Exhibit No. MRM-15 (REDACTED)
Puget Sound Energy
2010 General Rate Case
WUTC Docket Nos. UE-090704 and UG-090705

FEA Cross Examination Exhibit

PSE Response to FEA DR 02.03 (REDACTED)

Witness: Matthew Marcelia (PSE)

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Puget Sound Energy, Inc.'s 2009 General Rate Case

FEA DATA REQUEST NO. 02.03

"CONFIDENTIAL" Table of Contents

DR NO.	"CONFIDENTIAL" Material
02.03	PSE's Response and Attachment A to PSE's Response to FEA Data Request No. 02.03 are CONFIDENTIAL per Protective Order in WUTC Docket Nos. UE-090704 and UG-090705.

Per Protective Order in WUTC Docket Nos. UE-090704 and UG-090705, pages with PSE Confidential information have been redacted.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Docket Nos. UE-090704 and UG-090705 Puget Sound Energy, Inc.'s 2009 General Rate Case

FEA DATA REQUEST NO. 02.03

FEA DATA REQUEST NO. 02.03:

Re: Changes in tax accounting.

- a. Please identify all changes in income tax accounting that the Company has applied for and/or plans to apply for in 2008, 2009 and 2010.
- b. For each change in income tax accounting, please indicate when the change was implemented by the Company for income tax purposes. Also, please state which tax years were impacted (i.e., prior returns, current return, etc.).
- c. Please provide a copy of any requests to the IRS, such as requests for private letter rulings or requests for approval of change in tax accounting methods, for the period January 1, 2008 to date. Include a copy of the official response received from the IRS. If no response has been received to date, provide the current status of the request.
- d. For each such change in tax accounting, please identify the impacts on each of the following: (1) ADIT, (2) deferred income tax expense, (3) current income tax expense, (4) FAS 109 accruals, and (5) FIN 48 accruals. Please identify these impacts on these periods: (1) the test year, (2) each subsequent 12 month period after the test year, and (3) the rate year. Include supporting calculations and documents.

Response:

Puget Sound Energy, Inc. ("PSE") Response and Attachment A to PSE's Response to FEA Data Request No. 02.03 are CONFIDENTIAL per Protective Order in WUTC Docket Nos. UE-090704 and UG-090705.



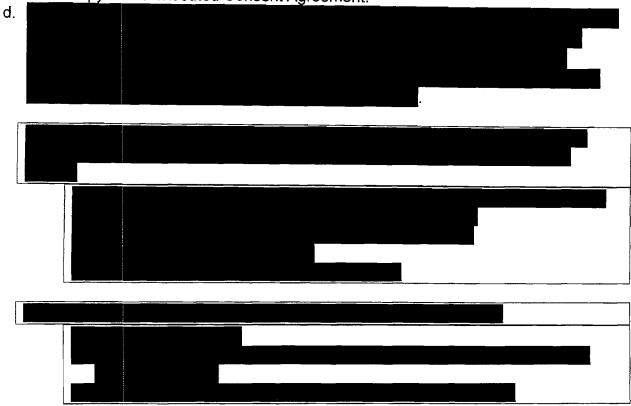
PSE's Response to FEA Data Request No. 02.03

Date of Response: October 13, 2009

Person who Prepared the Response: Matthew R. Marcelia

Witness Knowledgeable About the Response: Matthew R. Marcelia

c. Attached as Attachment A to PSE's Response to FEA Data Request No. 2.03, please find a copy of the Form 3115--Application for Change in Accounting Method and a copy of the executed Consent Agreement.



PSE's Response and Attachment A to PSE's Response to FEA Data Request No. 02.03 are CONFIDENTIAL per Protective Order in WUTC Docket Nos. UE-090704 and UG-090705.

PSE's Response and Attachment A to PSE's Response to FEA Data Request No. 02.03 are CONFIDENTIAL. Per Protective Order in WUTC Docket Nos. UE-090704 and UG-090705, All Pages of Attachment A have been Redacted.