598	64,222	39,218	104,134	4,714
73	924.00	A&G Exp - Prop Insurance - Other	PTDGP.T	5,681,479	3,135,842	680,049	757,502	449,680	372,533	86,416	72,397	58,460	62,260	6,341
74	925.00	A&G Exp - Injuries & Damages - Other	SW.T	5,023,141	2,987,039	597,210	575,071	335,162	282,391	61,381	54,096	37,175	89,369	4,246
75	926.00	A&G Exp - Pensions & Benefits	SW.T	15,676,885	9,322,348	1,863,853	1,794,759	1,046,017	881,323	191,566	168,830	116,020	278,914	13,253
76	928.00	A&G Exp - Reg Comm Exp	PROFORMA RETAIL TAX	6,090,353	3,294,403	746,013	862,705	506,395	377,297	120,916	107,105	23,804	51,716	-
77	930.00	A&G Exp - Miscellaneous	ADJPTDCE.T	2,947,036	1,703,496	360,793	345,092	204,332	174,206	39,286	36,252	22,138	58,781	2,661
78	931.00	A&G Exp - Rents	ADJPTDCE.T	2,494,052	1,441,655	305,336	292,048	172,924	147,429	33,247	30,680	18,735	49,746	2,252
79	-	<b>Sub-total</b>		<b>71,727,596</b>	<b>41,297,864</b>	<b>8,664,858</b>	<b>8,559,847</b>	<b>5,043,081</b>	<b>4,220,437</b>	<b>1,005,652</b>	<b>986,626</b>	<b>623,894</b>	<b>1,260,651</b>	<b>64,683</b>
80	-			-	-	-	-	-	-	-	-	-	-	-
81	-	<b>TOTAL OPERATING EXPENSES</b>		<b>1,102,294,452</b>	<b>585,802,488</b>	<b>135,091,877</b>	<b>152,102,514</b>	<b>95,693,583</b>	<b>76,049,803</b>	<b>23,865,857</b>	<b>21,993,765</b>	<b>3,916,588</b>	<b>6,977,504</b>	<b>800,477</b>
82	-			-	-	-	-	-	-	-	-	-	-	-
83	-	<b>Distribution Expense - Maintenance</b>		-	-	-	-	-	-	-	-	-	-	-
84	591.00	Dist O&M - Structure	D361.T	819	424	94	109	63	55	14	24	29	4	1
85	592.00	Dist O&M - Station Eqpt	D362.T	3,178,068	1,608,400	357,690	416,368	242,382	213,992	56,359	93,511	167,063	14,613	7,690
86	593.00	Dist O&M - OVHD Lines	D364.T	23,759,210	13,631,230	2,964,179	3,439,954	1,931,277	1,590,424	54,348	-	-	129,608	18,191
87	594.00	Dist O&M - UNGD Lines	D366.T	10,323,159	5,911,021	1,285,381	1,491,695	837,475	594,102	120,791	16,997	-	56,203	9,493
88	595.00	Dist O&M - Lines Transformers	D368.T	379,927	216,067	46,985	54,526	30,612	28,828	675	-	-	2,054	179
89	596.00	Dist O&M - Street Lighting	DIR373.00	1,428,564	-	-	-	-	-	-	-	-	1,428,564	-
90	597.00	Dist O&M - Meters	D370.T	423,505	248,995	87,579	29,076	2,735	49,661	1,879	1,817	1,085	-	678
91	598.00	Dist O&M - Miscellaneous - Water Heaters	D372.T	25,020	24,502	474	36	-	8	-	-	-	-	-
92	590.00	Dist O&M - Supr & Eng	DES2.T	15,807	8,652	1,898	2,174	1,219	991	94	45	67	653	15
93	-	<b>Sub-total</b>		<b>39,534,079</b>	<b>21,649,292</b>	<b>4,744,281</b>	<b>5,433,939</b>	<b>3,045,764</b>	<b>2,478,062</b>	<b>234,160</b>	<b>112,393</b>	<b>168,244</b>	<b>1,631,699</b>	<b>36,246</b>
94	-			-	-	-	-	-	-	-	-	-	-	-
95	-	<b>General Expense - Maintenance &amp; Other</b>		-	-	-	-	-	-	-	-	-	-	-
96	935.00	A&G Exp - Maint of Gen Plant	GP.T	3,070,831	1,815,901	365,325	356,832	208,028	175,200	37,950	33,155	22,819	52,995	2,625
97	411.01	Regulatory Debit	RB.T	191,817	104,458	23,078	26,141	15,635	12,862	3,051	2,626	1,751	2,012	202
98	411.02	Gain / Loss on Disposition of Plant	TDP.T	(2,087,382)	(1,184,743)	(245,999)	(267,673)	(151,735)	(130,600)	(22,184)	(16,341)	(34,564)	(30,245)	(3,297)
99	411.03	Gain From Disposition - Production	PP.T	-	-	-	-	-	-	-	-	-	-	-
100	411.04	Other Utility Operating Income - FAS133	POWER.T	(394,193)	(204,257)	(48,290)	(56,678)	(36,010)	(28,217)	(9,189)	(8,395)	(1,254)	(1,616)	(287)
101	411.05	Loss on FV of OPT - FAS133	POWER.T	545,515	282,667	66,827	78,435	49,834	39,049	12,717	11,617	1,735	2,236	397
102	-	<b>Sub-total</b>		<b>1,326,588</b>	<b>814,027</b>	<b>160,942</b>	<b>137,058</b>	<b>85,752</b>	<b>68,294</b>	<b>22,344</b>	<b>22,662</b>	<b>(9,513)</b>	<b>25,382</b>	<b>(360)</b>
103	-			-	-	-	-	-	-	-	-	-	-	-
104	-	<b>TOTAL MAINTENANCE EXPENSES</b>		<b>40,860,667</b>	<b>22,463,318</b>	<b>4,905,223</b>	<b>5,570,996</b>	<b>3,131,516</b>	<b>2,546,356</b>	<b>256,504</b>	<b>135,055</b>	<b>158,731</b>	<b>1,657,081</b>	<b>35,886</b>
105	-			-	-	-	-	-	-	-	-	-	-	-
106	-	<b>TOTAL O &amp; M EXPENSES</b>		<b>1,143,155,119</b>	<b>608,265,807</b>	<b>139,997,100</b>	<b>157,673,510</b>	<b>98,825,099</b>	<b>78,596,159</b>	<b>24,122,361</b>	<b>22,128,819</b>	<b>4,075,319</b>	<b>8,634,582</b>	<b>836,363</b>
107	-			-	-	-	-	-	-	-	-	-	-	-
108	-	<b>Depreciation Expense</b>		-	-	-	-	-	-	-	-	-	-	-
109	403.01	Depr Exp - Production Steam Baseload	PP.T	21,588,921	11,228,550	2,653,998	3,114,677	1,978,649	1,550,324	504,902	461,222	-	88,791	7,809
110	403.02	Depr Exp - Production Hydro	PP.T	10,692,774	5,561,387	1,314,498	1,542,668	980,005	767,860	250,073	228,439	-	43,977	3,868
111	403.03	Depr Exp - Production Other	PP.T	32,707,889	17,011,603	4,020,889	4,718,833	2,997,714	2,348,789	764,942	698,766	-	134,521	11,831
112	403.04	Depr Exp - Transmission	TP.T	7,178,026	3,514,313	830,318	974,232	618,721	484,701	157,866	144,195	395,409	27,773	30,497
113	403.05	Depr Exp - Distribution	DP.T	70,123,099	40,956,543	8,296,288	8,881,060	4,897,056	4,313,811	576,705	367,139	589,752	1,173,560	71,184
114	403.06	Depr Exp - General	GP.T	10,155,512	6,005,348	1,208,163	1,180,075	687,968	579,403	125,503	109,645	75,465	175,261	8,680
115	403.07	Depr Exp - FAS 143	PP.T	29,069	15,119	3,574	4,194	2,664	2,087	680	621	-	120	11
116	403.08	Depr Exp - VROW	DP.T	4,403,744	2,572,079	521,008	557,732	307,536	270,908	36,217	23,056	37,037	73,700	4,470
117	404.00	Amort Exp - Limited Term Plant - Hydro Prod	PP.T	441,414	229,583	54,264	63,684	40,456	31,698	10,323	9,430	-	1,815	160
118	404.01	Amort Exp - Limited Term Plant - Other Prod	PP.T	(14,234)	(7,403)	(1,750)	(2,054)	(1,305)	(1,022)	(333)	(304)	-	(59)	(5)
119	404.02	Amort Exp - Limited Term Plant - General	GP.T	21,527,823	12,730,236	2,561,085	2,501,544	1,458,367	1,228,229	266,044	232,428	159,971	371,521	18,400
120	404.03	Amort Exp - FAS 143	PP.T	82,479	42,898	10,139	11,899	7,559	5,923	1,929	1,762	-	339	30
121	405.00	Amort Exp - WUTC AFUDC - Production	PP.T	47,687	24,802	5,862	6,880	4,371	3,424	1,115	1,019	-	196	17
122	405.01	Amort Exp - WUTC AFUDC - Transmission	PC1	182	95	22	26	17	13	4	4	-	1	0

Puget Sound Energy  
Electric Account Allocation  
Operating Expense Summary  
Adjusted Twelve Months ended September 2005

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
123	405.02	Amort Exp - WUTC AFUDC - Non Project	PTDGP.T	1,207,980	664,395	144,633	162,074	96,287	79,712	18,543	15,508	12,599	12,864	1,364
124	406.00	Amort Exp - Acq Adjustment - Transmission	PC2	25,800	12,222	2,887	3,387	2,151	1,685	549	501	2,161	97	162
125	406.01	Amort Exp - Acq Adjustment - Distribution	DP.T	11,200	6,542	1,325	1,418	782	689	92	59	94	187	11
126	406.02	Amort Exp - FERC Colstrip - Production	PP.T	454,889	236,591	55,921	65,628	41,691	32,666	10,639	9,718	-	1,871	165
127	406.03	Amort Exp - FERC Colstrip - Transmission	PC1	248,124	129,051	30,503	35,797	22,741	17,818	5,803	5,301	-	1,020	90
128	406.04	Amort Exp - FERC Colstrip - General	GP.T	8,180	4,837	973	951	554	467	101	88	61	141	7
129	406.05	Amort Exp - Acq Adjustment - Encogen	PP.T	2,639,112	1,372,621	324,435	380,750	241,878	189,517	61,721	56,382	-	10,854	955
130	407.00	Amort Exp - Property Losses	PP.T	4,888,497	2,542,542	600,959	705,273	448,036	351,048	114,328	104,437	-	20,105	1,768
131	-	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>188,448,167</b>	<b>104,853,952</b>	<b>22,639,996</b>	<b>24,910,731</b>	<b>14,833,898</b>	<b>12,259,751</b>	<b>2,907,746</b>	<b>2,469,415</b>	<b>1,272,549</b>	<b>2,138,657</b>	<b>161,472</b>
132														
133		<b>Taxes (other than income)</b>												
134	236.00	Property Taxes	PTDGP.T	39,065,800	21,562,021	4,676,010	5,208,576	3,091,996	2,561,531	594,197	497,800	401,971	428,099	43,598
135	236.11	Payroll Taxes	SW.T	3,483,146	2,071,273	414,118	398,766	232,408	195,815	42,563	37,511	25,778	61,970	2,945
136	236.21	Other Taxes - Wash Excise - Allocated	PROFORMA	63,763,367	34,490,976	7,810,431	9,032,148	5,301,734	3,950,140	1,265,940	1,121,340	249,213	541,444	-
137	236.22	Other Taxes - Wash Excise - Firm Resale	RETAIL TAX											
138	236.23	Other Taxes - Muni	DIR_RESALE	38,525	-	-	-	-	-	-	-	-	-	38,525
139	236.24	Other Taxes - MT Corp Lic	REVFAC1.T	-	-	-	-	-	-	-	-	-	-	-
140	236.25	Other Taxes - MT Elec Energy Lic	REVFAC1.T	1,105,403	593,616	134,680	151,418	93,656	75,210	21,644	19,555	5,364	9,376	884
141			ENERGY_1	1,704,511	786,741	190,633	226,720	146,499	115,962	37,613	34,549	148,218	6,455	11,121
142	-	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>109,160,752</b>	<b>59,504,627</b>	<b>13,225,872</b>	<b>15,017,627</b>	<b>8,866,292</b>	<b>6,898,658</b>	<b>1,961,958</b>	<b>1,710,756</b>	<b>830,544</b>	<b>1,047,345</b>	<b>97,072</b>
143		<b>INCOME TAXES</b>		-	-	-	-	-	-	-	-	-	-	-
144	409.10	Current Federal Income Tax @ Rate	RB.T	48,951,637	26,657,760	5,889,539	6,671,200	3,989,958	3,282,470	778,706	670,162	446,858	513,336	51,648
145	410.10	Provision for Def Inc Tax	RB.T	22,262,626	12,123,634	2,678,493	3,033,983	1,814,586	1,492,828	354,146	304,782	203,226	233,459	23,489
146	411.10	Prov for Def Income Tax (Credit)	RB.T	(22,745,199)	(12,386,431)	(2,736,553)	(3,099,748)	(1,853,920)	(1,525,188)	(361,823)	(311,388)	(207,631)	(238,520)	(23,998)
147	-	<b>TOTAL FIT</b>		<b>48,469,064</b>	<b>26,394,964</b>	<b>5,831,479</b>	<b>6,605,434</b>	<b>3,950,625</b>	<b>3,250,111</b>	<b>771,030</b>	<b>663,555</b>	<b>442,452</b>	<b>508,275</b>	<b>51,139</b>
148														
149		<b>TOTAL OPERATING EXPENSES</b>		<b>1,489,233,102</b>	<b>799,019,350</b>	<b>181,694,447</b>	<b>204,207,302</b>	<b>126,475,914</b>	<b>101,004,679</b>	<b>29,763,095</b>	<b>26,972,546</b>	<b>6,620,865</b>	<b>12,328,859</b>	<b>1,146,046</b>

Puget Sound Energy  
Electric Account Allocation  
Ratebase Summary  
Adjusted Twelve Months ended September 2005

Line No.	COS ID	Account Description	Allocation Method	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (50 < kW <= 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
1		<b>Plant-in-Service</b>											
2		<b>Intangible Plant</b>											
3	300.00	Production Plant	PP.T	114,202	59,397	14,039	16,476	10,467	8,201	2,671	-	470	41
4	300.01	Distribution Plant	DP.T	13,800,045	8,060,142	1,632,688	1,747,770	963,728	848,947	113,494	116,062	230,954	14,009
5	300.01	General Plant	GP.T	163,401,170	96,625,442	19,439,226	18,987,295	11,069,344	9,322,540	2,019,335	1,764,179	1,214,218	2,819,927
6		- Sub-total		<b>177,315,417</b>	<b>104,744,981</b>	<b>21,085,953</b>	<b>20,751,541</b>	<b>12,043,538</b>	<b>10,179,688</b>	<b>2,135,499</b>	<b>1,838,871</b>	<b>1,330,280</b>	<b>3,051,351</b>
7													
8		<b>Production Plant</b>											
9	310.00	Thermal Baseload Generation	PC1	778,901,339	405,112,068	95,752,926	112,373,674	71,387,172	55,933,742	18,216,232	-	3,203,475	281,738
10	330.00	Hydro Baseload Generation	PC1	178,456,772	92,816,623	21,938,283	25,746,320	16,355,761	12,815,173	4,173,584	3,812,519	733,959	64,550
11	340.00	Other Production Generation	PC1	761,053,887	395,829,483	93,558,880	109,798,786	69,751,434	54,652,098	17,798,832	-	3,130,072	275,282
12		- Sub-total		<b>1,718,411,998</b>	<b>893,758,175</b>	<b>211,250,089</b>	<b>247,918,779</b>	<b>157,494,367</b>	<b>123,401,013</b>	<b>40,188,648</b>	<b>36,711,850</b>	<b>-</b>	<b>7,067,507</b>
13													
14		<b>Transmission Plant</b>											
15	350.00	Transmission Plant - Integrated Generation	PC1	174,758,096	90,892,916	21,483,593	25,212,704	16,016,773	12,549,567	4,087,083	-	718,747	63,212
16	350.01	Bulk Transmission Plant (>230 kV)	PC2	114,184,854	54,090,777	12,776,977	14,989,670	9,518,199	7,455,749	2,428,414	9,563,622	427,329	716,114
17	350.02	Sub Transmission Plant (<230 kV)	PC2	221,598,366	104,973,885	24,796,259	29,090,429	18,471,954	14,469,360	4,712,818	18,560,107	829,317	1,389,761
18		- Sub-total		<b>510,541,316</b>	<b>249,957,578</b>	<b>59,056,829</b>	<b>69,292,804</b>	<b>44,006,927</b>	<b>34,474,676</b>	<b>11,228,314</b>	<b>10,255,979</b>	<b>28,123,729</b>	<b>1,975,394</b>
19													
20		<b>Distribution Plant</b>											
21	360.01	Land & Land Rights - Assigned	DIR360.01	655,736	-	-	-	-	-	402,197	252,980	-	559
22	360.02	Land & Land Rights - Allocated	DEM_12NCP1	12,652,224	7,232,526	1,572,749	1,825,188	1,024,707	923,044	-	-	68,768	5,243
23	360.03	Land & Land Rights - Transm Related	PC2	8,203,132	3,885,925	917,908	1,076,870	683,795	535,627	174,459	159,343	687,058	51,446
24	361.01	Structures & Improve - Assigned	DIR361.01	309,229	0	-	-	-	-	71,708	143,552	93,880	89
25	361.02	Structures & Improve - Allocated	DEM_12NCP1	4,143,093	2,368,360	515,012	597,675	335,550	302,260	-	-	22,519	1,717
26	361.03	Structures & Improve - Transm Related	PC2	1,369,737	648,861	153,270	179,813	114,178	89,438	29,131	26,607	114,723	8,590
27	362.01	Station Equipment - Assigned	DIR362.01	22,575,914	0	-	-	469,911	3,989,952	8,132,489	9,852,194	-	131,368
28	362.02	Station Equipment - Allocated	DEM_12NCP1	221,413,660	126,569,051	27,523,075	31,940,750	17,932,344	16,153,246	-	-	1,203,439	91,755
29	362.03	Station Equipment - Transm Related	PC2	95,346,413	45,166,774	10,669,006	12,516,645	7,947,868	6,225,685	2,027,769	1,852,072	7,985,797	597,968
30	364.00	Poles Towers & Fixtures	OH	219,454,742	126,243,887	27,452,367	31,858,692	17,886,274	14,729,507	-	-	1,200,347	83,668
31	364.01	OH Lines Direct Assignment	DIR364.01	1,206,005	-	-	-	-	-	1,032,114	-	-	173,891
32	365.00	OVHD Cond & Devices	OH	230,548,649	132,625,786	28,840,143	33,469,217	18,790,464	15,474,115	-	-	1,261,027	87,898
33	366.00	UNGD Conduit	UG	436,133,795	253,259,851	55,072,626	63,912,224	35,881,937	25,454,533	-	-	2,408,036	144,589
34	366.01	UG Lines Direct Assignment	DIR366.01	13,108,414	-	-	-	-	-	11,002,913	1,548,219	-	557,282
35	367.00	UNGD Cond & Devices	UG	491,098,273	285,177,340	62,013,244	71,966,867	40,404,017	28,662,482	-	-	2,711,512	162,811
36	368.OH	Line Transf OVHD	DEM_12NCP1	115,456,007	65,999,348	14,351,889	16,655,483	9,350,809	8,423,100	-	-	627,533	47,846
37	368.UG	Line Transf UNGD	DEM_12NCP1	208,973,323	119,457,648	25,976,665	30,146,129	16,924,798	15,245,661	-	-	1,135,823	86,600
38	368.03	Line Transf Assigned	DIR368.03	1,674,134	-	-	-	-	1,075,506	579,231	-	-	19,397
39	369.OH	Services - OVHD	CUST_4	43,231,546	38,321,379	4,534,860	342,828	30,497	-	1,981	-	-	-
40	369.UG	Services - UNGD	RESID	125,725,426	125,725,426	-	-	-	-	-	-	-	-
41	370.00	Meters	METER	121,949,908	71,699,054	25,218,797	8,372,549	787,549	14,300,154	541,023	523,128	312,413	195,240
42	371.00	Installations on Cust Premises - Capacitors	DIR_449_HV	1,255,565	-	-	-	-	-	-	1,255,565	-	-
43	372.00	Leased Prop Assigned - Water Htrs	DIR372.00	2,152,931	2,108,374	40,817	3,083	-	657	-	-	-	-
44	373.00	Str & Area Lighting Sys	DIR373.00	29,334,640	-	-	-	-	-	-	-	29,334,640	-
45	374.00	Easements	DEM_12NCP1	5,944,197	3,397,945	738,900	857,500	481,422	433,659	-	-	32,308	2,463
46		- Sub-total		<b>2,413,916,693</b>	<b>1,409,887,535</b>	<b>285,591,329</b>	<b>305,721,513</b>	<b>168,576,206</b>	<b>148,498,583</b>	<b>19,852,478</b>	<b>12,638,391</b>	<b>20,301,631</b>	<b>40,398,606</b>
47													
48		<b>General Plant</b>											
49	389.00	Land & Land Rights	SW.T	4,593,344	2,731,458	546,111	525,866	306,484	258,228	56,129	49,468	33,994	81,722
50	390.00	Structures & Improvements	SW.T	83,318,491	49,545,813	9,905,887	9,538,671	5,559,306	4,683,996	1,018,122	897,289	616,616	1,482,355
51	391.00	Office Furniture & Equip	SW.T	52,573,248	31,262,980	6,250,529	6,018,819	3,507,874	2,955,561	642,426	566,182	389,080	935,353
52	392.00	Transportation Equip	SW.T	3,308,240	1,967,264	393,323	378,742	220,738	185,983	40,426	35,628	24,483	58,858
53	393.00	Stores Equip	PTDP.T	1,144,979	629,745	137,090	153,622	91,265	75,555	17,576	14,700	11,942	12,193
54	394.00	Tools & Shop & Garage Equip	SWPTD.T	6,518,753	3,650,319	780,160	864,521	504,741	423,936	88,633	71,434	49,339	79,581
55	395.00	Lab Equip	SWPTD.T	11,980,504	6,708,746	1,433,818	1,588,862	927,639	779,132	162,894	131,285	90,678	146,258
56	396.00	Power Operated Equip	SWPTD.T	1,843,084	1,032,075	220,579	244,431	142,708	119,862	25,060	20,197	13,950	22,500
57	397.00	Communication Equip	SW.T	62,417,989	37,117,211	7,420,989	7,145,888	4,164,750	3,509,012	762,726	672,204	461,938	1,110,505
58	398.00	Miscellaneous Equip	SW.T	425,965	253,303	50,644	48,766	28,422	23,947	5,205	4,587	3,152	7,579
59		- Sub-total		<b>228,124,597</b>	<b>134,898,912</b>	<b>27,139,130</b>	<b>26,508,189</b>	<b>15,453,926</b>	<b>13,015,211</b>	<b>2,819,196</b>	<b>2,462,972</b>	<b>1,695,172</b>	<b>3,936,905</b>

Puget Sound Energy  
Electric Account Allocation  
Ratebase Summary  
Adjusted Twelve Months ended September 2005

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (50 < kW <= 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
60														
61		<b>TOTAL PLANT-IN-SERVICE</b>		<b>5,048,310,021</b>	<b>2,793,247,181</b>	<b>604,123,329</b>	<b>670,192,827</b>	<b>397,574,965</b>	<b>329,569,171</b>	<b>76,224,136</b>	<b>63,908,063</b>	<b>51,450,811</b>	<b>56,429,761</b>	<b>5,589,776</b>
62														
63		<b>Accumulated Reserve for Depreciation</b>												
64														
65		- Intangible Plant		-	-	-	-	-	-	-	-	-	-	-
66	111.01	Accum Amortization Production Plant	PP.T	(2,815,834)	(1,464,535)	(346,160)	(406,246)	(258,074)	(202,208)	(65,854)	(60,157)	-	(11,581)	(1,019)
67	111.02	Accum Amortization Distribution Plant	DP.T	(222,771)	(130,113)	(26,356)	(28,214)	(15,557)	(13,704)	(1,832)	(1,166)	(1,874)	(3,728)	(226)
68	111.03	Accum Amortization General Plant	GP.T	(81,563,945)	(48,231,921)	(9,703,357)	(9,477,770)	(5,525,415)	(4,653,474)	(1,007,979)	(880,614)	(606,094)	(1,407,606)	(69,715)
69		- <b>Sub-total</b>		<b>(84,602,550)</b>	<b>(49,826,569)</b>	<b>(10,075,873)</b>	<b>(9,912,230)</b>	<b>(5,799,047)</b>	<b>(4,869,387)</b>	<b>(1,075,665)</b>	<b>(941,938)</b>	<b>(607,967)</b>	<b>(1,422,915)</b>	<b>(70,960)</b>
70														
71		- Production Plant		-	-	-	-	-	-	-	-	-	-	-
72	108.01	Accum Depreciation Thermal Baseload Generation	PP.T	(424,250,859)	(220,655,858)	(52,154,566)	(61,207,531)	(38,883,062)	(30,465,910)	(9,921,991)	(9,063,620)	-	(1,744,864)	(153,457)
73	108.02	Accum Depreciation Hydro Baseload Generation	PP.T	(103,669,525)	(53,919,250)	(12,744,439)	(14,956,612)	(9,501,427)	(7,444,620)	(2,424,528)	(2,214,777)	-	(426,373)	(37,499)
74	108.03	Accum Depreciation Other Production Generation	PP.T	(131,648,977)	(68,471,560)	(16,184,046)	(18,993,265)	(12,065,775)	(9,453,855)	(3,078,886)	(2,812,525)	-	(541,448)	(47,619)
75		- <b>Sub-total</b>		<b>(659,569,361)</b>	<b>(343,046,667)</b>	<b>(81,083,050)</b>	<b>(95,157,408)</b>	<b>(60,450,264)</b>	<b>(47,364,385)</b>	<b>(15,425,405)</b>	<b>(14,090,923)</b>	-	<b>(2,712,685)</b>	<b>(238,574)</b>
76														
77		- Transmission Plant		-	-	-	-	-	-	-	-	-	-	-
78	108.04	Accum Depreciation Transmission Plant	TP.T	(210,227,576)	(102,926,000)	(24,318,059)	(28,532,966)	(18,120,903)	(14,195,771)	(4,623,527)	(4,223,144)	(11,580,617)	(813,416)	(893,173)
79		- <b>Sub-total</b>		<b>(210,227,576)</b>	<b>(102,926,000)</b>	<b>(24,318,059)</b>	<b>(28,532,966)</b>	<b>(18,120,903)</b>	<b>(14,195,771)</b>	<b>(4,623,527)</b>	<b>(4,223,144)</b>	<b>(11,580,617)</b>	<b>(813,416)</b>	<b>(893,173)</b>
80														
81		- Distribution Plant		-	-	-	-	-	-	-	-	-	-	-
82	108.05	Acc Depr - Alloc Dist Subs & Lines	D108.05.T	(643,983,052)	(368,032,757)	(80,379,569)	(93,336,817)	(52,780,897)	(40,633,453)	(835,264)	(762,892)	(3,289,451)	(3,469,400)	(462,554)
83	108.09	Acc Depr - Direct Assign Dist Subs & Lines	DIR108.09	(15,399,122)	-	-	-	-	(81,057)	(6,845,387)	(3,685,639)	(4,463,181)	-	(323,858)
84	108.10	Acc Depr - Alloc Other Dist Plant	D108.10.T	(272,741,776)	(177,492,497)	(29,475,487)	(23,450,623)	(11,470,034)	(16,421,441)	(466,801)	(217,599)	(652,211)	(12,948,855)	(146,228)
85		- <b>Sub-total</b>		<b>(932,123,950)</b>	<b>(545,525,254)</b>	<b>(109,855,056)</b>	<b>(116,787,439)</b>	<b>(64,250,931)</b>	<b>(57,135,951)</b>	<b>(8,147,452)</b>	<b>(4,666,130)</b>	<b>(8,404,843)</b>	<b>(16,418,255)</b>	<b>(932,640)</b>
86														
87		- General Plant		-	-	-	-	-	-	-	-	-	-	-
88														
89	108.06	Accum Depreciation General Plant	GP.T	(90,128,505)	(53,296,477)	(10,722,251)	(10,472,976)	(6,105,607)	(5,142,109)	(1,113,821)	(973,082)	(669,736)	(1,555,410)	(77,035)
90	108.07	RWIP	PTDGP.T	17,397,495	9,602,393	2,082,406	2,319,578	1,376,984	1,140,748	264,619	221,690	179,013	190,649	19,416
91	108.08	RWIP - Common	GP.T	2,192,061	1,296,251	260,781	254,719	148,498	125,064	27,090	23,667	16,289	37,830	1,874
92		- <b>Sub-total</b>		<b>(70,538,949)</b>	<b>(42,397,833)</b>	<b>(8,379,063)</b>	<b>(7,898,680)</b>	<b>(4,580,126)</b>	<b>(3,876,297)</b>	<b>(822,112)</b>	<b>(727,726)</b>	<b>(474,434)</b>	<b>(1,326,931)</b>	<b>(55,746)</b>
93														
94		- <b>Total Accumulated Reserve for Depreciation</b>		<b>(1,957,062,386)</b>	<b>(1,083,722,323)</b>	<b>(233,711,102)</b>	<b>(258,288,723)</b>	<b>(153,201,270)</b>	<b>(127,441,791)</b>	<b>(30,094,160)</b>	<b>(24,649,861)</b>	<b>(21,067,861)</b>	<b>(22,694,202)</b>	<b>(2,191,093)</b>
95														
96		<b>Rate Base Adjustments</b>												
97														
98		<b>Construction Complete, Not Classified</b>												
99	106.01	Construction Complete, Not Classified - Prod	PP.T	22,464	11,684	2,762	3,241	2,059	1,613	525	480	-	92	8
100	106.02	Construction Complete, Not Classified - Trans	TP.T	632,147	309,495	73,124	85,798	54,489	42,686	13,903	12,699	34,823	2,446	2,686
101	106.03	Construction Complete, Not Classified - Dist	DP.T	2,710,618	1,583,181	320,694	343,299	189,296	166,751	22,293	14,192	22,797	45,364	2,752
102	106.04	Construction Complete, Not Classified - General	GP.T	5,292	3,129	630	615	358	302	65	57	39	91	5
103		- <b>Sub-total</b>		<b>3,370,521</b>	<b>1,907,489</b>	<b>397,209</b>	<b>432,952</b>	<b>246,203</b>	<b>211,352</b>	<b>36,786</b>	<b>27,428</b>	<b>57,659</b>	<b>47,994</b>	<b>5,450</b>
104														
105		- Working Capital Assets		-	-	-	-	-	-	-	-	-	-	-
106	WC	Working Capital	EPIS.T	-	-	-	-	-	-	-	-	-	-	-
107		- <b>Sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
108														
109		<b>Other Items</b>												
110	105.01	Plant Held for Future Use - Transmission	TP.T	3,535,565	1,730,989	408,976	479,862	304,754	238,742	77,758	71,024	194,760	13,680	15,021
111	105.02	Plant Held for Future Use - Distribution	DP.T	3,902,073	2,279,070	461,656	494,196	272,502	240,047	32,091	20,430	32,817	65,304	3,961
112	105.03	Plant Held for Future Use - General	GP.T	197,671	116,891	23,516	22,969	13,391	11,278	2,443	2,134	1,469	3,411	169
113	BEP	Bonneville Exchange Power, Tenaska & Cabot	PC1	195,101,590	101,473,710	23,984,486	28,147,702	17,881,277	14,010,455	4,562,858	4,168,116	-	802,416	70,571
114	186.01	Misc Def Debits - Conservation Related	PC1	-	-	-	-	-	-	-	-	-	-	-
115	186.02	Conservation Trust	PC2	-	-	-	-	-	-	-	-	-	-	-
116	186.03	Misc Def Debits - WUTC AFUDC Prod	PP.T	803,549	417,931	98,783	115,930	73,646	57,704	18,793	17,167	-	3,305	291
117	186.04	Misc Def Debits - WUTC AFUDC Trans	PC1	5,831	3,033	717	841	534	419	136	125	-	24	2
118	186.05	Misc Def Debits - WUTC AFUDC Non Project	PTDGP.T	29,029,120	16,022,365	3,474,662	3,870,402	2,297,608	1,903,430	441,538	369,907	298,698	318,113	32,397

Puget Sound Energy  
Electric Account Allocation  
Ratebase Summary  
Adjusted Twelve Months ended September 2005

Line No.	COS ID	Account Description	Allocation Method	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (50 < kW <= 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale	
119	186.06	Misc Def Debits - Colstrip FERC Adj. - Prod	PP.T	8,737,477	4,544,423	1,074,127	1,260,574	800,799	627,448	204,344	186,666	-	35,936	3,160
120	186.07	Misc Def Debits - Colstrip FERC Adj. - Trans	PC1	4,765,132	2,478,379	585,793	687,475	436,730	342,189	111,443	101,801	-	19,598	1,724
121	186.08	Misc Def Debits - Colstrip FERC Adj. - General	GP.T	157,021	92,853	18,680	18,246	10,637	8,959	1,940	1,695	1,167	2,710	134
122	114.00	Misc Def Debits - Acq Adjustment - Production	PP.T	113,382,853	58,971,220	13,938,530	16,357,974	10,391,664	8,142,145	2,651,694	2,422,291	-	466,322	41,012
123	114.01	Misc Def Debits - Acq Adjustment - Transmission	PC2	(5,137)	(2,433)	(575)	(674)	(428)	(335)	(109)	(100)	(430)	(19)	(32)
124	114.02	Misc Def Debits - Acq Adjustment - Distribution	DP.T	349,733	204,267	41,377	44,294	24,424	21,515	2,876	1,831	2,941	5,853	355
125	282.00	Accum Deferred Income Tax - Prod	PP.T	(30,628,924)	(15,930,319)	(3,765,315)	(4,418,897)	(2,807,175)	(2,199,496)	(716,321)	(654,351)	-	(125,971)	(11,079)
126	282.01	Accum Deferred Income Tax - Trans/Dist	TDP.T	43,108,478	24,467,233	5,080,346	5,527,963	3,133,618	2,697,149	458,152	337,478	713,822	624,621	68,095
127	282.02	Accum Deferred Income Tax - Other	PTDGP.T	(441,854,167)	(243,877,482)	(52,888,068)	(58,911,652)	(34,972,050)	(28,972,230)	(6,720,675)	(5,630,376)	(4,546,498)	(4,842,024)	(493,112)
128	235.00	Customer Deposits	DIR235.00	(10,291,319)	(8,260,028)	(1,258,312)	(534,734)	(126,952)	(111,293)	-	-	-	-	-
129	252.00	Customer Advances	CUST_4	(41,895,870)	(37,137,407)	(4,394,752)	(332,236)	(29,554)	-	(1,920)	-	-	-	-
130		- Sub-total		<b>(121,599,324)</b>	<b>(92,405,307)</b>	<b>(13,115,373)</b>	<b>(7,169,766)</b>	<b>(2,294,574)</b>	<b>(2,981,877)</b>	<b>1,127,040</b>	<b>1,415,839</b>	<b>(3,301,253)</b>	<b>(2,606,721)</b>	<b>(267,332)</b>
131														
132		- Total Other Ratebase		<b>(118,228,803)</b>	<b>(90,497,818)</b>	<b>(12,718,164)</b>	<b>(6,736,814)</b>	<b>(2,048,372)</b>	<b>(2,770,525)</b>	<b>1,163,826</b>	<b>1,443,266</b>	<b>(3,243,594)</b>	<b>(2,558,727)</b>	<b>(261,882)</b>
133														
134		Total Ratebase		<b>2,973,018,832</b>	<b>1,619,027,040</b>	<b>357,694,063</b>	<b>405,167,291</b>	<b>242,325,323</b>	<b>199,356,855</b>	<b>47,293,801</b>	<b>40,701,469</b>	<b>27,139,356</b>	<b>31,176,833</b>	<b>3,136,801</b>

Puget Sound Energy  
Electric Account Allocation  
Customer Charge Calculation  
Adjusted Test Year Twelve Months ended September 2005

Line No.	Description	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (50 < kW <= 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
<b>1</b>	<b>PLANT INVESTMENT:</b>											
2	Meters (A/C 370)	\$ 121,949,908	\$ 71,699,054	\$ 25,218,797	\$ 8,372,549	\$ 787,549	\$ 14,300,154	\$ 541,023	\$ 523,128	\$ 312,413	\$ -	\$ 195,240
3	UG Service (A/C 369)	\$ 125,725,426	\$ 125,725,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	OH Service (A/C 369)	\$ 43,231,546	\$ 38,321,379	\$ 4,534,860	\$ 342,828	\$ 30,497	\$ -	\$ 1,981	\$ -	\$ -	\$ -	\$ -
5	Transformers (A/C 368 Customer Related)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Subtotal Transformer, Meter & Service	\$ 290,906,880	\$ 235,745,859	\$ 29,753,658	\$ 8,715,377	\$ 818,045	\$ 14,300,154	\$ 543,005	\$ 523,128	\$ 312,413	\$ -	\$ 195,240
7												
8	General Plant	\$ 228,124,597	\$ 134,898,912	\$ 27,139,130	\$ 26,508,189	\$ 15,453,926	\$ 13,015,211	\$ 2,819,196	\$ 2,462,972	\$ 1,695,172	\$ 3,936,905	\$ 194,985
9	Prod. Trans & Dist Plant	\$ 4,642,870,007	\$ 2,553,603,288	\$ 555,898,246	\$ 622,933,097	\$ 370,077,500	\$ 306,374,272	\$ 71,269,440	\$ 59,606,220	\$ 48,425,360	\$ 49,441,506	\$ 5,241,078
10	Related General Plant	\$ 14,293,533	\$ 12,453,720	\$ 1,452,583	\$ 370,873	\$ 34,160	\$ 607,491	\$ 21,480	\$ 21,616	\$ 10,936	\$ -	\$ 7,264
11												
12	Total Distribution Plant	\$ 2,413,916,693	\$ 1,409,887,535	\$ 285,591,329	\$ 305,721,513	\$ 168,576,206	\$ 148,498,583	\$ 19,852,478	\$ 12,638,391	\$ 20,301,631	\$ 40,398,606	\$ 2,450,421
13	Distribution Accumulated Depreciation	\$ (932,123,950)	\$ (545,525,254)	\$ (109,855,056)	\$ (116,787,439)	\$ (64,250,931)	\$ (57,135,951)	\$ (8,147,452)	\$ (4,666,130)	\$ (8,404,843)	\$ (16,418,255)	\$ (932,640)
14	Related Distribution Accumulated Depreciation	\$ (112,332,489)	\$ (91,216,722)	\$ (11,444,989)	\$ (3,329,326)	\$ (311,789)	\$ (5,502,092)	\$ (222,849)	\$ (193,140)	\$ (129,338)	\$ -	\$ (74,309)
15												
16	General Accumulated Depreciation	\$ (70,538,949)	\$ (42,397,833)	\$ (8,379,063)	\$ (7,898,680)	\$ (4,580,126)	\$ (3,876,297)	\$ (822,112)	\$ (727,726)	\$ (474,434)	\$ (1,326,931)	\$ (55,746)
17	Related General Accumulated Depreciation	\$ (4,419,737)	\$ (3,914,122)	\$ (448,477)	\$ (110,509)	\$ (10,124)	\$ (180,928)	\$ (6,264)	\$ (6,387)	\$ (3,061)	\$ -	\$ (2,077)
18												
19	<b>Net Plant Investment</b>	<b>\$ 188,448,187</b>	<b>\$ 153,068,735</b>	<b>\$ 19,312,774</b>	<b>\$ 5,646,415</b>	<b>\$ 530,293</b>	<b>\$ 9,224,625</b>	<b>\$ 335,372</b>	<b>\$ 345,217</b>	<b>\$ 190,950</b>	<b>\$ -</b>	<b>\$ 126,118</b>
20												
21	<b>EXPENSE:</b>											
22	OE - Supervision & Eng (A/C 580) - (Customer Only)	\$ 739,905	\$ 336,456	\$ 118,121	\$ 39,212	\$ 3,688	\$ 66,973	\$ 2,534	\$ 2,450	\$ 1,463	\$ 168,094	\$ 914
23	OE - Meters (A/C 586)	\$ 1,984,654	\$ 1,166,855	\$ 410,419	\$ 136,258	\$ 12,817	\$ 232,726	\$ 8,805	\$ 8,514	\$ 5,084	\$ -	\$ 3,177
24	OE - Customer Installation (A/C 587)	\$ 2,232,525	\$ 1,312,588	\$ 461,678	\$ 153,275	\$ 14,418	\$ 261,792	\$ 9,904	\$ 9,577	\$ 5,719	\$ -	\$ 3,574
25	ME - Line Transformers (A/C 595) (Customer Only)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	ME - Meters (A/C 597)	\$ 423,505	\$ 248,995	\$ 87,579	\$ 29,076	\$ 2,735	\$ 49,661	\$ 1,879	\$ 1,817	\$ 1,085	\$ -	\$ 678
27	CAE - Supervision (A/C 901) - (Customer Only)	\$ 764,292	\$ 579,956	\$ 93,589	\$ 37,111	\$ 19,744	\$ 18,593	\$ 3,897	\$ 6,542	\$ 2,317	\$ 2,346	\$ 196
28	CAE - Meter Reading (A/C 902)	\$ 14,524,418	\$ 11,995,876	\$ 1,770,314	\$ 429,711	\$ 45,566	\$ 41,855	\$ 4,455	\$ 143,240	\$ 87,824	\$ -	\$ 5,577
29	CAE - Records & Collections (A/C 903)	\$ 12,900,671	\$ 10,495,732	\$ 1,579,505	\$ 175,655	\$ 215,882	\$ 329,879	\$ 20,695	\$ 19,827	\$ 17,757	\$ 42,400	\$ 3,340
30	Subtotal O&M and Cust Acctg Expense	\$ 33,569,970	\$ 26,136,456	\$ 4,521,206	\$ 1,000,298	\$ 314,850	\$ 1,001,478	\$ 52,169	\$ 191,966	\$ 121,250	\$ 212,840	\$ 17,456
31												
32	Total Admin & General	\$ 74,798,427	\$ 43,113,765	\$ 9,030,184	\$ 8,916,679	\$ 5,251,109	\$ 4,395,637	\$ 1,043,602	\$ 1,019,780	\$ 646,713	\$ 1,313,650	\$ 67,308
33	Total Prod, Tran, Dist & Customer Expense	\$ 1,071,427,523	\$ 566,967,943	\$ 131,332,241	\$ 149,113,663	\$ 93,782,018	\$ 74,375,722	\$ 23,116,708	\$ 21,142,194	\$ 3,451,425	\$ 7,373,928	\$ 771,680
34	Related Admin & General	\$ 2,343,585	\$ 1,987,486	\$ 310,870	\$ 59,816	\$ 17,629	\$ 59,188	\$ 2,355	\$ 9,259	\$ 22,719	\$ 37,917	\$ 1,523
35												
36	Distribution Depreciation Expense	\$ 70,123,099	\$ 40,956,543	\$ 8,296,288	\$ 8,881,060	\$ 4,897,056	\$ 4,313,811	\$ 576,705	\$ 367,139	\$ 589,752	\$ 1,173,560	\$ 71,184
37	Related Distribution Depreciation Expense	\$ 8,450,703	\$ 6,848,302	\$ 864,329	\$ 253,177	\$ 23,764	\$ 415,412	\$ 15,774	\$ 15,197	\$ 9,075	\$ -	\$ 5,672
38												
39	Total Depreciation Expense	\$ 156,879,034	\$ 86,864,942	\$ 18,848,737	\$ 20,973,473	\$ 12,470,314	\$ 10,317,883	\$ 2,416,888	\$ 2,033,083	\$ 1,097,663	\$ 1,717,703	\$ 138,349
40	General Distribution Expense	\$ 10,155,512	\$ 6,005,348	\$ 1,208,163	\$ 1,180,075	\$ 687,968	\$ 579,403	\$ 125,503	\$ 109,645	\$ 75,465	\$ 175,261	\$ 8,680
41	Depreciation Net of General Expense	\$ 146,723,522	\$ 80,859,594	\$ 17,640,573	\$ 19,793,397	\$ 11,782,346	\$ 9,738,480	\$ 2,291,385	\$ 1,923,438	\$ 1,022,198	\$ 1,542,442	\$ 129,668
42	Related General Depr Expense	\$ 584,918	\$ 508,615	\$ 59,196	\$ 15,094	\$ 1,388	\$ 24,715	\$ 864	\$ 866	\$ 670	\$ -	\$ 380
43												
44	Total Plant in Service	\$ 5,051,680,542	\$ 2,795,154,670	\$ 604,520,538	\$ 670,625,780	\$ 397,821,167	\$ 329,780,523	\$ 76,260,922	\$ 63,935,491	\$ 51,508,470	\$ 56,477,755	\$ 5,595,226
45	Property Tax (A/C 236)	\$ 39,065,800	\$ 21,562,021	\$ 4,676,010	\$ 5,208,576	\$ 3,091,996	\$ 2,561,531	\$ 594,197	\$ 497,800	\$ 401,971	\$ 428,099	\$ 43,598
46	Related Property Tax	\$ 1,457,313	\$ 1,180,783	\$ 149,386	\$ 43,854	\$ 4,122	\$ 71,651	\$ 2,613	\$ 2,688	\$ 1,490	\$ -	\$ 983
47												
48	<b>Total Related Expense</b>	<b>\$ 46,406,488</b>	<b>\$ 36,661,643</b>	<b>\$ 5,904,987</b>	<b>\$ 1,372,240</b>	<b>\$ 361,752</b>	<b>\$ 1,572,445</b>	<b>\$ 73,776</b>	<b>\$ 219,977</b>	<b>\$ 155,205</b>	<b>\$ 250,757</b>	<b>\$ 26,012</b>
49												
50	Customers (Annual)	12,086,700	10,675,896	1,263,360	95,508	8,496	8,172	744	216	204	33,996	108
51	Cost of Capital (Net of Tax)	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%
52	Conversion Factor	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%
53	1 - FIT Rate	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
54												
55	\$ / Month per Customer for Plant Investment	\$ 1.90	\$ 1.75	\$ 1.86	\$ 7.21	\$ 7.61	\$ 137.61	\$ 54.95	\$ 194.83	\$ 114.11	\$ -	\$ 142.36
56	\$ / Month per Customer for Expense	\$ 4.02	\$ 3.60	\$ 4.89	\$ 15.05	\$ 44.59	\$ 201.49	\$ 103.84	\$ 1,066.43	\$ 796.68	\$ 7.72	\$ 252.21
57	<b>TOTAL MONTHLY CUSTOMER CHARGE</b>	<b>\$ 5.92</b>	<b>\$ 5.34</b>	<b>\$ 6.76</b>	<b>\$ 22.25</b>	<b>\$ 52.20</b>	<b>\$ 339.10</b>	<b>\$ 158.79</b>	<b>\$ 1,261.26</b>	<b>\$ 910.79</b>	<b>\$ 7.72</b>	<b>\$ 394.57</b>



Puget Sound Energy  
 Electric Account Allocation  
 Salary and Wage Summary  
 Adjusted Test Year Twelve Months ended September 2005

No.	Account Description	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (50 < kW <= 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
1	<b>Labor Operating Expense</b>											
2												
3	S100 Salary & Wages - Prod Related	9,103,685	4,734,891	1,119,146	1,313,407	834,363	653,745	212,909	194,490	-	37,442	3,293
4	S101 Salary & Wages - Trans Related	1,125,138	550,860	130,150	152,708	96,983	75,976	24,745	22,602	61,979	4,353	4,780
5	S102 Salary & Wages - Dist Related	18,348,759	10,716,893	2,170,848	2,323,862	1,281,388	1,128,773	150,903	96,067	154,318	307,079	18,626
6	S103 Salary & Wages - Customer Accts Related	10,153,458	7,704,597	1,243,312	493,012	262,300	247,010	51,770	86,910	30,783	31,166	2,599
7	S104 Salary & Wages - Cust Svc Related	1,286,446	1,136,287	134,466	10,165	904	870	79	23	22	3,618	11
8	S105 Salary & Wages - Admin & Gen Related	17,317,869	9,524,920	2,073,496	2,323,536	1,380,386	1,142,774	265,834	222,331	180,626	184,416	19,549
9	S106 Salary & Wages - Sales	460,190	-	-	-	-	-	-	-	-	460,190	-
10												
11	- <b>TOTAL LABOR O &amp; M EXPENSES</b>	<b>\$ 57,795,545</b>	<b>\$ 36,206,509</b>	<b>\$ 6,898,635</b>	<b>\$ 5,811,135</b>	<b>\$ 3,110,933</b>	<b>\$ 2,847,422</b>	<b>\$ 809,500</b>	<b>\$ 611,606</b>	<b>\$ 438,657</b>	<b>\$ 1,014,348</b>	<b>\$ 46,800</b>