

**EXHIBIT NO. \_\_\_(JKP-6)  
DOCKET NO. UE-11\_\_\_/UG-11\_\_\_  
2011 PSE GENERAL RATE CASE  
WITNESS: JANET K. PHELPS**

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY, INC.,**

**Respondent.**

**Docket No. UE-11\_\_\_  
Docket No. UG-11\_\_\_**

**FIFTH EXHIBIT (NONCONFIDENTIAL) TO THE  
PREFILED DIRECT TESTIMONY OF  
JANET K. PHELPS  
ON BEHALF OF PUGET SOUND ENERGY, INC.**

**JUNE 13, 2011**

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)					Comm. & Indus. (31,61)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>RATE BASE</b>															
<b>Plant-in-Service</b>															
<b>Intangible Plant</b>															
301	Organization	PLT	158,692	59,714	-	47,391	-	-	107,105	20,954	-	15,341	-	-	36,295
302	Franchise and Consents	PLT	165,916	62,432	-	49,548	-	-	111,980	21,908	-	16,039	-	-	37,947
303	Misc. Intangible	OML	69,760,300	11,880,817	828,597	38,078,912	860,279	-	51,648,604	4,152,315	305,995	7,290,407	1,064,911	-	12,813,628
-	<b>Sub-total</b>		<b>70,084,907</b>	<b>12,002,963</b>	<b>828,597</b>	<b>38,175,851</b>	<b>860,279</b>	<b>-</b>	<b>51,867,690</b>	<b>4,195,177</b>	<b>305,995</b>	<b>7,321,787</b>	<b>1,064,911</b>	<b>-</b>	<b>12,887,870</b>
<b>Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	153,211	108,890	-	-	-	-	108,890	37,687	-	-	-	-	37,687
305	Structures and Improvements	PRODPT	508,737	361,570	-	-	-	-	361,570	125,139	-	-	-	-	125,139
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,099,978	4,335,376	-	-	-	-	4,335,376	1,500,473	-	-	-	-	1,500,473
320	Other Equipment	PDAYXT	4,853	3,449	-	-	-	-	3,449	1,194	-	-	-	-	1,194
-	<b>Sub-total</b>		<b>6,766,779</b>	<b>4,809,285</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,809,285</b>	<b>1,664,492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,664,492</b>
<b>Natural Gas Underground Storage</b>															
-	JP Storage Balancing - DIR	COM1	8,062,023	-	4,055,140	-	-	-	4,055,140	-	1,497,535	-	-	-	1,497,535
350	Land and Land Rights	SEAS3_DEM	376,346	264,827	-	-	-	-	264,827	80,837	-	-	-	-	80,837
351	Structures and Improvements	SEAS3_DEM	553,389	389,408	-	-	-	-	389,408	118,864	-	-	-	-	118,864
352	Wells	SEAS3_DEM	13,182,752	9,276,424	-	-	-	-	9,276,424	2,831,570	-	-	-	-	2,831,570
353	Lines	SEAS3_DEM	2,066,943	1,454,464	-	-	-	-	1,454,464	443,966	-	-	-	-	443,966
354	Compressor Equipment	SEAS3_DEM	13,364,895	9,404,595	-	-	-	-	9,404,595	2,870,693	-	-	-	-	2,870,693
355	Measuring and Regulating Equipment	SEAS3_DEM	373,562	262,867	-	-	-	-	262,867	80,239	-	-	-	-	80,239
356	Purification Equipment	SEAS3_DEM	2,112,640	1,486,620	-	-	-	-	1,486,620	453,782	-	-	-	-	453,782
357	Other Equipment	SEAS3_DEM	217,563	153,094	-	-	-	-	153,094	46,731	-	-	-	-	46,731
-	<b>Sub-total</b>		<b>40,310,113</b>	<b>22,692,300</b>	<b>4,055,140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,747,441</b>	<b>6,926,682</b>	<b>1,497,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,424,217</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	1,704,569	1,199,469	-	-	-	-	1,199,469	366,131	-	-	-	-	366,131
361	Structures & improvement	SEAS3_DEM	3,973,839	2,796,307	-	-	-	-	2,796,307	853,555	-	-	-	-	853,555
362	Gas Holders	SEAS3_DEM	3,683,221	2,591,805	-	-	-	-	2,591,805	791,132	-	-	-	-	791,132
363	Purification Equipment	SEAS3_DEM	3,978,020	2,799,249	-	-	-	-	2,799,249	854,453	-	-	-	-	854,453
364	Terminating & Processing	SEAS3_DEM	970,581	682,977	-	-	-	-	682,977	208,474	-	-	-	-	208,474
-	<b>Sub-total</b>		<b>14,310,230</b>	<b>10,069,807</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,069,807</b>	<b>3,073,745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,073,745</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>RATE BASE</b>															
<b>Plant-in-Service</b>															
<b>Intangible Plant</b>															
301	Organization	PLT	158,692	4,994	-	929	-	-	5,923	2,337	-	438	-	-	2,775
302	Franchise and Consents	PLT	165,916	5,221	-	971	-	-	6,193	2,444	-	458	-	-	2,902
303	Misc. Intangible	OML	69,760,300	978,453	111,904	413,538	254,429	61,484	1,819,808	462,912	81,959	158,540	128,241	109,047	940,698
-	<b>Sub-total</b>		<b>70,084,907</b>	<b>988,668</b>	<b>111,904</b>	<b>415,438</b>	<b>254,429</b>	<b>61,484</b>	<b>1,831,924</b>	<b>467,693</b>	<b>81,959</b>	<b>159,436</b>	<b>128,241</b>	<b>109,047</b>	<b>946,375</b>
<b>Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	153,211	6,305	-	-	-	-	6,305	174	-	-	-	-	174
305	Structures and Improvements	PRODPT	508,737	20,935	-	-	-	-	20,935	579	-	-	-	-	579
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,099,978	251,024	-	-	-	-	251,024	6,943	-	-	-	-	6,943
320	Other Equipment	PDAYXT	4,853	200	-	-	-	-	200	6	-	-	-	-	6
-	<b>Sub-total</b>		<b>6,766,779</b>	<b>278,464</b>	-	-	-	-	<b>278,464</b>	<b>7,702</b>	-	-	-	-	<b>7,702</b>
<b>Natural Gas Underground Storage</b>															
-	JP Storage Balancing - DIR	COM1	8,062,023	-	572,583	-	-	-	572,583	-	608,159	-	-	-	608,159
350	Land and Land Rights	SEAS3_DEM	376,346	14,828	-	-	-	-	14,828	3,771	-	-	-	-	3,771
351	Structures and Improvements	SEAS3_DEM	553,389	21,803	-	-	-	-	21,803	5,545	-	-	-	-	5,545
352	Wells	SEAS3_DEM	13,182,752	519,385	-	-	-	-	519,385	132,087	-	-	-	-	132,087
353	Lines	SEAS3_DEM	2,066,943	81,435	-	-	-	-	81,435	20,710	-	-	-	-	20,710
354	Compressor Equipment	SEAS3_DEM	13,364,895	526,561	-	-	-	-	526,561	133,912	-	-	-	-	133,912
355	Measuring and Regulating Equipment	SEAS3_DEM	373,562	14,718	-	-	-	-	14,718	3,743	-	-	-	-	3,743
356	Purification Equipment	SEAS3_DEM	2,112,640	83,236	-	-	-	-	83,236	21,168	-	-	-	-	21,168
357	Other Equipment	SEAS3_DEM	217,563	8,572	-	-	-	-	8,572	2,180	-	-	-	-	2,180
-	<b>Sub-total</b>		<b>40,310,113</b>	<b>1,270,537</b>	<b>572,583</b>	-	-	-	<b>1,843,120</b>	<b>323,116</b>	<b>608,159</b>	-	-	-	<b>931,275</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	1,704,569	67,158	-	-	-	-	67,158	17,079	-	-	-	-	17,079
361	Structures & improvement	SEAS3_DEM	3,973,839	156,565	-	-	-	-	156,565	39,817	-	-	-	-	39,817
362	Gas Holders	SEAS3_DEM	3,683,221	145,115	-	-	-	-	145,115	36,905	-	-	-	-	36,905
363	Purification Equipment	SEAS3_DEM	3,978,020	156,729	-	-	-	-	156,729	39,859	-	-	-	-	39,859
364	Terminating & Processing	SEAS3_DEM	970,581	38,240	-	-	-	-	38,240	9,725	-	-	-	-	9,725
-	<b>Sub-total</b>		<b>14,310,230</b>	<b>563,806</b>	-	-	-	-	<b>563,806</b>	<b>143,384</b>	-	-	-	-	<b>143,384</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

**Proposed Test Year With Gas**

				<b>Limited Interruptible (86, 86T)</b>						<b>Non-Exclusive Interruptible (87, 87T)</b>					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>RATE BASE</b>															
<b>Plant-in-Service</b>															
<b>Intangible Plant</b>															
301	Organization	PLT	158,692	505	-	209	-	-	713	2,611	-	108	-	-	2,719
302	Franchise and Consents	PLT	165,916	527	-	218	-	-	746	2,730	-	113	-	-	2,843
303	Misc. Intangible	OML	69,760,300	103,144	21,063	89,072	84,374	224	297,876	544,310	131,059	46,298	89,556	35,566	846,789
-	<b>Sub-total</b>		<b>70,084,907</b>	<b>104,176</b>	<b>21,063</b>	<b>89,499</b>	<b>84,374</b>	<b>224</b>	<b>299,335</b>	<b>549,651</b>	<b>131,059</b>	<b>46,519</b>	<b>89,556</b>	<b>35,566</b>	<b>852,351</b>
<b>Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	153,211	146	-	-	-	-	146	9	-	-	-	-	9
305	Structures and Improvements	PRODPT	508,737	483	-	-	-	-	483	31	-	-	-	-	31
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,099,978	5,794	-	-	-	-	5,794	368	-	-	-	-	368
320	Other Equipment	PDAYXT	4,853	5	-	-	-	-	5	0	-	-	-	-	0
-	<b>Sub-total</b>		<b>6,766,779</b>	<b>6,428</b>	-	-	-	-	<b>6,428</b>	<b>408</b>	-	-	-	-	<b>408</b>
<b>Natural Gas Underground Storage</b>															
-	JP Storage Balancing - DIR	COM1	8,062,023	-	103,313	-	-	-	103,313	-	959,062	-	-	-	959,062
350	Land and Land Rights	SEAS3_DEM	376,346	5,664	-	-	-	-	5,664	6,420	-	-	-	-	6,420
351	Structures and Improvements	SEAS3_DEM	553,389	8,328	-	-	-	-	8,328	9,441	-	-	-	-	9,441
352	Wells	SEAS3_DEM	13,182,752	198,394	-	-	-	-	198,394	224,891	-	-	-	-	224,891
353	Lines	SEAS3_DEM	2,066,943	31,107	-	-	-	-	31,107	35,261	-	-	-	-	35,261
354	Compressor Equipment	SEAS3_DEM	13,364,895	201,136	-	-	-	-	201,136	227,998	-	-	-	-	227,998
355	Measuring and Regulating Equipment	SEAS3_DEM	373,562	5,622	-	-	-	-	5,622	6,373	-	-	-	-	6,373
356	Purification Equipment	SEAS3_DEM	2,112,640	31,794	-	-	-	-	31,794	36,041	-	-	-	-	36,041
357	Other Equipment	SEAS3_DEM	217,563	3,274	-	-	-	-	3,274	3,712	-	-	-	-	3,712
-	<b>Sub-total</b>		<b>40,310,113</b>	<b>485,319</b>	<b>103,313</b>	-	-	-	<b>588,632</b>	<b>550,136</b>	<b>959,062</b>	-	-	-	<b>1,509,198</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	1,704,569	25,653	-	-	-	-	25,653	29,079	-	-	-	-	29,079
361	Structures & improvement	SEAS3_DEM	3,973,839	59,804	-	-	-	-	59,804	67,792	-	-	-	-	67,792
362	Gas Holders	SEAS3_DEM	3,683,221	55,431	-	-	-	-	55,431	62,834	-	-	-	-	62,834
363	Purification Equipment	SEAS3_DEM	3,978,020	59,867	-	-	-	-	59,867	67,863	-	-	-	-	67,863
364	Terminating & Processing	SEAS3_DEM	970,581	14,607	-	-	-	-	14,607	16,558	-	-	-	-	16,558
-	<b>Sub-total</b>		<b>14,310,230</b>	<b>215,363</b>	-	-	-	-	<b>215,363</b>	<b>244,125</b>	-	-	-	-	<b>244,125</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>RATE BASE</b>															
<b>Plant-in-Service</b>															
<b>Intangible Plant</b>															
301	Organization	PLT	158,692	896	-	62	-	-	958	-	-	2,203	-	-	2,203
302	Franchise and Consents	PLT	165,916	936	-	65	-	-	1,001	-	-	2,304	-	-	2,304
303	Misc. Intangible	OML	69,760,300	181,486	30,946	22,038	-	23,863	258,333	-	-	124	1,134,439	-	1,134,563
-	<b>Sub-total</b>		<b>70,084,907</b>	<b>183,318</b>	<b>30,946</b>	<b>22,165</b>	-	<b>23,863</b>	<b>260,293</b>	-	-	<b>4,631</b>	<b>1,134,439</b>	-	<b>1,139,070</b>
<b>Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	153,211	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	508,737	-	-	-	-	-	-	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,099,978	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	PDAYXT	4,853	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>6,766,779</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Natural Gas Underground Storage</b>															
-	JP Storage Balancing - DIR	COM1	8,062,023	-	266,230	-	-	-	266,230	-	-	-	-	-	-
350	Land and Land Rights	SEAS3_DEM	376,346	-	-	-	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	553,389	-	-	-	-	-	-	-	-	-	-	-	-
352	Wells	SEAS3_DEM	13,182,752	-	-	-	-	-	-	-	-	-	-	-	-
353	Lines	SEAS3_DEM	2,066,943	-	-	-	-	-	-	-	-	-	-	-	-
354	Compressor Equipment	SEAS3_DEM	13,364,895	-	-	-	-	-	-	-	-	-	-	-	-
355	Measuring and Regulating Equipment	SEAS3_DEM	373,562	-	-	-	-	-	-	-	-	-	-	-	-
356	Purification Equipment	SEAS3_DEM	2,112,640	-	-	-	-	-	-	-	-	-	-	-	-
357	Other Equipment	SEAS3_DEM	217,563	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>40,310,113</b>	-	<b>266,230</b>	-	-	-	<b>266,230</b>	-	-	-	-	-	-
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	1,704,569	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	3,973,839	-	-	-	-	-	-	-	-	-	-	-	-
362	Gas Holders	SEAS3_DEM	3,683,221	-	-	-	-	-	-	-	-	-	-	-	-
363	Purification Equipment	SEAS3_DEM	3,978,020	-	-	-	-	-	-	-	-	-	-	-	-
364	Terminating & Processing	SEAS3_DEM	970,581	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>14,310,230</b>	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	14,122,702	5,291,671	-	4,368,213	-	-	9,659,884	1,865,496	-	1,414,007	-	-	3,279,503
375	Structures and Improvements	DISTPT	8,331,609	3,121,792	-	2,577,003	-	-	5,698,795	1,100,539	-	834,185	-	-	1,934,724
376	Mains	PA_MAINS	1,340,632,646	868,501,772	-	-	-	-	868,501,772	306,194,928	-	-	-	-	306,194,928
378	Meas. & Reg. Station Equip.- Gen.	PAVG	86,726,307	54,910,056	-	-	-	-	54,910,056	19,339,474	-	-	-	-	19,339,474
380	Services	SERV	709,808,210	-	-	521,371,515	-	-	521,371,515	-	-	181,889,683	-	-	181,889,683
380	Services - DIR	DIR380	2,784,248	-	-	-	-	-	-	-	-	-	-	-	-
381	Meters	MTRS_CUS	62,021,599	-	-	47,677,264	-	-	47,677,264	-	-	13,755,161	-	-	13,755,161
382	Meter Installations	MTRS_INST	135,654,228	-	-	125,328,319	-	-	125,328,319	-	-	10,146,734	-	-	10,146,734
383	House Regulators	MTRS_CUS	13,820,462	-	-	10,624,070	-	-	10,624,070	-	-	3,065,104	-	-	3,065,104
384	House Regulators Installations	MTRS_CUS	74,251,826	-	-	57,078,889	-	-	57,078,889	-	-	16,467,583	-	-	16,467,583
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	38,752,669	-	-	185,705	-	-	185,705	-	-	21,423,996	-	-	21,423,996
386	Rental Property on Customers Premise	DIR386	35,918,724	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	4,064,498	1,522,937	-	1,257,167	-	-	2,780,104	536,888	-	406,950	-	-	943,837
388	ARO	DISTPT	6,637,888	2,487,167	-	2,053,128	-	-	4,540,295	876,812	-	664,605	-	-	1,541,417
-	<b>Sub-total</b>		<b>2,533,527,616</b>	<b>935,835,394</b>	-	<b>772,521,273</b>	-	-	<b>1,708,356,667</b>	<b>329,914,137</b>	-	<b>250,068,008</b>	-	-	<b>579,982,144</b>
<b>General Plant</b>															
389	Land and Land Rights	PLTXR	10,899,036	4,145,843	17,271	3,290,250	-	-	7,453,364	1,454,821	6,378	1,065,066	-	-	2,526,266
390	Structures and Improvements	PLTXR	50,240,751	19,110,889	79,615	15,166,905	-	-	34,357,408	6,706,219	29,401	4,909,583	-	-	11,645,204
391	Office Furniture and Equipment	OML	30,970,347	5,274,533	367,859	16,905,276	381,924	-	22,929,592	1,843,436	135,848	3,236,604	472,771	-	5,688,658
392	Transportation Equipment	OML	8,023,290	1,366,440	95,299	4,379,542	98,943	-	5,940,223	477,567	35,193	838,486	122,478	-	1,473,724
393	Stores Equipment	PLTXR	75,451	28,701	120	22,778	-	-	51,598	10,071	44	7,373	-	-	17,489
394	Tools, Shop, and Garage Equipment	OML	9,550,743	1,626,579	113,442	5,213,308	117,779	-	7,071,107	568,485	41,893	998,115	145,795	-	1,754,288
395	Laboratory Equipment	PLTXR	2,522,747	959,618	3,998	761,578	-	-	1,725,194	336,740	1,476	246,526	-	-	584,742
396	Power Operated Equipment	PLTXR	614,889	233,895	974	185,625	-	-	420,495	82,076	360	60,088	-	-	142,524
397	Communication Equipment	OML	16,431,223	2,798,387	195,166	8,969,043	202,629	-	12,165,225	978,029	72,074	1,717,170	250,827	-	3,018,100
398	Misc. Equipment	OML	345,285	58,805	4,101	188,475	4,258	-	255,639	20,552	1,515	36,084	5,271	-	63,422
399	Other Intangible Property	OML	(644)	(110)	(8)	(351)	(8)	-	(477)	(38)	(3)	(67)	(10)	-	(118)
-	<b>Sub-total</b>		<b>129,673,118</b>	<b>35,603,580</b>	<b>877,836</b>	<b>55,082,428</b>	<b>805,524</b>	-	<b>92,369,369</b>	<b>12,477,960</b>	<b>324,179</b>	<b>13,115,029</b>	<b>997,132</b>	-	<b>26,914,300</b>
-	<b>Other Assets</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Plant Acquisition Adjustment	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PLANT-IN-SERVICE</b>			<b>2,794,672,762</b>	<b>1,021,013,329</b>	<b>5,761,573</b>	<b>865,779,552</b>	<b>1,665,803</b>	-	<b>1,894,220,258</b>	<b>358,252,193</b>	<b>2,127,709</b>	<b>270,504,823</b>	<b>2,062,044</b>	-	<b>632,946,768</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	14,122,702	448,382	-	85,631	-	-	534,013	212,771	-	40,368	-	253,139	
375	Structures and Improvements	DISTPT	8,331,609	264,520	-	50,518	-	-	315,038	125,523	-	23,815	-	149,338	
376	Mains	PA_MAINS	1,340,632,646	73,658,145	-	-	-	-	73,658,145	34,538,773	-	-	-	34,538,773	
378	Meas. & Reg. Station Equip.- Gen.	PAVG	86,726,307	4,585,722	-	-	-	-	4,585,722	2,590,404	-	-	-	2,590,404	
380	Services	SERV	709,808,210	-	-	5,392,458	-	-	5,392,458	-	-	-	-	-	
380	Services - DIR	DIR380	2,784,248	-	-	-	-	-	-	-	-	2,203,904	-	2,203,904	
381	Meters	MTRS_CUS	62,021,599	-	-	462,487	-	-	462,487	-	-	42,769	-	42,769	
382	Meter Installations	MTRS_INST	135,654,228	-	-	140,705	-	-	140,705	-	-	13,526	-	13,526	
383	House Regulators	MTRS_CUS	13,820,462	-	-	103,057	-	-	103,057	-	-	9,530	-	9,530	
384	House Regulators Installations	MTRS_CUS	74,251,826	-	-	553,686	-	-	553,686	-	-	51,202	-	51,202	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	38,752,669	-	-	8,290,515	-	-	8,290,515	-	-	4,723,361	-	4,723,361	
386	Rental Property on Customers Premise	DIR386	35,918,724	-	-	-	-	-	-	-	-	-	-	-	
387	Other Equipment	DISTPT	4,064,498	129,044	-	24,645	-	-	153,688	61,235	-	11,618	-	72,853	
388	ARO	DISTPT	6,637,888	210,746	-	40,248	-	-	250,994	100,006	-	18,973	-	118,979	
-	<b>Sub-total</b>		<b>2,533,527,616</b>	<b>79,296,558</b>	-	<b>15,143,951</b>	-	-	<b>94,440,509</b>	<b>37,628,712</b>	-	<b>7,139,066</b>	-	<b>44,767,778</b>	
<b>General Plant</b>															
389	Land and Land Rights	PLTXR	10,899,036	346,731	2,439	64,500	-	-	413,670	162,284	2,590	30,406	-	195,281	
390	Structures and Improvements	PLTXR	50,240,751	1,598,309	11,242	297,321	-	-	1,906,872	748,074	11,940	140,161	-	900,175	
391	Office Furniture and Equipment	OML	30,970,347	434,388	49,680	183,592	112,955	27,296	807,910	205,511	36,386	70,384	56,933	417,626	
392	Transportation Equipment	OML	8,023,290	112,534	12,870	47,562	29,262	7,071	209,300	53,241	9,426	18,234	14,749	108,192	
393	Stores Equipment	PLTXR	75,451	2,400	17	447	-	-	2,864	1,123	18	210	-	1,352	
394	Tools, Shop, and Garage Equipment	OML	9,550,743	133,958	15,320	56,617	34,833	8,418	249,146	63,376	11,221	21,705	17,557	128,789	
395	Laboratory Equipment	PLTXR	2,522,747	80,256	564	14,929	-	-	95,750	37,563	600	7,038	-	45,201	
396	Power Operated Equipment	PLTXR	614,889	19,561	138	3,639	-	-	23,338	9,156	146	1,715	-	11,017	
397	Communication Equipment	OML	16,431,223	230,463	26,358	97,404	59,928	14,482	428,634	109,033	19,304	37,342	30,206	221,570	
398	Misc. Equipment	OML	345,285	4,843	554	2,047	1,259	304	9,007	2,291	406	785	635	540	
399	Other Intangible Property	OML	(644)	(9)	(1)	(4)	(2)	(1)	(17)	(4)	(1)	(1)	(1)	(9)	
-	<b>Sub-total</b>		<b>129,673,118</b>	<b>2,963,435</b>	<b>119,180</b>	<b>768,053</b>	<b>238,236</b>	<b>57,571</b>	<b>4,146,475</b>	<b>1,391,649</b>	<b>92,036</b>	<b>327,980</b>	<b>120,078</b>	<b>102,107</b>	
-	<b>Other Assets</b>		-	-	-	-	-	-	-	-	-	-	-	-	
114	Plant Acquisition Adjustment	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL PLANT-IN-SERVICE</b>			<b>2,794,672,762</b>	<b>85,361,468</b>	<b>803,667</b>	<b>16,327,442</b>	<b>492,665</b>	<b>119,055</b>	<b>103,104,298</b>	<b>39,962,256</b>	<b>782,153</b>	<b>7,626,482</b>	<b>248,319</b>	<b>211,154</b>	<b>48,830,364</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)					Non-Exclusive Interruptible (87, 87T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	14,122,702	42,507	-	19,237	-	-	61,744	236,188	-	9,944	-	-	246,132
375	Structures and Improvements	DISTPT	8,331,609	25,077	-	11,349	-	-	36,426	139,338	-	5,867	-	-	145,204
376	Mains	PA_MAINS	1,340,632,646	6,996,445	-	-	-	-	6,996,445	37,536,108	-	-	-	-	37,536,108
378	Meas. & Reg. Station Equip.- Gen.	PAVG	86,726,307	421,089	-	-	-	-	421,089	3,679,312	-	-	-	-	3,679,312
380	Services	SERV	709,808,210	-	-	1,154,554	-	-	1,154,554	-	-	-	-	-	
380	Services - DIR	DIR380	2,784,248	-	-	-	-	-	-	-	-	324,197	-	-	324,197
381	Meters	MTRS_CUS	62,021,599	-	-	83,006	-	-	83,006	-	-	-	-	-	
382	Meter Installations	MTRS_INST	135,654,228	-	-	24,593	-	-	24,593	-	-	-	-	-	
383	House Regulators	MTRS_CUS	13,820,462	-	-	18,496	-	-	18,496	-	-	-	-	-	
384	House Regulators Installations	MTRS_CUS	74,251,826	-	-	99,374	-	-	99,374	-	-	-	-	-	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	38,752,669	-	-	1,976,970	-	-	1,976,970	-	-	1,411,095	-	-	1,411,095
386	Rental Property on Customers Premise	DIR386	35,918,724	-	-	-	-	-	-	-	-	-	-	-	
387	Other Equipment	DISTPT	4,064,498	12,233	-	5,537	-	-	17,770	67,975	-	2,862	-	-	70,836
388	ARO	DISTPT	6,637,888	19,979	-	9,042	-	-	29,021	111,012	-	4,674	-	-	115,686
-	<b>Sub-total</b>		<b>2,533,527,616</b>	<b>7,517,329</b>	-	<b>3,402,158</b>	-	-	<b>10,919,487</b>	<b>41,769,932</b>	-	<b>1,758,638</b>	-	-	<b>43,528,570</b>
<b>General Plant</b>															
389	Land and Land Rights	PLTXR	10,899,036	35,029	440	14,490	-	-	49,959	181,287	4,085	7,490	-	-	192,862
390	Structures and Improvements	PLTXR	50,240,751	161,470	2,028	66,795	-	-	230,293	835,671	18,829	34,527	-	-	889,027
391	Office Furniture and Equipment	OML	30,970,347	45,791	9,351	39,544	37,458	99	132,243	241,649	58,184	20,554	39,759	15,790	375,935
392	Transportation Equipment	OML	8,023,290	11,863	2,422	10,244	9,704	26	34,259	62,602	15,073	5,325	10,300	4,091	97,391
393	Stores Equipment	PLTXR	75,451	242	3	100	-	-	346	1,255	28	52	-	-	1,335
394	Tools, Shop, and Garage Equipment	OML	9,550,743	14,121	2,884	12,195	11,551	31	40,782	74,520	17,943	6,339	12,261	4,869	115,932
395	Laboratory Equipment	PLTXR	2,522,747	8,108	102	3,354	-	-	11,564	41,962	945	1,734	-	-	44,641
396	Power Operated Equipment	PLTXR	614,889	1,976	25	817	-	-	2,819	10,228	230	423	-	-	10,881
397	Communication Equipment	OML	16,431,223	24,294	4,961	20,980	19,873	53	70,161	128,206	30,869	10,905	21,094	8,377	199,451
398	Misc. Equipment	OML	345,285	511	104	441	418	1	1,474	2,694	649	229	443	176	4,191
399	Other Intangible Property	OML	(644)	(1)	(0)	(1)	(1)	(0)	(3)	(5)	(1)	(0)	(1)	(0)	(8)
-	<b>Sub-total</b>		<b>129,673,118</b>	<b>303,405</b>	<b>22,320</b>	<b>168,959</b>	<b>79,004</b>	<b>210</b>	<b>573,897</b>	<b>1,580,068</b>	<b>146,835</b>	<b>87,577</b>	<b>83,856</b>	<b>33,303</b>	<b>1,931,639</b>
-	<b>Other Assets</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Plant Acquisition Adjustment	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PLANT-IN-SERVICE</b>			<b>2,794,672,762</b>	<b>8,632,019</b>	<b>146,695</b>	<b>3,660,616</b>	<b>163,378</b>	<b>433</b>	<b>12,603,142</b>	<b>44,694,321</b>	<b>1,236,957</b>	<b>1,892,734</b>	<b>173,412</b>	<b>68,869</b>	<b>48,066,292</b>



Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts					Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>Distribution Plant</b>														
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	14,122,702	82,559	-	5,729	-	-	88,288	-	-	-	-	-
375	Structures and Improvements	DISTPT	8,331,609	48,705	-	3,380	-	-	52,085	-	-	-	-	-
376	Mains	PA_MAINS	1,340,632,646	13,206,476	-	-	-	-	13,206,476	-	-	-	-	-
378	Meas. & Reg. Station Equip.- Gen.	PAVG	86,726,307	1,200,250	-	-	-	-	1,200,250	-	-	-	-	-
380	Services	SERV	709,808,210	-	-	-	-	-	-	-	-	-	-	-
380	Services - DIR	DIR380	2,784,248	-	-	256,147	-	-	256,147	-	-	-	-	-
381	Meters	MTRS_CUS	62,021,599	-	-	912	-	-	912	-	-	-	-	-
382	Meter Installations	MTRS_INST	135,654,228	-	-	351	-	-	351	-	-	-	-	-
383	House Regulators	MTRS_CUS	13,820,462	-	-	203	-	-	203	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	74,251,826	-	-	1,092	-	-	1,092	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	38,752,669	-	-	741,027	-	-	741,027	-	-	-	-	-
386	Rental Property on Customers Premise	DIR386	35,918,724	-	-	-	-	-	-	-	35,918,724	-	-	35,918,724
387	Other Equipment	DISTPT	4,064,498	23,760	-	1,649	-	-	25,409	-	-	-	-	-
388	ARO	DISTPT	6,637,888	38,804	-	2,693	-	-	41,497	-	-	-	-	-
-	<b>Sub-total</b>		<b>2,533,527,616</b>	<b>14,600,554</b>	-	<b>1,013,183</b>	-	-	<b>15,613,736</b>	-	-	<b>35,918,724</b>	-	<b>35,918,724</b>
<b>General Plant</b>														
389	Land and Land Rights	PLTXR	10,899,036	62,185	1,134	4,315	-	-	67,634	-	-	-	-	-
390	Structures and Improvements	PLTXR	50,240,751	286,653	5,227	19,892	-	-	311,771	-	-	-	-	-
391	Office Furniture and Equipment	OML	30,970,347	80,571	13,739	9,784	-	10,594	114,688	-	-	55	503,638	503,693
392	Transportation Equipment	OML	8,023,290	20,873	3,559	2,535	-	2,745	29,712	-	-	14	130,474	130,489
393	Stores Equipment	PLTXR	75,451	430	8	30	-	-	468	-	-	-	-	-
394	Tools, Shop, and Garage Equipment	OML	9,550,743	24,847	4,237	3,017	-	3,267	35,368	-	-	17	155,314	155,331
395	Laboratory Equipment	PLTXR	2,522,747	14,394	262	999	-	-	15,655	-	-	-	-	-
396	Power Operated Equipment	PLTXR	614,889	3,508	64	243	-	-	3,816	-	-	-	-	-
397	Communication Equipment	OML	16,431,223	42,747	7,289	5,191	-	5,621	60,847	-	-	29	267,204	267,233
398	Misc. Equipment	OML	345,285	898	153	109	-	118	1,279	-	-	1	5,615	5,616
399	Other Intangible Property	OML	(644)	(2)	(0)	(0)	-	(0)	(2)	-	-	(0)	(10)	(10)
-	<b>Sub-total</b>		<b>129,673,118</b>	<b>537,105</b>	<b>35,672</b>	<b>46,115</b>	-	<b>22,344</b>	<b>641,236</b>	-	-	<b>116</b>	<b>1,062,235</b>	<b>1,062,351</b>
<b>Other Assets</b>														
114	Plant Acquisition Adjustment	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PLANT-IN-SERVICE</b>			<b>2,794,672,762</b>	<b>15,320,977</b>	<b>332,848</b>	<b>1,081,463</b>	-	<b>46,207</b>	<b>16,781,495</b>	-	-	<b>35,923,471</b>	<b>2,196,674</b>	<b>38,120,145</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)					Comm. & Indus. (31,61)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Accumulated Reserve</b>															
- Intangible Plant															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchise and Consents	PLT	(42,907)	(16,145)	-	(12,813)	-	-	(28,959)	(5,666)	-	(4,148)	-	-	(9,813)
303	Misc. Intangible	OML	(50,037,361)	(8,521,820)	(594,332)	(27,313,075)	(617,057)	-	(37,046,284)	(2,978,354)	(219,483)	(5,229,231)	(763,835)	-	(9,190,903)
	- Sub-total		<b>(50,080,268)</b>	<b>(8,537,965)</b>	<b>(594,332)</b>	<b>(27,325,888)</b>	<b>(617,057)</b>	-	<b>(37,075,243)</b>	<b>(2,984,019)</b>	<b>(219,483)</b>	<b>(5,233,379)</b>	<b>(763,835)</b>	-	<b>(9,200,716)</b>
- Production and Gathering Plant															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(472,906)	(336,104)	-	-	-	-	(336,104)	(116,325)	-	-	-	-	(116,325)
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,420,027)	(3,852,121)	-	-	-	-	(3,852,121)	(1,333,218)	-	-	-	-	(1,333,218)
320	Other Equipment	PDAYXT	(756)	(537)	-	-	-	-	(537)	(186)	-	-	-	-	(186)
	- Sub-total		<b>(5,893,689)</b>	<b>(4,188,762)</b>	-	-	-	-	<b>(4,188,762)</b>	<b>(1,449,730)</b>	-	-	-	-	<b>(1,449,730)</b>
Natural Gas Underground Storage															
- JP Storage Balancing - DIR															
350	Land and Land Rights	COM1	(3,078,019)	-	(1,548,222)	-	-	-	(1,548,222)	-	(571,747)	-	-	-	(571,747)
351	Structures and Improvements	SEAS3_DEM	(325,175)	(228,819)	-	-	-	-	(228,819)	(69,846)	-	-	-	-	(69,846)
352	Wells	SEAS3_DEM	(7,025,695)	(4,943,833)	-	-	-	-	(4,943,833)	(1,509,074)	-	-	-	-	(1,509,074)
353	Lines	SEAS3_DEM	(1,037,414)	(730,006)	-	-	-	-	(730,006)	(222,830)	-	-	-	-	(222,830)
354	Compressor Equipment	SEAS3_DEM	(3,464,719)	(2,438,050)	-	-	-	-	(2,438,050)	(744,199)	-	-	-	-	(744,199)
355	Measuring and Regulating Equipment	SEAS3_DEM	206,720	145,465	-	-	-	-	145,465	44,402	-	-	-	-	44,402
356	Purification Equipment	SEAS3_DEM	(598,068)	(420,848)	-	-	-	-	(420,848)	(128,461)	-	-	-	-	(128,461)
357	Other Equipment	SEAS3_DEM	(67,725)	(47,656)	-	-	-	-	(47,656)	(14,547)	-	-	-	-	(14,547)
	- Sub-total		<b>(15,390,095)</b>	<b>(8,663,748)</b>	<b>(1,548,222)</b>	-	-	-	<b>(10,211,969)</b>	<b>(2,644,555)</b>	<b>(571,747)</b>	-	-	-	<b>(3,216,302)</b>
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(715,927)	(503,783)	-	-	-	-	(503,783)	(153,777)	-	-	-	-	(153,777)
362	Gas Holders	SEAS3_DEM	(479,948)	(337,729)	-	-	-	-	(337,729)	(103,090)	-	-	-	-	(103,090)
363	Purification Equipment	SEAS3_DEM	(948,122)	(667,173)	-	-	-	-	(667,173)	(203,650)	-	-	-	-	(203,650)
364	Terminating & Processing	SEAS3_DEM	(389,209)	(273,878)	-	-	-	-	(273,878)	(83,600)	-	-	-	-	(83,600)
	- Sub-total		<b>(2,533,206)</b>	<b>(1,782,563)</b>	-	-	-	-	<b>(1,782,563)</b>	<b>(544,116)</b>	-	-	-	-	<b>(544,116)</b>

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Proposed Test Year With Gas

				Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Accumulated Reserve</b>															
<b>- Intangible Plant</b>															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchise and Consents	PLT	(42,907)	(1,350)	-	(251)	-	-	(1,601)	(632)	-	(118)	-	-	(750)
303	Misc. Intangible	OML	(50,037,361)	(701,820)	(80,266)	(296,621)	(182,496)	(44,101)	(1,305,304)	(332,035)	(58,787)	(113,717)	(91,984)	(78,217)	(674,740)
	<b>- Sub-total</b>		<b>(50,080,268)</b>	<b>(703,170)</b>	<b>(80,266)</b>	<b>(296,872)</b>	<b>(182,496)</b>	<b>(44,101)</b>	<b>(1,306,905)</b>	<b>(332,667)</b>	<b>(58,787)</b>	<b>(113,835)</b>	<b>(91,984)</b>	<b>(78,217)</b>	<b>(675,490)</b>
<b>- Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(472,906)	(19,461)	-	-	-	-	(19,461)	(538)	-	-	-	-	(538)
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,420,027)	(223,043)	-	-	-	-	(223,043)	(6,169)	-	-	-	-	(6,169)
320	Other Equipment	PDAYXT	(756)	(31)	-	-	-	-	(31)	(1)	-	-	-	-	(1)
	<b>- Sub-total</b>		<b>(5,893,689)</b>	<b>(242,535)</b>	-	-	-	-	<b>(242,535)</b>	<b>(6,708)</b>	-	-	-	-	<b>(6,708)</b>
<b>Natural Gas Underground Storage</b>															
<b>- JP Storage Balancing - DIR</b>															
350	Land and Land Rights	SEAS3_DEM	(3,078,019)	-	(218,608)	-	-	-	(218,608)	-	(232,190)	-	-	-	(232,190)
351	Structures and Improvements	SEAS3_DEM	(325,175)	(12,812)	-	-	-	-	(12,812)	(3,258)	-	-	-	-	(3,258)
352	Wells	SEAS3_DEM	(7,025,695)	(276,804)	-	-	-	-	(276,804)	(70,395)	-	-	-	-	(70,395)
353	Lines	SEAS3_DEM	(1,037,414)	(40,873)	-	-	-	-	(40,873)	(10,395)	-	-	-	-	(10,395)
354	Compressor Equipment	SEAS3_DEM	(3,464,719)	(136,506)	-	-	-	-	(136,506)	(34,715)	-	-	-	-	(34,715)
355	Measuring and Regulating Equipment	SEAS3_DEM	206,720	8,145	-	-	-	-	8,145	2,071	-	-	-	-	2,071
356	Purification Equipment	SEAS3_DEM	(598,068)	(23,563)	-	-	-	-	(23,563)	(5,992)	-	-	-	-	(5,992)
357	Other Equipment	SEAS3_DEM	(67,725)	(2,668)	-	-	-	-	(2,668)	(679)	-	-	-	-	(679)
	<b>- Sub-total</b>		<b>(15,390,095)</b>	<b>(485,081)</b>	<b>(218,608)</b>	-	-	-	<b>(703,689)</b>	<b>(123,363)</b>	<b>(232,190)</b>	-	-	-	<b>(355,554)</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(715,927)	(28,207)	-	-	-	-	(28,207)	(7,173)	-	-	-	-	(7,173)
362	Gas Holders	SEAS3_DEM	(479,948)	(18,909)	-	-	-	-	(18,909)	(4,809)	-	-	-	-	(4,809)
363	Purification Equipment	SEAS3_DEM	(948,122)	(37,355)	-	-	-	-	(37,355)	(9,500)	-	-	-	-	(9,500)
364	Terminating & Processing	SEAS3_DEM	(389,209)	(15,334)	-	-	-	-	(15,334)	(3,900)	-	-	-	-	(3,900)
	<b>- Sub-total</b>		<b>(2,533,206)</b>	<b>(99,805)</b>	-	-	-	-	<b>(99,805)</b>	<b>(25,382)</b>	-	-	-	-	<b>(25,382)</b>

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**Proposed Test Year With Gas**

				<b>Limited Interruptible (86, 86T)</b>						<b>Non-Exclusive Interruptible (87, 87T)</b>					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Accumulated Reserve</b>															
<b>- Intangible Plant</b>															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchise and Consents	PLT	(42,907)	(136)	-	(56)	-	-	(193)	(706)	-	(29)	-	-	(735)
303	Misc. Intangible	OML	(50,037,361)	(73,982)	(15,108)	(63,889)	(60,519)	(161)	(213,659)	(390,420)	(94,005)	(33,208)	(64,236)	(25,511)	(607,381)
	<b>- Sub-total</b>		<b>(50,080,268)</b>	<b>(74,119)</b>	<b>(15,108)</b>	<b>(63,946)</b>	<b>(60,519)</b>	<b>(161)</b>	<b>(213,852)</b>	<b>(391,126)</b>	<b>(94,005)</b>	<b>(33,237)</b>	<b>(64,236)</b>	<b>(25,511)</b>	<b>(608,117)</b>
<b>- Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(472,906)	(449)	-	-	-	-	(449)	(29)	-	-	-	-	(29)
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,420,027)	(5,149)	-	-	-	-	(5,149)	(327)	-	-	-	-	(327)
320	Other Equipment	PDAYXT	(756)	(1)	-	-	-	-	(1)	(0)	-	-	-	-	(0)
	<b>- Sub-total</b>		<b>(5,893,689)</b>	<b>(5,598)</b>	-	-	-	-	<b>(5,598)</b>	<b>(356)</b>	-	-	-	-	<b>(356)</b>
<b>Natural Gas Underground Storage</b>															
	- JP Storage Balancing - DIR	COM1	(3,078,019)	-	(39,444)	-	-	-	(39,444)	-	(366,163)	-	-	-	(366,163)
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	(325,175)	(4,894)	-	-	-	-	(4,894)	(5,547)	-	-	-	-	(5,547)
352	Wells	SEAS3_DEM	(7,025,695)	(105,734)	-	-	-	-	(105,734)	(119,855)	-	-	-	-	(119,855)
353	Lines	SEAS3_DEM	(1,037,414)	(15,613)	-	-	-	-	(15,613)	(17,698)	-	-	-	-	(17,698)
354	Compressor Equipment	SEAS3_DEM	(3,464,719)	(52,142)	-	-	-	-	(52,142)	(59,106)	-	-	-	-	(59,106)
355	Measuring and Regulating Equipment	SEAS3_DEM	206,720	3,111	-	-	-	-	3,111	3,527	-	-	-	-	3,527
356	Purification Equipment	SEAS3_DEM	(598,068)	(9,001)	-	-	-	-	(9,001)	(10,203)	-	-	-	-	(10,203)
357	Other Equipment	SEAS3_DEM	(67,725)	(1,019)	-	-	-	-	(1,019)	(1,155)	-	-	-	-	(1,155)
	<b>- Sub-total</b>		<b>(15,390,095)</b>	<b>(185,291)</b>	<b>(39,444)</b>	-	-	-	<b>(224,735)</b>	<b>(210,038)</b>	<b>(366,163)</b>	-	-	-	<b>(576,200)</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(715,927)	(10,774)	-	-	-	-	(10,774)	(12,213)	-	-	-	-	(12,213)
362	Gas Holders	SEAS3_DEM	(479,948)	(7,223)	-	-	-	-	(7,223)	(8,188)	-	-	-	-	(8,188)
363	Purification Equipment	SEAS3_DEM	(948,122)	(14,269)	-	-	-	-	(14,269)	(16,174)	-	-	-	-	(16,174)
364	Terminating & Processing	SEAS3_DEM	(389,209)	(5,857)	-	-	-	-	(5,857)	(6,640)	-	-	-	-	(6,640)
	<b>- Sub-total</b>		<b>(2,533,206)</b>	<b>(38,124)</b>	-	-	-	-	<b>(38,124)</b>	<b>(43,215)</b>	-	-	-	-	<b>(43,215)</b>

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**Proposed Test Year With Gas**

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Accumulated Reserve</b>															
<b>- Intangible Plant</b>															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(42,907)	(242)	-	(17)	-	-	(259)	-	-	(596)	-	(596)	
303	Misc. Intangible	OML	(50,037,361)	(130,175)	(22,197)	(15,807)	-	(17,116)	(185,296)	-	-	(89)	(813,705)	(813,794)	
	<b>- Sub-total</b>		<b>(50,080,268)</b>	<b>(130,418)</b>	<b>(22,197)</b>	<b>(15,824)</b>	-	<b>(17,116)</b>	<b>(185,555)</b>	-	-	<b>(685)</b>	<b>(813,705)</b>	<b>(814,390)</b>	
<b>- Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	
305	Structures and Improvements	PRODPT	(472,906)	-	-	-	-	-	-	-	-	-	-	-	
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,420,027)	-	-	-	-	-	-	-	-	-	-	-	
320	Other Equipment	PDAYXT	(756)	-	-	-	-	-	-	-	-	-	-	-	
	<b>- Sub-total</b>		<b>(5,893,689)</b>	-	-	-	-	-	-	-	-	-	-	-	
<b>Natural Gas Underground Storage</b>															
	- JP Storage Balancing - DIR	COM1	(3,078,019)	-	(101,645)	-	-	-	(101,645)	-	-	-	-	-	
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
351	Structures and Improvements	SEAS3_DEM	(325,175)	-	-	-	-	-	-	-	-	-	-	-	
352	Wells	SEAS3_DEM	(7,025,695)	-	-	-	-	-	-	-	-	-	-	-	
353	Lines	SEAS3_DEM	(1,037,414)	-	-	-	-	-	-	-	-	-	-	-	
354	Compressor Equipment	SEAS3_DEM	(3,464,719)	-	-	-	-	-	-	-	-	-	-	-	
355	Measuring and Regulating Equipment	SEAS3_DEM	206,720	-	-	-	-	-	-	-	-	-	-	-	
356	Purification Equipment	SEAS3_DEM	(598,068)	-	-	-	-	-	-	-	-	-	-	-	
357	Other Equipment	SEAS3_DEM	(67,725)	-	-	-	-	-	-	-	-	-	-	-	
	<b>- Sub-total</b>		<b>(15,390,095)</b>	-	<b>(101,645)</b>	-	-	-	<b>(101,645)</b>	-	-	-	-	-	
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
361	Structures & improvement	SEAS3_DEM	(715,927)	-	-	-	-	-	-	-	-	-	-	-	
362	Gas Holders	SEAS3_DEM	(479,948)	-	-	-	-	-	-	-	-	-	-	-	
363	Purification Equipment	SEAS3_DEM	(948,122)	-	-	-	-	-	-	-	-	-	-	-	
364	Terminating & Processing	SEAS3_DEM	(389,209)	-	-	-	-	-	-	-	-	-	-	-	
	<b>- Sub-total</b>		<b>(2,533,206)</b>	-	-	-	-	-	-	-	-	-	-	-	

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Proposed Test Year With Gas

				Residential (16,23,53)					Comm. & Indus. (31,61)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>- Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	(746,929)	(279,869)	-	(231,028)	-	-	(510,897)	(98,663)	-	(74,785)	-	-	(173,448)
375	Structures and Improvements	DISTPT	(3,518,158)	(1,318,228)	-	(1,088,182)	-	-	(2,406,409)	(464,721)	-	(352,248)	-	-	(816,969)
376	Mains	PA_MAINS	(389,908,287)	(252,594,206)	-	-	-	-	(252,594,206)	(89,053,433)	-	-	-	-	(89,053,433)
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(16,662,552)	(10,549,759)	-	-	-	-	(10,549,759)	(3,715,654)	-	-	-	-	(3,715,654)
380	Services	SERV	(300,374,793)	-	-	(220,632,643)	-	-	(220,632,643)	-	-	(76,971,603)	-	-	(76,971,603)
380	Services - DIR	DIR380	(1,178,231)	-	-	-	-	-	-	-	-	-	-	-	-
381	Meters	MTRS_CUS	(18,248,898)	-	-	(14,028,299)	-	-	(14,028,299)	-	-	(4,047,244)	-	-	(4,047,244)
382	Meter Installations	MTRS_INST	(27,504,494)	-	-	(25,410,871)	-	-	(25,410,871)	-	-	(2,057,295)	-	-	(2,057,295)
383	House Regulators	MTRS_CUS	(5,791,718)	-	-	(4,452,211)	-	-	(4,452,211)	-	-	(1,284,488)	-	-	(1,284,488)
384	House Regulators Installations	MTRS_CUS	(13,815,099)	-	-	(10,619,948)	-	-	(10,619,948)	-	-	(3,063,915)	-	-	(3,063,915)
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(9,630,089)	-	-	(46,148)	-	-	(46,148)	-	-	(5,323,891)	-	-	(5,323,891)
386	Rental Property on Customers Premise	DIR386	(31,787,582)	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(728,720)	(273,046)	-	(225,396)	-	-	(498,442)	(96,258)	-	(72,962)	-	-	(169,220)
388	ARO	DISTPT	(6,482,969)	(2,429,120)	-	(2,005,210)	-	-	(4,434,331)	(856,348)	-	(649,094)	-	-	(1,505,442)
	<b>- Sub-total</b>		<b>(826,378,520)</b>	<b>(267,444,227)</b>	-	<b>(278,739,936)</b>	-	-	<b>(546,184,163)</b>	<b>(94,285,078)</b>	-	<b>(93,897,526)</b>	-	-	<b>(188,182,604)</b>
<b>- General Plant</b>															
389	Land and Land Rights	PLTXR	(118)	(45)	(0)	(36)	-	-	(81)	(16)	(0)	(12)	-	-	(27)
390	Structures and Improvements	PLTXR	(14,268,208)	(5,427,429)	(22,610)	(4,307,351)	-	-	(9,757,391)	(1,904,544)	(8,350)	(1,394,306)	-	-	(3,307,199)
391	Office Furniture and Equipment	OML	(4,336,082)	(738,474)	(51,503)	(2,366,866)	(53,472)	-	(3,210,316)	(258,095)	(19,020)	(453,149)	(66,192)	-	(796,455)
392	Transportation Equipment	OML	(1,026,030)	(174,742)	(12,187)	(560,062)	(12,653)	-	(759,644)	(61,072)	(4,501)	(107,227)	(15,663)	-	(188,462)
393	Stores Equipment	PLTXR	(16,974)	(6,457)	(27)	(5,124)	-	-	(11,607)	(2,266)	(10)	(1,659)	-	-	(3,934)
394	Tools, Shop, and Garage Equipment	OML	(3,913,075)	(666,432)	(46,479)	(2,135,966)	(48,256)	-	(2,897,133)	(232,916)	(17,164)	(408,942)	(59,734)	-	(718,757)
395	Laboratory Equipment	PLTXR	(337,883)	(128,526)	(535)	(102,002)	-	-	(231,063)	(45,101)	(198)	(33,018)	-	-	(78,317)
396	Power Operated Equipment	PLTXR	(420,993)	(160,140)	(667)	(127,091)	-	-	(287,899)	(56,195)	(246)	(41,140)	-	-	(97,581)
397	Communication Equipment	OML	(3,048,996)	(519,272)	(36,215)	(1,664,306)	(37,600)	-	(2,257,393)	(181,484)	(13,374)	(318,640)	(46,544)	-	(560,042)
398	Misc. Equipment	OML	(33,557)	(5,715)	(399)	(18,317)	(414)	-	(24,844)	(1,997)	(147)	(3,507)	(512)	-	(6,164)
399	Other Intangible Plant	OML	(3,991)	(680)	(47)	(2,179)	(49)	-	(2,955)	(238)	(18)	(417)	(61)	-	(733)
	<b>- Sub-total</b>		<b>(27,405,906)</b>	<b>(7,827,912)</b>	<b>(170,670)</b>	<b>(11,289,299)</b>	<b>(152,444)</b>	-	<b>(19,440,325)</b>	<b>(2,743,924)</b>	<b>(63,027)</b>	<b>(2,762,016)</b>	<b>(188,705)</b>	-	<b>(5,757,672)</b>
<b>- Other Assets</b>															
108	Retirement Work in Progress	DISTPT	888,023	332,736	-	274,669	-	-	607,405	117,301	-	88,911	-	-	206,212
230	Asset Retirement Obligations	DISTPT	(3,532,312)	(1,323,531)	-	(1,092,559)	-	-	(2,416,090)	(466,590)	-	(353,666)	-	-	(820,256)
253	Landlord Incentives	DISTPT	(3,381,605)	(1,267,062)	-	(1,045,945)	-	-	(2,313,008)	(446,683)	-	(338,576)	-	-	(785,259)
182	Gas Rental Equip & Pipe	DISTPT	152,614	57,183	-	47,204	-	-	104,387	20,159	-	15,280	-	-	35,439
	- Other	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>- Sub-total</b>		<b>(5,873,281)</b>	<b>(2,200,674)</b>	-	<b>(1,816,631)</b>	-	-	<b>(4,017,306)</b>	<b>(775,813)</b>	-	<b>(588,050)</b>	-	-	<b>(1,363,864)</b>
<b>- TOTAL ACCUMULATED RESERVE</b>			<b>(933,554,964)</b>	<b>(300,645,853)</b>	<b>(2,313,224)</b>	<b>(319,171,755)</b>	<b>(769,501)</b>	-	<b>(622,900,332)</b>	<b>(105,427,235)</b>	<b>(854,257)</b>	<b>(102,480,971)</b>	<b>(952,540)</b>	-	<b>(209,715,003)</b>
<b>Rate Base Adjustments and Working Capital</b>															
<b>Other Rate Base</b>															
n/a	Customer Advances for Construction	DIR252	(31,761,381)	-	-	(29,387,750)	-	-	(29,387,750)	-	-	(2,306,591)	-	-	(2,306,591)
n/a	Gas Stored Underground - Non current	SEAS3_DEM	7,815,443	5,499,562	-	-	-	-	5,499,562	1,678,707	-	-	-	-	1,678,707
n/a	CIAC - Accum. Def. FIT	DIR252	5,164,894	-	-	4,778,905	-	-	4,778,905	-	-	375,088	-	-	375,088
n/a	Customer Deposit	DIR235	(8,348,081)	-	-	(6,273,611)	-	-	(6,273,611)	-	-	(2,031,694)	-	-	(2,031,694)
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(254,530,105)	(101,143,930)	-	(72,242,151)	-	-	(173,386,082)	(35,501,465)	-	(22,848,356)	-	-	(58,349,821)
n/a	Allowance for Working Capital	OM	78,846,956	13,416,251	629,949	34,652,587	10,720,081	-	59,418,868	4,698,881	232,636	7,137,047	2,243,424	-	14,311,988
	<b>- Total Other Rate Base</b>		<b>(202,812,274)</b>	<b>(82,228,117)</b>	<b>629,949</b>	<b>(68,472,021)</b>	<b>10,720,081</b>	-	<b>(139,350,108)</b>	<b>(29,123,878)</b>	<b>232,636</b>	<b>(19,674,506)</b>	<b>2,243,424</b>	-	<b>(46,322,324)</b>
<b>TOTAL</b>			<b>1,658,305,524</b>	<b>638,139,360</b>	<b>4,078,298</b>	<b>478,135,776</b>	<b>11,616,383</b>	-	<b>1,131,969,817</b>	<b>223,701,080</b>	<b>1,506,087</b>	<b>148,349,346</b>	<b>3,352,927</b>	-	<b>376,909,440</b>

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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>- Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	(746,929)	(23,714)	-	(4,529)	-	-	(28,243)	(11,253)	-	(2,135)	-	(13,388)	
375	Structures and Improvements	DISTPT	(3,518,158)	(111,698)	-	(21,332)	-	-	(133,030)	(53,004)	-	(10,056)	-	(63,060)	
376	Mains	PA_MAINS	(389,908,287)	(21,422,663)	-	-	-	-	(21,422,663)	(10,045,223)	-	-	-	(10,045,223)	
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(16,662,552)	(881,045)	-	-	-	-	(881,045)	(497,689)	-	-	-	(497,689)	
380	Services	SERV	(300,374,793)	-	-	(2,281,966)	-	-	(2,281,966)	-	-	-	-	-	
380	Services - DIR	DIR380	(1,178,231)	-	-	-	-	-	-	-	-	(932,642)	-	(932,642)	
381	Meters	MTRS_CUS	(18,248,898)	-	-	(136,080)	-	-	(136,080)	-	-	(12,584)	-	(12,584)	
382	Meter Installations	MTRS_INST	(27,504,494)	-	-	(28,529)	-	-	(28,529)	-	-	(2,742)	-	(2,742)	
383	House Regulators	MTRS_CUS	(5,791,718)	-	-	(43,188)	-	-	(43,188)	-	-	(3,994)	-	(3,994)	
384	House Regulators Installations	MTRS_CUS	(13,815,099)	-	-	(103,017)	-	-	(103,017)	-	-	(9,527)	-	(9,527)	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(9,630,089)	-	-	(2,060,204)	-	-	(2,060,204)	-	-	(1,173,761)	-	(1,173,761)	
386	Rental Property on Customers Premise	DIR386	(31,787,582)	-	-	-	-	-	-	-	-	-	-	-	
387	Other Equipment	DISTPT	(728,720)	(23,136)	-	(4,419)	-	-	(27,555)	(10,979)	-	(2,083)	-	(13,062)	
388	ARO	DISTPT	(6,482,969)	(205,828)	-	(39,309)	-	-	(245,136)	(97,672)	-	(18,531)	-	(116,202)	
	<b>- Sub-total</b>		<b>(826,378,520)</b>	<b>(22,668,084)</b>	-	<b>(4,722,572)</b>	-	-	<b>(27,390,656)</b>	<b>(10,715,820)</b>	-	<b>(2,168,055)</b>	-	<b>(12,883,875)</b>	
<b>- General Plant</b>															
389	Land and Land Rights	PLTXR	(118)	(4)	(0)	(1)	-	-	(4)	(2)	(0)	(0)	-	(2)	
390	Structures and Improvements	PLTXR	(14,268,208)	(453,915)	(3,193)	(84,438)	-	-	(541,545)	(212,451)	(3,391)	(39,805)	-	(255,647)	
391	Office Furniture and Equipment	OML	(4,336,082)	(60,818)	(6,956)	(25,704)	(15,815)	(3,822)	(113,114)	(28,773)	(5,094)	(9,854)	(7,971)	(58,471)	
392	Transportation Equipment	OML	(1,026,030)	(14,391)	(1,646)	(6,082)	(3,742)	(904)	(26,766)	(6,808)	(1,205)	(2,332)	(1,886)	(13,836)	
393	Stores Equipment	PLTXR	(16,974)	(540)	(4)	(100)	-	-	(644)	(253)	(4)	(47)	-	(304)	
394	Tools, Shop, and Garage Equipment	OML	(3,913,075)	(54,884)	(6,277)	(23,197)	(14,272)	(3,449)	(102,079)	(25,966)	(4,597)	(8,893)	(7,193)	(52,767)	
395	Laboratory Equipment	PLTXR	(337,883)	(10,749)	(76)	(2,000)	-	-	(12,824)	(5,031)	(80)	(943)	-	(6,054)	
396	Power Operated Equipment	PLTXR	(420,993)	(13,393)	(94)	(2,491)	-	-	(15,979)	(6,269)	(100)	(1,174)	-	(7,543)	
397	Communication Equipment	OML	(3,048,996)	(42,765)	(4,891)	(18,074)	(11,120)	(2,687)	(79,538)	(20,232)	(3,582)	(6,929)	(5,605)	(41,115)	
398	Misc. Equipment	OML	(33,557)	(471)	(54)	(199)	(122)	(30)	(875)	(223)	(39)	(76)	(62)	(453)	
399	Other Intangible Plant	OML	(3,991)	(56)	(6)	(24)	(15)	(4)	(104)	(26)	(5)	(9)	(7)	(54)	
	<b>- Sub-total</b>		<b>(27,405,906)</b>	<b>(651,985)</b>	<b>(23,196)</b>	<b>(162,311)</b>	<b>(45,086)</b>	<b>(10,895)</b>	<b>(893,472)</b>	<b>(306,034)</b>	<b>(18,099)</b>	<b>(70,064)</b>	<b>(22,725)</b>	<b>(19,323)</b>	
<b>- Other Assets</b>															
108	Retirement Work in Progress	DISTPT	888,023	28,194	-	5,384	-	-	33,578	13,379	-	2,538	-	15,917	
230	Asset Retirement Obligations	DISTPT	(3,532,312)	(112,147)	-	(21,418)	-	-	(133,565)	(53,217)	-	(10,097)	-	(63,314)	
253	Landlord Incentives	DISTPT	(3,381,605)	(107,363)	-	(20,504)	-	-	(127,867)	(50,947)	-	(9,666)	-	(60,613)	
182	Gas Rental Equip & Pipe	DISTPT	152,614	4,845	-	925	-	-	5,771	2,299	-	436	-	2,735	
	- Other	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>- Sub-total</b>		<b>(5,873,281)</b>	<b>(186,471)</b>	-	<b>(35,612)</b>	-	-	<b>(222,083)</b>	<b>(88,486)</b>	-	<b>(16,788)</b>	-	<b>(105,274)</b>	
	<b>- TOTAL ACCUMULATED RESERVE</b>		<b>(933,554,964)</b>	<b>(25,037,132)</b>	<b>(322,070)</b>	<b>(5,217,367)</b>	<b>(227,582)</b>	<b>(54,996)</b>	<b>(30,859,146)</b>	<b>(11,598,460)</b>	<b>(309,076)</b>	<b>(2,368,743)</b>	<b>(114,708)</b>	<b>(97,540)</b>	
<b>Rate Base Adjustments and Working Capital</b>															
<b>Other Rate Base</b>															
n/a	Customer Advances for Construction	DIR252	(31,761,381)	-	-	(67,039)	-	-	(67,039)	-	-	-	-	-	
n/a	Gas Stored Underground - Non current	SEAS3_DEM	7,815,443	307,919	-	-	-	-	307,919	78,308	-	-	-	78,308	
n/a	CIAC - Accum. Def. FIT.	DIR252	5,164,894	-	-	10,902	-	-	10,902	-	-	-	-	-	
n/a	Customer Deposit	DIR235	(8,348,081)	-	-	(42,776)	-	-	(42,776)	-	-	-	-	-	
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(254,530,105)	(8,473,025)	-	(1,524,689)	-	-	(9,997,714)	(3,984,096)	-	(727,278)	-	(4,711,375)	
n/a	Allowance for Working Capital	OM	78,846,956	1,113,514	86,316	268,966	401,846	58,725	1,929,368	524,276	72,613	76,949	129,578	123,765	
	<b>- Total Other Rate Base</b>		<b>(202,812,274)</b>	<b>(7,051,592)</b>	<b>86,316</b>	<b>(1,354,636)</b>	<b>401,846</b>	<b>58,725</b>	<b>(7,859,340)</b>	<b>(3,381,511)</b>	<b>72,613</b>	<b>(650,329)</b>	<b>129,578</b>	<b>123,765</b>	
<b>TOTAL</b>			<b>1,658,305,524</b>	<b>53,272,744</b>	<b>567,914</b>	<b>9,755,440</b>	<b>666,929</b>	<b>122,784</b>	<b>64,385,812</b>	<b>24,982,284</b>	<b>545,690</b>	<b>4,607,410</b>	<b>263,189</b>	<b>237,379</b>	

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				<b>Limited Interruptible (86, 86T)</b>						<b>Non-Exclusive Interruptible (87, 87T)</b>					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>- Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	(746,929)	(2,248)	-	(1,017)	-	-	(3,266)	(12,492)	-	(526)	-	-	(13,018)
375	Structures and Improvements	DISTPT	(3,518,158)	(10,589)	-	(4,792)	-	-	(15,381)	(58,838)	-	(2,477)	-	-	(61,315)
376	Mains	PA_MAINS	(389,908,287)	(2,034,839)	-	-	-	-	(2,034,839)	(10,916,965)	-	-	-	-	(10,916,965)
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(16,662,552)	(80,903)	-	-	-	-	(80,903)	(706,899)	-	-	-	-	(706,899)
380	Services	SERV	(300,374,793)	-	-	(488,581)	-	-	(488,581)	-	-	-	-	-	-
380	Services - DIR	DIR380	(1,178,231)	-	-	-	-	-	-	-	-	(137,193)	-	-	(137,193)
381	Meters	MTRS_CUS	(18,248,898)	-	-	(24,423)	-	-	(24,423)	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	(27,504,494)	-	-	(4,986)	-	-	(4,986)	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	(5,791,718)	-	-	(7,751)	-	-	(7,751)	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	(13,815,099)	-	-	(18,489)	-	-	(18,489)	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(9,630,089)	-	-	(491,280)	-	-	(491,280)	-	-	(350,659)	-	-	(350,659)
386	Rental Property on Customers Premise	DIR386	(31,787,582)	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(728,720)	(2,193)	-	(993)	-	-	(3,186)	(12,187)	-	(513)	-	-	(12,700)
388	ARO	DISTPT	(6,482,969)	(19,513)	-	(8,831)	-	-	(28,343)	(108,421)	-	(4,565)	-	-	(112,986)
	<b>- Sub-total</b>		<b>(826,378,520)</b>	<b>(2,150,285)</b>	-	<b>(1,051,144)</b>	-	-	<b>(3,201,429)</b>	<b>(11,815,801)</b>	-	<b>(495,933)</b>	-	-	<b>(12,311,734)</b>
<b>- General Plant</b>															
389	Land and Land Rights	PLTXR	(118)	(0)	(0)	(0)	-	-	(1)	(2)	(0)	(0)	-	-	(2)
390	Structures and Improvements	PLTXR	(14,268,208)	(45,857)	(576)	(18,969)	-	-	(65,403)	(237,328)	(5,347)	(9,806)	-	-	(252,481)
391	Office Furniture and Equipment	OML	(4,336,082)	(6,411)	(1,309)	(5,536)	(5,244)	(14)	(18,515)	(33,833)	(8,146)	(2,878)	(5,567)	(2,211)	(52,634)
392	Transportation Equipment	OML	(1,026,030)	(1,517)	(310)	(1,310)	(1,241)	(3)	(4,381)	(8,006)	(1,928)	(681)	(1,317)	(523)	(12,455)
393	Stores Equipment	PLTXR	(16,974)	(55)	(1)	(23)	-	-	(78)	(282)	(6)	(12)	-	-	(300)
394	Tools, Shop, and Garage Equipment	OML	(3,913,075)	(5,786)	(1,181)	(4,996)	(4,733)	(13)	(16,709)	(30,532)	(7,352)	(2,597)	(5,023)	(1,995)	(47,499)
395	Laboratory Equipment	PLTXR	(337,883)	(1,086)	(14)	(449)	-	-	(1,549)	(5,620)	(127)	(232)	-	-	(5,979)
396	Power Operated Equipment	PLTXR	(420,993)	(1,353)	(17)	(560)	-	-	(1,930)	(7,003)	(158)	(289)	-	-	(7,450)
397	Communication Equipment	OML	(3,048,996)	(4,508)	(921)	(3,893)	(3,688)	(10)	(13,019)	(23,790)	(5,728)	(2,024)	(3,914)	(1,554)	(37,010)
398	Misc. Equipment	OML	(33,557)	(50)	(10)	(43)	(41)	(0)	(143)	(262)	(63)	(22)	(43)	(17)	(407)
399	Other Intangible Plant	OML	(3,991)	(6)	(1)	(5)	(5)	(0)	(17)	(31)	(7)	(3)	(5)	(2)	(48)
	<b>- Sub-total</b>		<b>(27,405,906)</b>	<b>(66,628)</b>	<b>(4,340)</b>	<b>(35,785)</b>	<b>(14,951)</b>	<b>(40)</b>	<b>(121,744)</b>	<b>(346,688)</b>	<b>(28,862)</b>	<b>(18,543)</b>	<b>(15,870)</b>	<b>(6,302)</b>	<b>(416,265)</b>
<b>- Other Assets</b>															
108	Retirement Work in Progress	DISTPT	888,023	2,673	-	1,210	-	-	3,882	14,851	-	625	-	-	15,477
230	Asset Retirement Obligations	DISTPT	(3,532,312)	(10,632)	-	(4,812)	-	-	(15,443)	(59,074)	-	(2,487)	-	-	(61,561)
253	Landlord Incentives	DISTPT	(3,381,605)	(10,178)	-	(4,606)	-	-	(14,784)	(56,554)	-	(2,381)	-	-	(58,935)
182	Gas Rental Equip & Pipe	DISTPT	152,614	459	-	208	-	-	667	2,552	-	107	-	-	2,660
	- Other	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>- Sub-total</b>		<b>(5,873,281)</b>	<b>(17,677)</b>	-	<b>(8,000)</b>	-	-	<b>(25,678)</b>	<b>(98,225)</b>	-	<b>(4,136)</b>	-	-	<b>(102,360)</b>
	<b>- TOTAL ACCUMULATED RESERVE</b>		<b>(933,554,964)</b>	<b>(2,537,723)</b>	<b>(58,891)</b>	<b>(1,158,875)</b>	<b>(75,471)</b>	<b>(200)</b>	<b>(3,831,160)</b>	<b>(12,905,449)</b>	<b>(489,030)</b>	<b>(551,849)</b>	<b>(80,106)</b>	<b>(31,813)</b>	<b>(14,058,247)</b>
<b>Rate Base Adjustments and Working Capital</b>															
<b>Other Rate Base</b>															
n/a	Customer Advances for Construction	DIR252	(31,761,381)	-	-	-	-	-	-	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	7,815,443	117,619	-	-	-	-	117,619	133,327	-	-	-	-	133,327
n/a	CIAC - Accum. Def. FIT	DIR252	5,164,894	-	-	-	-	-	-	-	-	-	-	-	-
n/a	Customer Deposit	DIR235	(8,348,081)	-	-	-	-	-	-	-	-	-	-	-	-
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(254,530,105)	(855,167)	-	(343,963)	-	-	(1,199,130)	(4,461,566)	-	(184,739)	-	-	(4,646,305)
n/a	Allowance for Working Capital	OM	78,846,956	114,694	16,025	53,849	114,277	231	299,076	601,651	115,446	16,506	75,972	34,502	844,076
	<b>- Total Other Rate Base</b>		<b>(202,812,274)</b>	<b>(622,854)</b>	<b>16,025</b>	<b>(290,114)</b>	<b>114,277</b>	<b>231</b>	<b>(782,435)</b>	<b>(3,726,588)</b>	<b>115,446</b>	<b>(168,233)</b>	<b>75,972</b>	<b>34,502</b>	<b>(3,668,902)</b>
<b>TOTAL</b>			<b>1,658,305,524</b>	<b>5,471,442</b>	<b>103,829</b>	<b>2,211,627</b>	<b>202,184</b>	<b>465</b>	<b>7,989,547</b>	<b>28,062,284</b>	<b>863,372</b>	<b>1,172,651</b>	<b>169,278</b>	<b>71,557</b>	<b>30,339,143</b>



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2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>- Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	(746,929)	(4,366)	-	(303)	-	-	(4,669)	-	-	-	-	-	
375	Structures and Improvements	DISTPT	(3,518,158)	(20,566)	-	(1,427)	-	-	(21,994)	-	-	-	-	-	
376	Mains	PA_MAINS	(389,908,287)	(3,840,958)	-	-	-	-	(3,840,958)	-	-	-	-	-	
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(16,662,552)	(230,602)	-	-	-	-	(230,602)	-	-	-	-	-	
380	Services	SERV	(300,374,793)	-	-	-	-	-	-	-	-	-	-	-	
380	Services - DIR	DIR380	(1,178,231)	-	-	(108,396)	-	-	(108,396)	-	-	-	-	-	
381	Meters	MTRS_CUS	(18,248,898)	-	-	(268)	-	-	(268)	-	-	-	-	-	
382	Meter Installations	MTRS_INST	(27,504,494)	-	-	(71)	-	-	(71)	-	-	-	-	-	
383	House Regulators	MTRS_CUS	(5,791,718)	-	-	(85)	-	-	(85)	-	-	-	-	-	
384	House Regulators Installations	MTRS_CUS	(13,815,099)	-	-	(203)	-	-	(203)	-	-	-	-	-	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(9,630,089)	-	-	(184,146)	-	-	(184,146)	-	-	-	-	-	
386	Rental Property on Customers Premise	DIR386	(31,787,582)	-	-	-	-	-	-	-	(31,787,582)	-	-	(31,787,582)	
387	Other Equipment	DISTPT	(728,720)	(4,260)	-	(296)	-	-	(4,556)	-	-	-	-	-	
388	ARO	DISTPT	(6,482,969)	(37,898)	-	(2,630)	-	-	(40,528)	-	-	-	-	-	
	<b>- Sub-total</b>		<b>(826,378,520)</b>	<b>(4,138,651)</b>	-	<b>(297,825)</b>	-	-	<b>(4,436,477)</b>	-	-	<b>(31,787,582)</b>	-	<b>(31,787,582)</b>	
<b>- General Plant</b>															
389	Land and Land Rights	PLTXR	(118)	(1)	(0)	(0)	-	-	(1)	-	-	-	-	-	
390	Structures and Improvements	PLTXR	(14,268,208)	(81,408)	(1,484)	(5,649)	-	-	(88,542)	-	-	-	-	-	
391	Office Furniture and Equipment	OML	(4,336,082)	(11,281)	(1,924)	(1,370)	-	(1,483)	(16,057)	-	-	(8)	(70,513)	(70,521)	
392	Transportation Equipment	OML	(1,026,030)	(2,669)	(455)	(324)	-	(351)	(3,800)	-	-	(2)	(16,685)	(16,687)	
393	Stores Equipment	PLTXR	(16,974)	(97)	(2)	(7)	-	-	(105)	-	-	-	-	-	
394	Tools, Shop, and Garage Equipment	OML	(3,913,075)	(10,180)	(1,736)	(1,236)	-	(1,339)	(14,491)	-	-	(7)	(63,634)	(63,641)	
395	Laboratory Equipment	PLTXR	(337,883)	(1,928)	(35)	(134)	-	-	(2,097)	-	-	-	-	-	
396	Power Operated Equipment	PLTXR	(420,993)	(2,402)	(44)	(167)	-	-	(2,612)	-	-	-	-	-	
397	Communication Equipment	OML	(3,048,996)	(7,932)	(1,353)	(963)	-	(1,043)	(11,291)	-	-	(5)	(49,583)	(49,588)	
398	Misc. Equipment	OML	(33,557)	(87)	(15)	(11)	-	(11)	(124)	-	-	(0)	(546)	(546)	
399	Other Intangible Plant	OML	(3,991)	(10)	(2)	(1)	-	(1)	(15)	-	-	(0)	(65)	(65)	
	<b>- Sub-total</b>		<b>(27,405,906)</b>	<b>(117,996)</b>	<b>(7,049)</b>	<b>(9,862)</b>	-	<b>(4,229)</b>	<b>(139,135)</b>	-	-	<b>(22)</b>	<b>(201,026)</b>	<b>(201,048)</b>	
<b>- Other Assets</b>															
108	Retirement Work in Progress	DISTPT	888,023	5,191	-	360	-	-	5,551	-	-	-	-	-	
230	Asset Retirement Obligations	DISTPT	(3,532,312)	(20,649)	-	(1,433)	-	-	(22,082)	-	-	-	-	-	
253	Landlord Incentives	DISTPT	(3,381,605)	(19,768)	-	(1,372)	-	-	(21,140)	-	-	-	-	-	
182	Gas Rental Equip & Pipe	DISTPT	152,614	892	-	62	-	-	954	-	-	-	-	-	
	- Other	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>- Sub-total</b>		<b>(5,873,281)</b>	<b>(34,334)</b>	-	<b>(2,383)</b>	-	-	<b>(36,717)</b>	-	-	-	-	-	
	<b>- TOTAL ACCUMULATED RESERVE</b>		<b>(933,554,964)</b>	<b>(4,421,398)</b>	<b>(130,891)</b>	<b>(325,894)</b>	-	<b>(21,345)</b>	<b>(4,899,528)</b>	-	-	<b>(31,788,288)</b>	<b>(1,014,731)</b>	<b>(32,803,019)</b>	
<b>Rate Base Adjustments and Working Capital</b>															
<b>Other Rate Base</b>															
n/a	Customer Advances for Construction	DIR252	(31,761,381)	-	-	-	-	-	-	-	-	-	-	-	
n/a	Gas Stored Underground - Non current	SEAS3_DEM	7,815,443	-	-	-	-	-	-	-	-	-	-	-	
n/a	CIAC - Accum. Def. FIT.	DIR252	5,164,894	-	-	-	-	-	-	-	-	-	-	-	
n/a	Customer Deposit	DIR235	(8,348,081)	-	-	-	-	-	-	-	-	-	-	-	
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(254,530,105)	(1,530,617)	-	(104,660)	-	-	(1,635,277)	-	-	(604,402)	-	(604,402)	
n/a	Allowance for Working Capital	OM	78,846,956	203,450	29,239	9,108	-	25,464	267,261	-	-	11,253	837,885	849,138	
	<b>- Total Other Rate Base</b>		<b>(202,812,274)</b>	<b>(1,327,167)</b>	<b>29,239</b>	<b>(95,552)</b>	-	<b>25,464</b>	<b>(1,368,016)</b>	-	-	<b>(593,150)</b>	<b>837,885</b>	<b>244,736</b>	
<b>TOTAL</b>			<b>1,658,305,524</b>	<b>9,572,411</b>	<b>231,197</b>	<b>660,017</b>	-	<b>50,326</b>	<b>10,513,952</b>	-	-	<b>3,542,033</b>	<b>2,019,828</b>	<b>5,561,861</b>	

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)					Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>EXPENSES</b>														
<b>O &amp; M Expenses</b>														
<b>Production Expense</b>														
710	Oper.Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	225,118	159,996	-	-	-	159,996	55,375	-	-	-	-	55,375
735	Misc.Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
741	Main.Structures and Improvements	PDAYXT	788	560	-	-	-	560	194	-	-	-	-	194
742	Maintenance of Production Equipment	PDAYXT	37	26	-	-	-	26	9	-	-	-	-	9
-	<b>Sub-total</b>		<b>225,944</b>	<b>160,583</b>	-	-	-	<b>160,583</b>	<b>55,578</b>	-	-	-	-	<b>55,578</b>
<b>Other Gas Supply Expenses</b>														
804	Natural Gas Purchases - City Gate	GAS	644,414,550	76,545,510	328,956,020	-	-	405,501,529	26,900,706	121,332,419	-	-	-	148,233,125
805	Other Gas Purchases	GAS	(15,209,702)	(1,806,654)	(7,764,137)	-	-	(9,570,792)	(634,920)	(2,863,731)	-	-	-	(3,498,651)
805	Purchased Gas Cost Adjustment	GAS	(34,268,471)	(4,070,513)	(17,493,118)	-	-	(21,563,631)	(1,430,517)	(6,452,177)	-	-	-	(7,882,694)
807	Oper.of Purch.Gas Measuring Sta.	COM1	493,587	-	248,271	-	-	248,271	-	91,685	-	-	-	91,685
807	Purch.Gas Calculation Exp.	COM1XT_COM	308,301	-	191,739	-	-	191,739	-	70,808	-	-	-	70,808
808	Gas Withdrawn From Storage	GAS	81,633,964	9,696,729	41,671,908	-	-	51,368,637	3,407,762	15,370,302	-	-	-	18,778,064
808	Gas Delivered to Storage	GAS	(75,635,247)	(8,984,183)	(38,609,727)	-	-	(47,593,910)	(3,157,349)	(14,240,845)	-	-	-	(17,398,193)
812	Gas Used for Other Utility Operations	COM1	(133,461)	-	(67,130)	-	-	(67,130)	-	(24,791)	-	-	-	(24,791)
-	<b>Sub-total</b>		<b>601,603,521</b>	<b>71,380,888</b>	<b>307,133,825</b>	-	-	<b>378,514,713</b>	<b>25,085,682</b>	<b>113,283,671</b>	-	-	-	<b>138,369,352</b>
<b>Underground Storage Expenses</b>														
-	JP Storage Balancing - DIR	COM1	161,238	-	81,101	-	-	81,101	-	29,950	-	-	-	29,950
814	Operation Supv & Eng	STOR_OML	113,185	79,646	-	-	-	79,646	24,311	-	-	-	-	24,311
815	Oper Map & Records	STORPT	-	-	-	-	-	-	-	-	-	-	-	-
816	Oper Wells Expense	STORPT	8,498	5,980	-	-	-	5,980	1,825	-	-	-	-	1,825
817	Oper Lines Expense	STORPT	1,587	1,116	-	-	-	1,116	341	-	-	-	-	341
818	Oper Compressor Sta Exp	STORPT	117,402	82,614	-	-	-	82,614	25,217	-	-	-	-	25,217
819	Oper Compressor Sta Fuel	STORPT	22,638	15,930	-	-	-	15,930	4,862	-	-	-	-	4,862
820	Oper Meas & Reg Sta Exp	STORPT	7,305	5,140	-	-	-	5,140	1,569	-	-	-	-	1,569
821	Oper Purification Exp	STORPT	-	-	-	-	-	-	-	-	-	-	-	-
823	Storage Gas Losses	STORPT	-	-	-	-	-	-	-	-	-	-	-	-
824	Oper Other Expenses	STORPT	21,314	14,998	-	-	-	14,998	4,578	-	-	-	-	4,578
825	Oper Storage Well Royalty	STORPT	34,956	24,598	-	-	-	24,598	7,508	-	-	-	-	7,508
826	Oper Other Storage Rents	STORPT	(1,212)	(853)	-	-	-	(853)	(260)	-	-	-	-	(260)
830	Maint Supv & Engineering	STORPT	99,191	69,798	-	-	-	69,798	21,305	-	-	-	-	21,305
831	Maint Structures	STORPT	3,565	2,509	-	-	-	2,509	766	-	-	-	-	766
832	Maint Reservoirs & Wells	STORPT	8,914	6,273	-	-	-	6,273	1,915	-	-	-	-	1,915
833	Maint Of Lines	STORPT	417	293	-	-	-	293	90	-	-	-	-	90
834	Maint Compressor Sta Equip	STORPT	197,563	139,021	-	-	-	139,021	42,435	-	-	-	-	42,435
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	1,641	1,154	-	-	-	1,154	352	-	-	-	-	352
837	Maint Other Equipment	STORPT	7,987	5,620	-	-	-	5,620	1,716	-	-	-	-	1,716
-	<b>Sub-total</b>		<b>806,188</b>	<b>453,838</b>	<b>81,101</b>	-	-	<b>534,939</b>	<b>138,531</b>	<b>29,950</b>	-	-	-	<b>168,481</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>EXPENSES</b>															
<b>O &amp; M Expenses</b>															
<b>Production Expense</b>															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	225,118	9,264	-	-	-	-	9,264	256	-	-	-	256	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Main. Structures and Improvements	PDAYXT	788	32	-	-	-	-	32	1	-	-	-	1	
742	Maintenance of Production Equipment	PDAYXT	37	2	-	-	-	-	2	0	-	-	-	0	
-	<b>Sub-total</b>		<b>225,944</b>	<b>9,298</b>	-	-	-	-	<b>9,298</b>	<b>257</b>	-	-	-	<b>257</b>	
<b>Other Gas Supply Expenses</b>															
804	Natural Gas Purchases - City Gate	GAS	644,414,550	7,152,307	41,554,175	-	-	-	48,706,481	1,471,856	10,368,723	-	-	11,840,578	
805	Other Gas Purchases	GAS	(15,209,702)	(168,811)	(980,776)	-	-	-	(1,149,588)	(34,739)	(244,726)	-	-	(279,466)	
805	Purchased Gas Cost Adjustment	GAS	(34,268,471)	(380,343)	(2,209,755)	-	-	-	(2,590,098)	(78,270)	(551,385)	-	-	(629,654)	
807	Oper. of Purch. Gas Measuring Sta.	COM1	493,587	-	35,056	-	-	-	35,056	-	37,234	-	-	37,234	
807	Purch. Gas Calculation Exp.	COM1XT_COM	308,301	-	24,339	-	-	-	24,339	-	6,047	-	-	6,047	
808	Gas Withdrawn From Storage	GAS	81,633,964	906,049	5,264,052	-	-	-	6,170,101	186,454	1,313,502	-	-	1,499,956	
808	Gas Delivered to Storage	GAS	(75,635,247)	(839,470)	(4,877,234)	-	-	-	(5,716,703)	(172,752)	(1,216,982)	-	-	(1,389,734)	
812	Gas Used for Other Utility Operations	COM1	(133,461)	-	(9,479)	-	-	-	(9,479)	-	(10,068)	-	-	(10,068)	
-	<b>Sub-total</b>		<b>601,603,521</b>	<b>6,669,732</b>	<b>38,800,379</b>	-	-	-	<b>45,470,111</b>	<b>1,372,548</b>	<b>9,702,346</b>	-	-	<b>11,074,893</b>	
<b>Underground Storage Expenses</b>															
-	JP Storage Balancing - DIR	COM1	161,238	-	11,451	-	-	-	11,451	-	12,163	-	-	12,163	
814	Operation Supv & Eng	STOR_OML	113,185	4,459	-	-	-	-	4,459	1,134	-	-	-	1,134	
815	Oper Map & Records	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
816	Oper Wells Expense	STORPT	8,498	335	-	-	-	-	335	85	-	-	-	85	
817	Oper Lines Expense	STORPT	1,587	63	-	-	-	-	63	16	-	-	-	16	
818	Oper Compressor Sta Exp	STORPT	117,402	4,626	-	-	-	-	4,626	1,176	-	-	-	1,176	
819	Oper Compressor Sta Fuel	STORPT	22,638	892	-	-	-	-	892	227	-	-	-	227	
820	Oper Meas & Reg Sta Exp	STORPT	7,305	288	-	-	-	-	288	73	-	-	-	73	
821	Oper Purification Exp	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
823	Storage Gas Losses	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
824	Oper Other Expenses	STORPT	21,314	840	-	-	-	-	840	214	-	-	-	214	
825	Oper Storage Well Royalty	STORPT	34,956	1,377	-	-	-	-	1,377	350	-	-	-	350	
826	Oper Other Storage Rents	STORPT	(1,212)	(48)	-	-	-	-	(48)	(12)	-	-	-	(12)	
830	Maint Supv & Engineering	STORPT	99,191	3,908	-	-	-	-	3,908	994	-	-	-	994	
831	Maint Structures	STORPT	3,565	140	-	-	-	-	140	36	-	-	-	36	
832	Maint Reservoirs & Wells	STORPT	8,914	351	-	-	-	-	351	89	-	-	-	89	
833	Maint Of Lines	STORPT	417	16	-	-	-	-	16	4	-	-	-	4	
834	Maint Compressor Sta Equip	STORPT	197,563	7,784	-	-	-	-	7,784	1,980	-	-	-	1,980	
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
836	Maint Purification Equip	STORPT	1,641	65	-	-	-	-	65	16	-	-	-	16	
837	Maint Other Equipment	STORPT	7,987	315	-	-	-	-	315	80	-	-	-	80	
-	<b>Sub-total</b>		<b>806,188</b>	<b>25,410</b>	<b>11,451</b>	-	-	-	<b>36,862</b>	<b>6,462</b>	<b>12,163</b>	-	-	<b>18,625</b>	

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Limited Interruptible (86, 86T)

Non-Exclusive Interruptible (87, 87T)

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)					Non-Exclusive Interruptible (87, 87T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>EXPENSES</b>															
<b>O &amp; M Expenses</b>															
<b>Production Expense</b>															
710	Oper.Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	225,118	214	-	-	-	-	214	14	-	-	-	14	
735	Misc.Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Main.Structures and Improvements	PDAYXT	788	1	-	-	-	-	1	0	-	-	-	0	
742	Maintenance of Production Equipment	PDAYXT	37	0	-	-	-	-	0	0	-	-	-	0	
-	<b>Sub-total</b>		<b>225,944</b>	<b>215</b>	-	-	-	-	<b>215</b>	<b>14</b>	-	-	-	<b>14</b>	
<b>Other Gas Supply Expenses</b>															
804	Natural Gas Purchases - City Gate	GAS	644,414,550	1,308,676	8,304,090	-	-	-	9,612,766	2,485,610	18,001,809	-	-	-	20,487,419
805	Other Gas Purchases	GAS	(15,209,702)	(30,888)	(195,996)	-	-	-	(226,884)	(58,666)	(424,885)	-	-	-	(483,551)
805	Purchased Gas Cost Adjustment	GAS	(34,268,471)	(69,592)	(441,592)	-	-	-	(511,185)	(132,179)	(957,294)	-	-	-	(1,089,473)
807	Oper.of Purch.Gas Measuring Sta.	COM1	493,587	-	6,325	-	-	-	6,325	-	58,717	-	-	-	58,717
807	Purch.Gas Calculation Exp.	COM1XT_COM	308,301	-	4,859	-	-	-	4,859	-	10,508	-	-	-	10,508
808	Gas Withdrawn From Storage	GAS	81,633,964	165,782	1,051,956	-	-	-	1,217,738	314,875	2,280,456	-	-	-	2,595,331
808	Gas Delivered to Storage	GAS	(75,635,247)	(153,600)	(974,655)	-	-	-	(1,128,255)	(291,737)	(2,112,881)	-	-	-	(2,404,618)
812	Gas Used for Other Utility Operations	COM1	(133,461)	-	(1,710)	-	-	-	(1,710)	-	(15,877)	-	-	-	(15,877)
-	<b>Sub-total</b>		<b>601,603,521</b>	<b>1,220,378</b>	<b>7,753,277</b>	-	-	-	<b>8,973,655</b>	<b>2,317,903</b>	<b>16,840,553</b>	-	-	-	<b>19,158,456</b>
<b>Underground Storage Expenses</b>															
-	JP Storage Balancing - DIR	COM1	161,238	-	2,066	-	-	-	2,066	-	19,181	-	-	-	19,181
814	Operation Supv & Eng	STOR_OML	113,185	1,703	-	-	-	-	1,703	1,931	-	-	-	-	1,931
815	Oper Map & Records	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
816	Oper Wells Expense	STORPT	8,498	128	-	-	-	-	128	145	-	-	-	-	145
817	Oper Lines Expense	STORPT	1,587	24	-	-	-	-	24	27	-	-	-	-	27
818	Oper Compressor Sta Exp	STORPT	117,402	1,767	-	-	-	-	1,767	2,003	-	-	-	-	2,003
819	Oper Compressor Sta Fuel	STORPT	22,638	341	-	-	-	-	341	386	-	-	-	-	386
820	Oper Meas & Reg Sta Exp	STORPT	7,305	110	-	-	-	-	110	125	-	-	-	-	125
821	Oper Purification Exp	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
823	Storage Gas Losses	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
824	Oper Other Expenses	STORPT	21,314	321	-	-	-	-	321	364	-	-	-	-	364
825	Oper Storage Well Royalty	STORPT	34,956	526	-	-	-	-	526	596	-	-	-	-	596
826	Oper Other Storage Rents	STORPT	(1,212)	(18)	-	-	-	-	(18)	(21)	-	-	-	-	(21)
830	Maint Supv & Engineering	STORPT	99,191	1,493	-	-	-	-	1,493	1,692	-	-	-	-	1,692
831	Maint Structures	STORPT	3,565	54	-	-	-	-	54	61	-	-	-	-	61
832	Maint Reservoirs & Wells	STORPT	8,914	134	-	-	-	-	134	152	-	-	-	-	152
833	Maint Of Lines	STORPT	417	6	-	-	-	-	6	7	-	-	-	-	7
834	Maint Compressor Sta Equip	STORPT	197,563	2,973	-	-	-	-	2,973	3,370	-	-	-	-	3,370
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	1,641	25	-	-	-	-	25	28	-	-	-	-	28
837	Maint Other Equipment	STORPT	7,987	120	-	-	-	-	120	136	-	-	-	-	136
-	<b>Sub-total</b>		<b>806,188</b>	<b>9,706</b>	<b>2,066</b>	-	-	-	<b>11,772</b>	<b>11,003</b>	<b>19,181</b>	-	-	-	<b>30,183</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts					Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>EXPENSES</b>														
<b>O &amp; M Expenses</b>														
<b>Production Expense</b>														
710	Oper.Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	225,118	-	-	-	-	-	-	-	-	-	-	-
735	Misc.Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
741	Main.Structures and Improvements	PDAYXT	788	-	-	-	-	-	-	-	-	-	-	-
742	Maintenance of Production Equipment	PDAYXT	37	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>225,944</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Other Gas Supply Expenses</b>														
804	Natural Gas Purchases - City Gate	GAS	644,414,550	-	32,651	-	-	-	32,651	-	-	-	-	-
805	Other Gas Purchases	GAS	(15,209,702)	-	(771)	-	-	-	(771)	-	-	-	-	-
805	Purchased Gas Cost Adjustment	GAS	(34,268,471)	-	(1,736)	-	-	-	(1,736)	-	-	-	-	-
807	Oper.of Purch.Gas Measuring Sta.	COM1	493,587	-	16,300	-	-	-	16,300	-	-	-	-	-
807	Purch.Gas Calculation Exp.	COM1XT_COM	308,301	-	-	-	-	-	-	-	-	-	-	-
808	Gas Withdrawn From Storage	GAS	81,633,964	-	4,136	-	-	-	4,136	-	-	-	-	-
808	Gas Delivered to Storage	GAS	(75,635,247)	-	(3,832)	-	-	-	(3,832)	-	-	-	-	-
812	Gas Used for Other Utility Operations	COM1	(133,461)	-	(4,407)	-	-	-	(4,407)	-	-	-	-	-
-	<b>Sub-total</b>		<b>601,603,521</b>	-	<b>42,341</b>	-	-	-	<b>42,341</b>	-	-	-	-	-
<b>Underground Storage Expenses</b>														
-	JP Storage Balancing - DIR	COM1	161,238	-	5,325	-	-	-	5,325	-	-	-	-	-
814	Operation Supv & Eng	STOR_OML	113,185	-	-	-	-	-	-	-	-	-	-	-
815	Oper Map & Records	STORPT	-	-	-	-	-	-	-	-	-	-	-	-
816	Oper Wells Expense	STORPT	8,498	-	-	-	-	-	-	-	-	-	-	-
817	Oper Lines Expense	STORPT	1,587	-	-	-	-	-	-	-	-	-	-	-
818	Oper Compressor Sta Exp	STORPT	117,402	-	-	-	-	-	-	-	-	-	-	-
819	Oper Compressor Sta Fuel	STORPT	22,638	-	-	-	-	-	-	-	-	-	-	-
820	Oper Meas & Reg Sta Exp	STORPT	7,305	-	-	-	-	-	-	-	-	-	-	-
821	Oper Purification Exp	STORPT	-	-	-	-	-	-	-	-	-	-	-	-
823	Storage Gas Losses	STORPT	-	-	-	-	-	-	-	-	-	-	-	-
824	Oper Other Expenses	STORPT	21,314	-	-	-	-	-	-	-	-	-	-	-
825	Oper Storage Well Royalty	STORPT	34,956	-	-	-	-	-	-	-	-	-	-	-
826	Oper Other Storage Rents	STORPT	(1,212)	-	-	-	-	-	-	-	-	-	-	-
830	Maint Supv & Engineering	STORPT	99,191	-	-	-	-	-	-	-	-	-	-	-
831	Maint Structures	STORPT	3,565	-	-	-	-	-	-	-	-	-	-	-
832	Maint Reservoirs & Wells	STORPT	8,914	-	-	-	-	-	-	-	-	-	-	-
833	Maint Of Lines	STORPT	417	-	-	-	-	-	-	-	-	-	-	-
834	Maint Compressor Sta Equip	STORPT	197,563	-	-	-	-	-	-	-	-	-	-	-
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	1,641	-	-	-	-	-	-	-	-	-	-	-
837	Maint Other Equipment	STORPT	7,987	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>806,188</b>	-	<b>5,325</b>	-	-	-	<b>5,325</b>	-	-	-	-	-

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

			Residential (16,23,53)					Comm. & Indus. (31,61)						
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total											
<b>Natural Gas Local Storage Expenses</b>														
841	Operating Labor & Expenses	LNGLPT	273,794	192,663	-	-	-	192,663	58,809	-	-	-	-	58,809
843	Maint Struc & Impro	LNGLPT	1,464	1,030	-	-	-	1,030	314	-	-	-	-	314
843	Maintenance of Gas Holders	LNGLPT	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGLPT	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGLPT	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGLPT	21	15	-	-	-	15	4	-	-	-	-	4
-	<b>Sub-total</b>		<b>275,278</b>	<b>193,708</b>	-	-	-	<b>193,708</b>	<b>59,128</b>	-	-	-	-	<b>59,128</b>
<b>Transmission</b>														
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
856	Oper Mains Expenses	PAVG	609	386	-	-	-	386	136	-	-	-	-	136
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	172,203	109,029	-	-	-	109,029	38,400	-	-	-	-	38,400
863	Maint Mains	PAVG	(20,850)	(13,201)	-	-	-	(13,201)	(4,650)	-	-	-	-	(4,650)
864	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	78,802	49,893	-	-	-	49,893	17,572	-	-	-	-	17,572
-	<b>Sub-total</b>		<b>230,764</b>	<b>146,107</b>	-	-	-	<b>146,107</b>	<b>51,459</b>	-	-	-	-	<b>51,459</b>
<b>Distribution</b>														
870	Oper Supv & Engineering	DIST_OML	1,429,286	332,469	9,113	655,150	254	996,985	117,191	3,365	181,845	16,756	-	319,158
871	Oper Load Dispatching	COM1	339,980	-	171,008	-	-	171,008	-	63,152	-	-	-	63,152
874	Oper Mains & Services Exp	DMAINS_SERV	15,164,117	6,414,330	-	3,850,595	-	10,264,925	2,261,406	-	1,343,348	-	-	3,604,754
875	Oper Meas & Reg Sta Gen	PAVG	1,771,805	1,121,804	-	-	-	1,121,804	395,102	-	-	-	-	395,102
876	Oper Meas & Reg Sta Indus	INDUSMR	93,650	-	-	449	-	449	-	-	51,774	-	-	51,774
878	Oper Meter & House Reg	MRHREG	6,939,914	-	-	5,334,853	-	5,334,853	-	-	1,539,135	-	-	1,539,135
879	Oper Customer Install Exp	CUSINSTL	4,631,532	-	-	4,024,776	-	4,024,776	-	-	587,239	-	-	587,239
880	Oper Other Expense	DISTOM	3,161,170	823,157	18,679	1,442,976	-	2,284,813	290,165	6,898	384,646	-	-	681,710
881	Oper Rents Expense	DISTOM	263,018	68,489	1,554	120,060	-	190,103	24,143	574	32,004	-	-	56,720
887	Maint Mains	DMAINS	5,970,089	3,867,602	-	-	-	3,867,602	1,363,544	-	-	-	-	1,363,544
889	Maint Meas & Reg Sta Gen	PAVG	458,433	290,253	-	-	-	290,253	102,228	-	-	-	-	102,228
890	Maint Meas & Reg Sta Ind	INDUSMR	87,386	-	-	419	-	419	-	-	48,311	-	-	48,311
892	Maint Services	DSERV	5,808,582	-	-	4,249,875	-	4,249,875	-	-	1,482,644	-	-	1,482,644
893	Maint Meters & House Reg	MRHREG	1,821,689	-	-	1,400,369	-	1,400,369	-	-	404,014	-	-	404,014
894	Maint Other Equipment	DMAINT	215,216	63,256	-	85,968	-	149,224	22,300	-	29,438	-	-	51,738
-	Direct Assign to Sales		1,809,122	-	-	-	12,590	12,590	-	-	-	829,841	-	829,841
-	Direct Assignment to Transport		80,330	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>50,045,319</b>	<b>12,981,360</b>	<b>200,353</b>	<b>21,165,489</b>	<b>12,844</b>	<b>34,360,047</b>	<b>4,576,079</b>	<b>73,989</b>	<b>6,084,399</b>	<b>846,598</b>	-	<b>11,581,065</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Natural Gas Local Storage Expenses</b>															
841	Operating Labor & Expenses	LNGPLT	273,794	10,787	-	-	-	-	10,787	2,743	-	-	-	-	2,743
843	Maint Struc & Impro	LNGPLT	1,464	58	-	-	-	-	58	15	-	-	-	-	15
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Other Gas Maintenance	LNGPLT	21	1	-	-	-	-	1	0	-	-	-	-	0
-	<b>Sub-total</b>		<b>275,278</b>	<b>10,846</b>	-	-	-	-	<b>10,846</b>	<b>2,758</b>	-	-	-	-	<b>2,758</b>
<b>Transmission</b>															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
856	Oper Mains Expenses	PAVG	609	32	-	-	-	-	32	18	-	-	-	-	18
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	172,203	9,105	-	-	-	-	9,105	5,143	-	-	-	-	5,143
863	Maint Mains	PAVG	(20,850)	(1,102)	-	-	-	-	(1,102)	(623)	-	-	-	-	(623)
864	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	78,802	4,167	-	-	-	-	4,167	2,354	-	-	-	-	2,354
-	<b>Sub-total</b>		<b>230,764</b>	<b>12,202</b>	-	-	-	-	<b>12,202</b>	<b>6,893</b>	-	-	-	-	<b>6,893</b>
<b>Distribution</b>															
870	Oper Supv & Engineering	DIST_OML	1,429,286	28,113	1,287	11,263	5,490	426	46,580	13,702	1,367	4,435	671	1,348	21,522
871	Oper Load Dispatching	COM1	339,980	-	24,146	-	-	-	24,146	-	25,646	-	-	-	25,646
874	Oper Mains & Services Exp	DMAINS_SERV	15,164,117	544,003	-	39,826	-	-	583,829	255,086	-	16,277	-	-	271,363
875	Oper Meas & Reg Sta Gen	PAVG	1,771,805	93,686	-	-	-	-	93,686	52,922	-	-	-	-	52,922
876	Oper Meas & Reg Sta Indus	INDUSMR	93,650	-	-	20,035	-	-	20,035	-	-	11,415	-	-	11,415
878	Oper Meter & House Reg	MRHREG	6,939,914	-	-	51,750	-	-	51,750	-	-	4,786	-	-	4,786
879	Oper Customer Install Exp	CUSINSTL	4,631,532	-	-	15,322	-	-	15,322	-	-	1,428	-	-	1,428
880	Oper Other Expense	DISTOM	3,161,170	69,654	2,637	13,865	-	-	86,156	33,643	2,801	3,703	-	-	40,148
881	Oper Rents Expense	DISTOM	263,018	5,795	219	1,154	-	-	7,168	2,799	233	308	-	-	3,340
887	Maint Mains	DMAINS	5,970,089	328,014	-	-	-	-	328,014	153,808	-	-	-	-	153,808
889	Maint Meas & Reg Sta Gen	PAVG	458,433	24,240	-	-	-	-	24,240	13,693	-	-	-	-	13,693
890	Maint Meas & Reg Sta Ind	INDUSMR	87,386	-	-	18,695	-	-	18,695	-	-	10,651	-	-	10,651
892	Maint Services	DSERV	5,808,582	-	-	43,956	-	-	43,956	-	-	17,965	-	-	17,965
893	Maint Meters & House Reg	MRHREG	1,821,689	-	-	13,584	-	-	13,584	-	-	1,256	-	-	1,256
894	Maint Other Equipment	DMAINT	215,216	5,359	-	1,160	-	-	6,519	2,548	-	454	-	-	3,003
-	Direct Assign to Sales		1,809,122	-	-	-	271,912	-	271,912	-	-	-	33,241	-	33,241
-	Direct Assignment to Transport		80,330	-	-	-	-	15,356	15,356	-	-	-	-	48,558	48,558
-	<b>Sub-total</b>		<b>50,045,319</b>	<b>1,098,863</b>	<b>28,290</b>	<b>230,609</b>	<b>277,402</b>	<b>15,782</b>	<b>1,650,946</b>	<b>528,201</b>	<b>30,047</b>	<b>72,678</b>	<b>33,913</b>	<b>49,907</b>	<b>714,745</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Natural Gas Local Storage Expenses</b>															
841	Operating Labor & Expenses	LNGPLT	273,794	4,120	-	-	-	-	4,120	4,671	-	-	-	-	4,671
843	Maint Struc & Impro	LNGPLT	1,464	22	-	-	-	-	22	25	-	-	-	-	25
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	21	0	-	-	-	-	0	0	-	-	-	-	0
-	<b>Sub-total</b>		<b>275,278</b>	<b>4,143</b>	-	-	-	-	<b>4,143</b>	<b>4,696</b>	-	-	-	-	<b>4,696</b>
<b>Transmission</b>															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
856	Oper Mains Expenses	PAVG	609	3	-	-	-	-	3	26	-	-	-	-	26
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	172,203	836	-	-	-	-	836	7,306	-	-	-	-	7,306
863	Maint Mains	PAVG	(20,850)	(101)	-	-	-	-	(101)	(885)	-	-	-	-	(885)
864	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	78,802	383	-	-	-	-	383	3,343	-	-	-	-	3,343
-	<b>Sub-total</b>		<b>230,764</b>	<b>1,120</b>	-	-	-	-	<b>1,120</b>	<b>9,790</b>	-	-	-	-	<b>9,790</b>
<b>Distribution</b>															
870	Oper Supv & Engineering	DIST_OML	1,429,286	2,653	232	2,433	1,306	5	6,630	15,911	2,155	1,132	97	214	19,509
871	Oper Load Dispatching	COM1	339,980	-	4,357	-	-	-	4,357	-	40,444	-	-	-	40,444
874	Oper Mains & Services Exp	DMAINS_SERV	15,164,117	51,672	-	8,527	-	-	60,199	277,223	-	2,394	-	-	279,618
875	Oper Meas & Reg Sta Gen	PAVG	1,771,805	8,603	-	-	-	-	8,603	75,168	-	-	-	-	75,168
876	Oper Meas & Reg Sta Indus	INDUSMR	93,650	-	-	4,778	-	-	4,778	-	-	3,410	-	-	3,410
878	Oper Meter & House Reg	MRHREG	6,939,914	-	-	9,288	-	-	9,288	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	4,631,532	-	-	2,735	-	-	2,735	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	3,161,170	6,584	476	2,767	-	-	9,826	38,491	4,418	634	-	-	43,543
881	Oper Rents Expense	DISTOM	263,018	548	40	230	-	-	818	3,203	368	53	-	-	3,623
887	Maint Mains	DMAINS	5,970,089	31,156	-	-	-	-	31,156	167,155	-	-	-	-	167,155
889	Maint Meas & Reg Sta Gen	PAVG	458,433	2,226	-	-	-	-	2,226	19,449	-	-	-	-	19,449
890	Maint Meas & Reg Sta Ind	INDUSMR	87,386	-	-	4,458	-	-	4,458	-	-	3,182	-	-	3,182
892	Maint Services	DSERV	5,808,582	-	-	9,411	-	-	9,411	-	-	2,643	-	-	2,643
893	Maint Meters & House Reg	MRHREG	1,821,689	-	-	2,438	-	-	2,438	-	-	-	-	-	-
894	Maint Other Equipment	DMaint	215,216	508	-	248	-	-	756	2,839	-	89	-	-	2,928
-	Direct Assign to Sales		1,809,122	-	-	-	64,686	-	64,686	-	-	-	4,794	-	4,794
-	Direct Assignment to Transport		80,330	-	-	-	-	198	198	-	-	-	-	7,714	7,714
-	<b>Sub-total</b>		<b>50,045,319</b>	<b>103,950</b>	<b>5,104</b>	<b>47,313</b>	<b>65,992</b>	<b>203</b>	<b>222,563</b>	<b>599,438</b>	<b>47,385</b>	<b>13,536</b>	<b>4,891</b>	<b>7,928</b>	<b>673,178</b>



Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Natural Gas Local Storage Expenses</b>															
841	Operating Labor & Expenses	LNGPLT	273,794	-	-	-	-	-	-	-	-	-	-	-	
843	Maint Struc & Impro	LNGPLT	1,464	-	-	-	-	-	-	-	-	-	-	-	
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Other Gas Maintenance	LNGPLT	21	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		<b>275,278</b>	-	-	-	-	-	-	-	-	-	-	-	
<b>Transmission</b>															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
856	Oper Mains Expenses	PAVG	609	8	-	-	-	-	8	-	-	-	-	-	
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
862	Maint Structures & Improvements	PAVG	172,203	2,383	-	-	-	-	2,383	-	-	-	-	-	
863	Maint Mains	PAVG	(20,850)	(289)	-	-	-	-	(289)	-	-	-	-	-	
864	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
867	Maint Other Equipment	PAVG	78,802	1,091	-	-	-	-	1,091	-	-	-	-	-	
-	<b>Sub-total</b>		<b>230,764</b>	<b>3,194</b>	-	-	-	-	<b>3,194</b>	-	-	-	-	-	
<b>Distribution</b>															
870	Oper Supv & Engineering	DIST_OML	1,429,286	5,487	598	625	-	236	6,946	-	-	-	11,955	-	11,955
871	Oper Load Dispatching	COM1	339,980	-	11,227	-	-	-	11,227	-	-	-	-	-	-
874	Oper Mains & Services Exp	DMAINS_SERV	15,164,117	97,537	-	1,892	-	-	99,428	-	-	-	-	-	-
875	Oper Meas & Reg Sta Gen	PAVG	1,771,805	24,521	-	-	-	-	24,521	-	-	-	-	-	-
876	Oper Meas & Reg Sta Indus	INDUSMR	93,650	-	-	1,791	-	-	1,791	-	-	-	-	-	-
878	Oper Meter & House Reg	MRHREG	6,939,914	-	-	102	-	-	102	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	4,631,532	-	-	32	-	-	32	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	3,161,170	13,332	1,226	417	-	-	14,975	-	-	-	-	-	-
881	Oper Rents Expense	DISTOM	263,018	1,109	102	35	-	-	1,246	-	-	-	-	-	-
887	Maint Mains	DMAINS	5,970,089	58,811	-	-	-	-	58,811	-	-	-	-	-	-
889	Maint Meas & Reg Sta Gen	PAVG	458,433	6,344	-	-	-	-	6,344	-	-	-	-	-	-
890	Maint Meas & Reg Sta Ind	INDUSMR	87,386	-	-	1,671	-	-	1,671	-	-	-	-	-	-
892	Maint Services	DSERV	5,808,582	-	-	2,088	-	-	2,088	-	-	-	-	-	-
893	Maint Meters & House Reg	MRHREG	1,821,689	-	-	27	-	-	27	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	215,216	991	-	58	-	-	1,049	-	-	-	-	-	-
-	Direct Assign to Sales		1,805,122	-	-	-	-	-	-	-	-	-	592,058	-	592,058
-	Direct Assignment to Transport		80,330	-	-	-	-	8,504	8,504	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>50,045,319</b>	<b>208,132</b>	<b>13,154</b>	<b>8,737</b>	-	<b>8,740</b>	<b>238,763</b>	-	-	-	<b>604,013</b>	-	<b>604,013</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)					Comm. & Indus. (31,61)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Customer Accounts Expense</b>															
901	Supervision - Customer Accounting	CUSTACC	171,954	-	-	84,732	67,092	-	151,824	-	-	7,536	8,950	-	16,486
902	Meter Reading Expense SALES		12,311,869	-	-	-	11,072,607	-	11,072,607	-	-	-	1,121,105	-	1,121,105
902	Meter Reading Expense TRANSPORT		41,862	-	-	-	-	-	-	-	-	-	-	-	-
903	Cust. Records & Collection Exp.	CUST	13,866,209	-	-	12,820,912	-	-	12,820,912	-	-	1,006,725	-	-	1,006,725
904	Uncollectible Accounts	DIR904	1,431,261	-	-	1,165,665	-	-	1,165,665	-	-	237,191	-	-	237,191
904	Uncollectible Accounts - Gas Cost Rel	DIR904	2,184,853	-	-	1,779,414	-	-	1,779,414	-	-	362,078	-	-	362,078
904	Uncollectible Accounts - Rate Inc Rel	DIR904	110,730	-	-	90,182	-	-	90,182	-	-	18,350	-	-	18,350
905	Misc. Customer Accounts Expense	CUSTACC	(50,327)	-	-	(24,799)	(19,636)	-	(44,435)	-	-	(2,206)	(2,619)	-	(4,825)
903	Direct Assign to Sales		606,069	-	-	-	2,148	-	2,148	-	-	-	356,234	-	356,234
903	Direct Assignment to Transport		126,936	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>30,801,417</b>	-	-	<b>15,916,106</b>	<b>11,122,211</b>	-	<b>27,038,317</b>	-	-	<b>1,629,675</b>	<b>1,483,669</b>	-	<b>3,113,344</b>
<b>Customer Service &amp; Information Expenses</b>															
908	Direct Assignment to Sales		266,307	-	-	-	-	-	-	-	-	-	-	-	-
908	Direct Assignment to Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	CUST	186,901	-	-	172,811	-	-	172,811	-	-	13,570	-	-	13,570
909	Information, Instructional Advertising	CUSTXT	472,555	-	-	437,031	-	-	437,031	-	-	34,317	-	-	34,317
910	Misc. Cust. Serv. & Infor. Expenses	DIR_CSL_910	29,466	-	-	-	-	-	-	-	-	18,273	-	-	18,273
908	Conservation Amortization	CUSTXT	(0)	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)
-	<b>Sub-total</b>		<b>955,229</b>	-	-	<b>609,842</b>	-	-	<b>609,842</b>	-	-	<b>66,159</b>	-	-	<b>66,159</b>
<b>Sales Expense</b>															
911	Sales Supervision Exp		-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	186,002	-	-	172,019	-	-	172,019	-	-	13,507	-	-	13,507
913	Advertising Expenses	CUSTXT	141	-	-	130	-	-	130	-	-	10	-	-	10
-	<b>Sub-total</b>		<b>186,143</b>	-	-	<b>172,150</b>	-	-	<b>172,150</b>	-	-	<b>13,518</b>	-	-	<b>13,518</b>
<b>Administrative &amp; General Expenses</b>															
920	A & G Salaries - DIR Sales Procurement		624,278	-	-	-	577,348	-	577,348	-	-	-	45,335	-	45,335
920	A & G Salaries - DIR Transport		66,491	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	OM	9,939,135	1,691,199	79,409	4,368,168	1,351,331	-	7,490,107	592,322	29,325	899,668	282,797	-	1,804,112
921	Office Supplies and Expenses- DIR Sales Proct		15,186	-	-	-	14,044	-	14,044	-	-	-	1,103	-	1,103
921	Office Supplies and Expenses- Transport		1,617	-	-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies and Expenses	OM	2,317,430	394,324	18,515	1,018,491	315,079	-	1,746,409	138,107	6,838	209,768	65,938	-	420,651
922	Admin Expenses Transferred	OM	(84,921)	(14,450)	(678)	(37,322)	(11,546)	-	(63,996)	(5,061)	(251)	(7,687)	(2,416)	-	(15,414)
923	Outside Services Employed	OM	5,597,283	952,409	44,720	2,459,960	761,010	-	4,218,098	333,570	16,515	506,653	159,259	-	1,015,997
924	Property Insurance	PLT	1,417,875	533,532	-	423,425	-	-	956,957	187,222	-	137,064	-	-	324,286
925	Injuries & Damages	OML	2,483,128	422,899	29,494	1,355,424	30,622	-	1,838,439	147,802	10,892	259,503	37,906	-	456,103
926	Benefits - DIR Sales		484,240	-	-	-	4,794	-	4,794	-	-	-	313,026	-	313,026
926	Benefits - DIR Transport		81,596	-	-	-	-	-	-	-	-	-	-	-	-
926	Benefits - DIR Sales Procurement		164,690	-	-	-	152,309	-	152,309	-	-	-	11,960	-	11,960
926	Benefit - DIR Rental	DIR386	184,681	-	-	-	-	-	-	-	-	-	-	-	-
926	Emp Pension & Benefits	OML	11,964,970	2,037,744	142,117	6,531,122	147,551	-	8,858,534	712,186	52,483	1,250,418	182,649	-	2,197,735
928	Regulatory Commission Expense	STRREV	1,470,658	-	1,012,644	-	-	-	1,012,644	-	298,911	-	-	-	298,911
928	Regulatory Commission Expense - Other Rever	OTHREV	13,761	-	9,262	-	-	-	9,262	-	3,933	-	-	-	3,933
928	Regulatory Commission Expense - Gas Cost Rt	GASREV	1,257,673	-	789,870	-	-	-	789,870	-	289,335	-	-	-	289,335
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	63,730	-	43,882	-	-	-	43,882	-	12,953	-	-	-	12,953
930	Gen Advertising Exp	OM	136,659	23,253	1,092	60,061	18,580	-	102,986	8,144	403	12,370	3,888	-	24,806
930	Misc. General Expenses	OM	916,354	155,923	7,321	402,730	124,588	-	690,562	54,610	2,704	82,946	26,073	-	166,333
931	Rents	OM	2,395,135	407,546	19,136	1,052,642	325,644	-	1,804,968	142,738	7,067	216,802	68,149	-	434,755
932	Maint Of General Plant- DIR	GENPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,610,341	716,706	17,671	1,108,818	16,215	-	1,859,410	251,183	6,526	264,008	20,072	-	541,789
-	<b>Sub-total</b>		<b>44,122,081</b>	<b>7,321,085</b>	<b>2,214,454</b>	<b>18,743,519</b>	<b>3,827,571</b>	-	<b>32,106,629</b>	<b>2,562,824</b>	<b>737,633</b>	<b>3,831,514</b>	<b>1,215,737</b>	-	<b>8,347,709</b>
-	<b>TOTAL O &amp; M EXPENSES</b>		<b>729,251,883</b>	<b>92,637,568</b>	<b>309,629,734</b>	<b>56,607,106</b>	<b>14,962,626</b>	-	<b>473,837,034</b>	<b>32,529,281</b>	<b>114,125,243</b>	<b>11,625,265</b>	<b>3,546,004</b>	-	<b>161,825,793</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Customer Accounts Expense</b>															
901	Supervision - Customer Accounting	CUSTACC	171,954	-	-	266	845	273	1,383	-	-	20	607	474	1,101
902	Meter Reading Expense SALES		12,311,869	-	-	-	82,434	-	82,434	-	-	-	13,612	-	13,612
902	Meter Reading Expense TRANSPORT		41,862	-	-	-	-	6,269	6,269	-	-	-	-	26,408	26,408
903	Cust. Records & Collection Exp.	CUST	13,866,209	-	-	29,247	-	-	29,247	-	-	2,434	-	-	2,434
904	Uncollectible Accounts	DIR904	1,431,261	-	-	14,597	-	-	14,597	-	-	808	-	-	808
904	Uncollectible Accounts - Gas Cost Rel	DIR904	2,184,853	-	-	22,282	-	-	22,282	-	-	1,234	-	-	1,234
904	Uncollectible Accounts - Rate Inc Rel	DIR904	110,730	-	-	1,129	-	-	1,129	-	-	63	-	-	63
905	Misc. Customer Accounts Expense	CUSTACC	(50,327)	-	-	(78)	(247)	(80)	(405)	-	-	(6)	(178)	(139)	(322)
903	Direct Assign to Sales		606,069	-	-	-	56,968	-	56,968	-	-	-	86,640	-	86,640
903	Direct Assignment to Transport		126,936	-	-	-	-	38,754	38,754	-	-	-	-	51,906	51,906
-	<b>Sub-total</b>		<b>30,801,417</b>	-	-	<b>67,443</b>	<b>139,999</b>	<b>45,216</b>	<b>252,658</b>	-	-	<b>4,552</b>	<b>100,681</b>	<b>78,650</b>	<b>183,883</b>
<b>Customer Service &amp; Information Expenses</b>															
908	Direct Assignment to Sales		266,307	-	-	-	-	-	-	-	-	-	-	-	-
908	Direct Assignment to Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	CUST	186,901	-	-	394	-	-	394	-	-	33	-	-	33
909	Information, Instructional Advertising	CUSTXT	472,555	-	-	968	-	-	968	-	-	21	-	-	21
910	Misc. Cust. Serv. & Infor. Expenses	DIR_CSL_910	29,466	-	-	2,994	-	-	2,994	-	-	3,932	-	-	3,932
908	Conservation Amortization	CUSTXT	(0)	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)
-	<b>Sub-total</b>		<b>955,229</b>	-	-	<b>4,357</b>	-	-	<b>4,357</b>	-	-	<b>3,986</b>	-	-	<b>3,986</b>
<b>Sales Expense</b>															
911	Sales Supervision Exp		-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	186,002	-	-	381	-	-	381	-	-	8	-	-	8
913	Advertising Expenses	CUSTXT	141	-	-	0	-	-	0	-	-	0	-	-	0
-	<b>Sub-total</b>		<b>186,143</b>	-	-	<b>381</b>	-	-	<b>381</b>	-	-	<b>8</b>	-	-	<b>8</b>
<b>Administrative &amp; General Expenses</b>															
920	A & G Salaries - DIR Sales Procurement		624,278	-	-	-	1,279	-	1,279	-	-	-	28	-	28
920	A & G Salaries - DIR Transport		66,491	-	-	-	-	9,747	9,747	-	-	-	-	42,123	42,123
920	A & G Salaries	OM	9,939,135	140,365	10,881	33,905	50,655	7,403	243,208	66,088	9,153	9,700	16,334	15,601	116,877
921	Office Supplies and Expenses- DIR Sales Proct		15,186	-	-	-	31	-	31	-	-	-	1	-	1
921	Office Supplies and Expenses- Transport		1,617	-	-	-	-	237	237	-	-	-	-	1,025	1,025
921	Office Supplies and Expenses	OM	2,317,430	32,728	2,537	7,905	11,811	1,726	56,707	15,409	2,134	2,262	3,808	3,638	27,251
922	Admin Expenses Transferred	OM	(84,921)	(1,199)	(93)	(290)	(433)	(63)	(2,078)	(565)	(78)	(83)	(140)	(133)	(999)
923	Outside Services Employed	OM	5,597,283	79,048	6,128	19,094	28,527	4,169	136,964	37,218	5,155	5,463	9,199	8,786	65,820
924	Property Insurance	PLT	1,417,875	44,621	-	8,301	-	-	52,922	20,885	-	3,913	-	-	24,797
925	Injunes & Damages	OML	2,483,128	34,828	3,983	14,720	9,056	2,189	64,776	16,477	2,917	5,643	4,565	3,882	33,484
926	Benefits - DIR Sales		484,240	-	-	-	82,636	-	82,636	-	-	-	35,612	-	35,612
926	Benefits - DIR Transport		81,596	-	-	-	-	17,921	17,921	-	-	-	-	42,676	42,676
926	Benefits - DIR Sales Procurement		164,690	-	-	-	337	-	337	-	-	-	7	-	7
926	Benefit - DIR Rental	DIR386	184,681	-	-	-	-	-	-	-	-	-	-	-	-
926	Emp Pension & Benefits	OML	11,964,970	167,820	19,193	70,928	43,639	10,545	312,125	79,396	14,057	27,192	21,995	18,703	161,344
928	Regulatory Commission Expense	STRREV	1,470,658	-	63,694	-	-	-	63,694	-	29,981	-	-	-	29,981
928	Regulatory Commission Expense - Other Rever	OTHREV	13,761	-	248	-	-	-	248	-	127	-	-	-	127
928	Regulatory Commission Expense - Gas Cost R	GASREV	1,257,763	-	96,766	-	-	-	96,766	-	23,231	-	-	-	23,231
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	63,730	-	2,760	-	-	-	2,760	-	1,299	-	-	-	1,299
930	Gen Advertising Exp	OM	136,659	1,930	150	466	696	102	3,344	909	126	133	225	215	1,607
930	Misc. General Expenses	OM	916,354	12,941	1,003	3,126	4,670	682	22,423	6,093	844	894	1,506	1,438	10,776
931	Rents	OM	2,395,135	33,825	2,622	8,170	12,207	1,784	58,608	15,926	2,206	2,337	3,936	3,760	28,165
932	Maint Of General Plant- DIR	GENPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,610,341	59,654	2,399	15,461	4,796	1,159	83,469	28,014	1,853	6,602	2,417	2,055	40,942
-	<b>Sub-total</b>		<b>44,122,081</b>	<b>606,561</b>	<b>212,270</b>	<b>181,786</b>	<b>249,907</b>	<b>57,601</b>	<b>1,308,126</b>	<b>285,851</b>	<b>93,006</b>	<b>64,057</b>	<b>99,494</b>	<b>143,768</b>	<b>686,175</b>
-	<b>TOTAL O &amp; M EXPENSES</b>		<b>729,251,883</b>	<b>8,432,911</b>	<b>39,052,390</b>	<b>484,576</b>	<b>667,308</b>	<b>118,599</b>	<b>48,755,785</b>	<b>2,202,970</b>	<b>9,837,562</b>	<b>145,281</b>	<b>234,088</b>	<b>272,324</b>	<b>12,692,224</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Limited Interruptible (86, 86T)					Non-Exclusive Interruptible (87, 87T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Customer Accounts Expense</b>															
901	Supervision - Customer Accounting	CUSTACC	171,954	-	-	46	318	0	364	-	-	2	447	168	617
902	Meter Reading Expense SALES		12,311,869	-	-	-	19,297	-	19,297	-	-	-	2,814	-	2,814
902	Meter Reading Expense TRANSPORT		41,862	-	-	-	-	-	-	-	-	-	-	4,562	4,562
903	Cust. Records & Collection Exp.	CUST	13,866,209	-	-	6,265	-	-	6,265	-	-	405	-	-	405
904	Uncollectible Accounts	DIR904	1,431,261	-	-	1,362	-	-	1,362	-	-	-	-	-	-
904	Uncollectible Accounts - Gas Cost Rel	DIR904	2,184,853	-	-	2,079	-	-	2,079	-	-	-	-	-	-
904	Uncollectible Accounts - Rate Inc Rel	DIR904	110,730	-	-	105	-	-	105	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	(50,327)	-	-	(14)	(93)	(0)	(107)	-	-	(1)	(131)	(49)	(181)
903	Direct Assign to Sales		606,069	-	-	-	33,187	-	33,187	-	-	-	70,892	-	70,892
903	Direct Assignment to Transport		126,936	-	-	-	-	37	37	-	-	-	-	23,228	23,228
	<b>- Sub-total</b>		<b>30,801,417</b>	-	-	<b>9,843</b>	<b>52,709</b>	<b>37</b>	<b>62,589</b>	-	-	<b>407</b>	<b>74,022</b>	<b>27,909</b>	<b>102,337</b>
<b>Customer Service &amp; Information Expenses</b>															
908	Direct Assignment to Sales		266,307	-	-	-	-	-	-	-	-	-	-	-	-
908	Direct Assignment to Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	CUST	186,901	-	-	84	-	-	84	-	-	5	-	-	5
909	Information, Instructional Advertising	CUSTXT	472,555	-	-	213	-	-	213	-	-	6	-	-	6
910	Misc. Cust. Serv. & Infor. Expenses	DIR_CSL_910	29,466	-	-	579	-	-	579	-	-	3,188	-	-	3,188
908	Conservation Amortization	CUSTXT	(0)	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)
	<b>- Sub-total</b>		<b>955,229</b>	-	-	<b>877</b>	-	-	<b>877</b>	-	-	<b>3,200</b>	-	-	<b>3,200</b>
<b>Sales Expense</b>															
911	Sales Supervision Exp		-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	186,002	-	-	84	-	-	84	-	-	2	-	-	2
913	Advertising Expenses	CUSTXT	141	-	-	0	-	-	0	-	-	0	-	-	0
	<b>- Sub-total</b>		<b>186,143</b>	-	-	<b>84</b>	-	-	<b>84</b>	-	-	<b>2</b>	-	-	<b>2</b>
<b>Administrative &amp; General Expenses</b>															
920	A & G Salaries - DIR Sales Procurement		624,278	-	-	-	281	-	281	-	-	-	7	-	7
920	A & G Salaries - DIR Transport		66,491	-	-	-	-	-	-	-	-	-	-	7,311	7,311
920	A & G Salaries	OM	9,939,135	14,458	2,020	6,788	14,405	29	37,700	75,842	14,553	2,081	9,577	4,349	106,401
921	Office Supplies and Expenses- DIR Sales Proct		15,186	-	-	-	7	-	7	-	-	-	0	-	0
921	Office Supplies and Expenses- Transport		1,617	-	-	-	-	-	-	-	-	-	-	178	178
921	Office Supplies and Expenses	OM	2,317,430	3,371	471	1,583	3,359	7	8,790	17,683	3,393	485	2,233	1,014	24,809
922	Admin Expenses Transferred	OM	(84,921)	(124)	(17)	(58)	(123)	(0)	(322)	(648)	(124)	(18)	(82)	(37)	(909)
923	Outside Services Employed	OM	5,597,283	8,142	1,138	3,823	8,112	16	21,231	42,711	8,195	1,172	5,393	2,449	59,920
924	Property Insurance	PLT	1,417,875	4,508	-	1,865	-	-	6,373	23,330	-	964	-	-	24,294
925	Injuries & Damages	OML	2,483,128	3,671	750	3,171	3,003	8	10,603	19,375	4,665	1,648	3,188	1,266	30,142
926	Benefits - DIR Sales		484,240	-	-	-	25,119	-	25,119	-	-	-	23,053	-	23,053
926	Benefits - DIR Transport		81,596	-	-	-	-	970	970	-	-	-	-	11,242	11,242
926	Benefits - DIR Sales Procurement		164,690	-	-	-	74	-	74	-	-	-	2	-	2
926	Benefit - DIR Rental	DIR386	184,681	-	-	-	-	-	-	-	-	-	-	-	-
926	Emp Pension & Benefits	OML	11,964,970	17,691	3,613	15,277	14,471	38	51,090	93,358	22,479	7,941	15,360	6,100	145,237
928	Regulatory Commission Expense	STRREV	1,470,658	-	10,663	-	-	-	10,663	-	20,462	-	-	-	20,462
928	Regulatory Commission Expense - Other Rever	OTHREV	13,761	-	53	-	-	-	53	-	74	-	-	-	74
928	Regulatory Commission Expense - Gas Cost Rt	GASREV	1,257,763	-	18,741	-	-	-	18,741	-	39,819	-	-	-	39,819
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	63,730	-	462	-	-	-	462	-	887	-	-	-	887
930	Gen Advertising Exp	OM	136,659	199	28	93	198	0	518	1,043	200	29	132	60	1,463
930	Misc. General Expenses	OM	916,354	1,333	186	626	1,328	3	3,476	6,992	1,342	192	883	401	9,810
931	Rents	OM	2,395,135	3,484	487	1,636	3,471	7	9,085	18,276	3,507	501	2,308	1,048	25,640
932	Maint Of General Plant- DIR	GENPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,610,341	6,108	449	3,401	1,590	4	11,553	31,807	2,956	1,763	1,688	670	38,884
	<b>- Sub-total</b>		<b>44,122,081</b>	<b>62,841</b>	<b>39,043</b>	<b>38,204</b>	<b>75,297</b>	<b>1,083</b>	<b>216,468</b>	<b>329,769</b>	<b>122,407</b>	<b>16,757</b>	<b>63,742</b>	<b>36,051</b>	<b>568,726</b>
	<b>- TOTAL O &amp; M EXPENSES</b>		<b>729,251,883</b>	<b>1,402,353</b>	<b>7,799,490</b>	<b>96,321</b>	<b>193,998</b>	<b>1,323</b>	<b>9,493,486</b>	<b>3,272,613</b>	<b>17,029,526</b>	<b>33,902</b>	<b>142,655</b>	<b>71,888</b>	<b>20,550,583</b>

Puget Sound Energy  
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Account Detail by Classification and Rate Class

**Proposed Test Year With Gas**

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Customer Accounts Expense</b>															
901	Supervision - Customer Accounting	CUSTACC	171,954	-	-	1	-	107	108	-	-	71	-	-	71
902	Meter Reading Expense SALES		12,311,869	-	-	-	-	-	-	-	-	-	-	-	-
902	Meter Reading Expense TRANSPORT		41,862	-	-	-	-	4,624	4,624	-	-	-	-	-	-
903	Cust. Records & Collection Exp.	CUST	13,866,209	-	-	222	-	-	222	-	-	-	-	-	-
904	Uncollectible Accounts	DIR904	1,431,261	-	-	-	-	-	-	-	-	11,638	-	-	11,638
904	Uncollectible Accounts - Gas Cost Rel	DIR904	2,184,853	-	-	-	-	-	-	-	-	17,766	-	-	17,766
904	Uncollectible Accounts - Rate Inc Rel	DIR904	110,730	-	-	-	-	-	-	-	-	900	-	-	900
905	Misc. Customer Accounts Expense	CUSTACC	(50,327)	-	-	(0)	-	(31)	(32)	-	-	(21)	-	-	(21)
903	Direct Assign to Sales		606,069	-	-	-	-	-	-	-	-	-	-	-	-
903	Direct Assignment to Transport		126,936	-	-	-	-	13,010	13,010	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>30,801,417</b>	-	-	<b>223</b>	-	<b>17,710</b>	<b>17,932</b>	-	-	<b>30,355</b>	-	-	<b>30,355</b>
<b>Customer Service &amp; Information Expenses</b>															
908	Direct Assignment to Sales		266,307	-	-	-	-	-	-	-	-	266,307	-	-	266,307
908	Direct Assignment to Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	CUST	186,901	-	-	3	-	-	3	-	-	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	472,555	-	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Cust. Serv. & Infor. Expenses	DIR_CSL_910	29,466	-	-	498	-	-	498	-	-	-	-	-	-
908	Conservation Amortization	CUSTXT	(0)	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>955,229</b>	-	-	<b>501</b>	-	-	<b>501</b>	-	-	<b>266,307</b>	-	-	<b>266,307</b>
<b>Sales Expense</b>															
911	Sales Supervision Exp		-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	186,002	-	-	-	-	-	-	-	-	-	-	-	-
913	Advertising Expenses	CUSTXT	141	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>186,143</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Administrative &amp; General Expenses</b>															
920	A & G Salaries - DIR Sales Procurement		624,278	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries - DIR Transport		66,491	-	-	-	-	7,311	7,311	-	-	-	-	-	-
920	A & G Salaries	OM	9,939,135	25,646	3,686	1,148	-	3,210	33,690	-	-	1,418	105,620	-	107,039
921	Office Supplies and Expenses- DIR Sales Proct		15,186	-	-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies and Expenses- Transport		1,617	-	-	-	-	178	178	-	-	-	-	-	-
921	Office Supplies and Expenses	OM	2,317,430	5,980	859	268	-	748	7,855	-	-	331	24,627	-	24,957
922	Admin Expenses Transferred	OM	(84,921)	(219)	(31)	(10)	-	(27)	(288)	-	-	(12)	(902)	-	(915)
923	Outside Services Employed	OM	5,597,283	14,443	2,076	647	-	1,808	18,973	-	-	799	59,481	-	60,280
924	Property Insurance	PLT	1,417,875	8,003	-	555	-	-	8,558	-	-	19,687	-	-	19,687
925	Injuries & Damages	OML	2,483,128	6,460	1,102	784	-	849	9,195	-	-	4	40,381	-	40,385
926	Benefits - DIR Sales		484,240	-	-	-	-	-	-	-	-	-	-	-	-
926	Benefits - DIR Transport		81,596	-	-	-	-	8,787	8,787	-	-	-	-	-	-
926	Benefits - DIR Sales Procurement		164,690	-	-	-	-	-	-	-	-	-	-	-	-
926	Benefit - DIR Rental	DIR386	184,681	-	-	-	-	-	-	-	-	184,681	-	-	184,681
926	Emp Pension & Benefits	OML	11,964,970	31,128	5,308	3,780	-	4,093	44,308	-	-	21	194,574	-	194,595
928	Regulatory Commission Expense	STRREV	1,470,658	-	5,807	-	-	-	5,807	-	28,495	-	-	-	28,495
928	Regulatory Commission Expense - Other Rever	OTHREV	13,761	-	0	-	-	-	0	-	64	-	-	-	64
928	Regulatory Commission Expense - Gas Cost ReGASREV		1,257,763	-	-	-	-	-	-	-	-	-	-	-	-
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	63,730	-	252	-	-	-	252	-	1,235	-	-	-	1,235
930	Gen Advertising Exp	OM	136,659	353	51	16	-	44	463	-	-	20	1,452	-	1,472
930	Misc. General Expenses	OM	916,354	2,364	340	106	-	296	3,106	-	-	131	9,738	-	9,869
931	Rents	OM	2,395,135	6,180	888	277	-	774	8,119	-	-	342	25,452	-	25,794
932	Maint Of General Plant- DIR	GENPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,610,341	10,812	718	928	-	450	12,908	-	-	2	21,383	-	21,385
-	<b>Sub-total</b>		<b>44,122,081</b>	<b>111,149</b>	<b>21,054</b>	<b>8,499</b>	-	<b>28,520</b>	<b>169,222</b>	-	<b>29,794</b>	<b>207,425</b>	<b>481,805</b>	-	<b>719,024</b>
-	<b>TOTAL O &amp; M EXPENSES</b>		<b>729,251,883</b>	<b>322,475</b>	<b>81,873</b>	<b>17,959</b>	-	<b>54,970</b>	<b>477,277</b>	-	<b>29,794</b>	<b>237,780</b>	<b>1,352,125</b>	-	<b>1,619,699</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)					Comm. & Indus. (31,61)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Labor O &amp; M Expenses</b>															
<b>Production Expense - Labor</b>															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	142,083	100,981	-	-	-	-	100,981	34,950	-	-	-	-	34,950
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Maint. Structures and Improvements	PDAYXT	18	12	-	-	-	12	-	4	-	-	-	4	
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		<b>142,100</b>	<b>100,993</b>	-	-	-	-	<b>100,993</b>	<b>34,954</b>	-	-	-	-	<b>34,954</b>
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	174,548	-	87,796	-	-	-	87,796	-	32,423	-	-	-	32,423
807	Purchased Gas Expense	COM1XT_COM	288,954	-	179,706	-	-	-	179,706	-	66,364	-	-	-	66,364
-	<b>Sub-total</b>		<b>463,501</b>	-	<b>267,502</b>	-	-	-	<b>267,502</b>	-	<b>98,787</b>	-	-	-	<b>98,787</b>
<b>Natural Gas Underground Storage - Labor</b>															
-	JP Storage Balancing - DIR	COM1	129,366	-	65,070	-	-	-	65,070	-	24,030	-	-	-	24,030
814	Operation Supv & Eng	STOR_OML	91,057	64,075	-	-	-	-	64,075	19,558	-	-	-	-	19,558
818	Oper Compressor Sta Exp	STORPT	93,060	65,484	-	-	-	-	65,484	19,989	-	-	-	-	19,989
841	Operating Labor & Expenses	STORPT	132,047	92,919	-	-	-	-	92,919	28,363	-	-	-	-	28,363
830	Maint Supv & Engineering	STORPT	85,523	60,180	-	-	-	-	60,180	18,370	-	-	-	-	18,370
834	Maint Compressor Sta Equip	STORPT	113,142	79,616	-	-	-	-	79,616	24,302	-	-	-	-	24,302
824	Other Expenses	STORPT	2,633	1,853	-	-	-	-	1,853	566	-	-	-	-	566
-	<b>Sub-total</b>		<b>646,828</b>	<b>364,127</b>	<b>65,070</b>	-	-	-	<b>429,197</b>	<b>111,148</b>	<b>24,030</b>	-	-	-	<b>135,177</b>
<b>Natural Gas Local Storage - Labor</b>															
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission - Labor</b>															
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	54,315	34,389	-	-	-	-	34,389	12,112	-	-	-	-	12,112
863	Maint Supv & Eng	PAVG	2,003	1,268	-	-	-	-	1,268	447	-	-	-	-	447
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	44,107	27,926	-	-	-	-	27,926	9,836	-	-	-	-	9,836
-	<b>Sub-total</b>		<b>100,424</b>	<b>63,583</b>	-	-	-	-	<b>63,583</b>	<b>22,394</b>	-	-	-	-	<b>22,394</b>

Puget Sound Energy  
2011 Gas General Rate Case  
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Proposed Test Year With Gas

				Large Volume (41,41T)					Interruptible (85, 85T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Labor O &amp; M Expenses</b>															
<b>Production Expense - Labor</b>															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	142,083	5,847	-	-	-	-	5,847	162	-	-	-	-	162
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	18	1	-	-	-	-	1	0	-	-	-	-	0
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>142,100</b>	<b>5,848</b>	-	-	-	-	<b>5,848</b>	<b>162</b>	-	-	-	-	<b>162</b>
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	174,548	-	12,397	-	-	-	12,397	-	13,167	-	-	-	13,167
807	Purchased Gas Expense	COM1XT_COM	288,954	-	22,812	-	-	-	22,812	-	5,668	-	-	-	5,668
-	<b>Sub-total</b>		<b>463,501</b>	-	<b>35,209</b>	-	-	-	<b>35,209</b>	-	<b>18,835</b>	-	-	-	<b>18,835</b>
<b>Natural Gas Underground Storage - Labor</b>															
-	JP Storage Balancing - DIR	COM1	129,366	-	9,188	-	-	-	9,188	-	9,759	-	-	-	9,759
814	Operation Supv & Eng	STOR_OML	91,057	3,588	-	-	-	-	3,588	912	-	-	-	-	912
818	Oper Compressor Sta Exp	STORPT	93,060	3,666	-	-	-	-	3,666	932	-	-	-	-	932
841	Operating Labor & Expenses	STORPT	132,047	5,203	-	-	-	-	5,203	1,323	-	-	-	-	1,323
830	Maint Supv & Engineering	STORPT	85,523	3,369	-	-	-	-	3,369	857	-	-	-	-	857
834	Maint Compressor Sta Equip	STORPT	113,142	4,458	-	-	-	-	4,458	1,134	-	-	-	-	1,134
824	Other Expenses	STORPT	2,633	104	-	-	-	-	104	26	-	-	-	-	26
-	<b>Sub-total</b>		<b>646,828</b>	<b>20,387</b>	<b>9,188</b>	-	-	-	<b>29,575</b>	<b>5,185</b>	<b>9,759</b>	-	-	-	<b>14,944</b>
<b>Natural Gas Local Storage - Labor</b>															
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission - Labor</b>															
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	54,315	2,872	-	-	-	-	2,872	1,622	-	-	-	-	1,622
863	Maint Supv & Eng	PAVG	2,003	106	-	-	-	-	106	60	-	-	-	-	60
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	44,107	2,332	-	-	-	-	2,332	1,317	-	-	-	-	1,317
-	<b>Sub-total</b>		<b>100,424</b>	<b>5,310</b>	-	-	-	-	<b>5,310</b>	<b>3,000</b>	-	-	-	-	<b>3,000</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Limited Interruptible (86, 86T)

Non-Exclusive Interruptible (87, 87T)

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)					Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>Production Expense - Labor</b>														
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	142,083	135	-	-	-	-	135	9	-	-	-	9
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	18	0	-	-	-	-	0	0	-	-	-	0
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>142,100</b>	<b>135</b>	-	-	-	-	<b>135</b>	<b>9</b>	-	-	-	<b>9</b>
- Other Gas Supply Expenses														
807	Purchased Gas Expense	COM1	174,548	-	2,237	-	-	-	2,237	-	20,764	-	-	20,764
807	Purchased Gas Expense	COM1XT_COM	288,954	-	4,554	-	-	-	4,554	-	9,849	-	-	9,849
-	<b>Sub-total</b>		<b>463,501</b>	-	<b>6,791</b>	-	-	-	<b>6,791</b>	-	<b>30,613</b>	-	-	<b>30,613</b>
<b>Natural Gas Underground Storage - Labor</b>														
-	JP Storage Balancing - DIR	COM1	129,366	-	1,658	-	-	-	1,658	-	15,389	-	-	15,389
814	Operation Supv & Eng	STOR_OML	91,057	1,370	-	-	-	-	1,370	1,553	-	-	-	1,553
818	Oper Compressor Sta Exp	STORPT	93,060	1,401	-	-	-	-	1,401	1,588	-	-	-	1,588
841	Operating Labor & Expenses	STORPT	132,047	1,987	-	-	-	-	1,987	2,253	-	-	-	2,253
830	Maint Supv & Engineering	STORPT	85,523	1,287	-	-	-	-	1,287	1,459	-	-	-	1,459
834	Maint Compressor Sta Equip	STORPT	113,142	1,703	-	-	-	-	1,703	1,930	-	-	-	1,930
824	Other Expenses	STORPT	2,633	40	-	-	-	-	40	45	-	-	-	45
-	<b>Sub-total</b>		<b>646,828</b>	<b>7,788</b>	<b>1,658</b>	-	-	-	<b>9,445</b>	<b>8,828</b>	<b>15,389</b>	-	-	<b>24,217</b>
<b>Natural Gas Local Storage - Labor</b>														
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission - Labor</b>														
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	54,315	264	-	-	-	-	264	2,304	-	-	-	2,304
863	Maint Supv & Eng	PAVG	2,003	10	-	-	-	-	10	85	-	-	-	85
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	44,107	214	-	-	-	-	214	1,871	-	-	-	1,871
-	<b>Sub-total</b>		<b>100,424</b>	<b>488</b>	-	-	-	-	<b>488</b>	<b>4,260</b>	-	-	-	<b>4,260</b>



Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

**Proposed Test Year With Gas**

Acct. No.	Account Description	Allocator	Total	Contracts					Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>Labor O &amp; M Expenses</b>														
<b>Production Expense - Labor</b>														
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	142,083	-	-	-	-	-	-	-	-	-	-	-
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	18	-	-	-	-	-	-	-	-	-	-	-
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>142,101</b>	-	-	-	-	-	-	-	-	-	-	-
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	174,548	-	5,764	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1XT_COM	288,954	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>463,501</b>	-	<b>5,764</b>	-	-	-	-	-	-	-	-	-
<b>Natural Gas Underground Storage - Labor</b>														
-	JP Storage Balancing - DIR	COM1	129,366	-	4,272	-	-	-	-	-	-	-	-	-
814	Operation Supv & Eng	STOR_OML	91,057	-	-	-	-	-	-	-	-	-	-	-
818	Oper Compressor Sta Exp	STORPT	93,060	-	-	-	-	-	-	-	-	-	-	-
841	Operating Labor & Expenses	STORPT	132,047	-	-	-	-	-	-	-	-	-	-	-
830	Maint Supv & Engineering	STORPT	85,523	-	-	-	-	-	-	-	-	-	-	-
834	Maint Compressor Sta Equip	STORPT	113,142	-	-	-	-	-	-	-	-	-	-	-
824	Other Expenses	STORPT	2,633	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>646,828</b>	-	<b>4,272</b>	-	-	-	-	-	-	-	-	-
<b>Natural Gas Local Storage - Labor</b>														
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission - Labor</b>														
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	54,315	752	-	-	-	-	752	-	-	-	-	-
863	Maint Supv & Eng	PAVG	2,003	28	-	-	-	-	28	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	44,107	610	-	-	-	-	610	-	-	-	-	-
-	<b>Sub-total</b>		<b>100,424</b>	<b>1,390</b>	-	-	-	-	<b>1,390</b>	-	-	-	-	-

Puget Sound Energy  
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Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Distribution - Labor</b>															
870	Oper Supv & Engineering	DIST_OML	1,137,435	264,581	7,252	521,372	202	-	793,408	93,261	2,678	144,714	13,335	-	253,988
871	Oper Load Dispatching	COM1	271,043	-	136,333	-	-	-	136,333	-	50,347	-	-	-	50,347
874	Oper Mains & Services Exp	DMAINS_SERV	5,721,616	2,420,209	-	1,452,879	-	-	3,873,088	853,258	-	506,863	-	-	1,360,120
875	Oper Meas & Reg Sta Gen	PAVG	1,264,712	800,742	-	-	-	-	800,742	282,024	-	-	-	-	282,024
876	Oper Meas & Reg Sta Indus	INDUSMR	162,835	-	-	780	-	-	780	-	-	90,022	-	-	90,022
878	Oper Meter & House Reg	MRHREG	4,332,335	-	-	3,330,354	-	-	3,330,354	-	-	960,826	-	-	960,826
879	Oper Customer Install Exp	CUSINSTL	3,822,790	-	-	3,321,984	-	-	3,321,984	-	-	484,698	-	-	484,698
880	Oper Other Expense	DISTOM	971,620	253,006	5,741	443,514	-	-	702,262	89,185	2,120	118,225	-	-	209,531
887	Maint Mains	DMAINS	2,161,995	1,400,605	-	-	-	-	1,400,605	493,791	-	-	-	-	493,791
889	Maint Meas & Reg Sta Gen	PAVG	255,513	161,776	-	-	-	-	161,776	56,978	-	-	-	-	56,978
890	Maint Meas & Reg Sta Ind	INDUSMR	277,235	-	-	1,329	-	-	1,329	-	-	153,267	-	-	153,267
892	Maint Services	DSERV	691,032	-	-	505,597	-	-	505,597	-	-	176,386	-	-	176,386
893	Maint Meters & House Reg	MRHREG	1,246,098	-	-	957,901	-	-	957,901	-	-	276,360	-	-	276,360
894	Maint Other Equipment	DMAINT	500,339	147,060	-	199,859	-	-	346,919	51,843	-	68,438	-	-	120,281
-	Direct Assign to Sales		569,529	-	-	-	3,963	-	3,963	-	-	-	261,242	-	261,242
-	Direct Assignment to Transport		34,772	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>23,420,898</b>	<b>5,447,978</b>	<b>149,326</b>	<b>10,735,569</b>	<b>4,166</b>	-	<b>16,337,039</b>	<b>1,920,339</b>	<b>55,145</b>	<b>2,979,798</b>	<b>274,577</b>	-	<b>5,229,859</b>
<b>Customer Accounts Expense - Labor</b>															
901	Supervision - Customer Accounting	CUSTACC	151,944	-	-	74,872	59,284	-	134,156	-	-	6,659	7,908	-	14,567
902	Meter Reading Expenses	MR_EXP	410,594	-	-	-	368,014	-	368,014	-	-	-	37,261	-	37,261
903	Cust. Records & Coll. Exp.	EXP903	8,850,514	-	-	7,772,450	1,302	-	7,773,752	-	-	610,309	215,960	-	826,270
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>9,413,051</b>	-	-	<b>7,847,322</b>	<b>428,600</b>	-	<b>8,275,922</b>	-	-	<b>616,968</b>	<b>261,130</b>	-	<b>878,098</b>
<b>Customer Service &amp; Information Expenses - Labor</b>															
908	Customer Assistance Expenses	EXP908	654,453	-	-	234,313	-	-	234,313	-	-	43,175	-	-	43,175
909	Information, Instructional Advertising	CUSTXT	207,235	-	-	191,656	-	-	191,656	-	-	15,049	-	-	15,049
910	Misc. Customer Service & Informational Expen:	EXP908	24,831	-	-	8,890	-	-	8,890	-	-	1,638	-	-	1,638
-	<b>Sub-total</b>		<b>886,519</b>	-	-	<b>434,860</b>	-	-	<b>434,860</b>	-	-	<b>59,863</b>	-	-	<b>59,863</b>
<b>Sales Expense - Labor</b>															
912	Demonstrating and Selling	CUSTXT	149,179	-	-	137,965	-	-	137,965	-	-	10,833	-	-	10,833
-	<b>Sub-total</b>		<b>149,179</b>	-	-	<b>137,965</b>	-	-	<b>137,965</b>	-	-	<b>10,833</b>	-	-	<b>10,833</b>
-	<b>TOTAL LABOR O &amp; M EXPENSES</b>		<b>35,222,501</b>	<b>5,976,682</b>	<b>481,898</b>	<b>19,155,715</b>	<b>432,766</b>	-	<b>26,047,061</b>	<b>2,088,835</b>	<b>177,962</b>	<b>3,667,462</b>	<b>535,707</b>	-	<b>6,469,965</b>

Puget Sound Energy  
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Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution - Labor</b>															
870	Oper Supv & Engineering	DIST_OML	1,137,435	22,372	1,024	8,964	4,369	339	37,069	10,904	1,088	3,529	534	1,073	17,128
871	Oper Load Dispatching	COM1	271,043	-	19,250	-	-	-	19,250	-	20,446	-	-	-	20,446
874	Oper Mains & Services Exp	DMAINS_SERV	5,721,616	205,259	-	15,027	-	-	220,286	96,247	-	6,142	-	-	102,389
875	Oper Meas & Reg Sta Gen	PAVG	1,264,712	66,873	-	-	-	-	66,873	37,775	-	-	-	-	37,775
876	Oper Meas & Reg Sta Indus	INDUSMR	162,835	-	-	34,836	-	-	34,836	-	-	19,847	-	-	19,847
878	Oper Meter & House Reg	MRHREG	4,332,335	-	-	32,306	-	-	32,306	-	-	2,987	-	-	2,987
879	Oper Customer Install Exp	CUSIN STL	3,822,790	-	-	12,646	-	-	12,646	-	-	1,179	-	-	1,179
880	Oper Other Expense	DISTOM	971,620	21,409	811	4,261	-	-	26,481	10,341	861	1,138	-	-	12,340
887	Maint Mains	DMAINS	2,161,995	118,786	-	-	-	-	118,786	55,700	-	-	-	-	55,700
889	Maint Meas & Reg Sta Gen	PAVG	255,513	13,510	-	-	-	-	13,510	7,632	-	-	-	-	7,632
890	Maint Meas & Reg Sta Ind	INDUSMR	277,235	-	-	59,310	-	-	59,310	-	-	33,791	-	-	33,791
892	Maint Services	DSERV	691,032	-	-	5,229	-	-	5,229	-	-	2,137	-	-	2,137
893	Maint Meters & House Reg	MRHREG	1,246,098	-	-	9,292	-	-	9,292	-	-	859	-	-	859
894	Maint Other Equipment	DMAINT	500,339	12,459	-	2,696	-	-	15,155	5,924	-	1,057	-	-	6,981
-	Direct Assign to Sales		569,529	-	-	-	85,600	-	85,600	-	-	-	10,465	-	10,465
-	Direct Assignment to Transport		34,772	-	-	-	-	6,647	6,647	-	-	-	-	21,019	21,019
-	<b>Sub-total</b>		<b>23,420,898</b>	<b>460,669</b>	<b>21,085</b>	<b>184,567</b>	<b>89,970</b>	<b>6,986</b>	<b>763,277</b>	<b>224,523</b>	<b>22,395</b>	<b>72,666</b>	<b>10,999</b>	<b>22,092</b>	<b>352,675</b>
<b>Customer Accounts Expense - Labor</b>															
901	Supervision - Customer Accounting	CUSTACC	151,944	-	-	235	746	241	1,222	-	-	17	537	419	973
902	Meter Reading Expenses	MR_EXP	410,594	-	-	-	2,740	208	2,948	-	-	-	452	878	1,330
903	Cust. Records & Coll. Exp.	EXP903	8,850,514	-	-	17,730	34,536	23,494	75,760	-	-	1,475	52,524	31,467	85,466
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>9,413,051</b>	-	-	<b>17,965</b>	<b>38,022</b>	<b>23,943</b>	<b>79,930</b>	-	-	<b>1,493</b>	<b>53,513</b>	<b>32,764</b>	<b>87,770</b>
<b>Customer Service &amp; Information Expenses - Labor</b>															
908	Customer Assistance Expenses	EXP908	654,453	-	-	4,595	-	-	4,595	-	-	5,375	-	-	5,375
909	Information, Instructional Advertising	CUSTXT	207,235	-	-	425	-	-	425	-	-	9	-	-	9
910	Misc. Customer Service & Information Exp:EXP908		24,831	-	-	174	-	-	174	-	-	204	-	-	204
-	<b>Sub-total</b>		<b>886,519</b>	-	-	<b>5,194</b>	-	-	<b>5,194</b>	-	-	<b>5,588</b>	-	-	<b>5,588</b>
<b>Sales Expense - Labor</b>															
912	Demonstrating and Selling	CUSTXT	149,179	-	-	306	-	-	306	-	-	7	-	-	7
-	<b>Sub-total</b>		<b>149,179</b>	-	-	<b>306</b>	-	-	<b>306</b>	-	-	<b>7</b>	-	-	<b>7</b>
-	<b>TOTAL LABOR O &amp; M EXPENSES</b>		<b>35,222,501</b>	<b>492,214</b>	<b>65,481</b>	<b>208,032</b>	<b>127,991</b>	<b>30,930</b>	<b>924,648</b>	<b>232,869</b>	<b>50,988</b>	<b>79,754</b>	<b>64,512</b>	<b>54,857</b>	<b>482,980</b>

Puget Sound Energy  
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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution - Labor</b>															
870	Oper Supv & Engineering	DIST_OML	1,137,435	2,111	185	1,936	1,039	4	5,276	12,662	1,715	901	77	170	15,525
871	Oper Load Dispatching	COM1	271,043	-	3,473	-	-	-	3,473	-	32,243	-	-	-	32,243
874	Oper Mains & Services Exp	DMAINS_SERV	5,721,616	19,497	-	3,217	-	-	22,714	104,600	-	903	-	-	105,503
875	Oper Meas & Reg Sta Gen	PAVG	1,264,712	6,141	-	-	-	-	6,141	53,655	-	-	-	-	53,655
876	Oper Meas & Reg Sta Indus	INDUSMR	162,835	-	-	8,307	-	-	8,307	-	-	5,929	-	-	5,929
878	Oper Meter & House Reg	MRHREG	4,332,335	-	-	5,798	-	-	5,798	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	3,822,790	-	-	2,258	-	-	2,258	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	971,620	2,024	146	850	-	-	3,020	11,831	1,358	195	-	-	13,383
887	Maint Mains	DMAINS	2,161,995	11,283	-	-	-	-	11,283	60,533	-	-	-	-	60,533
889	Maint Meas & Reg Sta Gen	PAVG	255,513	1,241	-	-	-	-	1,241	10,840	-	-	-	-	10,840
890	Maint Meas & Reg Sta Ind	INDUSMR	277,235	-	-	14,143	-	-	14,143	-	-	10,095	-	-	10,095
892	Maint Services	DSERV	691,032	-	-	1,120	-	-	1,120	-	-	314	-	-	314
893	Maint Meters & House Reg	MRHREG	1,246,098	-	-	1,668	-	-	1,668	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	500,339	1,181	-	577	-	-	1,757	6,600	-	206	-	-	6,806
-	Direct Assign to Sales		569,529	-	-	-	20,364	-	20,364	-	-	-	1,509	-	1,509
-	Direct Assignment to Transport		34,772	-	-	-	-	86	86	-	-	-	-	3,339	3,339
-	<b>Sub-total</b>		<b>23,420,898</b>	<b>43,477</b>	<b>3,804</b>	<b>39,874</b>	<b>21,403</b>	<b>90</b>	<b>108,648</b>	<b>260,720</b>	<b>35,316</b>	<b>18,543</b>	<b>1,586</b>	<b>3,510</b>	<b>319,676</b>
<b>Customer Accounts Expense - Labor</b>															
901	Supervision - Customer Accounting	CUSTACC	151,944	-	-	41	281	0	322	-	-	2	395	149	545
902	Meter Reading Expenses	MR_EXP	410,594	-	-	-	641	-	641	-	-	-	94	152	245
903	Cust. Records & Coll. Exp.	EXP903	8,850,514	-	-	3,798	20,119	23	23,940	-	-	245	42,977	14,082	57,304
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>9,413,051</b>	-	-	<b>3,839</b>	<b>21,042</b>	<b>23</b>	<b>24,903</b>	-	-	<b>248</b>	<b>43,465</b>	<b>14,382</b>	<b>58,095</b>
<b>Customer Service &amp; Information Expenses - Labor</b>															
908	Customer Assistance Expenses	EXP908	654,453	-	-	900	-	-	900	-	-	4,331	-	-	4,331
909	Information, Instructional Advertising	CUSTXT	207,235	-	-	93	-	-	93	-	-	2	-	-	2
910	Misc. Customer Service & Informational Expen:EXP908		24,831	-	-	34	-	-	34	-	-	164	-	-	164
-	<b>Sub-total</b>		<b>886,519</b>	-	-	<b>1,028</b>	-	-	<b>1,028</b>	-	-	<b>4,497</b>	-	-	<b>4,497</b>
<b>Sales Expense - Labor</b>															
912	Demonstrating and Selling	CUSTXT	149,179	-	-	67	-	-	67	-	-	2	-	-	2
-	<b>Sub-total</b>		<b>149,179</b>	-	-	<b>67</b>	-	-	<b>67</b>	-	-	<b>2</b>	-	-	<b>2</b>
-	<b>TOTAL LABOR O &amp; M EXPENSES</b>		<b>35,222,501</b>	<b>51,887</b>	<b>12,253</b>	<b>44,808</b>	<b>42,445</b>	<b>113</b>	<b>151,505</b>	<b>273,817</b>	<b>81,319</b>	<b>23,290</b>	<b>45,052</b>	<b>17,892</b>	<b>441,369</b>

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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution - Labor</b>															
870	Oper Supv & Engineering	DIST_OML	1,137,435	4,366	476	498	-	188	5,528	-	-	-	9,514	-	9,514
871	Oper Load Dispatching	COM1	271,043	-	8,951	-	-	-	8,951	-	-	-	-	-	-
874	Oper Mains & Services Exp	DMAINS_SERV	5,721,616	36,802	-	714	-	-	37,516	-	-	-	-	-	-
875	Oper Meas & Reg Sta Gen	PAVG	1,264,712	17,503	-	-	-	-	17,503	-	-	-	-	-	-
876	Oper Meas & Reg Sta Indus	INDUSMR	162,835	-	-	3,114	-	-	3,114	-	-	-	-	-	-
878	Oper Meter & House Reg	MRHREG	4,332,335	-	-	64	-	-	64	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	3,822,790	-	-	26	-	-	26	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	971,620	4,098	377	128	-	-	4,603	-	-	-	-	-	-
887	Maint Mains	DMAINS	2,161,995	21,298	-	-	-	-	21,298	-	-	-	-	-	-
889	Maint Meas & Reg Sta Gen	PAVG	255,513	3,536	-	-	-	-	3,536	-	-	-	-	-	-
890	Maint Meas & Reg Sta Ind	INDUSMR	277,235	-	-	5,301	-	-	5,301	-	-	-	-	-	-
892	Maint Services	DSERV	691,032	-	-	248	-	-	248	-	-	-	-	-	-
893	Maint Meters & House Reg	MRHREG	1,246,098	-	-	18	-	-	18	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	500,339	2,304	-	134	-	-	2,438	-	-	-	-	-	-
-	Direct Assign to Sales		569,529	-	-	-	-	-	-	-	-	186,385	-	186,385	
-	Direct Assignment to Transport		34,772	-	-	-	-	3,681	3,681	-	-	-	-	-	
-	<b>Sub-total</b>		<b>23,420,898</b>	<b>89,907</b>	<b>9,804</b>	<b>10,245</b>	-	<b>3,869</b>	<b>113,825</b>	-	-	-	<b>195,899</b>	-	<b>195,899</b>
<b>Customer Accounts Expense - Labor</b>															
901	Supervision - Customer Accounting	CUSTACC	151,944	-	-	1	-	94	96	-	-	62	-	-	62
902	Meter Reading Expenses	MR_EXP	410,594	-	-	-	-	154	154	-	-	-	-	-	-
903	Cust. Records & Coll. Exp.	EXP903	8,850,514	-	-	134	-	7,887	8,022	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>9,413,051</b>	-	-	<b>136</b>	-	<b>8,135</b>	<b>8,271</b>	-	-	<b>62</b>	-	-	<b>62</b>
<b>Customer Service &amp; Information Expenses - Labor</b>															
908	Customer Assistance Expenses	EXP908	654,453	-	-	680	-	-	680	-	-	-	361,084	-	361,084
909	Information, Instructional Advertising	CUSTXT	207,235	-	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Customer Service & Information Exp:EXP908		24,831	-	-	26	-	-	26	-	-	-	13,700	-	13,700
-	<b>Sub-total</b>		<b>886,519</b>	-	-	<b>706</b>	-	-	<b>706</b>	-	-	-	<b>374,784</b>	-	<b>374,784</b>
<b>Sales Expense - Labor</b>															
912	Demonstrating and Selling	CUSTXT	149,179	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>149,179</b>	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>TOTAL LABOR O &amp; M EXPENSES</b>		<b>35,222,501</b>	<b>91,297</b>	<b>19,840</b>	<b>11,086</b>	-	<b>12,004</b>	<b>134,227</b>	-	-	<b>62</b>	<b>570,683</b>	-	<b>570,745</b>

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Proposed Test Year With Gas

				Residential (16,23,53)					Comm. & Indus. (31,61)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Depreciation Expense</b>															
403	Production Depreciation Expense	PRODPT	60,496	42,996	-	-	-	-	42,996	14,881	-	-	-	-	14,881
403	JP Balancing Depreciation Expense	COM1	162,826	-	81,900	-	-	-	81,900	-	30,245	-	-	-	30,245
403	Underground Depreciation Expense	STORPT	651,305	458,310	-	-	-	-	458,310	139,896	-	-	-	-	139,896
403	Storage Depreciation Expense	LSTORPT	372,262	261,953	-	-	-	-	261,953	79,960	-	-	-	-	79,960
403	LNG Terminal/Processing Depr Exp	LSTORPT	31,447	22,129	-	-	-	-	22,129	6,755	-	-	-	-	6,755
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
403	Distribution Depreciation Expense	DISTPT	83,936,573	31,450,407	-	25,961,946	-	-	57,412,353	11,087,349	-	8,403,979	-	-	19,491,328
403	Rental Depreciation Expense	DIR386	1,372,640	-	-	-	-	-	-	-	-	-	-	-	
403	General Depreciation Expense	GENPLT	9,203,604	2,526,979	62,305	3,909,499	57,172	-	6,555,955	885,628	23,009	930,845	70,772	-	1,910,254
403	Depr. Expense - FAS 143	DMAINS	40,518	26,249	-	-	-	-	26,249	9,254	-	-	-	-	9,254
404	Amort. Ltd - Term Plant	GENPLT	12,558,533	3,448,122	85,016	5,334,602	78,013	-	8,945,754	1,208,461	31,396	1,270,159	96,570	-	2,606,586
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	
407	Regulatory Credits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	
411	Accretion Exp - FAS143	DMAINS	219,587	142,255	-	-	-	-	142,255	50,153	-	-	-	-	50,153
414	Gains/Losses Property Sales	GENPLT	(45,370)	(12,457)	(307)	(19,272)	(282)	-	(32,318)	(4,366)	(113)	(4,589)	(349)	-	(9,417)
-	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>108,564,422</b>	<b>38,366,942</b>	<b>228,915</b>	<b>35,186,775</b>	<b>134,904</b>	<b>-</b>	<b>13,477,971</b>	<b>84,537</b>	<b>10,600,394</b>	<b>166,993</b>	<b>-</b>	<b>-</b>	
<b>Taxes (other than income)</b>															
408	Taxes other than Income Taxes - DIR Sales		147,029	-	-	-	1,453	-	1,453	-	-	-	95,103	-	95,103
408	Taxes other than Income Taxes - DIR Transport		24,630	-	-	-	-	-	-	-	-	-	-	-	-
408	Other Taxes - DIR Sales Procurement		49,922	-	-	-	46,169	-	46,169	-	-	-	3,625	-	3,625
408	Other Taxes - DIR Rental	DIR386	55,954	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other Than Income - Excise Taxes	STRREV	16,280,684	-	11,210,313	-	-	-	11,210,313	-	3,309,044	-	-	-	3,309,044
408	Other Taxes - Property Taxes	PLT	16,795,783	6,320,085	-	5,015,786	-	-	11,335,871	2,217,787	-	1,623,629	-	-	3,841,415
408	Other Taxes - Payroll Taxes	OML	3,542,830	603,376	42,081	1,933,867	43,690	-	2,623,014	210,878	15,540	370,249	54,082	-	650,750
408	Other Taxes - Rate Inc Rel	STRREV	1,223,165	-	842,229	-	-	-	842,229	-	248,608	-	-	-	248,608
408	Other Taxes - Gas Cost Rel	GASREV	24,137,393	-	15,158,180	-	-	-	15,158,180	-	5,552,553	-	-	-	5,552,553
-	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>62,257,390</b>	<b>6,923,461</b>	<b>27,252,803</b>	<b>6,949,653</b>	<b>91,312</b>	<b>-</b>	<b>41,217,229</b>	<b>2,428,665</b>	<b>9,125,746</b>	<b>1,993,877</b>	<b>152,811</b>	<b>-</b>	<b>13,701,099</b>
<b>TOTAL EXPENSES</b>			<b>900,073,694</b>	<b>137,927,971</b>	<b>337,111,452</b>	<b>98,743,533</b>	<b>15,188,842</b>	<b>-</b>	<b>588,971,798</b>	<b>48,435,917</b>	<b>123,335,526</b>	<b>24,219,536</b>	<b>3,865,808</b>	<b>-</b>	<b>199,856,787</b>
<b>INCOME TAXES &amp; ITC</b>															
	DIT, utility operating income	BASE	59,583,058	22,928,401	146,534	17,179,459	417,378	-	40,671,772	8,037,599	54,114	5,330,205	120,471	-	13,542,388
	Provision for DIT - credit	BASE	(21,893,341)	(8,424,866)	(53,843)	(6,312,461)	(153,362)	-	(14,944,533)	(2,953,354)	(19,884)	(1,958,543)	(44,266)	-	(4,976,047)
	ITC adjustments	BASE	(204,565)	(78,719)	(503)	(58,982)	(1,433)	-	(139,637)	(27,595)	(186)	(18,300)	(414)	-	(46,495)
	FIT Current	BASE	(665,778)	(256,201)	(1,637)	(191,962)	(4,664)	-	(454,464)	(89,812)	(605)	(59,559)	(1,346)	-	(151,322)
	FIT Current - Rate Incr. Rel.	BASE	10,663,552	4,103,485	26,225	3,074,600	74,698	-	7,279,008	1,438,485	9,685	953,944	21,561	-	2,423,675
	<b>TOTAL INCOME TAXES &amp; ITC</b>		<b>47,482,926</b>	<b>18,272,100</b>	<b>116,776</b>	<b>13,690,653</b>	<b>332,617</b>	<b>-</b>	<b>32,412,145</b>	<b>6,405,323</b>	<b>43,124</b>	<b>4,247,746</b>	<b>96,006</b>	<b>-</b>	<b>10,792,199</b>

Puget Sound Energy  
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**Proposed Test Year With Gas**

				Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Depreciation Expense</b>															
403	Production Depreciation Expense	PRODPT	60,496	2,490	-	-	-	-	2,490	69	-	-	-	-	69
403	JP Balancing Depreciation Expense	COM1	162,826	-	11,564	-	-	-	11,564	-	12,283	-	-	-	12,283
403	Underground Depreciation Expense	STORPT	651,305	25,661	-	-	-	-	25,661	6,526	-	-	-	-	6,526
403	Storage Depreciation Expense	LSTORPT	372,262	14,667	-	-	-	-	14,667	3,730	-	-	-	-	3,730
403	LNG Terminal/Processing Depr Exp	LSTORPT	31,447	1,239	-	-	-	-	1,239	315	-	-	-	-	315
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation Expense	DISTPT	83,936,573	2,664,901	-	508,939	-	-	3,173,841	1,264,580	-	239,921	-	-	1,504,500
403	Rental Depreciation Expense	DIR386	1,372,640	-	-	-	-	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	9,203,604	210,331	8,459	54,513	16,909	4,086	294,298	98,773	6,532	23,279	8,523	7,247	144,353
403	Depr. Expense - FAS 143	DMAINS	40,518	2,226	-	-	-	-	2,226	1,044	-	-	-	-	1,044
404	Amort. Ltd - Term Plant	GENPLT	12,558,533	287,002	11,542	74,384	23,073	5,576	401,576	134,778	8,913	31,764	11,629	9,889	196,974
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Credits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	-
411	Accretion Exp - FAS143	DMAINS	219,587	12,065	-	-	-	-	12,065	5,657	-	-	-	-	5,657
414	Gains/Losses Property Sales	GENPLT	(45,370)	(1,037)	(42)	(269)	(83)	(20)	(1,451)	(487)	(32)	(115)	(42)	(36)	(712)
-	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>108,564,422</b>	<b>3,219,544</b>	<b>31,524</b>	<b>637,568</b>	<b>39,898</b>	<b>9,642</b>		<b>1,514,984</b>	<b>27,696</b>	<b>294,849</b>	<b>20,110</b>	<b>17,100</b>	
<b>Taxes (other than income)</b>															
408	Taxes other than Income Taxes - DIR Sales		147,029	-	-	-	25,143	-	25,143	-	-	-	10,736	-	10,736
408	Taxes other than Income Taxes - DIR Transport		24,630	-	-	-	-	5,418	5,418	-	-	-	-	12,912	12,912
408	Other Taxes - DIR Sales Procurement		49,922	-	-	-	102	-	102	-	-	-	2	-	2
408	Other Taxes - DIR Rental	DIR386	55,954	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other Than Income - Excise Taxes	STRREV	16,280,684	-	705,113	-	-	-	705,113	-	331,901	-	-	-	331,901
408	Other Taxes - Property Taxes	PLT	16,795,783	528,570	-	98,326	-	-	626,896	247,393	-	46,352	-	-	293,745
408	Other Taxes - Payroll Taxes	OML	3,542,830	49,691	5,683	21,002	12,921	3,123	92,420	23,509	4,162	8,052	6,513	5,538	47,774
408	Other Taxes - Rate Inc Rel	STRREV	1,223,165	-	52,975	-	-	-	52,975	-	24,936	-	-	-	24,936
408	Other Taxes - Gas Cost Rel	GASREV	24,137,393	-	1,857,010	-	-	-	1,857,010	-	445,823	-	-	-	445,823
-	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>62,257,390</b>	<b>578,262</b>	<b>2,620,782</b>	<b>119,328</b>	<b>38,166</b>	<b>8,541</b>	<b>3,365,079</b>	<b>270,902</b>	<b>806,822</b>	<b>54,404</b>	<b>17,251</b>	<b>18,450</b>	<b>1,167,828</b>
<b>TOTAL EXPENSES</b>			<b>900,073,694</b>	<b>12,230,717</b>	<b>41,704,696</b>	<b>1,241,471</b>	<b>745,373</b>	<b>136,782</b>	<b>56,059,039</b>	<b>3,988,856</b>	<b>10,672,080</b>	<b>494,534</b>	<b>271,449</b>	<b>307,874</b>	<b>15,734,792</b>
<b>INCOME TAXES &amp; ITC</b>															
	DIT, utility operating income	BASE	59,583,058	1,914,094	20,405	350,514	23,963	4,412	2,313,388	897,616	19,607	165,545	9,456	8,529	1,100,752
	Provision for DIT - credit	BASE	(21,893,341)	(703,319)	(7,498)	(128,794)	(8,805)	(1,621)	(850,037)	(329,822)	(7,204)	(60,828)	(3,475)	(3,134)	(404,463)
	ITC adjustments	BASE	(204,565)	(6,572)	(70)	(1,203)	(82)	(15)	(7,942)	(3,082)	(67)	(568)	(32)	(29)	(3,779)
	FIT Current	BASE	(665,778)	(21,388)	(228)	(3,917)	(268)	(49)	(25,850)	(10,030)	(219)	(1,850)	(106)	(95)	(12,300)
	FIT Current - Rate Incr. Rel.	BASE	10,663,552	342,565	3,652	62,731	4,289	790	414,026	160,646	3,509	29,627	1,692	1,526	197,001
	<b>TOTAL INCOME TAXES &amp; ITC</b>		<b>47,482,926</b>	<b>1,525,380</b>	<b>16,261</b>	<b>279,331</b>	<b>19,096</b>	<b>3,516</b>	<b>1,843,585</b>	<b>715,328</b>	<b>15,625</b>	<b>131,926</b>	<b>7,536</b>	<b>6,797</b>	<b>877,211</b>

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Proposed Test Year With Gas

				<u>Limited Interruptible (86, 86T)</u>						<u>Non-Exclusive Interruptible (87, 87T)</u>					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Depreciation Expense</b>															
403	Production Depreciation Expense	PRODPT	60,496	57	-	-	-	-	57	4	-	-	-	-	4
403	JP Balancing Depreciation Expense	COM1	162,826	-	2,087	-	-	-	2,087	-	19,370	-	-	-	19,370
403	Underground Depreciation Expense	STORPT	651,305	9,802	-	-	-	-	9,802	11,111	-	-	-	-	11,111
403	Storage Depreciation Expense	LSTORPT	372,262	5,602	-	-	-	-	5,602	6,351	-	-	-	-	6,351
403	LNG Terminal/Processing Depr Exp	LSTORPT	31,447	473	-	-	-	-	473	536	-	-	-	-	536
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation Expense	DISTPT	83,936,573	252,633	-	114,336	-	-	366,969	1,403,753	-	59,102	-	-	1,462,855
403	Rental Depreciation Expense	DIR386	1,372,640	-	-	-	-	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	9,203,604	21,534	1,584	11,992	5,607	15	40,733	112,146	10,422	6,216	5,952	2,364	137,099
403	Depr. Expense - FAS 143	DMAINS	40,518	211	-	-	-	-	211	1,134	-	-	-	-	1,134
404	Amort. Ltd - Term Plant	GENPLT	12,558,533	29,384	2,162	16,363	7,651	20	55,581	153,026	14,221	8,482	8,121	3,225	187,075
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Credits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	-
411	Accretion Exp - FAS143	DMAINS	219,587	1,146	-	-	-	-	1,146	6,148	-	-	-	-	6,148
414	Gains/Losses Property Sales	GENPLT	(45,370)	(106)	(8)	(59)	(28)	(0)	(201)	(553)	(51)	(31)	(29)	(12)	(676)
-	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>108,564,422</b>	<b>320,738</b>	<b>5,825</b>	<b>142,632</b>	<b>13,231</b>	<b>35</b>		<b>1,693,656</b>	<b>43,961</b>	<b>73,769</b>	<b>14,044</b>	<b>5,577</b>	
<b>Taxes (other than income)</b>															
408	Taxes other than Income Taxes - DIR Sales		147,029	-	-	-	7,633	-	7,633	-	-	-	6,962	-	6,962
408	Taxes other than Income Taxes - DIR Transport		24,630	-	-	-	-	245	245	-	-	-	-	3,394	3,394
408	Other Taxes - DIR Sales Procurement		49,922	-	-	-	22	-	22	-	-	-	1	-	1
408	Other Taxes - DIR Rental	DIR386	55,954	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other Than Income - Excise Taxes	STRREV	16,280,684	-	118,046	-	-	-	118,046	-	226,526	-	-	-	226,526
408	Other Taxes - Property Taxes	PLT	16,795,783	53,399	-	22,089	-	-	75,489	276,361	-	11,418	-	-	287,780
408	Other Taxes - Payroll Taxes	OML	3,542,830	5,238	1,070	4,524	4,285	11	15,128	27,643	6,656	2,351	4,548	1,806	43,005
408	Other Taxes - Rate Inc Rel	STRREV	1,223,165	-	8,869	-	-	-	8,869	-	17,019	-	-	-	17,019
408	Other Taxes - Gas Cost Rel	GASREV	24,137,393	-	359,661	-	-	-	359,661	-	764,165	-	-	-	764,165
-	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>62,257,390</b>	<b>58,637</b>	<b>487,646</b>	<b>26,613</b>	<b>11,941</b>	<b>256</b>	<b>585,093</b>	<b>304,004</b>	<b>1,014,366</b>	<b>13,770</b>	<b>11,510</b>	<b>5,200</b>	<b>1,348,851</b>
<b>TOTAL EXPENSES</b>			<b>900,073,694</b>	<b>1,781,728</b>	<b>8,292,961</b>	<b>265,565</b>	<b>219,170</b>	<b>1,615</b>	<b>10,561,039</b>	<b>5,270,273</b>	<b>18,087,853</b>	<b>121,440</b>	<b>168,209</b>	<b>82,666</b>	<b>23,730,441</b>
<b>INCOME TAXES &amp; ITC</b>															
	DIT, utility operating income	BASE	59,583,058	196,589	3,731	79,464	7,265	17	287,065	1,008,280	31,021	42,133	6,082	2,571	1,090,088
	Provision for DIT - credit	BASE	(21,893,341)	(72,235)	(1,371)	(29,198)	(2,669)	(6)	(105,480)	(370,485)	(11,398)	(15,482)	(2,235)	(945)	(400,545)
	ITC adjustments	BASE	(204,565)	(675)	(13)	(273)	(25)	(0)	(986)	(3,462)	(107)	(145)	(21)	(9)	(3,743)
	FIT Current	BASE	(665,778)	(2,197)	(42)	(888)	(81)	(0)	(3,208)	(11,266)	(347)	(471)	(68)	(29)	(12,181)
	FIT Current - Rate Incr. Rel.	BASE	10,663,552	35,184	668	14,222	1,300	3	51,376	180,451	5,552	7,541	1,089	460	195,093
	<b>TOTAL INCOME TAXES &amp; ITC</b>		<b>47,482,926</b>	<b>156,666</b>	<b>2,973</b>	<b>63,326</b>	<b>5,789</b>	<b>13</b>	<b>228,768</b>	<b>803,519</b>	<b>24,721</b>	<b>33,577</b>	<b>4,847</b>	<b>2,049</b>	<b>868,713</b>



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Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Depreciation Expense</b>															
403	Production Depreciation Expense	PRODPT	60,496	-	-	-	-	-	-	-	-	-	-	-	
403	JP Balancing Depreciation Expense	COM1	162,826	-	5,377	-	-	-	5,377	-	-	-	-	-	
403	Underground Depreciation Expense	STORPT	651,305	-	-	-	-	-	-	-	-	-	-	-	
403	Storage Depreciation Expense	LSTORPT	372,262	-	-	-	-	-	-	-	-	-	-	-	
403	LNG Terminal/Processing Depr Exp	LSTORPT	31,447	-	-	-	-	-	-	-	-	-	-	-	
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
403	Distribution Depreciation Expense	DISTPT	83,936,573	490,677	-	34,050	-	-	524,727	-	-	-	-	-	
403	Rental Depreciation Expense	DIR386	1,372,640	-	-	-	-	-	-	1,372,640	-	-	-	1,372,640	
403	General Depreciation Expense	GENPLT	9,203,604	38,121	2,532	3,273	1,586	45,512	-	8	75,393	-	-	75,401	
403	Depr. Expense - FAS 143	DMAINS	40,518	399	-	-	-	399	-	-	-	-	-	-	
404	Amort. Ltd - Term Plant	GENPLT	12,558,533	52,017	3,455	4,466	2,164	62,102	-	11	102,875	-	-	102,886	
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
407	Regulatory Debits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	
407	Regulatory Credits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	
411	Accretion Exp - FAS143	DMAINS	219,587	2,163	-	-	-	2,163	-	-	-	-	-	-	
414	Gains/Losses Property Sales	GENPLT	(45,370)	(188)	(12)	(16)	(8)	(224)	-	(0)	(372)	-	-	(372)	
-	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>108,564,422</b>	<b>583,190</b>	<b>11,351</b>	<b>41,773</b>	<b>3,742</b>	<b>108,564,422</b>	<b>583,190</b>	<b>11,351</b>	<b>41,773</b>	<b>3,742</b>	<b>108,564,422</b>	<b>583,190</b>	
<b>Taxes (other than income)</b>															
408	Taxes other than Income Taxes - DIR Sales		147,029	-	-	-	-	-	-	-	-	-	-	-	
408	Taxes other than Income Taxes - DIR Transport		24,630	-	-	-	2,660	2,660	-	-	-	-	-	-	
408	Other Taxes - DIR Sales Procurement		49,922	-	-	-	-	-	-	-	-	-	-	-	
408	Other Taxes - DIR Rental	DIR386	55,954	-	-	-	-	-	-	55,954	-	-	-	55,954	
408	Taxes Other Than Income - Excise Taxes	STRREV	16,280,684	-	64,287	-	-	64,287	315,453	-	-	-	-	315,453	
408	Other Taxes - Property Taxes	PLT	16,795,783	94,798	-	6,578	-	101,376	-	233,211	-	-	-	233,211	
408	Other Taxes - Payroll Taxes	OML	3,542,830	9,217	1,572	1,119	1,212	13,120	-	6	57,613	-	-	57,620	
408	Other Taxes - Rate Inc Rel	STRREV	1,223,165	-	4,830	-	-	4,830	23,700	-	-	-	-	23,700	
408	Other Taxes - Gas Cost Rel	GASREV	24,137,393	-	-	-	-	-	-	-	-	-	-	-	
-	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>62,257,390</b>	<b>104,015</b>	<b>70,688</b>	<b>7,698</b>	<b>3,872</b>	<b>186,272</b>	<b>339,153</b>	<b>289,172</b>	<b>57,613</b>	<b>57,613</b>	<b>685,938</b>	<b>685,938</b>	
<b>TOTAL EXPENSES</b>			<b>900,073,694</b>	<b>1,009,680</b>	<b>163,912</b>	<b>67,430</b>	<b>62,584</b>	<b>1,303,606</b>	<b>1,009,680</b>	<b>163,912</b>	<b>67,430</b>	<b>62,584</b>	<b>1,303,606</b>	<b>1,009,680</b>	
<b>INCOME TAXES &amp; ITC</b>															
	DIT, utility operating income	BASE	59,583,058	343,938	8,307	23,714	1,808	377,767	-	-	127,266	72,573	-	199,838	
	Provision for DIT - credit	BASE	(21,893,341)	(126,377)	(3,052)	(8,714)	(664)	(138,808)	-	-	(46,763)	(26,666)	-	(73,429)	
	ITC adjustments	BASE	(204,565)	(1,181)	(29)	(81)	(6)	(1,297)	-	-	(437)	(249)	-	(686)	
	FIT Current	BASE	(665,778)	(3,843)	(93)	(265)	(20)	(4,221)	-	-	(1,422)	(811)	-	(2,233)	
	FIT Current - Rate Incr. Rel.	BASE	10,663,552	61,554	1,487	4,244	324	67,609	-	-	22,777	12,988	-	35,765	
	<b>TOTAL INCOME TAXES &amp; ITC</b>		<b>47,482,926</b>	<b>274,091</b>	<b>6,620</b>	<b>18,899</b>	<b>1,441</b>	<b>301,050</b>	<b>101,420</b>	<b>57,835</b>	<b>159,255</b>	<b>159,255</b>	<b>159,255</b>	<b>159,255</b>	

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				Residential (16,23,53)					Comm. & Indus. (31,61)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>GAS COSTS</b>															
<b>Demand Costs</b>															
<b>Supply Costs</b>															
-	Winter Firm	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Peaking Firm	PDAYXT	743,510	528,427	-	-	-	-	528,427	182,889	-	-	-	-	182,889
-	<b>Sub-total Supply</b>		<b>743,510</b>	<b>528,427</b>	-	-	-	-	<b>528,427</b>	<b>182,889</b>	-	-	-	-	<b>182,889</b>
<b>Storage Costs</b>															
-	Clay Basin Demand	SEAS2_DEM	3,826,383	2,492,472	-	-	-	-	2,492,472	858,329	-	-	-	-	858,329
-	Clay Basin Capacity	SEAS2_DEM	3,826,678	2,492,664	-	-	-	-	2,492,664	858,395	-	-	-	-	858,395
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	301,295	212,297	-	-	-	-	212,297	73,448	-	-	-	-	73,448
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	75,324	-	37,887	-	-	-	37,887	-	13,992	-	-	-	13,992
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	239,109	168,479	-	-	-	-	168,479	58,288	-	-	-	-	58,288
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	59,777	-	30,068	-	-	-	30,068	-	11,104	-	-	-	11,104
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	787,929	559,997	-	-	-	-	559,997	193,815	-	-	-	-	193,815
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	344,942	245,157	-	-	-	-	245,157	84,849	-	-	-	-	84,849
-	<b>Sub-total Storage</b>		<b>9,461,437</b>	<b>6,171,067</b>	<b>67,955</b>	-	-	-	<b>6,239,022</b>	<b>2,127,124</b>	<b>25,095</b>	-	-	-	<b>2,152,219</b>
<b>Pipeline Costs</b>															
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	71,190,054	46,902,383	-	-	-	-	46,902,383	16,524,528	-	-	-	-	16,524,528
-	Olympia Lateral Expansion	TF1_DEM	793,200	522,587	-	-	-	-	522,587	184,116	-	-	-	-	184,116
-	Gas Transmission Northwest (GTN)	TF1_DEM	3,577,161	2,356,753	-	-	-	-	2,356,753	830,325	-	-	-	-	830,325
-	Westcoast	TF1_DEM	16,793,948	11,064,413	-	-	-	-	11,064,413	3,898,186	-	-	-	-	3,898,186
-	NOVA & ANG	TF1_DEM	7,794,045	5,134,977	-	-	-	-	5,134,977	1,809,142	-	-	-	-	1,809,142
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	2,750,730	1,938,199	-	-	-	-	1,938,199	670,552	-	-	-	-	670,552
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	687,682	-	345,899	-	-	-	345,899	-	127,738	-	-	-	127,738
-	TF-2 Related to LS-1	PDAYXT	91,807	65,249	-	-	-	-	65,249	22,583	-	-	-	-	22,583
-	<b>Sub-total Transportation Costs</b>		<b>103,678,628</b>	<b>67,984,561</b>	<b>345,899</b>	-	-	-	<b>68,330,461</b>	<b>23,939,433</b>	<b>127,738</b>	-	-	-	<b>24,067,171</b>
<b>Other</b>															
-	Capacity Release	TF1_DEM	(5,013,661)	(3,303,167)	-	-	-	-	(3,303,167)	(1,163,763)	-	-	-	-	(1,163,763)
-	<b>Sub-total Other</b>		<b>(5,013,661)</b>	<b>(3,303,167)</b>	-	-	-	-	<b>(3,303,167)</b>	<b>(1,163,763)</b>	-	-	-	-	<b>(1,163,763)</b>
<b>TOTAL DEMAND COSTS</b>			<b>108,869,914</b>	<b>71,380,888</b>	<b>413,854</b>	-	-	-	<b>71,794,743</b>	<b>25,085,682</b>	<b>152,834</b>	-	-	-	<b>25,238,515</b>

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				Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>GAS COSTS</b>															
<b>Demand Costs</b>															
<b>Supply Costs</b>															
-	Winter Firm	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Peaking Firm	PDAYXT	743,510	30,597	-	-	-	-	30,597	846	-	-	-	-	846
-	<b>Sub-total Supply</b>		<b>743,510</b>	<b>30,597</b>	-	-	-	-	<b>30,597</b>	<b>846</b>	-	-	-	-	<b>846</b>
<b>Storage Costs</b>															
-	Clay Basin Demand	SEAS2_DEM	3,826,383	247,528	-	-	-	-	247,528	61,808	-	-	-	-	61,808
-	Clay Basin Capacity	SEAS2_DEM	3,826,678	247,547	-	-	-	-	247,547	61,813	-	-	-	-	61,813
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	301,295	13,140	-	-	-	-	13,140	798	-	-	-	-	798
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	75,324	-	5,350	-	-	-	5,350	-	5,682	-	-	-	5,682
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	239,109	10,428	-	-	-	-	10,428	634	-	-	-	-	634
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	59,777	-	4,246	-	-	-	4,246	-	4,509	-	-	-	4,509
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	787,929	32,425	-	-	-	-	32,425	897	-	-	-	-	897
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	344,942	14,195	-	-	-	-	14,195	393	-	-	-	-	393
-	<b>Sub-total Storage</b>		<b>9,461,437</b>	<b>565,262</b>	<b>9,595</b>	-	-	-	<b>574,857</b>	<b>126,342</b>	<b>10,191</b>	-	-	-	<b>136,533</b>
<b>Pipeline Costs</b>															
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	71,190,054	4,452,527	-	-	-	-	4,452,527	926,379	-	-	-	-	926,379
-	Olympia Lateral Expansion	TF1_DEM	793,200	49,610	-	-	-	-	49,610	10,322	-	-	-	-	10,322
-	Gas Transmission Northwest (GTN)	TF1_DEM	3,577,161	223,731	-	-	-	-	223,731	46,549	-	-	-	-	46,549
-	Westcoast	TF1_DEM	16,793,948	1,050,364	-	-	-	-	1,050,364	218,536	-	-	-	-	218,536
-	NOVA & ANG	TF1_DEM	7,794,045	487,473	-	-	-	-	487,473	101,422	-	-	-	-	101,422
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	2,750,730	119,966	-	-	-	-	119,966	7,290	-	-	-	-	7,290
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	687,682	-	48,841	-	-	-	48,841	-	51,875	-	-	-	51,875
-	TF-2 Related to LS-1	PDAYXT	91,807	3,778	-	-	-	-	3,778	104	-	-	-	-	104
-	<b>Sub-total Transportation Costs</b>		<b>103,678,628</b>	<b>6,387,448</b>	<b>48,841</b>	-	-	-	<b>6,436,289</b>	<b>1,310,601</b>	<b>51,875</b>	-	-	-	<b>1,362,476</b>
<b>Other</b>															
-	Capacity Release	TF1_DEM	(5,013,661)	(313,576)	-	-	-	-	(313,576)	(65,242)	-	-	-	-	(65,242)
-	<b>Sub-total Other</b>		<b>(5,013,661)</b>	<b>(313,576)</b>	-	-	-	-	<b>(313,576)</b>	<b>(65,242)</b>	-	-	-	-	<b>(65,242)</b>
<b>TOTAL DEMAND COSTS</b>			<b>108,869,914</b>	<b>6,669,732</b>	<b>58,436</b>	-	-	-	<b>6,728,168</b>	<b>1,372,548</b>	<b>62,067</b>	-	-	-	<b>1,434,614</b>

Puget Sound Energy  
2011 Gas General Rate Case  
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**Proposed Test Year With Gas**

**Limited Interruptible (86, 86T)**

**Non-Exclusive Interruptible (87, 87T)**

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)					Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>GAS COSTS</b>														
<b>Demand Costs</b>														
<b>Supply Costs</b>														
-	Winter Firm	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-
-	Peaking Firm	PDAYXT	743,510	706	-	-	-	-	706	45	-	-	-	45
-	<b>Sub-total Supply</b>		<b>743,510</b>	<b>706</b>	-	-	-	-	<b>706</b>	<b>45</b>	-	-	-	<b>45</b>
<b>Storage Costs</b>														
-	Clay Basin Demand	SEAS2_DEM	3,826,383	59,335	-	-	-	-	59,335	106,911	-	-	-	106,911
-	Clay Basin Capacity	SEAS2_DEM	3,826,678	59,339	-	-	-	-	59,339	106,920	-	-	-	106,920
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	301,295	723	-	-	-	-	723	890	-	-	-	890
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	75,324	-	965	-	-	-	965	-	8,961	-	-	8,961
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	239,109	574	-	-	-	-	574	706	-	-	-	706
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	59,777	-	766	-	-	-	766	-	7,111	-	-	7,111
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	787,929	748	-	-	-	-	748	48	-	-	-	48
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	344,942	328	-	-	-	-	328	21	-	-	-	21
-	<b>Sub-total Storage</b>		<b>9,461,437</b>	<b>121,046</b>	<b>1,731</b>	-	-	-	<b>122,777</b>	<b>215,495</b>	<b>16,072</b>	-	-	<b>231,567</b>
<b>Pipeline Costs</b>														
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	71,190,054	817,107	-	-	-	-	817,107	1,567,130	-	-	-	1,567,130
-	Olympia Lateral Expansion	TF1_DEM	793,200	9,104	-	-	-	-	9,104	17,461	-	-	-	17,461
-	Gas Transmission Northwest (GTN)	TF1_DEM	3,577,161	41,058	-	-	-	-	41,058	78,745	-	-	-	78,745
-	Westcoast	TF1_DEM	16,793,948	192,758	-	-	-	-	192,758	369,691	-	-	-	369,691
-	NOVA & ANG	TF1_DEM	7,794,045	89,459	-	-	-	-	89,459	171,573	-	-	-	171,573
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	2,750,730	6,598	-	-	-	-	6,598	8,125	-	-	-	8,125
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	687,682	-	8,812	-	-	-	8,812	-	81,807	-	-	81,807
-	TF-2 Related to LS-1	PDAYXT	91,807	87	-	-	-	-	87	6	-	-	-	6
-	<b>Sub-total Transportation Costs</b>		<b>103,678,628</b>	<b>1,156,172</b>	<b>8,812</b>	-	-	-	<b>1,164,984</b>	<b>2,212,730</b>	<b>81,807</b>	-	-	<b>2,294,537</b>
<b>Other</b>														
-	Capacity Release	TF1_DEM	(5,013,661)	(57,546)	-	-	-	-	(57,546)	(110,367)	-	-	-	(110,367)
-	<b>Sub-total Other</b>		<b>(5,013,661)</b>	<b>(57,546)</b>	-	-	-	-	<b>(57,546)</b>	<b>(110,367)</b>	-	-	-	<b>(110,367)</b>
<b>TOTAL DEMAND COSTS</b>			<b>108,869,914</b>	<b>1,220,378</b>	<b>10,544</b>	-	-	-	<b>1,230,922</b>	<b>2,317,903</b>	<b>97,879</b>	-	-	<b>2,415,782</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>GAS COSTS</b>															
<b>Demand Costs</b>															
<b>Supply Costs</b>															
-	Winter Firm	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Peaking Firm	PDAYXT	743,510	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total Supply</b>		<b>743,510</b>	-	-	-	-	-	-	-	-	-	-	-	
<b>Storage Costs</b>															
-	Clay Basin Demand	SEAS2_DEM	3,826,383	-	-	-	-	-	-	-	-	-	-	-	
-	Clay Basin Capacity	SEAS2_DEM	3,826,678	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	301,295	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	75,324	-	2,487	-	-	-	2,487	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	239,109	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	59,777	-	1,974	-	-	-	1,974	-	-	-	-	-	
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	787,929	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	344,942	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total Storage</b>		<b>9,461,437</b>	-	<b>4,461</b>	-	-	-	<b>4,461</b>	-	-	-	-	-	
<b>Pipeline Costs</b>															
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	71,190,054	-	-	-	-	-	-	-	-	-	-	-	
-	Olympia Lateral Expansion	TF1_DEM	793,200	-	-	-	-	-	-	-	-	-	-	-	
-	Gas Transmission Northwest (GTN)	TF1_DEM	3,577,161	-	-	-	-	-	-	-	-	-	-	-	
-	Westcoast	TF1_DEM	16,793,948	-	-	-	-	-	-	-	-	-	-	-	
-	NOVA & ANG	TF1_DEM	7,794,045	-	-	-	-	-	-	-	-	-	-	-	
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	2,750,730	-	-	-	-	-	-	-	-	-	-	-	
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	687,682	-	22,709	-	-	-	22,709	-	-	-	-	-	
-	TF-2 Related to LS-1	PDAYXT	91,807	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total Transportation Costs</b>		<b>103,678,628</b>	-	<b>22,709</b>	-	-	-	<b>22,709</b>	-	-	-	-	-	
<b>Other</b>															
-	Capacity Release	TF1_DEM	(5,013,661)	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total Other</b>		<b>(5,013,661)</b>	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL DEMAND COSTS</b>			<b>108,869,914</b>	-	<b>27,171</b>	-	-	-	<b>27,171</b>	-	-	-	-	-	

Puget Sound Energy  
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**Proposed Test Year With Gas**

				<b>Residential (16,23,53)</b>					<b>Comm. &amp; Indus. (31,61)</b>						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Variable Costs</b>															
<b>Supply Costs</b>															
-	Annual Float Contracts	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Annual Contracts & Spot Purchases	COM1XT_COM	668,497,000	-	415,752,018	-	-	-	415,752,018	-	153,534,300	-	-	-	153,534,300
-	Peaking Firm	PDAYXT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Annual Spot Market	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Withdrawals	SEAS2_COM	96,648,492	-	62,955,982	-	-	-	62,955,982	-	21,680,062	-	-	-	21,680,062
-	Injections	SEAS2_COM	(91,741,000)	-	(59,759,285)	-	-	-	(59,759,285)	-	(20,579,219)	-	-	-	(20,579,219)
-	Off System Sales Revenue	COM1XT_COM	(172,606,128)	-	(107,347,297)	-	-	-	(107,347,297)	-	(39,642,603)	-	-	-	(39,642,603)
-	Adjust for Rate Case Volumes	COM1XT_COM	(10,132,258)	-	(6,301,459)	-	-	-	(6,301,459)	-	(2,327,085)	-	-	-	(2,327,085)
-	Adjust for Rate Case Costs	COM1XT_COM	(3,292,353)	-	(2,047,582)	-	-	-	(2,047,582)	-	(756,158)	-	-	-	(756,158)
-	<b>Sub-total Variable Supply Costs</b>		<b>487,373,753</b>	-	<b>303,252,377</b>	-	-	-	<b>303,252,377</b>	-	<b>111,909,297</b>	-	-	-	<b>111,909,297</b>
<b>Storage Costs</b>															
-	SGS-2 Jackson Prairie Commodity	JPTF2_COM	149,600	-	105,410	-	-	-	105,410	-	36,468	-	-	-	36,468
-	SGS-2 Jackson Prairie Commodity Balancing	COM1GS	37,400	-	18,812	-	-	-	18,812	-	6,947	-	-	-	6,947
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	139,119	-	98,874	-	-	-	98,874	-	34,220	-	-	-	34,220
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	9,247	-	6,572	-	-	-	6,572	-	2,274	-	-	-	2,274
-	Clay Basin	SEAS2_COM	939,000	-	611,656	-	-	-	611,656	-	210,635	-	-	-	210,635
-	<b>Sub-total Variable Storage Costs</b>		<b>1,274,365</b>	-	<b>841,325</b>	-	-	-	<b>841,325</b>	-	<b>290,546</b>	-	-	-	<b>290,546</b>
<b>Pipeline Costs</b>															
-	TF-1 Commodity Costs	TF1_COM	2,729,512	-	1,798,293	-	-	-	1,798,293	-	633,570	-	-	-	633,570
-	TF-2 Related to Jackson Prairie	JPTF2_COM	247,435	-	174,346	-	-	-	174,346	-	60,318	-	-	-	60,318
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	61,859	-	31,115	-	-	-	31,115	-	11,490	-	-	-	11,490
-	TF-2 Related to LS-1	PDAYXT_COM	8,256	-	5,868	-	-	-	5,868	-	2,031	-	-	-	2,031
-	Gas Transmission Northwest (GTN)	TF1_COM	178,000	-	117,272	-	-	-	117,272	-	41,317	-	-	-	41,317
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	NOVA & ANG	TF1_COM	192,000	-	126,496	-	-	-	126,496	-	44,567	-	-	-	44,567
-	<b>Sub-total Variable Pipeline Costs</b>		<b>3,417,062</b>	-	<b>2,253,390</b>	-	-	-	<b>2,253,390</b>	-	<b>793,293</b>	-	-	-	<b>793,293</b>
<b>TOTAL VARIABLE COSTS</b>			<b>492,065,180</b>	-	<b>306,347,091</b>	-	-	-	<b>306,347,091</b>	-	<b>112,993,135</b>	-	-	-	<b>112,993,135</b>
<b>TOTAL GAS COSTS</b>			<b>600,935,094</b>	<b>71,380,888</b>	<b>306,760,946</b>	-	-	-	<b>378,141,834</b>	<b>25,085,682</b>	<b>113,145,969</b>	-	-	-	<b>138,231,651</b>
<b>REVENUE</b>															
412	Lease Inc Everett Delta to NWP - Gas	PA_MAINS	-	-	-	-	-	-	-	-	-	-	-	-	-
480,481	Gas Revenues	GASREV	628,515,103	-	394,704,822	-	-	-	394,704,822	-	144,583,285	-	-	-	144,583,285
480,481	Res., Comm. & Indus. Sales	SALESREV	397,809,126	-	289,229,013	-	-	-	289,229,013	-	85,374,213	-	-	-	85,374,213
489	Rev From Transp. of Gas To Others	TRANSREV	14,098,005	-	-	-	-	-	-	-	-	-	-	-	-
-	Other Operating Revenue	OTHREV	6,760,042	-	4,549,895	-	-	-	4,549,895	-	1,932,279	-	-	-	1,932,279
-	Rental Revenue	DIR386	8,138,782	-	-	-	-	-	-	-	-	-	-	-	-
489	Gas Revenues from Storing Gas of Others	OTHREV	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>			<b>1,055,321,057</b>	-	<b>688,483,731</b>	-	-	-	<b>688,483,731</b>	-	<b>231,889,776</b>	-	-	-	<b>231,889,776</b>

Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

**Proposed Test Year With Gas**

				Large Volume (41,41T)					Interruptible (85, 85T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Variable Costs</b>															
<b>Supply Costs</b>															
-	Annual Float Contracts	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Annual Contracts & Spot Purchases	COM1XT_COM	668,497,000	-	52,775,677	-	-	-	52,775,677	-	13,112,568	-	-	-	13,112,568
-	Peaking Firm	PDAYXT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Annual Spot Market	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Withdrawals	SEAS2_COM	96,648,492	-	6,252,164	-	-	-	6,252,164	-	1,561,173	-	-	-	1,561,173
-	Injections	SEAS2_COM	(91,741,000)	-	(5,934,699)	-	-	-	(5,934,699)	-	(1,481,901)	-	-	-	(1,481,901)
-	Off System Sales Revenue	COM1XT_COM	(172,606,128)	-	(13,626,696)	-	-	-	(13,626,696)	-	(3,385,669)	-	-	-	(3,385,669)
-	Adjust for Rate Case Volumes	COM1XT_COM	(10,132,258)	-	(799,909)	-	-	-	(799,909)	-	(198,744)	-	-	-	(198,744)
-	Adjust for Rate Case Costs	COM1XT_COM	(3,292,353)	-	(259,921)	-	-	-	(259,921)	-	(64,580)	-	-	-	(64,580)
-	<b>Sub-total Variable Supply Costs</b>		<b>487,373,753</b>	-	<b>38,406,616</b>	-	-	-	<b>38,406,616</b>	-	<b>9,542,846</b>	-	-	-	<b>9,542,846</b>
<b>Storage Costs</b>															
-	SGS-2 Jackson Prairie Commodity	JPTF2_COM	149,600	-	6,524	-	-	-	6,524	-	396	-	-	-	396
-	SGS-2 Jackson Prairie Commodity Balancing	COM1GS	37,400	-	2,656	-	-	-	2,656	-	2,821	-	-	-	2,821
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	139,119	-	5,725	-	-	-	5,725	-	158	-	-	-	158
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	9,247	-	381	-	-	-	381	-	11	-	-	-	11
-	Clay Basin	SEAS2_COM	939,000	-	60,744	-	-	-	60,744	-	15,168	-	-	-	15,168
-	<b>Sub-total Variable Storage Costs</b>		<b>1,274,365</b>	-	<b>76,030</b>	-	-	-	<b>76,030</b>	-	<b>18,554</b>	-	-	-	<b>18,554</b>
<b>Pipeline Costs</b>															
-	TF-1 Commodity Costs	TF1_COM	2,729,512	-	170,715	-	-	-	170,715	-	35,518	-	-	-	35,518
-	TF-2 Related to Jackson Prairie	JPTF2_COM	247,435	-	10,791	-	-	-	10,791	-	656	-	-	-	656
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	61,859	-	4,393	-	-	-	4,393	-	4,666	-	-	-	4,666
-	TF-2 Related to LS-1	PDAYXT_COM	8,256	-	340	-	-	-	340	-	9	-	-	-	9
-	Gas Transmission Northwest (GTN)	TF1_COM	178,000	-	11,133	-	-	-	11,133	-	2,316	-	-	-	2,316
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	NOVA & ANG	TF1_COM	192,000	-	12,008	-	-	-	12,008	-	2,498	-	-	-	2,498
-	<b>Sub-total Variable Pipeline Costs</b>		<b>3,417,062</b>	-	<b>209,381</b>	-	-	-	<b>209,381</b>	-	<b>45,665</b>	-	-	-	<b>45,665</b>
<b>TOTAL VARIABLE COSTS</b>				-	<b>38,692,027</b>	-	-	-	<b>38,692,027</b>	-	<b>9,607,065</b>	-	-	-	<b>9,607,065</b>
<b>TOTAL GAS COSTS</b>				<b>6,669,732</b>	<b>38,750,463</b>	-	-	-	<b>45,420,194</b>	<b>1,372,548</b>	<b>9,669,132</b>	-	-	-	<b>11,041,680</b>
<b>REVENUE</b>															
412	Lease Inc Everett Delta to NWP - Gas	PA_MAINS	-	-	-	-	-	-	-	-	-	-	-	-	-
480,481	Gas Revenues	GASREV	628,515,103	-	48,354,809	-	-	-	48,354,809	-	11,608,811	-	-	-	11,608,811
480,481	Res., Comm. & Indus. Sales	SALESREV	397,809,126	-	16,561,409	-	-	-	16,561,409	-	1,891,753	-	-	-	1,891,753
489	Rev From Transp. of Gas To Others	TRANSREV	14,098,005	-	1,630,699	-	-	-	1,630,699	-	6,671,371	-	-	-	6,671,371
-	Other Operating Revenue	OTHREV	6,760,042	-	121,667	-	-	-	121,667	-	62,598	-	-	-	62,598
-	Rental Revenue	DIR386	8,138,782	-	-	-	-	-	-	-	-	-	-	-	-
489	Gas Revenues from Storing Gas of Others	OTHREV	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>				<b>1,055,321,057</b>	<b>66,668,584</b>	-	-	-	<b>66,668,584</b>	-	<b>20,234,533</b>	-	-	-	<b>20,234,533</b>

Puget Sound Energy  
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Proposed Test Year With Gas

				Limited Interruptible (86, 86T)					Non-Exclusive Interruptible (87, 87T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Variable Costs</b>															
<b>Supply Costs</b>															
-	Annual Float Contracts	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Annual Contracts & Spot Purchases	COM1XT_COM	668,497,000	-	10,536,873	-	-	-	10,536,873	-	22,785,565	-	-	-	22,785,565
-	Peaking Firm	PDAYXT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Annual Spot Market	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Withdrawals	SEAS2_COM	96,648,492	-	1,498,698	-	-	-	1,498,698	-	2,700,414	-	-	-	2,700,414
-	Injections	SEAS2_COM	(91,741,000)	-	(1,422,599)	-	-	-	(1,422,599)	-	(2,563,296)	-	-	-	(2,563,296)
-	Off System Sales Revenue	COM1XT_COM	(172,606,128)	-	(2,720,624)	-	-	-	(2,720,624)	-	(5,883,240)	-	-	-	(5,883,240)
-	Adjust for Rate Case Volumes	COM1XT_COM	(10,132,258)	-	(159,705)	-	-	-	(159,705)	-	(345,356)	-	-	-	(345,356)
-	Adjust for Rate Case Costs	COM1XT_COM	(3,292,353)	-	(51,894)	-	-	-	(51,894)	-	(112,219)	-	-	-	(112,219)
-	<b>Sub-total Variable Supply Costs</b>		<b>487,373,753</b>	-	<b>7,680,749</b>	-	-	-	<b>7,680,749</b>	-	<b>16,581,869</b>	-	-	-	<b>16,581,869</b>
<b>Storage Costs</b>															
-	SGS-2 Jackson Prairie Commodity	JPTF2_COM	149,600	-	359	-	-	-	359	-	442	-	-	-	442
-	SGS-2 Jackson Prairie Commodity Balancing	COM1GS	37,400	-	479	-	-	-	479	-	4,449	-	-	-	4,449
-	LS-1 + Gig Harbor LNG Liquifaction	PDAYXT_COM	139,119	-	132	-	-	-	132	-	8	-	-	-	8
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	9,247	-	9	-	-	-	9	-	1	-	-	-	1
-	Clay Basin	SEAS2_COM	939,000	-	14,561	-	-	-	14,561	-	26,236	-	-	-	26,236
-	<b>Sub-total Variable Storage Costs</b>		<b>1,274,365</b>	-	<b>15,540</b>	-	-	-	<b>15,540</b>	-	<b>31,136</b>	-	-	-	<b>31,136</b>
<b>Pipeline Costs</b>															
-	TF-1 Commodity Costs	TF1_COM	2,729,512	-	31,329	-	-	-	31,329	-	60,086	-	-	-	60,086
-	TF-2 Related to Jackson Prairie	JPTF2_COM	247,435	-	594	-	-	-	594	-	731	-	-	-	731
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	61,859	-	793	-	-	-	793	-	7,359	-	-	-	7,359
-	TF-2 Related to LS-1	PDAYXT_COM	8,256	-	8	-	-	-	8	-	0	-	-	-	0
-	Gas Transmission Northwest (GTN)	TF1_COM	178,000	-	2,043	-	-	-	2,043	-	3,918	-	-	-	3,918
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	NOVA & ANG	TF1_COM	192,000	-	2,204	-	-	-	2,204	-	4,227	-	-	-	4,227
-	<b>Sub-total Variable Pipeline Costs</b>		<b>3,417,062</b>	-	<b>36,970</b>	-	-	-	<b>36,970</b>	-	<b>76,321</b>	-	-	-	<b>76,321</b>
<b>TOTAL VARIABLE COSTS</b>			<b>492,065,180</b>	-	<b>7,733,258</b>	-	-	-	<b>7,733,258</b>	-	<b>16,689,325</b>	-	-	-	<b>16,689,325</b>
<b>TOTAL GAS COSTS</b>			<b>600,935,094</b>	<b>1,220,378</b>	<b>7,743,802</b>	-	-	-	<b>8,964,180</b>	<b>2,317,903</b>	<b>16,787,204</b>	-	-	-	<b>19,105,107</b>
<b>REVENUE</b>															
412	Lease Inc Everett Delta to NWP - Gas	PA_MAINS	-	-	-	-	-	-	-	-	-	-	-	-	-
480,481	Gas Revenues	GASREV	628,515,103	-	9,365,238	-	-	-	9,365,238	-	19,898,138	-	-	-	19,898,138
480,481	Res., Comm. & Indus. Sales	SALESREV	397,809,126	-	3,029,030	-	-	-	3,029,030	-	1,723,707	-	-	-	1,723,707
489	Rev From Transp. of Gas To Others	TRANSREV	14,098,005	-	16,591	-	-	-	16,591	-	4,120,728	-	-	-	4,120,728
-	Other Operating Revenue	OTHREV	6,760,042	-	25,836	-	-	-	25,836	-	36,239	-	-	-	36,239
-	Rental Revenue	DIR386	8,138,782	-	-	-	-	-	-	-	-	-	-	-	-
489	Gas Revenues from Storing Gas of Others	OTHREV	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>			<b>1,055,321,057</b>	-	<b>12,436,695</b>	-	-	-	<b>12,436,695</b>	-	<b>25,778,812</b>	-	-	-	<b>25,778,812</b>



Puget Sound Energy  
2011 Gas General Rate Case  
Account Detail by Classification and Rate Class

**Proposed Test Year With Gas**

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Variable Costs</b>															
<b>Supply Costs</b>															
-	Annual Float Contracts	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Annual Contracts & Spot Purchases	COM1XT_COM	668,497,000	-	-	-	-	-	-	-	-	-	-	-	
-	Peaking Firm	PDAYXT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Annual Spot Market	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Withdrawals	SEAS2_COM	96,648,492	-	-	-	-	-	-	-	-	-	-	-	
-	Injections	SEAS2_COM	(91,741,000)	-	-	-	-	-	-	-	-	-	-	-	
-	Off System Sales Revenue	COM1XT_COM	(172,606,128)	-	-	-	-	-	-	-	-	-	-	-	
-	Adjust for Rate Case Volumes	COM1XT_COM	(10,132,258)	-	-	-	-	-	-	-	-	-	-	-	
-	Adjust for Rate Case Costs	COM1XT_COM	(3,292,353)	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total Variable Supply Costs</b>		<b>487,373,753</b>	-	-	-	-	-	-	-	-	-	-	-	
<b>Storage Costs</b>															
-	SGS-2 Jackson Prairie Commodity	JPTF2_COM	149,600	-	-	-	-	-	-	-	-	-	-	-	
-	SGS-2 Jackson Prairie Commodity Balancing	COM1GS	37,400	-	1,235	-	-	-	1,235	-	-	-	-	-	
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	139,119	-	-	-	-	-	-	-	-	-	-	-	
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	9,247	-	-	-	-	-	-	-	-	-	-	-	
-	Clay Basin	SEAS2_COM	939,000	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total Variable Storage Costs</b>		<b>1,274,365</b>	-	<b>1,235</b>	-	-	-	<b>1,235</b>	-	-	-	-	-	
<b>Pipeline Costs</b>															
-	TF-1 Commodity Costs	TF1_COM	2,729,512	-	-	-	-	-	-	-	-	-	-	-	
-	TF-2 Related to Jackson Prairie	JPTF2_COM	247,435	-	-	-	-	-	-	-	-	-	-	-	
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	61,859	-	2,043	-	-	-	2,043	-	-	-	-	-	
-	TF-2 Related to LS-1	PDAYXT_COM	8,256	-	-	-	-	-	-	-	-	-	-	-	
-	Gas Transmission Northwest (GTN)	TF1_COM	178,000	-	-	-	-	-	-	-	-	-	-	-	
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NOVA & ANG	TF1_COM	192,000	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total Variable Pipeline Costs</b>		<b>3,417,062</b>	-	<b>2,043</b>	-	-	-	<b>2,043</b>	-	-	-	-	-	
<b>TOTAL VARIABLE COSTS</b>			<b>492,065,180</b>	-	<b>3,278</b>	-	-	-	<b>3,278</b>	-	-	-	-	-	
<b>TOTAL GAS COSTS</b>			<b>600,935,094</b>	-	<b>30,448</b>	-	-	-	<b>30,448</b>	-	-	-	-	-	
<b>REVENUE</b>															
412	Lease Inc Everett Delta to NWP - Gas	PA_MAINS	-	-	-	-	-	-	-	-	-	-	-	-	
480,481	Gas Revenues	GASREV	628,515,103	-	-	-	-	-	-	-	-	-	-	-	
480,481	Res., Comm. & Indus. Sales	SALESREV	397,809,126	-	-	-	-	-	-	-	-	-	-	-	
489	Rev From Transp. of Gas To Others	TRANSREV	14,098,005	-	1,658,616	-	-	-	1,658,616	-	-	-	-	-	
-	Other Operating Revenue	OTHREV	6,760,042	-	25	-	-	-	25	-	31,504	-	-	31,504	
-	Rental Revenue	DIR386	8,138,782	-	-	-	-	-	-	-	8,138,782	-	-	8,138,782	
489	Gas Revenues from Storing Gas of Others	OTHREV	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>			<b>1,055,321,057</b>	-	<b>1,658,641</b>	-	-	-	<b>1,658,641</b>	-	<b>8,170,285</b>	-	-	<b>8,170,285</b>	