

PUGET SOUND ENERGY  
 Probability of Dispatch Class Cost of Service Study  
 (Summary)

PC Allocation Factor	Sec Volt											Choice / Retail Wheeling Sch 448/449	Street & Area Lighting	Firm Resale	
	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					
Current Revenue															
Firm Sales Revenue	\$1,963,503,474	\$1,066,627,454	\$266,944,271	\$252,922,820	\$151,834,735	\$101,394,675	\$248,214	\$10,337,826	\$47,836,622	\$40,360,092	\$7,513,279	\$17,167,097	\$316,389		
Non-Firm Revenue	\$30,144,358	\$15,155,015	\$4,072,201	\$4,162,423	\$2,789,468	\$1,815,173	\$6,993	\$158,288	\$965,644	\$888,987	\$0	\$120,577	\$9,586		
Other Revenue	\$73,686,618	\$39,499,090	\$12,172,802	\$7,163,854	\$4,265,752	\$3,574,004	\$19,544	\$362,921	\$1,387,765	\$4,032,397	\$877,862	\$305,314	\$25,312		
<b>Total Current Revenue</b>	<b>\$2,067,334,450</b>	<b>\$1,121,281,560</b>	<b>\$283,189,275</b>	<b>\$264,249,098</b>	<b>\$158,889,956</b>	<b>\$106,783,851</b>	<b>\$274,751</b>	<b>\$10,859,035</b>	<b>\$50,190,031</b>	<b>\$45,281,476</b>	<b>\$8,391,141</b>	<b>\$17,592,988</b>	<b>\$351,287</b>		
O&M Expenses	\$1,168,892,373	\$627,657,410	\$154,887,566	\$147,506,663	\$95,432,134	\$63,194,439	\$288,126	\$6,395,830	\$32,440,284	\$29,224,155	\$2,608,574	\$8,882,804	\$374,388		
Depreciation Expenses	\$416,230,650	\$233,990,141	\$53,411,934	\$49,563,475	\$29,580,126	\$20,090,970	\$113,260	\$2,693,591	\$10,242,153	\$8,264,396	\$3,549,403	\$4,596,304	\$134,897		
Taxes Other Than Income	\$86,570,816	\$47,643,352	\$11,736,459	\$11,026,940	\$6,622,500	\$4,426,807	\$2,281	\$55,510	\$2,106,163	\$1,772,057	\$382,032	\$781,425	\$15,288		
<b>Total Expenses Before Income Taxes</b>	<b>\$1,671,693,838</b>	<b>\$909,290,903</b>	<b>\$220,035,960</b>	<b>\$208,097,078</b>	<b>\$131,634,761</b>	<b>\$87,712,216</b>	<b>\$403,667</b>	<b>\$9,144,931</b>	<b>\$44,788,599</b>	<b>\$39,260,608</b>	<b>\$6,540,009</b>	<b>\$14,260,533</b>	<b>\$524,572</b>		
Earnings Before Interest and Taxes	\$395,640,612	\$211,990,656	\$63,153,315	\$56,152,020	\$27,255,195	\$19,071,635	-\$128,916	\$1,714,104	\$5,401,431	\$6,020,869	\$1,851,132	\$3,332,455	-\$173,285		
Interest Expense	\$152,422,658	\$84,484,063	\$18,993,290	\$18,620,889	\$11,164,605	\$7,629,730	\$42,327	\$1,020,308	\$3,733,066	\$3,190,787	\$1,819,592	\$1,672,320	\$51,681		
Taxable Income	\$243,217,953	\$127,506,593	\$44,160,024	\$37,531,131	\$16,090,590	\$11,441,905	-\$171,243	\$1,668,365	\$2,830,082	\$2,830,082	\$31,540	\$1,660,135	-\$224,966		
Income Taxes @	\$90,238,129	\$47,307,183	\$16,384,144	\$13,924,708	\$5,969,891	\$4,245,147	-\$63,534	\$257,410	\$618,993	\$1,050,010	\$11,702	\$615,939	-\$83,466		
<b>Net Operating Income</b>	<b>\$305,402,483</b>	<b>\$164,683,473</b>	<b>\$46,769,171</b>	<b>\$42,227,312</b>	<b>\$21,285,304</b>	<b>\$14,826,488</b>	<b>-\$65,382</b>	<b>\$1,456,693</b>	<b>\$4,782,439</b>	<b>\$4,970,859</b>	<b>\$1,839,430</b>	<b>\$2,716,516</b>	<b>-\$89,818</b>		
Rate Base:															
Total Plant In Service	\$9,523,077,020	\$5,321,589,444	\$1,219,320,676	\$1,137,795,633	\$677,339,076	\$460,608,060	\$2,617,609	\$62,290,005	\$234,493,894	\$188,538,344	\$109,891,665	\$105,483,403	\$3,109,211		
Accumulated Depreciation	-\$3,697,506,273	-\$2,082,622,755	-\$469,359,619	-\$438,055,137	-\$261,703,909	-\$176,359,320	-\$1,010,142	-\$23,536,384	-\$95,192,031	-\$71,108,797	-\$36,744,424	-\$40,650,558	-\$1,163,199		
Net Plant	\$5,825,570,747	\$3,238,966,689	\$749,961,056	\$699,740,496	\$415,635,167	\$284,248,740	\$1,607,467	\$38,753,621	\$139,301,862	\$117,429,547	\$73,147,241	\$64,832,846	\$1,946,012		
Working Capital	\$227,005,242	\$126,852,770	\$29,065,415	\$27,122,071	\$16,145,992	\$10,979,691	\$62,397	\$1,484,831	\$5,589,721	\$4,494,261	\$2,619,530	\$2,514,448	\$74,115		
Other Additions & Deductions	-\$954,828,219	-\$540,265,506	-\$143,799,376	-\$104,090,355	-\$58,383,006	-\$40,053,505	-\$254,246	-\$6,114,438	-\$20,039,877	-\$15,208,527	-\$14,910,852	-\$11,416,864	-\$291,668		
<b>TOTAL RATE BASE</b>	<b>\$5,097,747,770</b>	<b>\$2,825,553,953</b>	<b>\$635,227,095</b>	<b>\$622,772,213</b>	<b>\$373,398,153</b>	<b>\$255,174,927</b>	<b>\$1,415,618</b>	<b>\$34,124,014</b>	<b>\$124,851,707</b>	<b>\$106,715,280</b>	<b>\$60,855,919</b>	<b>\$55,930,430</b>	<b>\$1,728,460</b>		
Rate of Return @ Current Rates	5.99%	5.83%	7.36%	6.78%	5.70%	5.81%	-4.62%	4.27%	3.83%	4.66%	3.02%	4.86%	-5.20%		
Indexed Rate of Return	100%	97%	123%	113%	95%	97%	-77%	71%	64%	78%	50%	81%	-87%		
<b>Calculation of Rate Schedule Revenue Requirement at Equal Rates of Return</b>															
Required Return	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%		
Required Operating Income	\$ 394,565,677	\$ 218,697,876	\$ 49,166,577	\$ 48,202,569	\$ 28,901,017	\$ 19,750,539	\$ 109,569	\$ 2,641,199	\$ 9,663,522	\$ 8,259,763	\$ 4,710,248	\$ 4,329,015	\$ 133,783		
Operating Income Deficiency / (Surplus)	\$ 89,163,194	\$ 54,014,403	\$ 2,397,407	\$ 5,975,257	\$ 7,615,713	\$ 4,924,052	\$ 174,951	\$ 1,184,505	\$ 4,881,083	\$ 3,288,904	\$ 2,870,818	\$ 1,612,500	\$ 223,601		
Plus Incremental Expenses:															
CAE - Uncollect Accts	18	\$1,030,837	\$916,569	\$72,935	\$22,662	\$16,059	\$106	\$0	\$0	\$0	\$0	\$2,506	\$0		
A&G Exp - Reg Comm Excl Inc. Deficiency		\$288,064	\$174,507	\$7,745	\$19,305	\$24,604	\$15,908	\$565	\$3,827	\$15,770	\$10,626	\$9,275	\$5,210		
Other Taxes - Wash Excl Inc. Deficiency		\$5,539,041	\$3,355,510	\$148,933	\$371,198	\$473,107	\$305,894	\$10,868	\$73,584	\$303,225	\$204,315	\$178,342	\$100,173		
Federal Income Taxes		\$48,010,929	\$ 29,084,666	\$ 1,290,911	\$ 3,217,445	\$ 4,100,767	\$ 2,651,411	\$ 94,204	\$ 637,810	\$ 2,628,275	\$ 1,770,947	\$ 1,545,824	\$ 868,269		
<b>Revenue Deficiency / (Surplus)</b>	<b>\$ 144,032,065</b>	<b>\$ 87,545,655</b>	<b>\$ 3,917,931</b>	<b>\$ 9,605,866</b>	<b>\$ 12,230,251</b>	<b>\$ 7,897,372</b>	<b>\$ 280,588</b>	<b>\$ 1,899,727</b>	<b>\$ 7,828,353</b>	<b>\$ 5,274,792</b>	<b>\$ 4,604,260</b>	<b>\$ 2,588,656</b>	<b>\$ 358,615</b>		
Revenue Requirement	\$ 2,211,366,515	\$ 1,208,827,215	\$ 287,107,205	\$ 273,854,964	\$ 171,120,207	\$ 114,681,223	\$ 555,340	\$ 12,758,762	\$ 58,018,384	\$ 50,556,268	\$ 12,995,401	\$ 20,181,644	\$ 709,902		
Revenues Other Than Rate Sch. Rev.	\$ 103,830,976	\$ 54,654,106	\$ 16,245,004	\$ 11,326,278	\$ 7,055,221	\$ 5,389,176	\$ 26,537	\$ 521,209	\$ 2,353,409	\$ 4,921,384	\$ 877,862	\$ 425,891	\$ 34,898		
<b>Rate Schedule Revenue Requirement</b>	<b>\$ 2,107,535,539</b>	<b>\$ 1,154,173,109</b>	<b>\$ 270,862,202</b>	<b>\$ 262,528,686</b>	<b>\$ 164,064,986</b>	<b>\$ 109,292,047</b>	<b>\$ 528,802</b>	<b>\$ 12,237,553</b>	<b>\$ 55,664,975</b>	<b>\$ 45,634,884</b>	<b>\$ 12,117,539</b>	<b>\$ 19,755,753</b>	<b>\$ 675,004</b>		
Deficiency / (Surplus) as % of Firm Sales	7.34%	8.21%	1.47%	3.80%	8.05%	7.79%	113.04%	18.38%	16.36%	13.07%	61.28%	15.08%	113.35%		
ROR @ PSE Proposed Increase:															
PSE Proposed Increase	\$144,032,066	\$87,074,329	\$16,344,024	\$15,485,553	\$9,296,297	\$6,208,051	\$15,179	\$843,931	\$4,036,076	\$2,471,104	\$450,940	\$1,401,440	\$405,143		
Rate Schedule Revenue as Proposed	\$ 2,107,535,540	\$ 1,153,701,783	\$ 283,288,295	\$ 268,408,373	\$ 161,131,032	\$ 107,602,726	\$ 263,393	\$ 11,181,757	\$ 51,872,698	\$ 42,831,196	\$ 7,964,219	\$ 18,568,537	\$ 721,532		
Other Revenue	\$ 103,830,976	\$ 54,654,106	\$ 16,245,004	\$ 11,326,278	\$ 7,055,221	\$ 5,389,176	\$ 26,537	\$ 521,209	\$ 2,353,409	\$ 4,921,384	\$ 877,862	\$ 425,891	\$ 34,898		
<b>Total Revenue @ PSE Proposed</b>	<b>\$ 2,211,366,516</b>	<b>\$ 1,208,355,889</b>	<b>\$ 299,533,299</b>	<b>\$ 279,734,651</b>	<b>\$ 168,186,253</b>	<b>\$ 112,991,902</b>	<b>\$ 289,930</b>	<b>\$ 11,702,966</b>	<b>\$ 54,226,107</b>	<b>\$ 47,752,580</b>	<b>\$ 8,842,081</b>	<b>\$ 18,994,428</b>	<b>\$ 756,430</b>		
Proposed Revenue Increase	\$ 144,032,066	\$ 87,074,329	\$ 16,344,024	\$ 15,485,553	\$ 9,296,297	\$ 6,208,051	\$ 15,179	\$ 843,931	\$ 4,036,076	\$ 2,471,104	\$ 450,940	\$ 1,401,440	\$ 405,143		
ROR @ PC Proposed Increase:															
PC Proposed Increase	\$ 144,032,069	\$ 77,879,682	\$ 19,490,906	\$ 18,467,131	\$ 11,086,196	\$ 7,403,321	\$ 27,239	\$ 754,815	\$ 3,492,786	\$ 2,946,888	\$ 824,508	\$ 1,253,454	\$ 405,143		
Rate Schedule Revenue as Proposed by PC	\$ 2,107,535,543	\$ 1,144,507,136	\$ 286,435,177	\$ 271,389,951	\$ 162,920,931	\$ 108,797,996	\$ 275,453	\$ 11,092,641	\$ 51,329,408	\$ 43,306,980	\$ 8,337,787	\$ 18,420,551	\$ 721,532		
Other Revenue	\$ 103,830,976	\$ 54,654,106	\$ 16,245,004	\$ 11,326,278	\$ 7,055,221	\$ 5,389,176	\$ 26,537	\$ 521,209	\$ 2,353,409	\$ 4,921,384	\$ 877,862	\$ 425,891	\$ 34,898		
<b>Total Revenue @ PC Proposed</b>	<b>\$ 2,211,366,519</b>	<b>\$ 1,199,161,242</b>	<b>\$ 302,680,181</b>	<b>\$ 282,716,229</b>	<b>\$ 169,976,152</b>	<b>\$ 114,187,172</b>	<b>\$ 301,990</b>	<b>\$ 11,613,850</b>	<b>\$ 53,682,817</b>	<b>\$ 48,228,364</b>	<b>\$ 9,215,649</b>	<b>\$ 18,846,442</b>	<b>\$ 756,430</b>		
Proposed Revenue Increase	\$ 144,032,069	\$ 77,879,682	\$ 19,490,906	\$ 18,467,131	\$ 11,086,196	\$ 7,403,321	\$ 27,239	\$ 754,815	\$ 3,492,786	\$ 2,946,888	\$ 824,508	\$ 1,253,454	\$ 405,143		
<b>Current Revenue to Cost Ratio</b>	<b>0.93</b>	<b>0.92</b>	<b>0.99</b>	<b>0.96</b>	<b>0.93</b>	<b>0.93</b>	<b>0.47</b>	<b>0.84</b>	<b>0.86</b>	<b>0.88</b>	<b>0.62</b>	<b>0.87</b>	<b>0.47</b>		
<b>Parity Ratio</b>	<b>1.00</b>	<b>0.99</b>	<b>1.06</b>	<b>1.03</b>	<b>0.99</b>	<b>1.00</b>	<b>0.50</b>	<b>0.91</b>	<b>0.92</b>	<b>0.95</b>	<b>0.67</b>	<b>0.93</b>	<b>0.50</b>		
<b>PSE Proposed Revenue to Cost Ratio</b>	<b>1.00</b>	<b>1.00</b>	<b>1.04</b>	<b>1.02</b>	<b>0.98</b>	<b>0.99</b>	<b>0.52</b>	<b>0.92</b>	<b>0.93</b>	<b>0.94</b>	<b>0.68</b>	<b>0.94</b>	<b>1.07</b>		
<b>PC Proposed Revenue to Cost Ratio</b>	<b>1.00</b>	<b>0.99</b>	<b>1.05</b>	<b>1.03</b>	<b>0.99</b>	<b>1.00</b>	<b>0.54</b>	<b>0.91</b>	<b>0.93</b>	<b>0.95</b>	<b>0.71</b>	<b>0.93</b>	<b>1.07</b>		

PUGET SOUND ENERGY  
 Probability of Dispatch Class Cost of Service Study  
 (Rate Base)

Account Description	PC Allocation Factor	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	Choice / Retail Wheeling Sch 448/449	Street & Area Lighting	Firm Resale	
<b>RATE BASE</b>															
<b>Plant-in-Service</b>															
300	Intangible Plant														
300.01	Production Plant	73	\$70,587,020	\$35,487,483	\$9,535,601	\$9,746,867	\$6,531,911	\$4,250,468	\$16,376	\$370,652	\$2,261,185	\$2,081,682	\$0	\$22,447	
300.01	Transmission Plant	82	\$16,203,261	\$7,590,617	\$2,039,623	\$2,084,812	\$1,397,147	\$909,157	\$3,503	\$79,281	\$483,657	\$1,105,006	\$60,393	\$4,801	
300.02	General Plant	70	\$177,634,269	\$105,551,395	\$22,299,318	\$18,906,922	\$11,154,818	\$7,588,870	\$43,611	\$1,042,063	\$3,869,489	\$3,087,153	\$1,882,526	\$51,678	
	<b>Sub-total</b>		<b>\$264,424,550</b>	<b>\$148,629,496</b>	<b>\$33,874,542</b>	<b>\$30,738,602</b>	<b>\$19,083,876</b>	<b>\$12,748,495</b>	<b>\$63,490</b>	<b>\$1,491,996</b>	<b>\$6,614,331</b>	<b>\$5,614,097</b>	<b>\$2,987,532</b>	<b>\$78,926</b>	
	<b>Production Plant</b>		<b>3,887,841,989</b>												
	Probability of Dispatch	88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Sub-total</b>		<b>\$3,887,841,989</b>	<b>\$1,954,604,784</b>	<b>\$525,208,574</b>	<b>\$536,844,885</b>	<b>\$359,769,234</b>	<b>\$234,110,293</b>	<b>\$901,979</b>	<b>\$20,415,058</b>	<b>\$124,543,130</b>	<b>\$114,656,348</b>	<b>\$0</b>	<b>\$1,236,334</b>	
	<b>Transmission Plant</b>		<b>\$ 1,389,050,215</b>												
	Transmission Plant - Integrated Generation		\$ 174,349,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Probability of Dispatch	88	100%	\$174,349,685	\$87,653,955	\$23,552,899	\$24,074,728	\$16,133,797	\$10,498,641	\$40,449	\$915,510	\$5,585,118	\$5,141,747	\$0	
	<b>Sub-total</b>		<b>\$ 1,214,311,299</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
350	Bulk Transmission Plant	91	\$1,214,311,299	\$563,063,752	\$151,297,036	\$154,649,113	\$103,638,862	\$67,440,242	\$259,834	\$5,880,974	\$35,877,187	\$33,029,098	\$94,339,161	\$4,479,889	
350.02	Bulk Transmission Demand	6	\$389,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$389,231	\$0	
	Energy		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Sub-total</b>		<b>\$1,389,050,215</b>	<b>\$650,717,708</b>	<b>\$174,849,935</b>	<b>\$178,723,840</b>	<b>\$119,772,658</b>	<b>\$77,938,883</b>	<b>\$300,283</b>	<b>\$6,796,484</b>	<b>\$41,462,305</b>	<b>\$38,170,845</b>	<b>\$94,728,392</b>	<b>\$5,177,287</b>	<b>\$411,594</b>
	<b>Distribution Plant</b>														
360.01	Land & Land Rights - Assigned	36	\$5,346,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,604,126	\$742,731	\$0	\$0	
360.02	Land & Land Rights - Allocated	42	\$40,695,724	\$16,661,052	\$6,514,456	\$8,195,037	\$4,653,114	\$4,413,473	\$826	\$221,453	\$0	\$0	\$33,623	\$2,690	
361.01	Structures & Improve - Assigned	37	\$720,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$365,041	\$162,866	\$193,043	\$0	
361.02	Structures & Improve - Allocated	43	\$7,250,175	\$3,596,169	\$1,058,931	\$1,271,969	\$793,312	\$458,787	\$0	\$63,878	\$0	\$0	\$6,349	\$779	
362.01	Station Equipment - Assigned	38	\$36,037,590	\$0	\$0	\$0	\$0	\$761,867	\$0	\$0	\$14,491,048	\$14,207,847	\$6,576,828	\$0	
362.02	Station Equipment - Allocated	44	\$381,836,223	\$207,938,554	\$53,792,850	\$57,936,633	\$32,837,747	\$25,468,772	\$93,053	\$3,291,031	\$0	\$0	\$368,205	\$109,377	
363.01	Battery Storage	44	\$2,897,295	\$1,577,795	\$408,169	\$439,611	\$249,166	\$193,252	\$706	\$24,972	\$0	\$0	\$2,794	\$830	
364.01	Poles Towers & Fixtures	45	\$332,823,920	\$226,093,115	\$43,352,803	\$33,490,419	\$13,955,010	\$11,887,453	\$266,307	\$3,324,820	\$0	\$0	\$217,796	\$236,197	
365.01	OH Lines Direct Assignment	dir	\$1,638,327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,638,327	\$0	\$0	\$0	
365.02	OVHD Cond & Devices	45	\$390,407,001	\$265,210,310	\$50,853,430	\$39,284,719	\$16,369,418	\$13,944,144	\$312,381	\$3,900,059	\$0	\$0	\$255,478	\$277,062	
366.01	UG Conduit Direct Assignment	40	\$34,343,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,686,863	\$6,656,205	\$0	\$0	
366.02	UG Conduit	47	\$624,479,928	\$416,925,686	\$77,151,788	\$71,201,809	\$30,574,164	\$20,812,200	\$231,685	\$7,112,225	\$0	\$0	\$305,519	\$164,853	
367.01	UG Conductor & Devices	47	\$839,507,908	\$560,486,245	\$103,717,563	\$95,718,819	\$41,101,806	\$27,978,491	\$311,462	\$9,561,186	\$0	\$0	\$410,719	\$221,617	
368.01	Line Transf OVHD	21	\$158,181,416	\$115,526,683	\$18,108,248	\$2,322,391	\$29,482	\$0	\$0	\$0	\$0	\$0	\$22,194,611	\$0	
368.02	Line Transf UNGD	25	\$295,925,429	\$217,662,652	\$42,890,899	\$25,965,513	\$8,706,892	\$0	\$0	\$0	\$0	\$0	\$681,987	\$17,485	
368.03	Line Transf Assigned	41	\$3,221,791	\$0	\$0	\$0	\$0	\$813,609	\$0	\$47,250	\$2,341,536	\$0	\$0	\$19,397	
369.01	Services - OVHD	20	\$39,681,227	\$34,421,865	\$5,076,817	\$179,789	\$2,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
369.02	Services - UNGD	24	\$141,200,591	\$141,200,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
370.01	Meters	19	\$136,044,280	\$88,452,024	\$25,064,057	\$6,808,148	\$770,934	\$9,567,586	\$22,484	\$3,344,153	\$809,283	\$418,776	\$588,094	\$0	
373	Str & Area Lighting Sys	12	\$52,258,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,258,331	\$0	
374	Asset Retirement Obligation	71	\$2,659,128	\$1,756,703	\$329,013	\$286,696	\$122,001	\$89,254	\$1,342	\$28,584	\$35,075	\$7,961	\$0	\$1,423	
	<b>Sub-total</b>		<b>\$3,527,157,161</b>	<b>\$2,297,509,444</b>	<b>\$428,319,023</b>	<b>\$343,101,553</b>	<b>\$150,165,803</b>	<b>\$116,388,889</b>	<b>\$1,240,247</b>	<b>\$30,919,611</b>	<b>\$51,971,299</b>	<b>\$22,196,387</b>	<b>\$7,357,965</b>	<b>\$1,250,103</b>	
	<b>General Plant</b>														
389	Land & Land Rights	78	\$34,591,566	\$20,648,160	\$4,335,915	\$3,646,558	\$2,150,827	\$1,462,996	\$8,403	\$200,835	\$746,238	\$595,371	\$364,183	\$422,118	
390	Structures & Improvements	78	\$140,669,439	\$83,967,437	\$17,632,353	\$14,829,028	\$8,746,516	\$5,949,394	\$34,172	\$816,713	\$3,034,637	\$2,421,125	\$1,480,981	\$1,716,579	
391	Office Furniture & Equip	78	\$83,991,255	\$50,135,484	\$10,527,969	\$8,854,152	\$5,222,391	\$3,552,279	\$20,404	\$487,645	\$1,811,929	\$1,445,611	\$884,268	\$1,024,939	
392	Transportation Equip	78	\$13,379,543	\$7,986,425	\$1,677,072	\$1,410,439	\$831,911	\$565,867	\$3,250	\$77,680	\$288,635	\$230,281	\$140,861	\$163,270	
393	Stores Equip	75	\$798,003	\$444,395	\$102,277	\$95,958	\$57,077	\$38,834	\$221	\$5,269	\$19,757	\$15,864	\$9,253	\$8,834	
394	Tools & Shop & Garage Equip	79	\$13,311,691	\$7,442,054	\$1,703,738	\$1,593,201	\$942,801	\$642,739	\$3,716	\$88,569	\$326,355	\$260,288	\$153,102	\$150,738	
395	Lab Equip	79	\$12,031,127	\$6,726,140	\$1,539,841	\$1,439,937	\$852,105	\$580,908	\$3,359	\$80,449	\$294,960	\$235,249	\$138,374	\$136,238	
396	Power Operated Equip	79	\$6,323,257	\$3,535,090	\$809,302	\$756,795	\$447,845	\$305,311	\$1,765	\$42,072	\$155,024	\$123,641	\$72,726	\$71,603	
397	Communication Equip	78	\$147,993,975	\$88,339,549	\$18,550,455	\$15,601,162	\$9,201,940	\$6,259,173	\$35,952	\$859,238	\$3,192,648	\$2,547,191	\$1,558,095	\$1,805,960	
398	Miscellaneous Equip	78	\$967,418	\$577,464	\$121,262	\$101,983	\$60,152	\$40,915	\$235	\$5,618	\$20,870	\$16,651	\$10,185	\$11,805	
399	Other Tangible Property	78	\$545,833	\$325,815	\$68,418	\$57,540	\$33,939	\$23,085	\$133	\$3,169	\$11,775	\$9,395	\$5,747	\$6,661	
	<b>Sub-total</b>		<b>\$454,603,106</b>	<b>\$270,128,013</b>	<b>\$57,068,601</b>	<b>\$48,386,753</b>	<b>\$28,547,504</b>	<b>\$19,421,500</b>	<b>\$111,610</b>	<b>\$2,666,855</b>	<b>\$9,902,828</b>	<b>\$7,900,667</b>	<b>\$4,817,776</b>	<b>\$5,518,745</b>	
	<b>TOTAL PLANT-IN-SERVICE</b>		<b>\$9,523,077,020</b>	<b>\$5,321,589,444</b>	<b>\$1,219,320,676</b>	<b>\$1,137,795,633</b>	<b>\$677,339,076</b>	<b>\$460,608,060</b>	<b>\$2,617,609</b>	<b>\$62,290,005</b>	<b>\$234,493,894</b>	<b>\$188,538,344</b>	<b>\$109,891,665</b>	<b>\$105,483,403</b>	<b>\$3,109,211</b>

**PUGET SOUND ENERGY**  
Probability of Dispatch Class Cost of Service Study  
(Rate Base)

Account Description	PC Allocation Factor	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	Choice / Retail Wheeling		Street & Area Lighting	Firm Resale
												Sch 448/449	Sch 448/449		
<b>Accumulated Reserve for Depreciation</b>															
<b>Intangible Plant</b>															
111	Accum Amortization - Production	73	-\$9,768,706	-\$4,911,198	-\$1,319,655	-\$1,348,892	-\$903,967	-\$588,232	-\$2,266	-\$51,295	-\$312,931	-\$288,089	\$0	-\$39,075	-\$3,106
111.01	Accum Amortization - Transmission	82	-\$9,434,101	-\$4,419,521	-\$1,187,539	-\$1,213,850	-\$813,468	-\$529,342	-\$2,039	-\$46,160	-\$281,602	-\$259,247	-\$643,373	-\$35,163	-\$2,795
111.02	Accum Amortization - General	70	-\$57,900,107	-\$34,404,606	-\$7,268,490	-\$6,162,734	-\$3,635,927	-\$2,473,602	-\$14,215	-\$339,662	-\$1,261,265	-\$1,006,261	-\$613,612	-\$702,890	-\$16,844
	<b>Sub-total</b>		<b>-\$77,102,914</b>	<b>-\$43,735,325</b>	<b>-\$9,775,684</b>	<b>-\$8,725,477</b>	<b>-\$5,353,361</b>	<b>-\$3,591,176</b>	<b>-\$18,521</b>	<b>-\$437,117</b>	<b>-\$1,855,797</b>	<b>-\$1,553,597</b>	<b>-\$1,256,984</b>	<b>-\$777,128</b>	<b>-\$22,746</b>
<b>Production Plant</b>															
108.01	Accum Depreciation Thermal BaseLoad Generation	89	-\$849,906,234	-\$426,063,944	-\$115,072,205	-\$118,114,869	-\$79,023,432	-\$51,228,948	-\$202,278	-\$4,444,160	-\$27,224,196	-\$24,969,395	\$0	-\$3,301,886	-\$260,921
108.02	Accum Depreciation Hydro BaseLoad Generation	89	-\$142,074,117	-\$71,222,749	-\$19,235,983	-\$19,744,608	-\$13,209,909	-\$8,563,659	-\$33,814	-\$742,906	-\$4,550,918	-\$4,173,995	\$0	-\$551,958	-\$43,617
108.03	Accum Depreciation Other Production Generation	89	-\$675,730,421	-\$338,748,390	-\$91,489,845	-\$93,908,960	-\$62,828,739	-\$40,730,327	-\$160,824	-\$3,533,394	-\$21,644,997	-\$19,852,284	\$0	-\$2,625,213	-\$207,449
	<b>Sub-total</b>		<b>-\$1,667,710,772</b>	<b>-\$836,035,084</b>	<b>-\$225,798,032</b>	<b>-\$231,768,437</b>	<b>-\$155,062,080</b>	<b>-\$100,522,934</b>	<b>-\$396,915</b>	<b>-\$8,720,460</b>	<b>-\$53,420,111</b>	<b>-\$48,995,675</b>	<b>\$0</b>	<b>-\$6,479,056</b>	<b>-\$511,987</b>
<b>Transmission Plant</b>															
108.04_IG	Accum Depreciation Integrating Gen Transmissio Pl	89	-\$48,274,493	-\$24,200,341	-\$6,536,077	-\$6,708,899	-\$4,488,514	-\$2,909,793	-\$11,489	-\$252,427	-\$1,546,329	-\$1,418,256	\$0	-\$187,546	-\$14,824
108.04_BT	Accum Depreciation Bulk Transmission Plant >230kV	91	-\$383,823,970	-\$177,975,257	-\$47,822,522	-\$48,882,059	-\$32,758,552	-\$21,316,759	-\$82,129	-\$1,858,880	-\$11,340,193	-\$10,439,959	-\$29,819,068	-\$1,416,020	-\$112,574
108.04_L	Accum Depreciation Transmission Sch 62	dir	-\$184,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$184,422	\$0	
	<b>Sub-total</b>		<b>-\$432,282,885</b>	<b>-\$202,175,598</b>	<b>-\$54,358,599</b>	<b>-\$55,590,958</b>	<b>-\$37,247,066</b>	<b>-\$24,226,553</b>	<b>-\$93,618</b>	<b>-\$2,111,307</b>	<b>-\$12,886,522</b>	<b>-\$11,858,215</b>	<b>-\$30,003,490</b>	<b>-\$1,603,566</b>	<b>-\$127,394</b>
<b>Distribution Plant</b>															
108.05_360a	Land Rights - Assigned	dir	-\$10,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,783	\$0	\$0	
108.05_360b	Land Rights	42	-\$3,040,576	-\$1,244,828	-\$486,727	-\$612,291	-\$347,657	-\$329,752	-\$62	-\$16,546	\$0	\$0	\$0	-\$2,512	-\$201
108.05_361a	Structures & Improve - Assigned	dir	-\$220,824	\$0	\$0	\$0	\$0	-\$9,600	\$0	\$0	-\$74,119	-\$51,225	-\$85,880	\$0	
108.05_361b	Structures & Improve - Allocated	43	-\$2,036,796	-\$1,010,274	-\$297,486	-\$357,335	-\$222,866	-\$128,887	\$0	-\$17,945	\$0	\$0	\$0	-\$1,784	-\$219
108.05_362a	Station Equipment - Assigned	dir	-\$11,501,693	\$0	\$0	\$0	-\$638,971	\$0	\$0	\$0	-\$3,632,693	-\$3,881,336	-\$3,348,693	\$0	
108.05_362b	Station Equipment - Allocated	44	-\$111,405,536	-\$60,668,697	-\$15,694,743	-\$16,903,744	-\$9,580,827	-\$7,430,836	-\$27,149	-\$960,200	\$0	\$0	\$0	-\$107,429	-\$31,912
108.10_363	Battery Storage	44	-\$227,791	-\$124,049	-\$32,091	-\$34,563	-\$19,590	-\$15,194	-\$56	-\$1,963	\$0	\$0	\$0	-\$220	-\$65
108.10_364a	Poles Towers & Fixtures	45	-\$144,226,000	-\$97,975,247	-\$18,786,514	-\$14,512,747	-\$6,047,268	-\$5,151,312	-\$115,401	-\$1,440,778	\$0	\$0	\$0	-\$94,380	-\$102,354
108.10_364b	Poles & OH Conductor - Assigned	dir	-\$1,499,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,499,102	\$0	\$0	\$0	
108.10_365a	OVHD Cond & Devices	45	-\$118,761,166	-\$80,676,539	-\$15,469,529	-\$11,950,347	-\$4,979,550	-\$4,241,786	-\$95,026	-\$1,186,392	\$0	\$0	\$0	-\$77,716	-\$84,282
108.10_366a	UG Conduit & Conductor - Assigned	dir	-\$18,068,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$16,494,306	-\$1,574,612	\$0	\$0	
108.10_366b	UG Conduit & Conductor	47	-\$234,684,158	-\$156,683,744	-\$28,994,211	-\$26,758,164	-\$11,489,996	-\$7,821,378	-\$87,069	-\$2,672,826	\$0	\$0	\$0	-\$114,816	-\$61,953
108.10_367a	UNGOCond & Devices	47	-\$339,678,468	-\$226,781,794	-\$41,965,802	-\$38,729,381	-\$16,630,455	-\$11,320,550	-\$126,022	-\$3,868,610	\$0	\$0	\$0	-\$166,183	-\$89,670
108.10_368a	Line Transformers - Assigned	dir	-\$1,714,983	\$0	\$0	\$0	\$0	-\$433,090	\$0	-\$25,151	-\$1,246,417	\$0	\$0	\$0	
108.10_368b	Line Transformers - OH	21	-\$61,577,305	-\$44,972,551	-\$7,049,230	-\$904,067	-\$11,477	\$0	\$0	\$0	\$0	\$0	\$0	-\$8,639,980	\$0
108.10_368c	Line Transformers - UG	20	-\$116,431,907	-\$85,639,405	-\$16,875,431	-\$10,216,135	-\$3,425,728	\$0	\$0	\$0	\$0	\$0	\$0	-\$268,328	-\$6,879
108.10_369a	Services - OH	25	-\$29,187,822	-\$25,319,259	-\$3,734,290	-\$132,245	-\$2,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108.10_369b	Services - UG	24	-\$86,306,646	-\$86,306,646	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108.10_370	Meters	19	-\$42,422,979	-\$27,582,184	-\$7,815,778	-\$2,122,999	-\$240,402	-\$2,983,481	-\$7,011	-\$1,042,814	-\$252,360	-\$130,588	-\$183,387	\$0	-\$61,974
108.10_373	Str & Area Lighting Sys	12	-\$20,159,020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$20,159,020	\$0
108.10_374	Asset Retirement Obligation	71	-\$288,060	-\$190,302	-\$35,642	-\$31,057	-\$13,216	-\$9,669	-\$145	-\$3,097	-\$3,800	-\$862	\$0	-\$154	-\$117
	<b>Sub-total</b>		<b>-\$1,343,450,532</b>	<b>-\$895,175,518</b>	<b>-\$157,237,474</b>	<b>-\$123,265,076</b>	<b>-\$53,011,059</b>	<b>-\$40,514,505</b>	<b>-\$457,942</b>	<b>-\$11,236,323</b>	<b>-\$23,202,797</b>	<b>-\$5,649,406</b>	<b>-\$3,617,960</b>	<b>-\$29,632,522</b>	<b>-\$449,950</b>
<b>General Plant</b>															
108.06	Accum Depreciation General Plant	70	-\$186,848,803	-\$111,026,729	-\$23,456,065	-\$19,887,693	-\$11,733,459	-\$7,982,533	-\$45,873	-\$1,096,118	-\$4,070,213	-\$3,247,294	-\$1,980,179	-\$2,268,288	-\$54,358
108.07	RWIP	74	\$9,889,632	\$5,525,499	\$1,266,235	\$1,182,503	\$703,115	\$478,381	\$2,728	\$64,941	\$243,410	\$195,391	\$114,190	\$110,003	\$3,237
	<b>Sub-total</b>		<b>-\$176,959,170</b>	<b>-\$105,501,230</b>	<b>-\$22,189,830</b>	<b>-\$18,705,189</b>	<b>-\$11,030,344</b>	<b>-\$7,504,151</b>	<b>-\$43,145</b>	<b>-\$1,031,177</b>	<b>-\$3,826,804</b>	<b>-\$3,051,904</b>	<b>-\$2,158,286</b>	<b>-\$51,122</b>	
	<b>TOTAL ACCUMULATED RESERVE FOR DEPRECIATION</b>		<b>-\$3,697,506,273</b>	<b>-\$2,082,622,755</b>	<b>-\$469,359,619</b>	<b>-\$438,055,137</b>	<b>-\$261,703,909</b>	<b>-\$176,359,320</b>	<b>-\$1,010,142</b>	<b>-\$23,536,384</b>	<b>-\$95,192,031</b>	<b>-\$71,108,797</b>	<b>-\$36,744,424</b>	<b>-\$40,650,558</b>	<b>-\$1,163,199</b>
<b>Rate Base Adjustments and Working Capital</b>															
<b>Working Capital Assets</b>															
WC	Working Capital	69	\$227,005,242	\$126,852,770	\$29,065,415	\$27,122,071	\$16,145,992	\$10,979,691	\$62,397	\$1,484,831	\$5,589,721	\$4,494,261	\$2,619,530	\$2,514,448	\$74,115
	<b>Sub-total</b>		<b>\$227,005,242</b>	<b>\$126,852,770</b>	<b>\$29,065,415</b>	<b>\$27,122,071</b>	<b>\$16,145,992</b>	<b>\$10,979,691</b>	<b>\$62,397</b>	<b>\$1,484,831</b>	<b>\$5,589,721</b>	<b>\$4,494,261</b>	<b>\$2,619,530</b>	<b>\$2,514,448</b>	<b>\$74,115</b>
<b>Other Items</b>															
182.01	Misc Def Debits - Production	73	\$232,176,605	\$116,726,324	\$31,364,738	\$32,059,642	\$21,484,926	\$13,980,746	\$53,865	\$1,219,159	\$7,437,545	\$6,847,120	\$0	\$928,706	\$73,832
182.02	Misc Def Debits - Transmission	82	\$776,259	\$363,648	\$97,713	\$99,878	\$66,934	\$43,555	\$168	\$3,798	\$23,171	\$21,331	\$52,938	\$2,893	\$230
182.03	Misc Def Debits - Distribution	68	\$51,366,937	\$33,472,274	\$6,240,154	\$4,998,626	\$2,187,756	\$1,695,663	\$18,069	\$450,466	\$757,167	\$323,378	\$107,198	\$1,117,974	\$18,213
282	Accum Deferred Income Tax - Prod	73	-\$21,595,895	-\$10,857,293	-\$2,917,389	-\$2,982,026	-\$1,998,419	-\$1,300,418	-\$5,010	-\$113,400	-\$691,803	-\$636,885	\$0	-\$86,384	-\$6,867
282.01	Accum Deferred Income Tax - Trans	82	-\$1,584,894	-\$742,463	-\$199,502	-\$203,922	-\$136,660	-\$88,928	-\$343	-\$7,755	-\$47,308	-\$43,553	-\$108,084	\$5,907	-\$470
282.02	Accum Deferred Income Tax - General	75	-\$1,211,715,826	-\$674,784,841	-\$155,300,460	-\$145,706,535	-\$86,067,708	-\$58,966,637	-\$336,167	-\$8,000,497	-\$30,000,497	-\$24,088,784	-\$14,050,314	-\$13,414,306	-\$398,861
235	Customer Deposits	9	-\$19,040,678	-\$16,610,349	-\$1,460,866	-\$639,730	-\$282,351	-\$23,480	\$0	\$0	\$0	-\$236	\$0	\$0	-\$23,665
235.01	Customer Deposits - Transmission	82	-\$5,962,277	-\$2,793,102	-\$750,516	-\$767,144	-\$514,105	-\$334,540	-\$1,289	-\$29,173	-\$177,970	-\$163,842	-\$406,607	-\$22,223	-\$1,767
252	Customer Advances	10	-\$54,720,678	-\$21,173,103	-\$31,313,867	-\$2,025,260	-\$208,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
253	Landlord Incentive	78	-\$6,362,920	-\$3,798,111	-\$797,567	-\$670,763	-\$395,632	-\$269,110	-\$1,546	-\$36,942	-\$137,266	-\$109,515	-\$66,989	-\$77,646	-\$1,832
114.01	Acquisition Adjustment - Production	73	\$274,406,871	\$137,957,505	\$37,069,624	\$37,890,924	\$25,392,789	\$16,523,684	\$63,662	\$1,440,910	\$8,790,350	\$8,092,533	\$0	\$1,097,627	\$87,261
114.02	Acquisition Adjustment - Transmission	82	\$946,172	\$443,246	\$119,102	\$121,740	\$81,585	\$53,089	\$205	\$4,630	\$28,243	\$26,001	\$64,526	\$3,527	\$280
114.03	Acquisition Adjustment - Distribution	68	\$302,358	\$196,949	\$36,717	\$29,412	\$12,873	\$9,977	\$106	\$2,651	\$4,455	\$1,903	\$631	\$6,578	\$107
115.01	Accum Amort Acquisition Adj - Production	73	-\$110,171,960	-\$55,388,733	-\$14,883,130	-\$15,212,875	-\$10,194,983	-\$6,634,115	-\$25,560	-\$578,513	-\$3,529,249	-\$3,249,081	\$0	-\$440,688	-\$35,035
115.02	Accum Amort Acquisition Adj - Transmission	82	-\$880,239	-\$412,359	-\$110,802										

PUGET SOUND ENERGY  
 Probability of Dispatch Class Cost of Service Study  
 (Expenses)

Account Description	PC Allocation Factor	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	Choice / Retail Wheeling Sch 448/449	Street & Area Lighting	Firm Resale
<b>EXPENSES</b>														
<b>O &amp; M Expenses</b>														
FUELST Production - O&M - Fuel		\$77,830,127												
Demand		0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy	90	100%	\$77,830,127	\$39,004,435	\$10,587,684	\$10,901,653	\$7,193,374	\$4,630,826	\$17,948	\$418,721	\$2,474,938	\$2,271,261	\$0	\$305,750
FUELOT Other Prod O&M - Fuel		\$126,746,563												
Demand		0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy	90	100%	\$126,746,563	\$63,518,823	\$17,242,072	\$17,753,370	\$11,714,428	\$7,541,313	\$29,229	\$681,889	\$4,030,442	\$3,698,754	\$0	\$497,915
<b>Sub-total</b>			<b>\$204,576,689</b>	<b>\$102,523,258</b>	<b>\$27,829,756</b>	<b>\$28,655,023</b>	<b>\$18,907,802</b>	<b>\$12,172,139</b>	<b>\$47,177</b>	<b>\$1,100,610</b>	<b>\$6,505,380</b>	<b>\$5,970,015</b>	<b>\$0</b>	<b>\$803,666</b>
<b>Production - O&amp;M - Purchase Power</b>														
555 Purch Pwr - Other		\$446,618,684												
Probability of Dispatch	88	100%	\$446,618,684	\$224,536,650	\$60,333,718	\$61,670,448	\$41,328,753	\$26,893,591	\$103,616	\$2,345,195	\$14,306,983	\$13,171,232	\$0	\$1,786,475
555.01 Purch Pwr - Res Exchange			\$0											
Probability of Dispatch	88	100%	\$0											
<b>Sub-total</b>			<b>\$446,618,684</b>	<b>\$224,536,650</b>	<b>\$60,333,718</b>	<b>\$61,670,448</b>	<b>\$41,328,753</b>	<b>\$26,893,591</b>	<b>\$103,616</b>	<b>\$2,345,195</b>	<b>\$14,306,983</b>	<b>\$13,171,232</b>	<b>\$0</b>	<b>\$1,786,475</b>
<b>Production - O&amp;M - Wheeling</b>														
565 Wheeling by Others - Wheeling		\$108,560,758												
Probability of Dispatch	88	100%	\$108,560,758	\$54,578,704	\$14,665,473	\$14,990,395	\$10,045,887	\$6,537,095	\$25,186	\$570,053	\$3,477,635	\$3,201,565	\$0	\$434,243
<b>Sub-total</b>			<b>\$108,560,758</b>	<b>\$54,578,704</b>	<b>\$14,665,473</b>	<b>\$14,990,395</b>	<b>\$10,045,887</b>	<b>\$6,537,095</b>	<b>\$25,186</b>	<b>\$570,053</b>	<b>\$3,477,635</b>	<b>\$3,201,565</b>	<b>\$0</b>	<b>\$434,243</b>
<b>Production - O&amp;M - Other</b>														
Probability of Dispatch	88	100%	\$135,811,609	\$68,279,015	\$18,346,790	\$18,753,274	\$12,567,599	\$8,178,032	\$31,508	\$713,147	\$4,350,589	\$4,005,220	\$0	\$543,246
<b>Sub-total</b>			<b>\$135,811,609</b>	<b>\$68,279,015</b>	<b>\$18,346,790</b>	<b>\$18,753,274</b>	<b>\$12,567,599</b>	<b>\$8,178,032</b>	<b>\$31,508</b>	<b>\$713,147</b>	<b>\$4,350,589</b>	<b>\$4,005,220</b>	<b>\$0</b>	<b>\$543,246</b>
<b>Transmission - O&amp;M</b>														
565.01 Transmission O&M	82		\$20,352,250	\$9,534,263	\$2,561,887	\$2,618,647	\$1,754,899	\$1,141,954	\$4,400	\$99,582	\$607,502	\$559,276	\$1,387,953	\$75,857
<b>Sub-total</b>			<b>\$20,352,250</b>	<b>\$9,534,263</b>	<b>\$2,561,887</b>	<b>\$2,618,647</b>	<b>\$1,754,899</b>	<b>\$1,141,954</b>	<b>\$4,400</b>	<b>\$99,582</b>	<b>\$607,502</b>	<b>\$559,276</b>	<b>\$1,387,953</b>	<b>\$75,857</b>
<b>Distribution Expense - Operating</b>														
581 Dist O&M - Load Dispatch	67		\$3,035,321	\$1,853,372	\$420,997	\$265,463	\$105,091	\$144,042	\$1,202	\$42,669	\$33,326	\$18,709	\$9,979	\$138,186
582 Dist O&M - Station	56		\$1,492,879	\$742,873	\$192,178	\$206,982	\$117,315	\$93,711	\$332	\$11,757	\$51,770	\$50,758	\$23,496	\$1,315
583 Dist O&M - OVHD Lines	57		\$3,558,271	\$2,411,732	\$462,444	\$357,242	\$148,858	\$126,803	\$2,841	\$35,466	\$8,042	\$0	\$0	\$2,323
584 Dist O&M - UNGD Lines	58		\$2,731,425	\$1,781,801	\$329,721	\$304,293	\$130,664	\$88,944	\$990	\$30,395	\$50,473	\$12,134	\$0	\$1,306
585 Dist O&M - Street Lighting	dir		\$544,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$544,794
586 Dist O&M - Meter	19		-\$871,734	-\$566,776	-\$160,604	-\$43,625	-\$4,940	-\$61,306	-\$144	-\$21,428	-\$5,186	-\$2,683	-\$3,768	\$0
587 Dist O&M - Cust Installations - Meters	19		\$4,619,585	\$3,003,519	\$851,087	\$231,181	\$26,178	\$324,882	\$763	\$113,556	\$27,480	\$14,220	\$19,970	\$0
589 Dist O&M - Rents	67		\$1,007,981	\$615,475	\$139,806	\$88,156	\$34,899	\$47,834	\$399	\$14,170	\$11,067	\$6,213	\$3,314	\$45,889
580 Dist O&M - Supr & Eng	65		\$1,057,361	\$645,627	\$146,655	\$92,475	\$36,609	\$50,177	\$419	\$14,864	\$11,609	\$6,517	\$3,476	\$48,138
588 Dist O&M - Miscellaneous	65		\$4,896,395	\$2,989,747	\$679,127	\$428,228	\$169,526	\$232,360	\$1,939	\$68,830	\$53,760	\$30,180	\$16,097	\$222,914
<b>Sub-total</b>			<b>\$22,072,277</b>	<b>\$13,477,370</b>	<b>\$3,061,413</b>	<b>\$1,930,394</b>	<b>\$764,198</b>	<b>\$1,047,447</b>	<b>\$8,742</b>	<b>\$310,278</b>	<b>\$242,342</b>	<b>\$136,049</b>	<b>\$72,563</b>	<b>\$1,004,866</b>
<b>Customer Accounts Expense</b>														
901 CAE - Suprv	64		\$10,693,621	\$9,328,378	\$1,168,166	\$80,971	\$23,114	\$9,337	\$9	\$1,828	\$12,881	\$7,374	\$45,566	\$15,939
902 CAE - Meter Reading	4		\$25,405,716	\$22,325,054	\$2,862,940	\$178,451	\$18,196	\$11,029	\$2	\$3,661	\$4,242	\$826	\$1,094	\$0
903 CAE - Records & Collections	3		\$13,977,291	\$12,028,843	\$1,439,884	\$119,819	\$67,107	\$23,426	\$9	\$3,076	\$43,360	\$26,434	\$167,369	\$57,949
904 CAE - Uncollect Accts	18		\$3,156	\$2,806	\$223	\$69	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$8
905 CAE - Miscellaneous	1		\$149,940	\$131,870	\$15,856	\$1,024	\$105	\$64	\$0	\$21	\$21	\$3	\$2	\$972
<b>Sub-total</b>			<b>\$50,229,724</b>	<b>\$43,816,952</b>	<b>\$5,487,070</b>	<b>\$380,334</b>	<b>\$108,571</b>	<b>\$43,856</b>	<b>\$40</b>	<b>\$8,586</b>	<b>\$60,504</b>	<b>\$34,638</b>	<b>\$214,031</b>	<b>\$74,868</b>

PUGET SOUND ENERGY  
 Probability of Dispatch Class Cost of Service Study  
 (Expenses)

Account Description	PC Allocation Factor	Total	Residential Sch 7	Sec Volt	Sec Volt	Sec Volt	Pri Volt Sch 31	35	43	Campus Sch 40	High Volt Sch 46 / 49	Choice /	Street & Area Lighting	Firm Resale
				Sch 24 (kW < 50)	Sch 25 (kW > 50 & < 350)	Sch 26 (kW > 350)						Retail Wheeling Sch 448/449		
<b>Customer Service &amp; Information Expense</b>														
908.01 Cust Svc Exp - Cust Assistance	dir	\$404,322	\$404,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
908.02 Cust Svc Exp - Weatherization	73	\$26,210	\$13,177	\$3,541	\$3,619	\$2,425	\$1,578	\$6	\$138	\$840	\$773	\$0	\$105	\$8
909 Cust Svc Exp - Info & Instruct	1	\$1,776,313	\$1,562,239	\$187,849	\$12,133	\$1,239	\$757	\$2	\$252	\$252	\$40	\$25	\$11,513	\$13
910 Cust Svc Exp - Misc	1	\$93,022	\$81,811	\$9,837	\$635	\$65	\$40	\$0	\$13	\$13	\$2	\$1	\$603	\$1
911 Cust Svc Exp - Demonstration		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
912 Cust Svc Exp - Demonstration & Selling	1	\$324,958	\$285,796	\$34,365	\$2,220	\$227	\$138	\$0	\$46	\$46	\$7	\$5	\$2,106	\$2
913 Cust Svc Exp - Advertising		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
916 Cust Svc Exp - Misc Selling		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub-total</b>		<b>\$2,624,825</b>	<b>\$2,347,344</b>	<b>\$235,592</b>	<b>\$18,607</b>	<b>\$3,956</b>	<b>\$2,513</b>	<b>\$8</b>	<b>\$449</b>	<b>\$1,151</b>	<b>\$822</b>	<b>\$31</b>	<b>\$14,327</b>	<b>\$24</b>
<b>General Expenses</b>														
920 A&G Exp - Salaries	62	\$30,077,737	\$18,164,341	\$3,827,180	\$3,065,523	\$1,829,573	\$1,286,790	\$8,559	\$178,776	\$587,157	\$500,117	\$175,052	\$444,379	\$10,291
921 A&G Exp - Office Supplies	62	\$3,432,586	\$2,072,984	\$436,772	\$349,849	\$208,798	\$146,853	\$977	\$20,403	\$67,009	\$57,075	\$19,978	\$50,714	\$1,174
922 A&G Exp - Transf (credit)	62	-\$156,179	-\$94,318	-\$19,873	-\$15,918	-\$9,500	-\$6,682	-\$44	-\$928	-\$3,049	-\$2,597	-\$909	-\$2,307	-\$53
923 A&G Exp - Outside Svcs	62	\$12,344,244	\$7,454,852	\$1,570,718	\$1,258,125	\$750,878	\$528,113	\$3,513	\$73,372	\$240,976	\$205,254	\$71,843	\$182,378	\$4,223
924 A&G Exp - Prop Insurance - Other	74	\$5,083,000	\$2,839,955	\$650,810	\$607,774	\$361,382	\$245,875	\$1,402	\$33,378	\$125,106	\$100,425	\$58,690	\$56,538	\$1,664
925 A&G Exp - Injuries & Damages - Other	78	\$3,487,886	\$2,081,965	\$437,193	\$367,684	\$216,869	\$147,515	\$847	\$20,250	\$75,244	\$60,032	\$36,721	\$42,562	\$1,004
926 A&G Exp - Pensions & Benefits	78	\$29,850,641	\$17,818,240	\$3,741,659	\$3,146,781	\$1,856,047	\$1,262,486	\$7,251	\$173,310	\$643,963	\$513,773	\$314,270	\$364,265	\$8,595
928 A&G Exp - Reg Comm Exp	84	\$8,322,384	\$4,545,447	\$1,137,587	\$1,077,834	\$647,046	\$432,095	\$0	\$0	\$203,856	\$171,995	\$32,018	\$73,158	\$1,348
930 A&G Exp - Miscellaneous	62	\$4,820,104	\$2,910,924	\$613,324	\$491,265	\$293,198	\$206,214	\$1,372	\$28,650	\$94,095	\$80,146	\$28,053	\$71,214	\$1,649
931 A&G Exp - Rents	62	\$7,281,687	\$4,397,507	\$926,543	\$742,149	\$442,932	\$311,526	\$2,072	\$43,281	\$142,148	\$121,076	\$42,379	\$107,582	\$2,491
<b>Sub-total</b>		<b>\$104,544,090</b>	<b>\$62,191,896</b>	<b>\$13,321,913</b>	<b>\$11,091,068</b>	<b>\$6,597,223</b>	<b>\$4,560,785</b>	<b>\$25,948</b>	<b>\$570,492</b>	<b>\$2,176,503</b>	<b>\$1,807,296</b>	<b>\$778,096</b>	<b>\$1,390,484</b>	<b>\$32,387</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>\$1,095,390,907</b>	<b>\$581,285,451</b>	<b>\$145,843,612</b>	<b>\$140,108,189</b>	<b>\$92,078,888</b>	<b>\$60,577,412</b>	<b>\$246,626</b>	<b>\$5,718,390</b>	<b>\$31,728,590</b>	<b>\$28,886,113</b>	<b>\$2,452,674</b>	<b>\$6,128,032</b>	<b>\$336,930</b>
<b>Distribution Expense - Maintenance</b>														
591 Dist O&M - Structure		\$0												
592 Dist O&M - Station Eqpt	56	\$1,606,371	\$799,348	\$206,788	\$222,717	\$126,233	\$100,835	\$358	\$12,651	\$55,706	\$54,617	\$25,282	\$1,415	\$420
593 Dist O&M - OVHD Lines	57	\$40,423,108	\$27,398,060	\$5,253,511	\$4,058,383	\$1,691,074	\$1,440,527	\$32,271	\$402,903	\$91,363	\$0	\$0	\$26,393	\$28,622
594 Dist O&M - UNGD Lines	58	\$16,035,160	\$10,460,277	\$1,935,667	\$1,786,387	\$767,077	\$522,159	\$5,813	\$178,439	\$296,305	\$71,235	\$0	\$7,665	\$4,136
595 Dist O&M - Lines Transformers	59	\$255,786	\$186,354	\$34,117	\$15,822	\$4,886	\$455	\$0	\$26	\$1,310	\$0	\$0	\$12,795	\$21
596 Dist O&M - Street Lighting	dir	\$2,559,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,559,363	\$0
597 Dist O&M - Meters	19	\$501,016	\$325,746	\$92,304	\$25,073	\$2,839	\$35,235	\$83	\$12,316	\$2,980	\$1,542	\$2,166	\$0	\$732
<b>Sub-total</b>		<b>\$61,380,803</b>	<b>\$39,169,785</b>	<b>\$7,522,387</b>	<b>\$6,108,382</b>	<b>\$2,592,110</b>	<b>\$2,099,210</b>	<b>\$38,524</b>	<b>\$606,336</b>	<b>\$447,664</b>	<b>\$127,394</b>	<b>\$27,448</b>	<b>\$2,607,631</b>	<b>\$33,931</b>
<b>General Expense - Maintenance &amp; Other</b>														
935 A&G Exp - Maint of Gen Plant	70	\$12,120,662	\$7,202,173	\$1,521,567	\$1,290,091	\$761,136	\$517,817	\$2,976	\$71,104	\$264,030	\$210,648	\$128,452	\$147,141	\$3,526
<b>Sub-total</b>		<b>\$12,120,662</b>	<b>\$7,202,173</b>	<b>\$1,521,567</b>	<b>\$1,290,091</b>	<b>\$761,136</b>	<b>\$517,817</b>	<b>\$2,976</b>	<b>\$71,104</b>	<b>\$264,030</b>	<b>\$210,648</b>	<b>\$128,452</b>	<b>\$147,141</b>	<b>\$3,526</b>
<b>TOTAL MAINTENANCE EXPENSES</b>		<b>\$73,501,465</b>	<b>\$46,371,959</b>	<b>\$9,043,954</b>	<b>\$7,398,473</b>	<b>\$3,353,246</b>	<b>\$2,617,027</b>	<b>\$41,500</b>	<b>\$677,439</b>	<b>\$711,694</b>	<b>\$338,042</b>	<b>\$155,900</b>	<b>\$2,754,772</b>	<b>\$37,458</b>
<b>TOTAL O &amp; M EXPENSES</b>		<b>\$1,168,892,373</b>	<b>\$627,657,410</b>	<b>\$154,887,566</b>	<b>\$147,506,663</b>	<b>\$95,432,134</b>	<b>\$63,194,439</b>	<b>\$288,126</b>	<b>\$6,395,830</b>	<b>\$32,440,284</b>	<b>\$29,224,155</b>	<b>\$2,608,574</b>	<b>\$8,882,804</b>	<b>\$374,388</b>

PUGET SOUND ENERGY  
 Probability of Dispatch Class Cost of Service Study  
 (Expenses)

Account Description	PC Allocation Factor	Total	Residential Sch 7	Sec Volt	Sec Volt	Sec Volt	Pri Volt Sch 31	35	43	Campus Sch 40	High Volt Sch 46 / 49	Choice /	Street & Area Lighting	Firm Resale
				Sch 24 (kW < 50)	Sch 25 (kW > 50 & < 350)	Sch 26 (kW > 350)						Retail Wheeling Sch 448/449		
<b>Depreciation Expense</b>														
403.01 Depr Exp - Production Steam Baseload	73	\$49,656,183	\$24,964,546	\$6,708,054	\$6,856,675	\$4,595,034	\$2,990,097	\$11,520	\$260,745	\$1,590,686	\$1,464,410	\$0	\$198,625	\$15,791
403.02 Depr Exp - Production Hydro	73	\$18,725,547	\$9,414,231	\$2,529,634	\$2,585,680	\$1,732,806	\$1,127,578	\$4,344	\$98,328	\$599,854	\$552,235	\$0	\$74,902	\$5,955
403.03 Depr Exp - Production Other	73	\$74,534,251	\$37,471,946	\$10,068,832	\$10,291,913	\$6,897,176	\$4,488,154	\$17,292	\$391,379	\$2,387,630	\$2,198,090	\$0	\$298,137	\$23,702
403.04 Depr Exp - Transmission	82	\$29,988,545	\$14,048,504	\$3,774,878	\$3,858,513	\$2,585,801	\$1,682,642	\$6,483	\$146,731	\$895,140	\$824,080	\$2,045,114	\$111,774	\$8,886
403.05 Depr Exp - Distribution	68	\$116,546,832	\$75,915,939	\$14,152,821	\$11,337,005	\$4,961,885	\$3,845,804	\$40,981	\$1,021,668	\$1,717,273	\$733,429	\$243,127	\$2,535,593	\$41,307
403.06 Depr Exp - General	70	\$27,073,546	\$16,087,271	\$3,398,678	\$2,881,637	\$1,700,125	\$1,156,633	\$6,647	\$158,823	\$589,755	\$470,518	\$286,919	\$328,665	\$7,876
403.07 Depr Exp - FAS 143	73	\$1,739,314	\$874,437	\$234,964	\$240,170	\$160,951	\$104,735	\$404	\$9,133	\$55,717	\$51,294	\$0	\$6,957	\$553
403.08 Depr Exp - VROW		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
404 Amort Exp - Limited Term Plant - Prod	73	\$984,176	\$494,792	\$132,952	\$135,898	\$91,073	\$59,263	\$228	\$5,168	\$31,527	\$29,024	\$0	\$3,937	\$313
404.01 Amort Exp - Limited Term Plant - Transmission		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
404.02 Amort Exp - Limited Term Plant - General	70	\$33,860,372	\$20,120,045	\$4,250,662	\$3,604,009	\$2,126,314	\$1,446,579	\$8,313	\$198,636	\$737,596	\$588,468	\$358,844	\$411,055	\$9,851
405 Amort Exp - WUTC AFUDC	75	\$2,458,878	\$1,369,309	\$315,144	\$295,675	\$175,871	\$119,658	\$682	\$16,235	\$60,879	\$48,882	\$28,512	\$27,221	\$809
406 Amort Exp - Acq Adjustment - Transmission	82	\$25,800	\$12,086	\$3,248	\$3,320	\$2,225	\$1,448	\$6	\$126	\$770	\$709	\$1,759	\$96	\$8
406.01 Amort Exp - Acq Adjustment - Distribution		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
406.02 Amort Exp - FERC Colstrip	73	\$715,283	\$359,607	\$96,628	\$98,768	\$66,190	\$43,071	\$166	\$3,756	\$22,913	\$21,094	\$0	\$2,861	\$227
406.03 Amort Exp - Acq Adjustment - Production	73	\$10,141,653	\$5,098,696	\$1,370,036	\$1,400,390	\$938,478	\$610,690	\$2,353	\$53,254	\$324,878	\$299,087	\$0	\$40,567	\$3,225
407 Amort Exp - Property Losses - Production	73	\$9,683,054	\$4,868,136	\$1,308,084	\$1,337,065	\$896,041	\$583,075	\$2,246	\$50,846	\$310,187	\$285,563	\$0	\$38,732	\$3,079
407.01 Amort Exp - Storm T&D	80	\$28,786,889	\$17,263,366	\$3,531,860	\$3,055,552	\$1,580,627	\$1,137,888	\$9,021	\$220,847	\$547,101	\$353,481	\$597,767	\$479,649	\$9,730
407.02 Regulatory Debit / Credit - Production	73	\$10,579,661	\$5,318,903	\$1,429,206	\$1,460,871	\$979,010	\$637,065	\$2,454	\$55,554	\$338,909	\$312,005	\$0	\$42,319	\$3,364
411 Accretion Exp - FAS 143	73	\$1,820,785	\$915,396	\$245,970	\$251,419	\$168,490	\$109,640	\$422	\$9,561	\$58,327	\$53,697	\$0	\$7,283	\$579
411.01 Gain/Loss on Utility Plant	75	-\$1,063,695	-\$592,355	-\$136,329	-\$127,907	-\$76,081	-\$51,763	-\$295	-\$7,023	-\$26,336	-\$21,146	-\$12,334	-\$11,776	-\$350
411.02 Gain/Loss Disp Allowance	75	-\$26,424	-\$14,715	-\$3,387	-\$3,177	-\$1,890	-\$1,286	-\$7	-\$174	-\$654	-\$525	-\$306	-\$293	-\$9
421 FAS 133 Gain / Loss		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL DEPRECIATION EXPENSES</b>		<b>\$416,230,650</b>	<b>\$233,990,141</b>	<b>\$53,411,934</b>	<b>\$49,563,475</b>	<b>\$29,580,126</b>	<b>\$20,090,970</b>	<b>\$113,260</b>	<b>\$2,693,591</b>	<b>\$10,242,153</b>	<b>\$8,264,396</b>	<b>\$3,549,403</b>	<b>\$4,596,304</b>	<b>\$134,897</b>
<b>Taxes (Other Than Income)</b>														
236 Property Taxes		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
236.01 Payroll Taxes	78	\$8,164,401	\$4,873,438	\$1,023,375	\$860,671	\$507,644	\$345,301	\$1,983	\$47,402	\$176,129	\$140,521	\$85,956	\$99,630	\$2,351
236.02 Other Taxes - Wash Excise - Allocated	84	\$76,958,873	\$42,032,728	\$10,519,508	\$9,966,963	\$5,983,371	\$3,995,673	\$0	\$0	\$1,885,104	\$1,590,475	\$296,077	\$676,506	\$12,468
236.03 Other Taxes - Muni		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
236.04 Other Taxes - MT Corp License	52	\$800	\$407	\$107	\$110	\$73	\$47	\$0	\$4	\$25	\$23	\$0	\$3	\$0
236.05 Other Taxes - MT Elec Energy Lic	52	\$1,446,742	\$736,779	\$193,469	\$199,196	\$131,412	\$85,786	\$298	\$8,104	\$44,905	\$41,038	\$0	\$5,287	\$469
<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>\$86,570,816</b>	<b>\$47,643,352</b>	<b>\$11,736,459</b>	<b>\$11,026,940</b>	<b>\$6,622,500</b>	<b>\$4,426,807</b>	<b>\$2,281</b>	<b>\$55,510</b>	<b>\$2,106,163</b>	<b>\$1,772,057</b>	<b>\$382,032</b>	<b>\$781,425</b>	<b>\$15,288</b>
<b>TOTAL EXPENSES</b>		<b>\$1,761,931,967</b>	<b>\$909,290,903</b>	<b>\$220,035,960</b>	<b>\$208,097,078</b>	<b>\$131,634,761</b>	<b>\$87,712,216</b>	<b>\$403,667</b>	<b>\$9,144,931</b>	<b>\$44,788,599</b>	<b>\$39,260,608</b>	<b>\$6,540,009</b>	<b>\$14,260,533</b>	<b>\$524,572</b>

PUGET SOUND ENERGY  
 Probability of Dispatch Class Cost of Service Study  
 (Labor)

Account Description	PC Allocation Factor	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	Choice / Retail Wheeling Sch 448/449	Street & Area Lighting	Firm Resale	
<b>Labor O &amp; M Expenses</b>															
<b>Production Labor Exp</b>															
S100	Salary & Wages - Prod Related	73	\$25,242,453	\$12,690,593	\$3,410,003	\$3,485,554	\$2,335,861	\$1,520,000	\$5,856	\$132,548	\$808,617	\$744,425	\$0	\$100,970	\$8,027
	<b>Sub-total</b>		<b>\$25,242,453</b>	<b>\$12,690,593</b>	<b>\$3,410,003</b>	<b>\$3,485,554</b>	<b>\$2,335,861</b>	<b>\$1,520,000</b>	<b>\$5,856</b>	<b>\$132,548</b>	<b>\$808,617</b>	<b>\$744,425</b>	<b>\$0</b>	<b>\$100,970</b>	<b>\$8,027</b>
<b>Transmission Labor Exp</b>															
S101	Salary & Wages - Trans Related	82	\$9,172,906	\$4,297,161	\$1,154,661	\$1,180,243	\$790,946	\$514,687	\$1,983	\$44,882	\$273,806	\$252,070	\$625,560	\$34,189	\$2,718
	<b>Sub-total</b>		<b>\$9,172,906</b>	<b>\$4,297,161</b>	<b>\$1,154,661</b>	<b>\$1,180,243</b>	<b>\$790,946</b>	<b>\$514,687</b>	<b>\$1,983</b>	<b>\$44,882</b>	<b>\$273,806</b>	<b>\$252,070</b>	<b>\$625,560</b>	<b>\$34,189</b>	<b>\$2,718</b>
<b>Distribution Labor Expense - Operating</b>															
S102	Salary & Wages - Dist Related	68	\$24,400,551	\$15,893,961	\$2,963,072	\$2,373,545	\$1,038,833	\$805,168	\$8,580	\$213,899	\$359,533	\$153,553	\$50,902	\$530,858	\$8,648
	<b>Sub-total</b>		<b>\$24,400,551</b>	<b>\$15,893,961</b>	<b>\$2,963,072</b>	<b>\$2,373,545</b>	<b>\$1,038,833</b>	<b>\$805,168</b>	<b>\$8,580</b>	<b>\$213,899</b>	<b>\$359,533</b>	<b>\$153,553</b>	<b>\$50,902</b>	<b>\$530,858</b>	<b>\$8,648</b>
<b>Customer Accounts Labor Expense</b>															
S103	Salary & Wages - Customer Accts Related	63	\$11,152,894	\$9,729,016	\$1,218,336	\$84,449	\$24,107	\$9,738	\$9	\$1,907	\$13,434	\$7,691	\$47,523	\$16,623	\$61
	<b>Sub-total</b>		<b>\$11,152,894</b>	<b>\$9,729,016</b>	<b>\$1,218,336</b>	<b>\$84,449</b>	<b>\$24,107</b>	<b>\$9,738</b>	<b>\$9</b>	<b>\$1,907</b>	<b>\$13,434</b>	<b>\$7,691</b>	<b>\$47,523</b>	<b>\$16,623</b>	<b>\$61</b>
<b>Customer Service &amp; Information Labor Expense</b>															
S104	Salary & Wages - Cust Svc Related	1	\$1,422,850	\$1,251,374	\$150,470	\$9,718	\$993	\$606	\$1	\$202	\$202	\$32	\$20	\$9,222	\$10
	<b>Sub-total</b>		<b>\$1,422,850</b>	<b>\$1,251,374</b>	<b>\$150,470</b>	<b>\$9,718</b>	<b>\$993</b>	<b>\$606</b>	<b>\$1</b>	<b>\$202</b>	<b>\$202</b>	<b>\$32</b>	<b>\$20</b>	<b>\$9,222</b>	<b>\$10</b>
	<b>TOTAL LABOR OPERATING EXPENSES</b>		<b>\$71,391,654</b>	<b>\$43,862,105</b>	<b>\$8,896,542</b>	<b>\$7,133,509</b>	<b>\$4,190,740</b>	<b>\$2,850,198</b>	<b>\$16,429</b>	<b>\$393,437</b>	<b>\$1,455,591</b>	<b>\$1,157,770</b>	<b>\$724,005</b>	<b>\$691,863</b>	<b>\$19,464</b>
<b>General Labor Expense - Maintenance</b>															
S105	Salary & Wages - Admin & Gen Related	75	\$27,978,916	\$15,581,004	\$3,585,939	\$3,364,412	\$2,001,186	\$1,361,559	\$7,762	\$184,738	\$692,721	\$556,218	\$324,426	\$309,741	\$9,210
S106	Salary & Wages - Sales	dir	\$213,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$213,614	\$0
	<b>Sub-total</b>		<b>\$28,192,531</b>	<b>\$15,581,004</b>	<b>\$3,585,939</b>	<b>\$3,364,412</b>	<b>\$2,001,186</b>	<b>\$1,361,559</b>	<b>\$7,762</b>	<b>\$184,738</b>	<b>\$692,721</b>	<b>\$556,218</b>	<b>\$324,426</b>	<b>\$523,355</b>	<b>\$9,210</b>
	<b>TOTAL LABOR MAINTENANCE EXPENSES</b>		<b>\$28,192,531</b>	<b>\$15,581,004</b>	<b>\$3,585,939</b>	<b>\$3,364,412</b>	<b>\$2,001,186</b>	<b>\$1,361,559</b>	<b>\$7,762</b>	<b>\$184,738</b>	<b>\$692,721</b>	<b>\$556,218</b>	<b>\$324,426</b>	<b>\$523,355</b>	<b>\$9,210</b>
	<b>TOTAL LABOR O &amp; M EXPENSES</b>		<b>\$99,584,185</b>	<b>\$59,443,108</b>	<b>\$12,482,481</b>	<b>\$10,497,921</b>	<b>\$6,191,925</b>	<b>\$4,211,757</b>	<b>\$24,192</b>	<b>\$578,176</b>	<b>\$2,148,312</b>	<b>\$1,713,988</b>	<b>\$1,048,432</b>	<b>\$1,215,219</b>	<b>\$28,674</b>

PUGET SOUND ENERGY  
 Probability of Dispatch Class Cost of Service Study  
 (Revenues)

Account Description	PC Allocation Factor	Total	Residential Sch 7	Sec Volt	Sec Volt	Sec Volt	Pri Volt	35	43	Campus Sch 40	High Volt Sch 46 / 49	Choice / Retail	Street & Area Lighting	Firm Resale
				Sch 24 (kW > 50)	Sch 25 (kW > 50 & < 350)	Sch 26 (kW > 350)	Sch 31					Wheeling Sch 448/449		
<b>CURRENT REVENUE</b>														
447 Sales of Electricity - Firm Revenue		\$1,955,673,806	\$1,066,627,454	\$266,944,271	\$252,922,820	\$151,834,735	\$101,394,675	\$248,214	\$10,337,826	\$47,836,622	\$40,360,092	\$0	\$17,167,097	\$0
447.01 Sales of Electricity - Transportation Revenue - Retail		\$7,513,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,513,279	\$0	\$0
447.02 Sales of Electricity - Small Firm Resale		\$316,389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$316,389
<b>SALES REVENUE</b>		<b>\$1,963,503,474</b>	<b>\$1,066,627,454</b>	<b>\$266,944,271</b>	<b>\$252,922,820</b>	<b>\$151,834,735</b>	<b>\$101,394,675</b>	<b>\$248,214</b>	<b>\$10,337,826</b>	<b>\$47,836,622</b>	<b>\$40,360,092</b>	<b>\$7,513,279</b>	<b>\$17,167,097</b>	<b>\$316,389</b>
<b>NON FIRM REVENUE</b>														
447.07 Sales of Electricity - Non Firm Revenue	73	\$30,144,358	\$15,155,015	\$4,072,201	\$4,162,423	\$2,789,468	\$1,815,173	\$6,993	\$158,288	\$965,644	\$888,987	\$0	\$120,577	\$9,586
<b>TOTAL NON FIRM REVENUE</b>		<b>\$30,144,358</b>	<b>\$15,155,015</b>	<b>\$4,072,201</b>	<b>\$4,162,423</b>	<b>\$2,789,468</b>	<b>\$1,815,173</b>	<b>\$6,993</b>	<b>\$158,288</b>	<b>\$965,644</b>	<b>\$888,987</b>	<b>\$0</b>	<b>\$120,577</b>	<b>\$9,586</b>
<b>OTHER OPERATING REVENUE</b>														
450.01 Late Payment Revenue - Interest	13	\$2,608,875	\$2,047,675	\$335,064	\$79,672	\$26,688	\$36,620	\$0	\$6,765	-\$435	\$9,077	-\$15	\$67,707	\$55
450.02 Late Payment Revenue - Field Call	14	\$286,000	\$276,325	\$9,562	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75	\$0
451.01 Misc Service Revenue - Temporary Service	2	\$1,090,430	\$966,006	\$116,156	\$7,502	\$766	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
451.02 Misc Service Revenue - Reconnection Charge	15	\$1,292,858	\$1,261,662	\$30,652	\$543	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
451.03 Misc Service Revenue - Modified Service Charge	2	\$436,938	\$387,081	\$46,544	\$3,006	\$307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
451.04 Misc Service Revenue - Line Extension/UG Conversio	2	\$1,565,701	\$1,387,045	\$166,783	\$10,772	\$1,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
451.05 Misc Service Revenue - Billing Initiation Charge	16	\$1,417,205	\$1,298,002	\$115,778	\$2,826	\$368	\$81	\$0	\$6	\$138	\$6	\$0	\$0	\$0
451.06 Misc Service Revenue - NSF Handling Chg	17	\$136,832	-\$121,627	\$268,220	-\$7,389	-\$2,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
451.07 Misc Service Revenue - Deferred FIT CIAC	10	\$6,931,079	\$2,681,846	\$3,966,305	\$256,525	\$26,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
451.08 Misc Service Revenue - Energy Diversion	2	\$105,922	\$93,835	\$11,283	\$729	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
454.01 Rental Revenue - Steam Plant	73	\$59,939	\$30,134	\$8,097	\$8,277	\$5,547	\$3,609	\$14	\$315	\$1,920	\$1,768	\$0	\$240	\$19
454.02 Rental Revenue - Distribution Pole Contacts	57	\$7,437,200	\$5,040,801	\$966,561	\$746,677	\$311,130	\$265,034	\$5,937	\$74,128	\$16,809	\$0	\$0	\$4,856	\$5,266
454.03 Rental Revenue - Personal Cell Site	57	\$4,753,198	\$3,221,633	\$617,740	\$477,210	\$198,847	\$169,386	\$3,795	\$47,376	\$10,743	\$0	\$0	\$3,103	\$3,366
454.04 Rental Revenue - Land & Bldg	75	\$1,379,005	\$767,946	\$176,741	\$165,823	\$98,633	\$67,108	\$383	\$9,105	\$34,142	\$27,414	\$15,990	\$15,266	\$454
454.05 Rental Revenue - Transf & Equip	49	\$4,489,158	\$0	\$0	\$0	\$0	\$684,688	\$0	\$12,881	\$81,344	\$2,858,131	\$848,630	\$0	\$3,483
456.01 Other Elect Revenue - Wheeling	73	\$20,455,657	\$10,284,041	\$2,763,355	\$2,824,578	\$1,892,905	\$1,231,758	\$4,746	\$107,413	\$655,277	\$603,258	\$0	\$81,823	\$6,505
456.02 Other Elect Revenue - Dist O&M	71	\$329,249	\$217,512	\$40,738	\$35,498	\$15,106	\$11,051	\$166	\$3,539	\$4,343	\$986	\$0	\$176	\$133
456.03 Other Elect Revenue - Summit Buyout	70	\$1,199,231	\$712,590	\$150,545	\$127,643	\$75,308	\$51,233	\$294	\$7,035	\$26,123	\$20,842	\$12,709	\$14,558	\$349
456.04 Other Elect Revenue - PCS	57	\$138,394	\$93,801	\$17,986	\$13,894	\$5,790	\$4,932	\$110	\$1,379	\$313	\$0	\$0	\$90	\$98
456.05 Other Elect Revenue - Non-Core Gas Sales	73	\$16,861,340	\$8,477,005	\$2,277,798	\$2,328,264	\$1,560,298	\$1,015,322	\$3,912	\$88,539	\$540,136	\$497,258	\$0	\$67,445	\$5,362
456.06 Other Elect Revenue - Green Energy Option		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456.07 Other Elect Revenue - Sumas Water Sale	73	\$25,700	\$12,921	\$3,472	\$3,549	\$2,378	\$1,548	\$6	\$135	\$823	\$758	\$0	\$103	\$8
456.08 Other Elect Revenue - Intolight		\$42,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,630	\$0
456.09 Other Elect Revenue - REC Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456.1 Other Elect Revenue - Cedar Hills Facility Fee	73	\$84,645	\$42,555	\$11,435	\$11,688	\$7,833	\$5,097	\$20	\$444	\$2,712	\$2,496	\$0	\$339	\$27
456.11 Other Elect Revenue - Biogas Amortization		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456.12 Other Elect Revenue - Ferndale Plant	73	\$296,729	\$149,180	\$40,085	\$40,973	\$27,458	\$17,868	\$69	\$1,558	\$9,505	\$8,751	\$0	\$1,187	\$94
456.13 Other Elect Revenue - Misc	68	\$262,399	\$170,921	\$31,864	\$25,525	\$11,171	\$8,659	\$92	\$2,300	\$3,866	\$1,651	\$547	\$5,709	\$93
456.14 Other Elect Revenue - Decoupling Amortization	68	\$306	\$199	\$37	\$30	\$13	\$10	\$0	\$3	\$5	\$2	\$1	\$7	\$0
456.15 Other Elect Revenue - Transmission Transportation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OTHER OPERATING INCOME</b>		<b>\$73,686,618</b>	<b>\$39,499,090</b>	<b>\$12,172,802</b>	<b>\$7,163,854</b>	<b>\$4,265,752</b>	<b>\$3,574,004</b>	<b>\$19,544</b>	<b>\$362,921</b>	<b>\$1,387,765</b>	<b>\$4,032,397</b>	<b>\$877,862</b>	<b>\$305,314</b>	<b>\$25,312</b>
<b>TOTAL REVENUE</b>		<b>\$2,067,334,450</b>	<b>\$1,121,281,560</b>	<b>\$283,189,275</b>	<b>\$264,249,098</b>	<b>\$158,889,956</b>	<b>\$106,783,851</b>	<b>\$274,751</b>	<b>\$10,859,035</b>	<b>\$50,190,031</b>	<b>\$45,281,476</b>	<b>\$8,391,141</b>	<b>\$17,592,988</b>	<b>\$351,287</b>



PUGET SOUND ENERGY  
Probability of Dispatch Class Cost of Service Study  
(Allocation Amounts)

Description	PSE Name	TAI Number	Total	Res Svc	Sec Svc 24	Sec Svc 25 / 29 /					35	43	Campus 40	High Volt 46/49	Choice/Retail		Firm Resale
						7A	Sec Svc 26 /26P	Pri Volt 31	35	43					Wheeling 448/449	Lighting 50-59	
<b>CUSTOMER EXTERNAL ALLOCATORS</b>																	
Ave. No Cust	CUST_1	1	\$1,115,040	\$980,660	\$117,918	\$7,616	\$778	\$475	\$1	\$158	\$158	\$25	\$16	\$7,227	\$8		
Ave No. Cust Incl RES & SEC Only, No Sch 40	CUST_2	2	\$1,106,972	\$980,660	\$117,918	\$7,616	\$778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wtd. Ave. No. Cust. A/C 903 Customer Records Direct Assignment (New)	CUST_3	3	\$25,302,937	\$21,775,683	\$2,606,607	\$216,907	\$121,484	\$42,408	\$17	\$5,568	\$78,494	\$47,853	\$302,987	\$104,905	\$25		
Meter Counts A/C 902	CUST_4	4	\$1,137,948	\$999,962	\$128,234	\$7,993	\$815	\$494	\$1	\$164	\$190	\$37	\$49	\$0	\$9		
Direct Assignment Schedule 40	DIR_40	5	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Schedule 449 / 459 Retail Revenue	DIR_449	6	\$18,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,752	\$0	\$0	\$0	\$0
Transportation OATT Revenue	DIR_449_OATT	7	\$7,494,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,494,527	\$0	\$0	\$0	\$0
Small Firm Resale Allocation Only	DIR_RESALE_SMA	8	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Customer Deposits	DIR235.00	9	-\$30,322,649	-\$26,452,303	-\$2,326,458	-\$1,018,783	-\$449,649	-\$37,393	\$0	\$0	-\$376	\$0	\$0	-\$37,687	\$0		
Customer Advances	DIR252.00	10	-\$54,720,678	-\$21,173,103	-\$31,313,867	-\$2,025,260	-\$208,448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers - Customer Related	DIR368.03C	11	\$3,221,791	\$0	\$0	\$0	\$0	\$813,609	\$0	\$47,250	\$2,341,536	\$0	\$0	\$0	\$0	\$19,397	
Str. & Signal Systems	DIR373.00	12	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0
Late Payment Interest Rev	DIR450.01	13	\$2,848,787	\$2,235,980	\$365,877	\$86,999	\$29,143	\$39,988	\$0	\$7,387	-\$475	\$9,912	-\$17	\$73,934	\$60		
Direct Assign Disconnect Call - A/C 450.02	DIR450.02	14	\$301,500	\$291,301	\$10,080	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79	\$0		
Connect/Reconnect Revenue	DIR451.02	15	\$1,376,037	\$1,342,834	\$32,624	\$578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Billing Initiation Charge	DIR451.05	16	\$1,532,384	\$1,403,494	\$125,188	\$3,056	\$398	\$87	\$0	\$7	\$149	\$6	\$0	\$0	\$0	\$0	\$0
NSF Check Charge Revenue	DIR451.06	17	\$981	-\$872	\$1,922	-\$53	-\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Direct Assign 904 Uncollectibles	DIR904.00	18	\$1,247,308	\$1,109,045	\$88,251	\$27,421	\$19,431	\$128	\$0	\$0	\$0	\$0	\$0	\$0	\$3,032	\$0	\$0
Meter Investment	METER	19	\$173,542,936	\$112,832,556	\$31,972,605	\$8,684,716	\$983,431	\$12,204,754	\$28,682	\$4,265,921	\$1,032,350	\$534,206	\$750,194	\$0	\$253,521		
Dist OH Services (Sec Voltage Only)	OH_SVC	20	\$403,017	\$349,601	\$51,562	\$1,826	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocate Overhead Transformers	OH_TFMRC	21	\$404,799,746	\$295,642,644	\$46,340,553	\$5,943,198	\$75,446	\$0	\$0	\$0	\$0	\$0	\$0	\$56,797,905	\$0		
Proforma Revenue	PROFORMA	22	\$1,963,503,474	\$1,066,627,454	\$266,944,271	\$252,922,820	\$151,834,735	\$101,394,675	\$248,214	\$10,337,826	\$47,836,622	\$40,360,092	\$7,513,279	\$17,167,097	\$316,389		
Proforma Retail Revenue - No Transportation	PROFORMA_RETA	23	\$1,955,673,806	\$1,066,627,454	\$266,944,271	\$252,922,820	\$151,834,735	\$101,394,675	\$248,214	\$10,337,826	\$47,836,622	\$40,360,092	\$0	\$17,167,097	\$0		
Residential Allocation Only	RESID	24	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Allocate Underground Transformers	UG_TFMRC	25	\$491,404,409	\$361,443,717	\$71,223,271	\$43,117,510	\$14,458,390	\$0	\$0	\$0	\$0	\$0	\$0	\$1,132,486	\$29,035		
Top 75 CP Hours (not used)	DEM_1	26	\$4,147,591	\$2,449,337	\$452,186	\$407,742	\$238,329	\$160,009	\$4	\$26,944	\$87,033	\$71,372	\$239,991	\$13,182	\$1,462		
Top 75 CP Hours Excl. Interruptible (not used)	DEM_1A	27	\$4,115,660	\$2,449,337	\$452,186	\$407,742	\$238,329	\$160,009	\$4	\$0	\$87,033	\$66,386	\$239,991	\$13,182	\$1,462		
Top 75 CP No Interruptibles or Transportation (not used)	DEM_1B	28	\$3,875,669	\$2,449,337	\$452,186	\$407,742	\$238,329	\$160,009	\$0	\$0	\$87,033	\$66,386	\$0	\$13,182	\$1,462		
4 CP Winter Peak - No Interruptibles	DEM_2A	29	\$4,184,919	\$2,401,761	\$483,797	\$451,080	\$256,180	\$175,561	\$4	\$90,792	\$67,180	\$243,261	\$13,772	\$1,530			
4 CP Winter Peak - No Interruptibles or Transportation	DEM_2B	30	\$3,941,658	\$2,401,761	\$483,797	\$451,080	\$256,180	\$175,561	\$4	\$90,792	\$67,180	\$0	\$13,772	\$1,530			
Direct Assign Substation Ease - Accum Depr	DIR108.360	31	-\$10,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$10,783	\$0	\$0	\$0	\$0	\$0	\$0
Direct Assign Substation Structures - Accum Depr	DIR108.361	32	-\$220,824	\$0	\$0	\$0	\$0	-\$9,600	\$0	\$0	-\$74,119	-\$51,225	-\$85,879	\$0	\$0	\$0	\$0
Direct Assign Substation Equipment - Accum Depr	DIR108.362	33	-\$11,695,666	\$0	\$0	\$0	\$0	-\$649,747	\$0	\$0	-\$3,693,957	-\$3,405,167	\$0	\$0	\$0	\$0	\$0
Direct Assign OH Dist Lines - Accum Depr	DIR108.364	34	-\$1,499,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$1,499,102	\$0	\$0	\$0	\$0	\$0	\$0
Direct Assign UG Dist Lines	DIR108.366	35	-\$18,068,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$16,494,306	-\$1,574,612	\$0	\$0	\$0	\$0	\$0
Direct Assign Substation Land	DIR360.01	36	\$5,346,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,604,126	\$742,731	\$0	\$0	\$0	\$0	\$0
Direct Assign Substation Structures	DIR361.01	37	\$720,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$365,041	\$162,866	\$193,043	\$0	\$0	\$0	\$0
Direct Assign Substation Equipment	DIR362.01	38	\$36,623,516	\$0	\$0	\$0	\$0	\$774,254	\$0	\$0	\$14,726,654	\$14,438,849	\$6,683,759	\$0	\$0	\$0	\$0
Direct Assign OH Dist Lines	DIR364.01	39	\$1,638,327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,638,327	\$0	\$0	\$0	\$0	\$0	\$0
Direct Assign UG Dist Lines	DIR366.01	40	\$34,343,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,686,863	\$6,656,205	\$0	\$0	\$0	\$0	\$0
Line Transformers	DIR368.03	41	\$3,221,791	\$0	\$0	\$0	\$0	\$813,609	\$0	\$47,250	\$2,341,536	\$0	\$0	\$19,397			
Allocate Substation Land - 12 NCP	NCP_360	42	\$26,055,023	\$10,667,069	\$4,170,814	\$5,246,789	\$2,979,109	\$2,825,681	\$529	\$141,783	\$0	\$0	\$0	\$21,527	\$1,722		
Allocate Substation Structures - 12 NCP	NCP_361	43	\$13,712,733	\$6,801,670	\$2,002,826	\$2,405,759	\$1,500,444	\$867,734	\$0	\$120,817	\$0	\$0	\$0	\$12,009	\$1,474		
Allocate Substation Equipment - 12 NCP	NCP_362	44	\$47,229,596	\$414,546,792	\$107,241,552	\$115,502,609	\$65,465,410	\$50,774,605	\$185,511	\$6,561,008	\$0	\$0	\$0	\$734,055	\$218,054		
Allocate Overhead Lines - 12 NCP	OH_NCP	45	\$9,948	\$6,758	\$1,296	\$1,001	\$417	\$355	\$8	\$99	\$0	\$0	\$0	\$7	\$7		
Allocate Overhead Transformers	OH_TFMR	46	\$404,799,746	\$295,642,644	\$46,340,553	\$5,943,198	\$75,446	\$0	\$0	\$0	\$0	\$0	\$56,797,905	\$0			
Allocate Underground Lines - 12 CP	UG_NCP	47	\$9,811	\$6,550	\$1,212	\$1,119	\$480	\$327	\$4	\$112	\$0	\$0	\$0	\$5	\$3		
Allocate Underground Transformers	UG_TFMRC	48	\$491,404,409	\$361,443,717	\$71,223,271	\$43,117,510	\$14,458,390	\$0	\$0	\$0	\$0	\$0	\$1,132,486	\$29,035			
Equip. (Transformer & Substation) Rentals	DIR454.05	49	\$4,480,476	\$0	\$0	\$0	\$0	\$683,364	\$0	\$12,856	\$81,187	\$2,852,603	\$846,989	\$0	\$3,477		
BPA Residential Exchange kWh	BPAX	50	\$10,679,687,650	\$10,201,987,686	\$255,780,409	\$166,043,870	\$17,290,775	\$32,150,677	\$4,452,600	\$0	\$0	\$0	\$0	\$1,981,633	\$0		
Annual kWhs	ENERGY_1	51	\$24,452,276,609	\$11,362,694,035	\$2,983,708,616	\$3,072,024,705	\$2,026,649,550	\$1,323,003,367	\$4,594,563	\$124,979,541	\$692,524,766	\$632,887,814	\$2,140,447,569	\$81,534,389	\$7,227,694		
Energy - No Retail Wheeling	ENERGY_2	52	\$22,311,829,040	\$11,362,694,035	\$2,983,708,616	\$3,072,024,705	\$2,026,649,550	\$1,323,003,367	\$4,594,563	\$124,979,541	\$692,524,766	\$632,887,814	\$0	\$81,534,389	\$7,227,694		
		53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Struct and Improvements	D360.T	54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Struct and Improvements	D361.T	55	\$7,971,126	\$3,596,169	\$1,058,931	\$1,271,969	\$793,312	\$458,787	\$0	\$63,878	\$365,041	\$162,866	\$193,043	\$6,349	\$779		
Total Station Equip	D362.T	56	\$417,873,813	\$207,938,554	\$53,792,850	\$57,936,633	\$32,837,747	\$26,230,640	\$93,053	\$3,291,031	\$14,491,048	\$14,207,847	\$6,576,828	\$368,205	\$109,377		
Total OVHD Lines	D364.T	57	\$724,869,248	\$491,303,426	\$94,206,232	\$72,775,138	\$30,324,428	\$25,831,597	\$578,688	\$7,224,879	\$1,638,327	\$0	\$0	\$473,274	\$513,259		
Total UNGD Lines	D366.T	58	\$1,498,330,905	\$977,411,931	\$180,869,352	\$166,920,628	\$71,675,970	\$48,790,691	\$543,147	\$16,673,411	\$27,686,863	\$6,656,205	\$0	\$716,237	\$386,470		
Total Transformers	D368.T	59	\$457,328,636	\$333,189,336	\$60,999,148	\$28,287,905	\$8,736,374	\$813,609	\$0	\$47,250	\$2,341,536	\$0	\$0	\$22,876,598	\$36,882		
Total Services	D369.T	60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Meters	D370.T	61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adj Total Prod Trans Dist & Cust Exp	ADIPTDCE.T	62	\$292,445,279	\$176,611,552	\$37,211,598	\$29,806,019	\$17,788,908	\$12,511,433	\$83,217	\$1,738,239	\$5,708,913	\$4,862,627	\$1,702,026	\$4,320,691	\$100,055		
Cust Accts Exp - Total	CAE.T	63	\$50,229,724	\$43,816,952	\$5,487,070	\$380,334	\$108,571	\$43,856	\$40	\$8,586							

PUGET SOUND ENERGY  
 Probability of Dispatch Class Cost of Service Study  
 (Allocation Amounts)

Description	PSE Name	TAI Number	Total	Res Svc	Sec Svc 24	Sec Svc 25 / 29 /		Sec Svc 26 /26P	Pri Volt 31	35	43	Campus 40	High Volt 46/49	Choice/Retail		Firm Resale Small
						7A	7B							Wheeling 448/449	Lighting 50-59	
Total Prod, Trans, Dist & Gen Plant	PTDGP.T	74	\$9,258,652,470	\$5,172,959,948	\$1,185,446,134	\$1,107,057,031	\$658,255,200	\$447,859,565	\$2,554,119	\$60,798,009	\$227,879,563	\$182,924,247	\$106,904,134	\$102,984,235	\$3,030,286	
Prod Trans Dist Allocation Factor	PTDP.T	75	\$8,804,049,364	\$4,902,831,936	\$1,128,377,533	\$1,058,670,278	\$629,707,696	\$428,438,065	\$2,442,509	\$58,131,154	\$217,976,735	\$175,023,580	\$102,086,358	\$97,465,490	\$2,898,032	
Total Ratebase	RB.T	76	\$5,097,747,768	\$2,825,553,953	\$635,227,095	\$622,772,213	\$373,398,153	\$255,174,927	\$1,415,618	\$34,124,014	\$124,851,707	\$106,715,280	\$60,855,919	\$55,930,430	\$1,728,460	
REVFA1 = (OME.T+DAE.T+RRB.T)	REVFA1.T	77	\$1,979,688,699	\$1,080,345,427	\$257,466,078	\$245,272,707	\$153,913,277	\$103,035,948	\$510,955	\$11,730,620	\$52,345,959	\$45,748,313	\$10,868,225	\$17,808,123	\$643,067	
Salary & Wages - Total	SW.T	78	\$99,584,185	\$59,443,108	\$12,482,481	\$10,497,921	\$6,191,925	\$4,211,757	\$24,192	\$578,176	\$2,148,312	\$1,713,988	\$1,048,432	\$1,215,219	\$28,674	
Salary & Wages - PTD Subtotal	SWPTD.T	79	\$58,815,911	\$32,881,715	\$7,527,736	\$7,039,342	\$4,165,640	\$2,839,854	\$16,419	\$391,329	\$1,441,955	\$1,150,048	\$676,462	\$666,018	\$19,393	
Total Transmission & Distribution Plant	TDP.T	80	\$4,916,207,375	\$2,948,227,151	\$603,168,958	\$521,825,393	\$269,938,462	\$194,327,771	\$1,540,529	\$37,716,095	\$93,433,605	\$60,367,232	\$102,086,358	\$81,914,122	\$1,661,698	
Total Expenses Before FIT	EBFIT.T	81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Transmission Plant	TP.T	82	\$1,389,050,215	\$650,717,708	\$174,849,935	\$178,723,840	\$119,772,658	\$77,938,883	\$300,283	\$6,796,484	\$41,462,305	\$38,170,845	\$94,728,392	\$5,177,287	\$411,594	
Prod Trans Dist Exp Allocation Factor	PTDE.T	83	\$993,368,719	\$512,099,045	\$134,321,424	\$134,726,563	\$87,961,249	\$58,069,467	\$0	\$0	\$0	\$0	\$1,487,964	\$7,255,984	\$338,177	
Firm Sales Revenue		84	\$1,952,917,434	\$1,066,627,454	\$266,944,271	\$252,922,820	\$151,834,735	\$101,394,675	\$0	\$0	\$0	\$0	\$47,836,622	\$40,360,092	\$316,389	
		85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Bulk Transmission Plt		87	\$1,214,311,299	\$563,063,752	\$151,297,036	\$154,649,113	\$103,638,862	\$67,440,242	\$259,834	\$5,880,974	\$35,877,187	\$33,029,098	\$94,339,161	\$4,479,889	\$356,151	
Prob of Dispatch-- Generation Gross Plant-- Test Year Loads		88	100.0000%	50.2748%	13.5090%	13.8083%	9.2537%	6.0216%	0.0232%	0.5251%	3.2034%	2.9491%	0.0000%	0.4000%	0.0318%	
Prob of Dispatch-- Generation Accum Depreciation-- Test Year Loads		89	100.0000%	50.1307%	13.5394%	13.8974%	9.2979%	6.0276%	0.0238%	0.5229%	3.2032%	2.9379%	0.0000%	0.3885%	0.0307%	
Time Differentiated Fuel Cost-- Test Year Loads-- Adjusted kwh		90	100.0000%	50.1148%	13.6036%	14.0070%	9.2424%	5.9499%	0.0231%	0.5380%	3.1799%	2.9182%	0.0000%	0.3928%	0.0302%	
Bulk Transmission -- load factor-- Prob Dispatch		91	\$1,214,311,299	\$563,063,752	\$151,297,036	\$154,649,113	\$103,638,862	\$67,440,242	\$259,834	\$5,880,974	\$35,877,187	\$33,029,098	\$94,339,161	\$4,479,889	\$356,151	
Memo: Calculation of Time Differentiated Fuel costs																
Adjusted Test Year KWH @ Meter ( PER JAP-39)			20,723,205,375	10,442,426,000	2,787,459,000	2,845,226,000	1,867,682,000	1,264,534,374	4,452,600	119,660,401	674,604,000	632,259,000	0	77,972,000	6,930,000	
Fuel cost per kwh @ meter				0.01124	0.01143	0.01153	0.01159	0.01102	0.01213	0.01053	0.01104	0.01081	0	0.0118	0.01022	
Total fuel cost			\$234,207,860	\$117,372,868	\$31,860,656	\$32,805,456	\$21,646,434	\$13,935,169	\$54,010	\$1,260,024	\$7,447,628	\$6,834,720	\$0	\$920,070	\$70,825	
Allocation Pct			100.0000%	50.1148%	13.6036%	14.0070%	9.2424%	5.9499%	0.0231%	0.5380%	3.1799%	2.9182%	0.0000%	0.3928%	0.0302%	
Memo: Bulk Transmission																
System Load Factor:		66.52%														
Calculate assignment to Transport																
Energy Pct		66.52%														
Demand Pct		33.48%														
Bulk Total Investment			1,214,311,299													
Transport Demand Allocation			23,633,320										\$ 23,633,320			
Transport Energy Allocation			70,705,842										\$ 70,705,842			
Total Transport Allocation			94,339,161										\$ 94,339,161			
Generation Classes Allocation			1,119,972,138													
Prob Dispatch to Generation Classes			\$ 1,119,972,138	\$ 563,063,752	\$ 151,297,036	\$ 154,649,113	\$ 103,638,862	\$ 67,440,242	\$ 259,834	\$ 5,880,974	\$ 35,877,187	\$ 33,029,098	\$ -	\$ 4,479,889	\$ 356,151	
Total Class Allocation			\$ 1,214,311,299	\$ 563,063,752	\$ 151,297,036	\$ 154,649,113	\$ 103,638,862	\$ 67,440,242	\$ 259,834	\$ 5,880,974	\$ 35,877,187	\$ 33,029,098	\$ 94,339,161	\$ 4,479,889	\$ 356,151	

PUGET SOUND ENERGY  
 Probability of Dispatch Class Cost of Service Study  
 (Allocation Percentages)

Description	PSE Name	TAI Number	Total	Sec Svc 25 / 29 /								Choice/Retail			Firm Resale
				Res Svc	Sec Svc 24	7A	Sec Svc 26 / 26P	Pri Volt 31	35	43	Campus 40	High Volt 46/49	Wheeling 448/449	Lighting 50-59	
<b>CUSTOMER EXTERNAL ALLOCATORS</b>															
Ave. No Cust	CUST_1	1	100.0000%	87.9484%	10.5752%	0.6830%	0.0698%	0.0426%	0.0001%	0.0142%	0.0142%	0.0022%	0.0014%	0.6481%	0.0007%
Ave No. Cust Incl RES & SEC Only, No Sch 40	CUST_2	2	100.0000%	88.5894%	10.6523%	0.6880%	0.0703%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Wtd. Ave. No. Cust. A/C 903 Customer Records Direct Assignment (Nee	CUST_3	3	100.0000%	86.0599%	10.3016%	0.8572%	0.4801%	0.1676%	0.0001%	0.0220%	0.3102%	0.1891%	1.1974%	0.4146%	0.0001%
Meter Counts A/C 902	CUST_4	4	100.0000%	87.8741%	11.2689%	0.7024%	0.0716%	0.0434%	0.0001%	0.0144%	0.0167%	0.0033%	0.0043%	0.0000%	0.0008%
Direct Assignment Schedule 40	DIR_40	5	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Schedule 449 / 459 Retail Revenue	DIR_449	6	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
Transportation OATT Revenue	DIR_449_OATT	7	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
Small Firm Resale Allocation Only	DIR_RESALE_SMALL	8	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Customer Deposits	DIR235.00	9	100.0000%	87.2361%	7.6723%	3.3598%	1.4829%	0.1233%	0.0000%	0.0000%	0.0012%	0.0000%	0.0000%	0.1243%	0.0000%
Customer Advances	DIR252.00	10	100.0000%	38.6931%	57.2249%	3.7011%	0.3809%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Line Transformers - Customer Related	DIR368.03C	11	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	25.2533%	0.0000%	1.4666%	72.6781%	0.0000%	0.0000%	0.0000%	0.6021%
Str. & Signal Systems	DIR373.00	12	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
Late Payment Interest Rev	DIR450.01	13	100.0000%	78.4888%	12.8432%	3.0539%	1.0230%	1.4037%	0.0000%	0.2593%	-0.0167%	0.3479%	-0.0066%	2.5953%	0.0021%
Direct Assign Disconnect Call - A/C 450.02	DIR450.02	14	100.0000%	96.6172%	3.3433%	0.0133%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0262%	0.0000%
Connect/Reconnect Revenue	DIR451.02	15	100.0000%	97.5871%	2.3709%	0.0420%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Billing Initiation Charge	DIR451.05	16	100.0000%	91.5889%	8.1695%	0.1994%	0.0260%	0.0057%	0.0000%	0.0044%	0.0097%	0.0044%	0.0000%	0.0000%	0.0000%
NSF Check Charge Revenue	DIR451.06	17	100.0000%	-88.8875%	196.0212%	-5.4002%	-1.7335%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Direct Assign 904 Uncollectibles	DIR904.00	18	100.0000%	88.9151%	7.0753%	2.1984%	1.5579%	0.0103%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2431%	0.0000%
Meter Investment	METER	19	100.0000%	65.0171%	18.4235%	5.0044%	0.5667%	7.0327%	0.0165%	2.4581%	0.5949%	0.3078%	0.4323%	0.0000%	0.1461%
Dist OH Services (Sec Voltage Only)	OH_SVC	20	100.0000%	86.7460%	12.7940%	0.4531%	0.0069%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Allocate Overhead Transformers	OH_TFMRC	21	100.0000%	73.0343%	11.4478%	1.4682%	0.0186%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	14.0311%	0.0000%
Proforma Revenue	PROFORMA	22	100.0000%	54.3227%	13.5953%	12.8812%	7.7328%	5.1640%	0.0126%	5.5265%	2.4363%	2.0555%	0.3826%	0.8743%	0.0161%
Proforma Retail Revenue - No Transportation	PROFORMA_RETAIL	23	100.0000%	54.5402%	13.6497%	12.9328%	5.1846%	0.0127%	0.0000%	5.5286%	2.4460%	2.0637%	0.3826%	0.8778%	0.0000%
Residential Allocation Only	RESID	24	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Allocate Underground Transformers	UG_TFMRC	25	100.0000%	73.5532%	14.4938%	8.7743%	2.9423%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2305%	0.0059%
Top 75 CP Hours (not used)	DEM_1	26	100.0000%	59.0545%	10.9024%	9.8308%	5.7462%	3.8579%	0.0001%	6.6496%	2.0984%	1.7208%	5.7863%	0.3178%	0.0352%
Top 75 CP Hours Excl. Interruptible (not used)	DEM_1A	27	100.0000%	59.5126%	10.9870%	9.9071%	5.7908%	3.8878%	0.0001%	6.6496%	2.1147%	1.6130%	5.8312%	0.3203%	0.0355%
Top 75 CP No Interruptibles or Transportation (not used)	DEM_1B	28	100.0000%	63.1978%	11.6673%	10.5206%	6.1494%	4.1286%	0.0001%	6.0000%	2.2456%	1.7129%	6.0000%	0.3401%	0.0377%
4 CP Winter Peak - No Interruptibles	DEM_2A	29	100.0000%	57.3909%	11.5605%	10.7787%	6.1215%	4.1951%	0.0001%	6.0000%	2.1695%	1.6053%	6.5128%	0.3291%	0.0368%
4 CP Winter Peak - No Interruptibles or Transportation	DEM_2B	30	100.0000%	60.9328%	12.2740%	11.4439%	6.4993%	4.4540%	0.0001%	6.0000%	2.3034%	1.7044%	6.0000%	0.3494%	0.0388%
Direct Assign Substation Ease - Accum Depr	DIR108.360	31	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
Direct Assign Substation Structures - Accum Depr	DIR108.361	32	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	4.3474%	0.0000%	0.0000%	33.5650%	23.1971%	38.8905%	0.0000%	0.0000%
Direct Assign Substation Equipment - Accum Depr	DIR108.362	33	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	5.5555%	0.0000%	0.0000%	31.5840%	33.7458%	29.1148%	0.0000%	0.0000%
Direct Assign OH Dist Lines - Accum Depr	DIR108.364	34	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Direct Assign UG Dist Lines	DIR108.366	35	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	91.2855%	8.7145%	0.0000%	0.0000%	0.0000%
Direct Assign Substation Land	DIR360.01	36	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	86.1090%	13.8910%	0.0000%	0.0000%	0.0000%
Direct Assign Substation Structures	DIR361.01	37	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	50.6333%	22.5905%	16.7762%	0.0000%	0.0000%
Direct Assign Substation Equipment	DIR362.01	38	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2.1141%	0.0000%	0.0000%	40.2109%	39.4251%	28.2499%	0.0000%	0.0000%
Direct Assign OH Dist Lines	DIR364.01	39	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Direct Assign UG Dist Lines	DIR366.01	40	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	80.6185%	19.3815%	0.0000%	0.0000%	0.0000%
Line Transformers	DIR368.03	41	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	25.2533%	0.0000%	1.4666%	72.6781%	0.0000%	0.0000%	0.0000%	0.6021%
Allocate Substation Land - 12 NCP	NCP_360	42	100.0000%	40.9405%	16.0077%	20.1373%	11.4339%	10.8451%	0.0020%	0.5442%	0.0000%	0.0000%	0.0000%	0.0826%	0.0068%
Allocate Substation Structures - 12 NCP	NCP_361	43	100.0000%	49.6011%	14.6056%	17.5440%	10.9420%	6.3279%	0.0000%	0.8811%	0.0000%	0.0000%	0.0000%	0.0876%	0.0107%
Allocate Substation Equipment - 12 NCP	NCP_362	44	100.0000%	54.4575%	14.0879%	15.1732%	8.6000%	6.6701%	0.0244%	0.8619%	0.0000%	0.0000%	0.0000%	0.0964%	0.0286%
Allocate Overhead Lines - 12 NCP	OH_NCP	45	100.0000%	67.9318%	13.0257%	10.0625%	4.1929%	3.5717%	0.0800%	0.9990%	0.0000%	0.0000%	0.0000%	0.0654%	0.0710%
Allocate Overhead Transformers	OH_TFMR	46	100.0000%	73.0343%	11.4478%	1.4682%	0.0186%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	14.0311%	0.0000%
Allocate Underground Lines - 12 CP	UG_NCP	47	100.0000%	66.7637%	12.3546%	11.4018%	4.8959%	3.3327%	0.0371%	1.1389%	0.0000%	0.0000%	0.0000%	0.0489%	0.0264%
Allocate Underground Transformers	UG_TFMR	48	100.0000%	73.5532%	14.4938%	8.7743%	2.9423%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2305%	0.0059%
Equip. (Transformer & Substation) Rentals	DIR454.05	49	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	15.2520%	0.0000%	0.2869%	1.8120%	63.6674%	18.9040%	0.0000%	0.0776%
BPA Residential Exchange kWh	BPAX	50	100.0000%	95.5270%	2.3950%	1.5548%	0.1619%	0.3010%	0.0417%	0.0000%	0.0000%	0.0000%	0.0000%	0.0186%	0.0000%
Annual kWhs	ENERGY_1	51	100.0000%	46.4689%	12.2022%	12.5633%	8.2882%	5.4106%	0.0188%	0.5111%	2.8321%	2.5883%	8.7536%	0.3334%	0.0296%
Energy - No Retail Wheeling	ENERGY_2	52	100.0000%	50.9268%	13.3728%	13.7686%	9.0833%	5.9296%	0.0206%	0.5601%	3.1038%	2.8366%	0.0000%	0.3654%	0.0324%
		53													
Total Struct and Improvements	D360.T	54													
Total Struct and Improvements	D361.T	55	100.0000%	45.1149%	13.2846%	15.9572%	9.9523%	5.7556%	0.0000%	0.8014%	4.5795%	2.0432%	2.4218%	0.0797%	0.0098%
Total Station Equip	D362.T	56	100.0000%	49.7611%	12.8730%	13.8646%	7.8583%	6.2772%	0.0223%	0.7876%	3.4678%	3.4000%	1.5739%	0.0881%	0.0262%
Total OVHD Lines	D364.T	57	100.0000%	67.7782%	12.9963%	10.0398%	4.1834%	3.5636%	0.0798%	0.9667%	0.2260%	0.0000%	0.0000%	0.0653%	0.0708%
Total UNGD Lines	D366.T	58	100.0000%	65.2334%	12.0714%	11.1404%	4.7837%	3.2963%	0.0363%	1.1128%	1.8478%	0.4442%	0.0000%	0.0478%	0.0258%
Total Transformers	D368.T	59	100.0000%	72.8556%	13.3381%	6.1855%	1.9103%	0.1779%	0.0000%	0.0103%	0.5120%	0.0000%	0.0000%	5.0022%	0.0081%
Total Services	D369.T	60													
Total Meters	D370.T	61													
Adj Total Prod Trans Dist & Cust Exp	ADJPTDCE.T	62	100.0000%	60.3913%	12.7243%	10.1920%	6.0828%	4.2782%	0.0285%	0.5944%	1.9521%	1.6627%	0.5820%	1.4774%	0.0342%

PUGET SOUND ENERGY  
 Probability of Dispatch Class Cost of Service Study  
 (Allocation Percentages)

Description	PSE Name	TAI Number	Total	Res Svc	Sec Svc 25 / 29 /					Choice/Retail			Firm Resale		
					7A	Sec Svc 26 /26P	Pri Volt 31	35	43	Campus 40	High Volt 46/49	Wheeling 448/449		Lighting 50-59	Small
Total Elec Plant In Service	EPIS.T	69	100.0000%	55.8810%	12.8039%	11.9478%	7.1126%	4.8368%	0.0275%	0.6541%	2.4624%	1.9798%	1.1540%	1.1077%	0.0326%
Total General Plant	GP.T	70	100.0000%	59.4206%	12.5535%	10.6437%	6.2797%	4.2722%	0.0246%	0.5866%	2.1783%	1.7379%	1.0598%	1.2140%	0.0291%
Total Distribution OH & UG Lines	LINE.T	71	100.0000%	66.0631%	12.3730%	10.7816%	4.5880%	3.3565%	0.0505%	1.0750%	1.3191%	0.2994%	0.0000%	0.0535%	0.0405%
Sales of Electricity - Non Firm	POWER.T	72													#DIV/0!
Total Production Plant	PP.T	73	100.0000%	50.2748%	13.5090%	13.8083%	9.2537%	6.0216%	0.0232%	0.5251%	3.2034%	2.9491%	0.0000%	0.4000%	0.0318%
Total Prod, Trans, Dist & Gen Plant	PTDGP.T	74	100.0000%	55.8716%	12.8037%	11.9570%	7.1096%	4.8372%	0.0276%	0.6567%	2.4613%	1.9757%	1.1546%	1.1123%	0.0327%
Prod Trans Dist Allocation Factor	PTDP.T	75	100.0000%	55.6884%	12.8166%	12.0248%	7.1525%	4.8664%	0.0277%	0.6603%	2.4759%	1.9880%	1.1595%	1.1071%	0.0329%
Total Ratebase	RB.T	76	100.0000%	55.4275%	12.4609%	12.2166%	7.3248%	5.0056%	0.0278%	0.6694%	2.4492%	2.0934%	1.1938%	1.0972%	0.0339%
REVFAC1 = (OME.T+DAE.T+RRB.T)	REVFAC1.T	77	100.0000%	54.5715%	13.0054%	12.3895%	7.7746%	5.2047%	0.0258%	0.5925%	2.6442%	2.3109%	0.5490%	0.8955%	0.0325%
Salary & Wages - Total	SW.T	78	100.0000%	59.6913%	12.5346%	10.5418%	6.2178%	4.2293%	0.0243%	0.5806%	2.1573%	1.7211%	1.0528%	1.2203%	0.0288%
Salary & Wages - PTD Subtotal	SWPTD.T	79	100.0000%	55.9062%	12.7988%	11.9684%	7.0825%	4.8284%	0.0279%	0.6653%	2.4516%	1.9553%	1.1501%	1.1324%	0.0330%
Total Transmission & Distribution Plant	TDP.T	80	100.0000%	59.9695%	12.2690%	10.6144%	5.4908%	3.9528%	0.0313%	0.7672%	1.9005%	1.2279%	2.0765%	1.6662%	0.0338%
Total Expenses Before FIT	EBFIT.T	81													
Total Transmission Plant	TP.T	82	100.0000%	46.8462%	12.5877%	12.8666%	8.6226%	5.6109%	0.0216%	0.4893%	2.9849%	2.7480%	6.8197%	0.3727%	0.0296%
Prod Trans Dist Exp Allocation Factor	PTDE.T	83	100.0000%	51.5518%	13.5218%	13.5626%	8.8548%	5.8457%	0.0000%	0.0000%	3.0138%	2.7352%	0.1498%	0.7304%	0.0340%
Firm Sales Revenue	-	84	100.0000%	54.6171%	13.6690%	12.9510%	7.7748%	5.1920%	0.0000%	0.0000%	2.4495%	2.0667%	0.3847%	0.8790%	0.0162%
-	-	85													
-	-	86													
Bulk Transmission Pkt	-	87	100.0000%	46.3690%	12.4595%	12.7355%	8.5348%	5.5538%	0.0214%	0.4843%	2.9545%	2.7200%	7.7689%	0.3689%	0.0293%
Prob of Dispatch-- Generation Gross Plant-- Test Year Loads	-	88	100.0000%	50.2748%	13.5090%	13.8083%	9.2537%	6.0216%	0.0232%	0.5251%	3.2034%	2.9491%	0.0000%	0.4000%	0.0318%
Prob of Dispatch-- Generation Accum Depreciation-- Test Year Loads	-	89	100.0000%	50.1307%	13.5394%	13.8974%	9.2979%	6.0276%	0.0238%	0.5229%	3.2032%	2.9379%	0.0000%	0.3885%	0.0307%
Time Differentiated Fuel Cost-- Test Year Loads-- Adjusted kwh	-	90	100.0000%	50.1148%	13.6036%	14.0070%	9.2424%	5.9499%	0.0231%	0.5380%	3.1799%	2.9182%	0.0000%	0.3928%	0.0302%
Bulk Transmission -- load factor-- Prob Dispatch	-	91	100.0000%	46.3690%	12.4595%	12.7355%	8.5348%	5.5538%	0.0214%	0.4843%	2.9545%	2.7200%	7.7689%	0.3689%	0.0293%
-	-	-													
Memo: Calculation of Time Differentiated Fuel costs	-	-													
Adjusted Test Year KWH @ Meter ( PER JAP-39)	-	-	100.0000%	50.3900%	13.4509%	13.7297%	9.0125%	6.1020%	0.0215%	0.5774%	3.2553%	3.0510%	0.0000%	0.3763%	0.0334%
Fuel cost per kwh @ meter	-	-													
Total fuel cost	-	-	100.0000%	50.1148%	13.6036%	14.0070%	9.2424%	5.9499%	0.0231%	0.5380%	3.1799%	2.9182%	0.0000%	0.3928%	0.0302%
Allocation Pct	-	-	100.0000%	50.1148%	13.6036%	14.0070%	9.2424%	5.9499%	0.0231%	0.5380%	3.1799%	2.9182%	0.0000%	0.3928%	0.0302%
-	-	-													
Memo: Bulk Transmission	-	-													
System Load Factor:	-	-	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Calculate assignment to Transport	-	-													
Energy Pct	-	-	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Demand Pct	-	-	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Bulk Total Investment	-	-	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Transport Demand Allocation	-	-	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
Transport Energy Allocation	-	-	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
Total Transport Allocation	-	-	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
Generation Classes Allocation	-	-	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Prob Dispatch to Generation Classes	-	-	100.0000%	50.2748%	13.5090%	13.8083%	9.2537%	6.0216%	0.0232%	0.5251%	3.2034%	2.9491%	0.0000%	0.4000%	0.0318%
Total Class Allocation	-	-	100.0000%	46.3690%	12.4595%	12.7355%	8.5348%	5.5538%	0.0214%	0.4843%	2.9545%	2.7200%	7.7689%	0.3689%	0.0293%