

WEA 9/20/98
UG-92078

PUGET SOUND ENERGY
SUMMARY OF ENVIRONMENTAL REMEDIATION COSTS FOR GAS SITES
MARCH 31, 1998

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 18390 (h)
NON TAX ACCOUNTS										
<u>TACOMA TIDE FLATS</u> (1)										
001	18220, 18348,	(Legal Costs	9,338,315.30	0.00	9,338,315.30		44,180,439.34			
001	18353 & 18354	(Remediation Costs	34,812,327.52	0.00	34,812,327.52					
		(Internal Costs	209,798.52	0.00	209,798.52					
001	18351	Interest Costs (Interest was accrued only through 12/31/98)	0.00	0.00	0.00					
001	18352	Environmental Interest Reimbursement due to tax refund	0.00	0.00	0.00					
051	18351	Regulatory Asset - Interest on Tacoma Tide Flats	0.00	0.00	0.00					
001	82011	Internal Costs - Expensed after 1/1/97	1,030.34	0.00	1,030.34	1,030.34				
		SUB TOTAL	<u>44,161,469.68</u>							
<u>EVERETT</u>										
001	18379	Remediation Costs	534,782.01	2,713,862.37	3,250,000.00	0.00	534,782.01			
	920GS	Internal Costs	1,355.62			1,355.62				
		SUB TOTAL	<u>536,137.63</u>							
<u>CHEHALIS</u>										
001	18382	Remediation Costs	1,735,321.24	284,650.64	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	247,577.94	2,618,409.92	3,200,000.00		581,135.34			
001	18376	Remediation Costs	333,190.45							
	18376	Internal Costs- before 1/1/97	368.95							
E	920GS	Internal Costs	178.02							
001	82009	Internal Costs- Expensed after 1/1/97	278.72			454.74				
		SUB TOTAL	<u>581,590.08</u>							
<u>WSDOT FEDERAL/STATE</u> (2)										
001	18363 & 18366	Legal costs	405,428.67	0.00	411,610.67		405,428.67			
		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	252,770.61	446,932.88	700,000.00		252,770.61			
E	920GS	Internal Costs	298.51			298.51				
		SUB TOTAL	<u>253,067.12</u>							
<u>WSDOT THEA FOSS</u>										
001	18373	Remediation costs	28,931.73	1,428,025.21	1,500,000.00		28,931.73			
		Costs Previously Expensed	42,746.55							
E	920GS	Internal Costs	298.51			43,043.08				
		SUB TOTAL	<u>71,974.79</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>							

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			(a)=(e) + (d)	(c) - (a) = (b)	(c)	(d)	(e)	(f)	(g)	(h)
		<u>OMNIBUS INSURANCE LITIGATION (9 MFG. GAS SITES)</u>								
001	18361	Legal costs	282,217.25	0.00	413,966.72		282,217.25			
		Costs Previously Expensed	127,608.33							
001	82006	Internal Costs- Expensed after 1/1/97	3,668.81							
E	920GS	Internal Costs	472.53			131,749.47				
		SUB TOTAL	<u>413,966.72</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	61,459.96	38,441.64	100,000.00		61,459.96			
001	82008	Internal Costs- Expensed after 1/1/97	98.40			98.40				
			<u>61,558.36</u>							
		True up entry to be to done in Feb'98	0.00	0.00	0.00					
		NON TAX TOTAL	48,245,672.74 (4)	7,510,322.66 (5)	55,755,995.40	195,568.55 (7)	48,050,104.19 (7)	(58,594,822.68)	0.00 (6)	
		TAX ACCOUNT								
001	18390	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
		GRAND TOTAL	49,393,672.74	7,510,322.66	55,755,995.40	195,568.55	48,050,104.19	(58,594,822.68)	0.00	1,148,000.00

NOTE:

- 1) Aka Tacoma Tarplits, 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. It is zero as the recoveries are more than the total costs.
- 7) Sum of 195,568.55 + 48,050,104.19 = 48,245,672.74 (actual costs)

**PUGET SOUND ENERGY (ELECTRIC)
SUMMARY OF DEFERRED ENVIRONMENTAL REMEDIATION COSTS
MARCH 31, 1998**

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 3/31/98	AMORTIZATION THROUGH 3/31/98	BALANCE REQUIRED 3/31/98
							(a)	(b)	(c)	(d)	(e)=(a)+(b)+(c)+(d)	(f)	(e)+(f)
1823S-01	NORTHWEST TRANSFORMER - MISSION POLE	N	N				3,699,853.82	(3,738,680.60)			(38,826.78)	0.00	(38,826.78)
1823S-02	NORTHWEST TRANSFORMER - HARKNESS	N	N				2,390,780.26	(284,290.81)			2,106,489.45	0.00	2,106,489.45
1823S-03	COAL CREEK	Y	N				1,150,621.04	(148,428.71)			1,002,192.33	0.00	1,002,192.33
1823S-04	SIMON & SONS ("TACOMA TAR PITS")	Y	Y	3/1/97	1,618.81	13	421,520.00	(324,391.58)			97,128.42	(21,044.53)	76,083.89
1823S-11	NWT - MISSION POLE; ESTIMATED FUTURE COSTS								200,000.00		200,000.00	0.00	200,000.00
1823S-12	NWT - HARKNESS; ESTIMATED FUTURE COSTS								150,000.00		150,000.00	0.00	150,000.00
1823S-13	COAL CREEK; ESTIMATED FUTURE COSTS									0.00	0.00	0.00	0.00
1823S-21	NWT - MISSION; ESTIMATED FUTURE INSURANCE									0.00	0.00	0.00	0.00
1823S-22	NWT - HARKNESS; ESTIMATED FUTURE INSURANCE									0.00	0.00	0.00	0.00
1823S-23	COAL CREEK; ESTIMATED FUTURE INSURANCE									0.00	0.00	0.00	0.00
SUBTOTAL SUPERFUND SITES					1,618.81		7,662,776.12	(4,486,791.70)	360,000.00	0.00	3,616,983.42	(21,044.53)	3,495,938.89
1823E-00	ELECTRON MTCA SITE	Y	N				3,405,361.00				3,405,361.00	0.00	3,405,361.00
1823E-11	ELECTRON MTCA SITE; FUTURE ESTIMATED COSTS										0.00	0.00	0.00
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
1823U-01	UG TANK - BELLINGHAM SERVICE CENTER	Y	Y	3/1/97	509.36	13	157,048.95	(126,487.41)			30,561.54	(6,621.68)	23,939.86
1823U-02	UG TANK - RENTON SERVICE CENTER	Y	Y	3/1/97	(476.93)	13	234,692.95	(263,308.91)			(28,615.96)	6,200.09	(22,415.87)
1823U-03	UG TANK - OLYMPIA SERVICE CENTER	N	Y				281,754.95	(338,218.16)			(56,463.21)	0.00	(56,463.21)
1823U-04	UG TANK - BELLEVUE GENERAL OFFICE	N	Y				138,107.13				138,107.13	0.00	138,107.13
1823U-05	UG TANK - TENINO SERVICE CENTER	N	Y				625,278.07	(426,000.00)			199,278.07	0.00	199,278.07
1823U-06	UG TANK - DES MOINES SERVICE CENTER	Y	Y	3/1/97	(1,393.29)	13	450,547.44	(534,144.61)			(83,597.17)	18,112.77	(65,484.40)
1823U-07	UG TANK - BREMERTON SERVICE CENTER	N	Y				7,937.04	(568,050.19)			(560,113.15)	0.00	(560,113.15)
1823U-08	UG TANK - POUSLBO SERVICE CENTER	Y	Y	3/1/97	1,027.51	13	61,650.30				61,650.30	(13,357.63)	48,292.67
1823U-09	UG TANK - FACTORIA SERVICE CENTER	Y	Y	3/1/97	178.40	13	10,703.97				10,703.97	(2,319.20)	8,384.77

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MARCH 31, 1998**

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1823U-10	UG TANK - KIRKLAND SERVICE CENTER	Y	N							
1823U-12	UG TANK - UPPER BAKER GENERATING STATION	Y	Y	3/1/97	1,268.84	13	721,338.24			
1823U-13	UG TANK - LOWER BAKER GENERATING STATION	Y	Y	3/1/97	723.29	13	76,130.61			
1823U-14	UG TANK - SKAGIT SERVICE CENTER	Y	Y	3/1/97	697.78	13	43,397.42			
1823U-15	UG TANK - PT ORCHARD SERVICE CENTER	N	Y				41,866.54			
1823U-16	UG TANK - PUYALLUP SERVICE CENTER	N	Y				85,739.59	(10,476.79)		
1823U-17	UG TANK - SHUFFLETON STEAM PLANT	Y	Y				69,974.82	(682,957.76)		
1823U-18	UG TANK - KENT FLEET CENTER	N	Y	3/1/97	783.34	13	47,000.41			
1823U-19	UG TANK - AUBURN SERVICE CENTER	Y	Y				300.00			
1823U-21	UG TANK - KENT FLEET CENTER (WASTE OIL)	N	Y	3/1/97	3,163.34	13	189,800.51			
1823U-22	UG TANK - ISLAND CO. CENTER (WASTE OIL)	Y	Y	3/1/97	27.49	13	1,649.39			
1823U-24	UG TANK - REDMOND SVC	Y	Y				31,571.94			
1823U-98	UG TANKS; ESTIMATED FUTURE INSURANCE	N	Y				0.00			
1823U-99	UG TANKS; FUTURE ESTIMATED COSTS	N	Y				0.00			
	SUBTOTAL UNDERGROUND TANKS						31,865.57			
	SUBTOTAL FOR DEFERRED ACCOUNTING SITES						3,308,366.84	1,100,000.00		
							(2,949,643.83)	1,100,000.00		
							\$ 14,376,491.98	\$ 1,450,000.00	\$ 1,450,712.01	\$ 84,018.69
							\$ 8,127.94	\$ 0.00	\$ 8,381,086.43	\$ (105,883.22)
										\$ 8,276,383.21