

EXHIBIT NO. ___(JKP-5)
DOCKET NO. UE-06 ___/UG-06 ___
2006 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-06 ___
Docket No. UG-06 ___

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

FEBRUARY 15, 2006

Acct. No.	Account Description	Allocator	Total	Residential (23,16,53,94)				Comm. & Indus. (31,36,51,61,97)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
RATE BASE											
Plant-in-Service											
Intangible Plant											
301	Organization	PLT	158,692	56,154	-	50,313	106,467	21,562	-	14,983	36,546
302	Franchise and Consents	PLT	44,953	15,907	-	14,252	30,160	6,108	-	4,244	10,352
303	Misc. Intangible	OML	102,986,444	14,618,359	1,233,395	59,596,550	75,448,304	6,044,693	495,746	12,364,685	18,905,124
-	Sub-total		103,190,089	14,690,420	1,233,395	59,661,115	75,584,930	6,072,363	495,746	12,383,913	18,952,022
Production and Gathering Plant											
304	Land and Land Rights	PRODPT	153,211	105,486	-	-	105,486	39,944	-	-	39,944
305	Structures and Improvements	PRODPT	466,200	320,981	-	-	320,981	121,545	-	-	121,545
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,271,666	4,318,065	-	-	4,318,065	1,635,112	-	-	1,635,112
320	Other Equipment	PDAYXT	78,000	53,703	-	-	53,703	20,336	-	-	20,336
-	Sub-total		6,969,077	4,798,235	-	-	4,798,235	1,816,937	-	-	1,816,937
Natural Gas Underground Storage											
-	JP Storage Balancing - DIR	COM1	5,112,206	-	2,510,880	-	2,510,880	-	1,010,092	-	1,010,092
350	Land and Land Rights	SEAS3_DEM	355,575	246,369	-	-	246,369	84,326	-	-	84,326
351	Structures and Improvements	SEAS3_DEM	631,981	437,885	-	-	437,885	149,878	-	-	149,878
352	Wells	SEAS3_DEM	8,871,888	6,147,120	-	-	6,147,120	2,104,015	-	-	2,104,015
353	Lines	SEAS3_DEM	1,188,651	823,588	-	-	823,588	281,895	-	-	281,895
354	Compressor Equipment	SEAS3_DEM	5,617,107	3,891,959	-	-	3,891,959	1,332,126	-	-	1,332,126
355	Measuring and Regulating Equipment	SEAS3_DEM	229,067	158,715	-	-	158,715	54,324	-	-	54,324
356	Purification Equipment	SEAS3_DEM	789,360	546,929	-	-	546,929	187,201	-	-	187,201
357	Other Equipment	SEAS3_DEM	441,466	305,881	-	-	305,881	104,696	-	-	104,696
-	Sub-total		23,237,301	12,558,446	2,510,880	-	15,069,326	4,298,462	1,010,092	-	5,308,554
Natural Gas Local Storage											
360	Land & Land Rights	SEAS3_DEM	1,704,569	1,181,055	-	-	1,181,055	404,248	-	-	404,248
361	Structures & improvement	SEAS3_DEM	3,795,582	2,629,868	-	-	2,629,868	900,142	-	-	900,142
362	Gas Holders	SEAS3_DEM	1,921,855	1,331,607	-	-	1,331,607	455,778	-	-	455,778
363	Purification Equipment	SEAS3_DEM	4,207,536	2,915,302	-	-	2,915,302	997,839	-	-	997,839
364	Terminating & Processing	SEAS3_DEM	652,630	452,192	-	-	452,192	154,775	-	-	154,775
-	Sub-total		12,282,172	8,510,024	-	-	8,510,024	2,912,782	-	-	2,912,782
Transmission Plant											
365	Land and Land Rights	TRANPT	968,410	595,968	-	-	595,968	229,372	-	-	229,372
366	Structures and Improvements	TRANPT	236,280	145,409	-	-	145,409	55,964	-	-	55,964
367	Mains	PAVG	110,369,355	67,922,255	-	-	67,922,255	26,141,507	-	-	26,141,507
369	M&R Station Equipment	PAVG	22,686,063	13,961,199	-	-	13,961,199	5,373,302	-	-	5,373,302
372	Easements	PAVG	2,886,576	1,776,424	-	-	1,776,424	683,699	-	-	683,699
-	Sub-total		137,146,684	84,401,254	-	-	84,401,254	32,483,845	-	-	32,483,845

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Acct. No.	Account Description	Allocator	Total	Large Volume (41)			Interruptible (85)				
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
RATE BASE											
Plant-in-Service											
Intangible Plant											
301	Organization	PLT	158,692	4,103	-	687	4,791	467	-	139	606
302	Franchise and Consents	PLT	44,953	1,162	-	195	1,357	132	-	39	172
303	Misc. Intangible	OML	102,986,444	1,086,196	124,390	569,027	1,779,613	176,443	37,361	226,717	440,521
-	Sub-total		103,190,089	1,091,461	124,390	569,909	1,785,760	177,042	37,361	226,896	441,298
Production and Gathering Plant											
304	Land and Land Rights	PRODPT	153,211	6,772	-	-	6,772	399	-	-	399
305	Structures and Improvements	PRODPT	466,200	20,605	-	-	20,605	1,214	-	-	1,214
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,271,666	277,193	-	-	277,193	16,329	-	-	16,329
320	Other Equipment	PDAYXT	76,000	3,447	-	-	3,447	203	-	-	203
-	Sub-total		6,969,077	308,016	-	-	308,016	18,145	-	-	18,145
Natural Gas Underground Storage											
-	JP Storage Balancing - DIR	COM1	5,112,206	-	253,210	-	253,210	-	76,205	-	76,205
350	Land and Land Rights	SEAS3_DEM	355,575	6,578	-	-	6,578	3,421	-	-	3,421
351	Structures and Improvements	SEAS3_DEM	631,981	11,691	-	-	11,691	6,080	-	-	6,080
352	Wells	SEAS3_DEM	8,871,888	164,127	-	-	164,127	85,346	-	-	85,346
353	Lines	SEAS3_DEM	1,188,651	21,990	-	-	21,990	11,435	-	-	11,435
354	Compressor Equipment	SEAS3_DEM	5,617,107	103,914	-	-	103,914	54,035	-	-	54,035
355	Measuring and Regulating Equipment	SEAS3_DEM	229,067	4,238	-	-	4,238	2,204	-	-	2,204
356	Purification Equipment	SEAS3_DEM	789,360	14,603	-	-	14,603	7,593	-	-	7,593
357	Other Equipment	SEAS3_DEM	441,466	8,167	-	-	8,167	4,247	-	-	4,247
-	Sub-total		23,237,301	335,308	253,210	-	588,517	174,360	76,205	-	250,565
Natural Gas Local Storage											
360	Land & Land Rights	SEAS3_DEM	1,704,569	31,534	-	-	31,534	16,398	-	-	16,398
361	Structures & improvement	SEAS3_DEM	3,795,582	70,217	-	-	70,217	36,513	-	-	36,513
362	Gas Holders	SEAS3_DEM	1,921,855	35,554	-	-	35,554	18,488	-	-	18,488
363	Purification Equipment	SEAS3_DEM	4,207,536	77,838	-	-	77,838	40,476	-	-	40,476
364	Terminating & Processing	SEAS3_DEM	652,630	12,073	-	-	12,073	6,278	-	-	6,278
-	Sub-total		12,282,172	227,216	-	-	227,216	118,152	-	-	118,152
Transmission Plant											
365	Land and Land Rights	TRANPT	968,410	43,998	-	-	43,998	6,417	-	-	6,417
366	Structures and Improvements	TRANPT	236,280	10,735	-	-	10,735	1,566	-	-	1,566
367	Mains	PAVG	110,369,355	5,014,494	-	-	5,014,494	731,290	-	-	731,290
369	M&R Station Equipment	PAVG	22,686,063	1,030,713	-	-	1,030,713	150,314	-	-	150,314
372	Easements	PAVG	2,886,576	131,148	-	-	131,148	19,126	-	-	19,126
-	Sub-total		137,146,684	6,231,088	-	-	6,231,088	908,713	-	-	908,713

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
RATE BASE											
Plant-in-Service											
Intangible Plant											
301	Organization	PLT	158,692	827	-	377	1,204	692	-	43	794
302	Franchise and Consents	PLT	44,953	234	-	107	341	196	-	12	208
303	Misc. Intangible	OML	102,986,444	267,171	44,589	286,106	597,865	217,456	91,704	177,820	486,979
-	Sub-total		103,190,089	268,232	44,589	286,589	599,410	218,344	91,704	177,875	487,922
Production and Gathering Plant											
304	Land and Land Rights	PRODPT	153,211	577	-	-	577	30	-	-	30
305	Structures and Improvements	PRODPT	466,200	1,755	-	-	1,755	92	-	-	92
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,271,666	23,604	-	-	23,604	1,243	-	-	1,243
320	Other Equipment	PDAYXT	78,000	294	-	-	294	15	-	-	15
-	Sub-total		6,969,077	26,229	-	-	26,229	1,381	-	-	1,381
Natural Gas Underground Storage											
-	JP Storage Balancing - DIR	COM1	5,112,206	-	90,922	-	90,922	-	187,645	-	187,645
350	Land and Land Rights	SEAS3_DEM	355,575	7,076	-	-	7,076	7,805	-	-	7,805
351	Structures and Improvements	SEAS3_DEM	631,981	12,576	-	-	12,576	13,872	-	-	13,872
352	Wells	SEAS3_DEM	8,871,888	176,547	-	-	176,547	194,734	-	-	194,734
353	Lines	SEAS3_DEM	1,188,651	23,654	-	-	23,654	26,090	-	-	26,090
354	Compressor Equipment	SEAS3_DEM	5,617,107	111,778	-	-	111,778	123,293	-	-	123,293
355	Measuring and Regulating Equipment	SEAS3_DEM	229,067	4,558	-	-	4,558	5,028	-	-	5,028
356	Purification Equipment	SEAS3_DEM	789,360	15,708	-	-	15,708	17,326	-	-	17,326
357	Other Equipment	SEAS3_DEM	441,466	8,785	-	-	8,785	9,690	-	-	9,690
-	Sub-total		23,237,301	360,682	90,922	-	451,605	397,838	187,645	-	585,482
Natural Gas Local Storage											
360	Land & Land Rights	SEAS3_DEM	1,704,569	33,920	-	-	33,920	37,415	-	-	37,415
361	Structures & improvement	SEAS3_DEM	3,795,582	75,531	-	-	75,531	83,311	-	-	83,311
362	Gas Holders	SEAS3_DEM	1,921,855	38,244	-	-	38,244	42,184	-	-	42,184
363	Purification Equipment	SEAS3_DEM	4,207,536	83,728	-	-	83,728	92,354	-	-	92,354
364	Terminating & Processing	SEAS3_DEM	652,630	12,987	-	-	12,987	14,325	-	-	14,325
-	Sub-total		12,282,172	244,410	-	-	244,410	269,588	-	-	269,588
Transmission Plant											
365	Land and Land Rights	TRANPT	968,410	8,075	-	-	8,075	11,834	-	-	11,834
366	Structures and Improvements	TRANPT	236,280	1,970	-	-	1,970	2,887	-	-	2,887
367	Mains	PAVG	110,369,355	920,337	-	-	920,337	1,348,755	-	-	1,348,755
369	M&R Station Equipment	PAVG	22,686,063	189,172	-	-	189,172	277,232	-	-	277,232
372	Easements	PAVG	2,886,576	24,070	-	-	24,070	35,275	-	-	35,275
-	Sub-total		137,146,684	1,143,626	-	-	1,143,626	1,675,984	-	-	1,675,984

Acct. No.	Account Description	Allocator	Total	Transportation (57)				Transport Contracts (99,199,299)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
RATE BASE											
Plant-in-Service											
Intangible Plant											
301	Organization	PLT	158,692	3,026	-	361	3,387	703	-	50	753
302	Franchise and Consents	PLT	44,953	857	-	102	959	199	-	14	213
303	Misc. Intangible	OML	102,986,444	914,204	140,099	861,066	1,915,369	213,482	31,226	257,761	502,469
-	Sub-total		103,190,089	918,087	140,099	861,529	1,919,715	214,384	31,226	257,825	503,435
Production and Gathering Plant											
304	Land and Land Rights	PRODPT	153,211	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	466,200	-	-	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,271,666	-	-	-	-	-	-	-	-
320	Other Equipment	PDAYXT	78,000	-	-	-	-	-	-	-	-
-	Sub-total		6,969,077	-	-	-	-	-	-	-	-
Natural Gas Underground Storage											
-	JP Storage Balancing - DIR	COM1	5,112,206	-	803,890	-	803,890	-	179,205	-	179,205
350	Land and Land Rights	SEAS3_DEM	355,575	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	631,981	-	-	-	-	-	-	-	-
352	Wells	SEAS3_DEM	8,871,888	-	-	-	-	-	-	-	-
353	Lines	SEAS3_DEM	1,188,651	-	-	-	-	-	-	-	-
354	Compressor Equipment	SEAS3_DEM	5,617,107	-	-	-	-	-	-	-	-
355	Measuring and Regulating Equipment	SEAS3_DEM	229,067	-	-	-	-	-	-	-	-
356	Purification Equipment	SEAS3_DEM	789,360	-	-	-	-	-	-	-	-
357	Other Equipment	SEAS3_DEM	441,466	-	-	-	-	-	-	-	-
-	Sub-total		23,237,301	-	803,890	-	803,890	-	179,205	-	179,205
Natural Gas Local Storage											
360	Land & Land Rights	SEAS3_DEM	1,704,569	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	3,795,582	-	-	-	-	-	-	-	-
362	Gas Holders	SEAS3_DEM	1,921,855	-	-	-	-	-	-	-	-
363	Purification Equipment	SEAS3_DEM	4,207,536	-	-	-	-	-	-	-	-
364	Terminating & Processing	SEAS3_DEM	652,630	-	-	-	-	-	-	-	-
-	Sub-total		12,282,172	-	-	-	-	-	-	-	-
Transmission Plant											
365	Land and Land Rights	TRANPT	968,410	58,290	-	-	58,290	14,433	-	-	14,433
366	Structures and Improvements	TRANPT	236,280	14,222	-	-	14,222	3,522	-	-	3,522
367	Mains	PAVG	110,369,355	6,643,290	-	-	6,643,290	1,644,943	-	-	1,644,943
369	M&R Station Equipment	PAVG	22,686,063	1,365,507	-	-	1,365,507	338,113	-	-	338,113
372	Easements	PAVG	2,886,576	173,747	-	-	173,747	43,021	-	-	43,021
-	Sub-total		137,146,684	8,255,056	-	-	8,255,056	2,044,032	-	-	2,044,032

Puget Sound Energy
 2006 Gas General Rate Case
 Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	CNG Service (50)				Rentals			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
RATE BASE											
Plant-in-Service											
Intangible Plant											
301	Organization	PLT	158,692	2	-	0	2	-	-	4,202	4,202
302	Franchise and Consents	PLT	44,953	1	-	0	1	-	-	1,190	1,190
303	Misc. Intangible	OML	102,986,444	2,124,450	77	53,501	2,178,028	-	-	732,173	732,173
-	Sub-total		103,190,089	2,124,453	77	53,501	2,178,031	-	-	737,566	737,566
Production and Gathering Plant											
304	Land and Land Rights	PRODPT	153,211	3	-	-	3	-	-	-	-
305	Structures and Improvements	PRODPT	466,200	9	-	-	9	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,271,666	120	-	-	120	-	-	-	-
320	Other Equipment	PDAYXT	78,000	1	-	-	1	-	-	-	-
-	Sub-total		6,969,077	133	-	-	133	-	-	-	-
Natural Gas Underground Storage											
-	JP Storage Balancing - DIR	COM1	5,112,206	-	157	-	157	-	-	-	-
350	Land and Land Rights	SEAS3_DEM	355,575	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	631,981	-	-	-	-	-	-	-	-
352	Wells	SEAS3_DEM	8,871,888	-	-	-	-	-	-	-	-
353	Lines	SEAS3_DEM	1,188,651	-	-	-	-	-	-	-	-
354	Compressor Equipment	SEAS3_DEM	5,617,107	-	-	-	-	-	-	-	-
355	Measuring and Regulating Equipment	SEAS3_DEM	229,067	-	-	-	-	-	-	-	-
356	Purification Equipment	SEAS3_DEM	789,360	-	-	-	-	-	-	-	-
357	Other Equipment	SEAS3_DEM	441,466	-	-	-	-	-	-	-	-
-	Sub-total		23,237,301	-	157	-	157	-	-	-	-
Natural Gas Local Storage											
360	Land & Land Rights	SEAS3_DEM	1,704,569	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	3,795,582	-	-	-	-	-	-	-	-
362	Gas Holders	SEAS3_DEM	1,921,855	-	-	-	-	-	-	-	-
363	Purification Equipment	SEAS3_DEM	4,207,536	-	-	-	-	-	-	-	-
364	Terminating & Processing	SEAS3_DEM	652,630	-	-	-	-	-	-	-	-
-	Sub-total		12,282,172	-	-	-	-	-	-	-	-
Transmission Plant											
365	Land and Land Rights	TRANPT	968,410	22	-	-	22	-	-	-	-
366	Structures and Improvements	TRANPT	236,280	5	-	-	5	-	-	-	-
367	Mains	PAVG	110,369,355	2,483	-	-	2,483	-	-	-	-
369	M&R Station Equipment	PAVG	22,686,063	510	-	-	510	-	-	-	-
372	Easements	PAVG	2,886,576	65	-	-	65	-	-	-	-
-	Sub-total		137,146,684	3,086	-	-	3,086	-	-	-	-

Residential (23,16,53,94)

Comm. & Indus. (31,36,51,61,97)

Acct. No.	Account Description	Allocator	Total	Residential (23,16,53,94)				Comm. & Indus. (31,36,51,61,97)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Distribution Plant											
373	Easements	DISTPT	173,725	57,973	-	62,856	120,829	22,352	-	18,719	41,071
374	Land and Land Rights	DISTPT	1,459,301	486,974	-	527,994	1,014,968	187,759	-	157,237	344,996
375	Structures and Improvements	DISTPT	7,636,566	2,548,350	-	2,763,007	5,311,358	982,546	-	822,826	1,805,372
376	Mains - Large Diameter	PAVG	358,005,529	220,319,696	-	-	220,319,696	84,795,313	-	-	84,795,313
376	Mains - Large Diameter - DIR	DIR376LD	4,173,435	-	-	-	-	-	-	-	-
376	Mains - Small Diameter	PAVGSD	419,282,392	283,849,737	-	-	283,849,737	109,603,275	-	-	109,603,275
376	Mains - Small Diameter - DIR	DIR376SD	882,540	-	-	-	-	-	-	-	-
378	Meas. & Reg. Station Equip.- Gen.	PAVG	23,960,723	14,745,636	-	-	14,745,636	5,675,211	-	-	5,675,211
380	Services	SERV	508,973,182	-	-	387,509,366	387,509,366	-	-	116,796,568	116,796,568
380	Services - DIR	DIR380	3,540,322	-	-	-	-	-	-	-	-
381	Meters	MTRS_CUS	49,690,604	-	-	37,176,159	37,176,159	-	-	11,846,038	11,846,038
382	Meter Installations	MTRS_INST	138,868,798	-	-	125,135,597	125,135,597	-	-	13,300,931	13,300,931
383	House Regulators	MTRS_CUS	10,998,238	-	-	8,228,361	8,228,361	-	-	2,621,935	2,621,935
384	House Regulators Installations	MTRS_CUS	5,908,059	-	-	4,420,130	4,420,130	-	-	1,408,457	1,408,457
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	30,733,504	-	-	155,591	155,591	-	-	21,576,317	21,576,317
386	Rental Property on Customers Premise	DIR386	47,523,795	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	8,336,554	2,781,939	-	3,016,272	5,798,211	1,072,609	-	898,248	1,970,858
-	Sub-total		1,620,147,268	524,790,306	-	568,995,334	1,093,785,640	202,339,065	-	169,447,276	371,786,342
General Plant											
389	Land and Land Rights	PLTXR	2,750,643	996,895	3,942	893,192	1,894,028	382,790	1,586	265,993	650,369
390	Structures and Improvements	PLTXR	33,065,515	11,983,692	47,381	10,737,070	22,768,142	4,601,525	19,061	3,197,508	7,818,094
391	Office Furniture and Equipment	OML	38,966,795	5,531,122	466,677	22,549,439	28,547,239	2,287,120	187,575	4,678,404	7,153,098
392	Transportation Equipment	OML	335,863	47,674	4,022	194,358	246,054	19,713	1,617	40,324	61,654
392	CNG Equipment - DIR	DIRCNG	43,116	-	-	-	-	-	-	-	-
392	CNG Equipment - Other	SEAS3_DEM	90,661	62,817	-	-	62,817	21,501	-	-	21,501
393	Stores Equipment	PLTXR	245,736	89,060	352	79,795	169,208	34,198	142	23,763	58,102
394	Tools, Shop, and Garage Equipment	OML	4,678,645	664,108	56,033	2,707,455	3,427,595	274,609	22,522	561,724	858,854
394	CNG Equipment - DIR	DIRCNG	158,776	-	-	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	333,858	231,322	-	-	231,322	79,176	-	-	79,176
395	Laboratory Equipment	PLTXR	629,841	228,269	903	204,523	433,694	87,651	363	60,907	148,921
396	Power Operated Equipment	PLTXR	914,046	331,271	1,310	296,810	629,390	127,202	527	88,390	216,119
397	Communication Equipment	OML	22,215,118	3,153,314	266,055	12,855,521	16,274,889	1,303,896	106,937	2,667,176	4,078,008
398	Misc. Equipment	OML	357,030	50,678	-	206,607	261,562	20,956	1,719	42,865	65,540
-	Sub-total		104,785,641	23,370,222	850,950	50,724,769	74,945,941	9,240,335	342,046	11,627,055	21,209,436
Other Assets											
114	Plant Acquisition Adjustment	DISTPT	66,044	22,039	-	23,895	45,935	8,497	-	7,116	15,614
-	Sub-total		66,044	22,039	-	23,895	45,935	8,497	-	7,116	15,614
TOTAL PLANT-IN-SERVICE			1,984,586,974	660,582,501	2,084,345	679,405,114	1,342,071,959	254,873,824	837,792	193,465,360	449,176,976

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Acct. No.	Account Description	Allocator	Total	Large Volume (41)				Interruptible (85)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Distribution Plant											
373	Easements	DISTPT	173,725	4,342	-	859	5,201	448	-	174	622
374	Land and Land Rights	DISTPT	1,459,301	36,471	-	7,214	43,685	3,766	-	1,461	5,227
375	Structures and Improvements	DISTPT	7,636,566	190,854	-	37,750	228,603	19,710	-	7,646	27,355
376	Mains - Large Diameter	PAVG	358,005,529	16,265,534	-	-	16,265,534	2,372,089	-	-	2,372,089
376	Mains - Large Diameter - DIR	DIR376LD	4,173,435	-	-	-	-	1,107,992	-	-	1,107,992
376	Mains - Small Diameter	PAVGSD	419,282,392	21,508,945	-	-	21,508,945	-	-	-	-
376	Mains - Small Diameter - DIR	DIR376SD	882,540	-	-	-	-	374,572	-	-	374,572
378	Meas. & Reg. Station Equip.- Gen.	PAVG	23,960,723	1,088,626	-	-	1,088,626	158,760	-	-	158,760
380	Services	SERV	508,973,182	-	-	3,329,407	3,329,407	-	-	-	-
380	Services - DIR	DIR380	3,540,322	-	-	-	-	-	-	581,143	581,143
381	Meters	MTRS_CUS	49,690,604	-	-	495,115	495,115	-	-	46,308	46,308
382	Meter Installations	MTRS_INST	138,868,798	-	-	321,258	321,258	-	-	30,118	30,118
383	House Regulators	MTRS_CUS	10,998,238	-	-	109,586	109,586	-	-	10,250	10,250
384	House Regulators Installations	MTRS_CUS	5,908,059	-	-	58,868	58,868	-	-	5,506	5,506
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	30,733,504	-	-	3,372,642	3,372,642	-	-	883,582	883,582
386	Rental Property on Customers Premise	DIR386	47,523,795	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	8,336,554	208,348	-	41,210	249,558	21,516	-	8,347	29,863
-	Sub-total		1,620,147,268	39,303,119	-	7,773,908	47,077,027	4,058,854	-	1,574,534	5,633,388
General Plant											
389	Land and Land Rights	PLTXR	2,750,643	72,845	397	12,203	85,445	8,286	120	2,472	10,877
390	Structures and Improvements	PLTXR	33,065,515	875,668	4,778	146,695	1,027,141	99,601	1,438	29,712	130,751
391	Office Furniture and Equipment	OML	38,966,795	410,982	47,065	215,302	673,349	66,760	14,136	85,783	166,679
392	Transportation Equipment	OML	335,863	3,542	406	1,856	5,804	575	122	739	1,437
392	CNG Equipment - DIR	DIRCNG	43,116	-	-	-	-	-	-	-	-
392	CNG Equipment - Other	SEAS3_DEM	90,661	1,677	-	-	1,677	872	-	-	872
393	Stores Equipment	PLTXR	245,736	6,508	36	1,090	7,633	740	11	221	972
394	Tools, Shop, and Garage Equipment	OML	4,678,645	49,346	5,651	25,851	80,847	8,016	1,697	10,300	20,013
394	CNG Equipment - DIR	DIRCNG	158,776	-	-	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	333,858	6,176	-	-	6,176	3,212	-	-	3,212
395	Laboratory Equipment	PLTXR	629,841	16,680	91	2,794	19,565	1,897	27	566	2,491
396	Power Operated Equipment	PLTXR	914,046	24,207	132	4,055	28,394	2,753	40	821	3,614
397	Communication Equipment	OML	22,215,118	234,302	26,832	122,744	383,879	38,060	8,059	48,905	95,024
398	Misc. Equipment	OML	357,030	3,766	431	1,973	6,170	612	130	786	1,527
-	Sub-total		104,785,641	1,705,698	85,820	534,563	2,326,081	231,385	25,779	180,304	437,468
Other Assets											
114	Plant Acquisition Adjustment	DISTPT	66,044	1,651	-	326	1,977	170	-	66	237
-	Sub-total		66,044	1,651	-	326	1,977	170	-	66	237
TOTAL PLANT-IN-SERVICE			1,984,586,974	48,868,250	210,210	8,878,706	57,957,165	5,512,461	63,140	1,981,800	7,557,400

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Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Distribution Plant											
373	Easements	DISTPT	173,725	837	-	471	1,308	605	-	54	658
374	Land and Land Rights	DISTPT	1,459,301	7,033	-	3,956	10,989	5,081	-	449	5,530
375	Structures and Improvements	DISTPT	7,636,566	36,805	-	20,702	57,507	26,589	-	2,352	28,941
376	Mains - Large Diameter	PAVG	358,005,529	2,985,302	-	-	2,985,302	4,374,962	-	-	4,374,962
376	Mains - Large Diameter - DIR	DIR376LD	4,173,435	-	-	-	-	746,518	-	-	746,518
376	Mains - Small Diameter	PAVGSD	419,282,392	4,309,436	-	-	4,309,436	-	-	-	-
376	Mains - Small Diameter - DIR	DIR376SD	882,540	-	-	-	-	-	-	-	-
378	Meas. & Reg. Station Equip.- Gen.	PAVG	23,960,723	199,801	-	-	199,801	292,809	-	-	292,809
380	Services	SERV	508,973,182	-	-	1,334,740	1,334,740	-	-	-	-
380	Services - DIR	DIR380	3,540,322	-	-	-	-	-	-	250,470	250,470
381	Meters	MTRS_CUS	49,690,604	-	-	125,157	125,157	-	-	-	-
382	Meter Installations	MTRS_INST	138,868,798	-	-	79,735	79,735	-	-	-	-
383	House Regulators	MTRS_CUS	10,998,238	-	-	27,702	27,702	-	-	-	-
384	House Regulators Installations	MTRS_CUS	5,908,059	-	-	14,881	14,881	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	30,733,504	-	-	2,633,213	2,633,213	-	-	228,487	228,487
386	Rental Property on Customers Premise	DIR386	47,523,795	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	8,336,554	40,179	-	22,599	62,778	29,026	-	2,568	31,594
-	Sub-total		1,620,147,268	7,579,394	-	4,263,156	11,842,550	5,475,590	-	484,380	5,959,970
General Plant											
389	Land and Land Rights	PLTXR	2,750,643	14,684	143	6,692	21,519	12,276	295	760	13,331
390	Structures and Improvements	PLTXR	33,065,515	176,519	1,716	80,447	258,681	147,572	3,541	9,140	160,254
391	Office Furniture and Equipment	OML	38,966,795	101,089	16,871	108,253	226,213	82,278	34,698	67,281	184,257
392	Transportation Equipment	OML	335,863	871	145	933	1,950	709	299	580	1,588
392	CNG Equipment - DIR	DIRCNG	43,116	-	-	-	-	-	-	-	-
392	CNG Equipment - Other	SEAS3_DEM	90,661	1,804	-	-	1,804	1,990	-	-	1,990
393	Stores Equipment	PLTXR	245,736	1,312	13	598	1,922	1,097	26	68	1,191
394	Tools, Shop, and Garage Equipment	OML	4,678,645	12,137	2,026	12,998	27,161	9,879	4,166	8,078	22,123
394	CNG Equipment - DIR	DIRCNG	158,776	-	-	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	333,858	6,644	-	-	6,644	7,328	-	-	7,328
395	Laboratory Equipment	PLTXR	629,841	3,362	33	1,532	4,927	2,811	67	174	3,053
396	Power Operated Equipment	PLTXR	914,046	4,880	47	2,224	7,151	4,079	98	253	4,430
397	Communication Equipment	OML	22,215,118	57,631	9,618	61,716	128,965	46,907	19,781	38,357	105,046
398	Misc. Equipment	OML	357,030	926	155	992	2,073	754	318	616	1,688
-	Sub-total		104,785,641	381,859	30,766	276,384	689,010	317,681	63,289	125,309	506,279
Other Assets											
114	Plant Acquisition Adjustment	DISTPT	66,044	318	-	179	497	230	-	20	250
-	Sub-total		66,044	318	-	179	497	230	-	20	250
TOTAL PLANT-IN-SERVICE			1,984,586,974	9,644,069	75,355	4,826,309	14,545,732	7,958,798	154,993	787,584	8,901,375

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Acct. No.	Account Description	Allocator	Total	Transportation (57)				Transport Contracts (99,199,299)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Distribution Plant											
373	Easements	DISTPT	173,725	2,868	-	451	3,319	653	-	62	715
374	Land and Land Rights	DISTPT	1,459,301	24,090	-	3,791	27,881	5,481	-	522	6,003
375	Structures and Improvements	DISTPT	7,636,566	126,064	-	19,839	145,903	28,683	-	2,732	31,414
376	Mains - Large Diameter	PAVG	358,005,529	21,548,868	-	-	21,548,868	5,335,710	-	-	5,335,710
376	Mains - Large Diameter - DIR	DIR376LD	4,173,435	2,171,114	-	-	2,171,114	147,812	-	-	147,812
376	Mains - Small Diameter	PAVGSD	419,282,392	-	-	-	-	-	-	-	-
376	Mains - Small Diameter - DIR	DIR376SD	882,540	507,968	-	-	507,968	-	-	-	-
378	Meas. & Reg. Station Equip.- Gen.	PAVG	23,960,723	1,442,230	-	-	1,442,230	357,110	-	-	357,110
380	Services	SERV	508,973,182	-	-	-	-	-	-	-	-
380	Services - DIR	DIR380	3,540,322	-	-	2,447,269	2,447,269	-	-	261,441	261,441
381	Meters	MTRS_CUS	49,690,604	-	-	609	609	-	-	1,219	1,219
382	Meter Installations	MTRS_INST	138,868,798	-	-	386	386	-	-	772	772
383	House Regulators	MTRS_CUS	10,998,238	-	-	135	135	-	-	270	270
384	House Regulators Installations	MTRS_CUS	5,908,059	-	-	72	72	-	-	145	145
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	30,733,504	-	-	1,591,294	1,591,294	-	-	292,376	292,376
386	Rental Property on Customers Premise	DIR386	47,523,795	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	8,336,554	137,620	-	21,657	159,277	31,312	-	2,982	34,294
-	Sub-total		1,620,147,268	25,960,822	-	4,085,504	30,046,326	5,906,760	-	562,520	6,469,280
General Plant											
389	Land and Land Rights	PLTXR	2,750,643	53,711	1,262	6,413	61,386	12,481	281	883	13,645
390	Structures and Improvements	PLTXR	33,065,515	645,661	15,170	77,094	737,925	150,033	3,382	10,615	164,030
391	Office Furniture and Equipment	OML	38,966,795	345,906	53,009	325,800	724,715	80,775	11,815	97,528	190,118
392	Transportation Equipment	OML	335,863	2,981	457	2,808	6,246	696	102	841	1,639
392	CNG Equipment - DIR	DIRCNG	43,116	-	-	-	-	-	-	-	-
392	CNG Equipment - Other	SEAS3_DEM	90,661	-	-	-	-	-	-	-	-
393	Stores Equipment	PLTXR	245,736	4,798	113	573	5,484	1,115	25	79	1,219
394	Tools, Shop, and Garage Equipment	OML	4,678,645	41,532	6,365	39,118	87,015	9,698	1,419	11,710	22,827
394	CNG Equipment - DIR	DIRCNG	158,776	-	-	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	333,858	-	-	-	-	-	-	-	-
395	Laboratory Equipment	PLTXR	629,841	12,299	289	1,469	14,056	2,858	64	202	3,124
396	Power Operated Equipment	PLTXR	914,046	17,848	419	2,131	20,399	4,147	93	293	4,534
397	Communication Equipment	OML	22,215,118	197,202	30,221	185,740	413,163	46,050	6,736	55,601	108,387
398	Misc. Equipment	OML	357,030	3,169	486	2,985	6,640	740	108	894	1,742
-	Sub-total		104,785,641	1,325,109	107,790	644,131	2,077,029	308,594	24,025	178,646	511,266
Other Assets											
114	Plant Acquisition Adjustment	DISTPT	66,044	1,090	-	172	1,262	248	-	24	272
-	Sub-total		66,044	1,090	-	172	1,262	248	-	24	272
TOTAL PLANT-IN-SERVICE			1,984,586,974	36,460,163	247,889	5,591,336	42,299,388	8,474,018	55,251	999,015	9,528,284

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Acct. No.	Account Description	Allocator	Total	CNG Service (50)				Rentals			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Distribution Plant											
373	Easements	DISTPT	173,725	2	-	0	3	-	-	-	-
374	Land and Land Rights	DISTPT	1,459,301	18	-	3	21	-	-	-	-
375	Structures and Improvements	DISTPT	7,636,566	96	-	15	111	-	-	-	-
376	Mains - Large Diameter	PAVG	358,005,529	8,055	-	-	8,055	-	-	-	-
376	Mains - Large Diameter - DIR	DIR376LD	4,173,435	-	-	-	-	-	-	-	-
376	Mains - Small Diameter	PAVGSD	419,282,392	10,999	-	-	10,999	-	-	-	-
376	Mains - Small Diameter - DIR	DIR376SD	882,540	-	-	-	-	-	-	-	-
378	Meas. & Reg. Station Equip.- Gen.	PAVG	23,960,723	539	-	-	539	-	-	-	-
380	Services	SERV	508,973,182	-	-	3,101	3,101	-	-	-	-
380	Services - DIR	DIR380	3,540,322	-	-	-	-	-	-	-	-
381	Meters	MTRS_CUS	49,690,604	-	-	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	138,868,798	-	-	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	10,998,238	-	-	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	5,908,059	-	-	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	30,733,504	-	-	-	-	-	-	-	-
386	Rental Property on Customers Premise	DIR386	47,523,795	-	-	-	-	-	-	47,523,795	47,523,795
387	Other Equipment	DISTPT	8,336,554	105	-	17	122	-	-	-	-
-	Sub-total		1,620,147,268	19,815	-	3,136	22,951	-	-	47,523,795	47,523,795
General Plant											
389	Land and Land Rights	PLTXR	2,750,643	36	0	5	41	-	-	-	-
390	Structures and Improvements	PLTXR	33,065,515	435	3	59	497	-	-	-	-
391	Office Furniture and Equipment	OML	38,966,795	803,824	29	20,243	824,096	-	-	277,031	277,031
392	Transportation Equipment	OML	335,863	6,928	0	174	7,103	-	-	2,388	2,388
392	CNG Equipment - DIR	DIRCNG	43,116	43,116	-	-	43,116	-	-	-	-
392	CNG Equipment - Other	SEAS3_DEM	90,661	-	-	-	-	-	-	-	-
393	Stores Equipment	PLTXR	245,736	3	0	0	4	-	-	-	-
394	Tools, Shop, and Garage Equipment	OML	4,678,645	96,513	3	2,431	98,947	-	-	33,262	33,262
394	CNG Equipment - DIR	DIRCNG	158,776	158,776	-	-	158,776	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	333,858	-	-	-	-	-	-	-	-
395	Laboratory Equipment	PLTXR	629,841	8	0	1	9	-	-	-	-
396	Power Operated Equipment	PLTXR	914,046	12	0	2	14	-	-	-	-
397	Communication Equipment	OML	22,215,118	458,263	17	11,541	469,821	-	-	157,936	157,936
398	Misc. Equipment	OML	357,030	7,365	0	185	7,551	-	-	2,538	2,538
-	Sub-total		104,785,641	1,575,281	53	34,642	1,609,975	-	-	473,156	473,156
Other Assets											
114	Plant Acquisition Adjustment	DISTPT	66,044	1	-	0	1	-	-	-	-
-	Sub-total		66,044	1	-	0	1	-	-	-	-
TOTAL PLANT-IN-SERVICE			1,984,586,974	3,722,768	129	91,279	3,814,177	-	-	48,734,517	48,734,517

Acct. No.	Account Description	Allocator	Total	Residential (23,16,53,94)				Comm. & Indus. (31,36,51,61,97)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Accumulated Reserve											
- Intangible Plant											
301	Organization	PLT	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(6,502)	(2,301)	-	(2,062)	(4,362)	(884)	-	(614)	
303	Misc. Intangible	OML	(57,497,019)	(8,161,385)	(688,601)	(33,272,573)	(42,122,559)	(3,374,734)	(276,773)	(6,903,166)	
	- Sub-total		(57,503,521)	(8,163,686)	(688,601)	(33,274,634)	(42,126,921)	(3,375,617)	(276,773)	(6,903,780)	
- Production and Gathering Plant											
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	
305	Structures and Improvements	PRODPT	(391,750)	(269,722)	-	-	(269,722)	(102,135)	-	-	
311	Liquefied Petroleum Gas Equipment	PDAYXT	(4,395,381)	(3,026,236)	-	-	(3,026,236)	(1,145,938)	-	-	
320	Other Equipment	PDAYXT	(76,308)	(52,538)	-	-	(52,538)	(19,894)	-	-	
	- Sub-total		(4,863,439)	(3,348,496)	-	-	(3,348,496)	(1,267,967)	-	-	
Natural Gas Underground Storage											
	- JP Storage Balancing - DIR	COM1	(2,737,637)	-	(1,344,601)	-	(1,344,601)	-	(540,914)	-	
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	
351	Structures and Improvements	SEAS3_DEM	(488,801)	(338,678)	-	-	(338,678)	(115,922)	-	-	
352	Wells	SEAS3_DEM	(5,785,924)	(4,008,929)	-	-	(4,008,929)	(1,372,162)	-	-	
353	Lines	SEAS3_DEM	(536,432)	(371,681)	-	-	(371,681)	(127,218)	-	-	
354	Compressor Equipment	SEAS3_DEM	(2,077,752)	(1,439,625)	-	-	(1,439,625)	(492,750)	-	-	
355	Measuring and Regulating Equipment	SEAS3_DEM	(44,173)	(30,607)	-	-	(30,607)	(10,476)	-	-	
356	Purification Equipment	SEAS3_DEM	(399,774)	(276,994)	-	-	(276,994)	(94,809)	-	-	
357	Other Equipment	SEAS3_DEM	(373,312)	(258,659)	-	-	(258,659)	(88,533)	-	-	
	- Sub-total		(12,443,806)	(6,725,173)	(1,344,601)	-	(8,069,774)	(2,301,869)	(540,914)	-	
Natural Gas Local Storage											
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	
361	Structures & improvement	SEAS3_DEM	(87,098)	(60,348)	-	-	(60,348)	(20,656)	-	-	
362	Gas Holders	SEAS3_DEM	(30,015)	(20,796)	-	-	(20,796)	(7,118)	-	-	
363	Purification Equipment	SEAS3_DEM	(140,816)	(97,568)	-	-	(97,568)	(33,395)	-	-	
364	Terminating & Processing	SEAS3_DEM	(123,320)	(85,446)	-	-	(85,446)	(29,246)	-	-	
	- Sub-total		(381,249)	(264,158)	-	-	(264,158)	(90,415)	-	-	
- Transmission Plant											
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	
366	Structures and Improvements	PAVG	(160,929)	(99,037)	-	-	(99,037)	(38,117)	-	-	
367	Mains	PAVG	(18,177,202)	(11,186,407)	-	-	(11,186,407)	(4,305,357)	-	-	
369	M&R Station Equipment	PAVG	(5,585,750)	(3,437,519)	-	-	(3,437,519)	(1,323,011)	-	-	
372	Easements	PAVG	(44,573)	(27,431)	-	-	(27,431)	(10,557)	-	-	
	- Sub-total		(23,968,454)	(14,750,394)	-	-	(14,750,394)	(5,677,042)	-	-	

Puget Sound Energy
2006 Gas General Rate Case
Account Detail by Classification and Rate Class

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Acct. No.	Account Description	Allocator	Total	Large Volume (41)				Interruptible (85)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Accumulated Reserve											
- Intangible Plant											
301	Organization	PLT	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(6,502)	(168)	-	(28)	(196)	(19)	-	(6)	
303	Misc. Intangible	OML	(57,497,019)	(606,420)	(69,447)	(317,686)	(993,552)	(98,508)	(20,858)	(126,575)	
-	Sub-total		(57,503,521)	(606,588)	(69,447)	(317,714)	(993,749)	(98,527)	(20,858)	(126,581)	
- Production and Gathering Plant											
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	
305	Structures and Improvements	PRODPT	(391,750)	(17,314)	-	-	(17,314)	(1,020)	-	-	
311	Liquefied Petroleum Gas Equipment	PDAYXT	(4,395,381)	(194,265)	-	-	(194,265)	(11,444)	-	-	
320	Other Equipment	PDAYXT	(76,308)	(3,373)	-	-	(3,373)	(199)	-	-	
-	Sub-total		(4,863,439)	(214,952)	-	-	(214,952)	(12,662)	-	-	
Natural Gas Underground Storage											
-	JP Storage Balancing - DIR	COM1	(2,737,637)	-	(135,596)	-	(135,596)	-	(40,809)	-	
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	
351	Structures and Improvements	SEAS3_DEM	(488,801)	(9,043)	-	-	(9,043)	(4,702)	-	-	
352	Wells	SEAS3_DEM	(5,785,924)	(107,037)	-	-	(107,037)	(55,659)	-	-	
353	Lines	SEAS3_DEM	(536,432)	(9,924)	-	-	(9,924)	(5,160)	-	-	
354	Compressor Equipment	SEAS3_DEM	(2,077,752)	(38,438)	-	-	(38,438)	(19,988)	-	-	
355	Measuring and Regulating Equipment	SEAS3_DEM	(44,173)	(817)	-	-	(817)	(425)	-	-	
356	Purification Equipment	SEAS3_DEM	(399,774)	(7,396)	-	-	(7,396)	(3,846)	-	-	
357	Other Equipment	SEAS3_DEM	(373,312)	(6,906)	-	-	(6,906)	(3,591)	-	-	
-	Sub-total		(12,443,806)	(179,561)	(135,596)	-	(315,157)	(93,371)	(40,809)	-	
Natural Gas Local Storage											
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	
361	Structures & improvement	SEAS3_DEM	(87,098)	(1,611)	-	-	(1,611)	(838)	-	-	
362	Gas Holders	SEAS3_DEM	(30,015)	(555)	-	-	(555)	(289)	-	-	
363	Purification Equipment	SEAS3_DEM	(140,816)	(2,605)	-	-	(2,605)	(1,355)	-	-	
364	Terminating & Processing	SEAS3_DEM	(123,320)	(2,281)	-	-	(2,281)	(1,186)	-	-	
-	Sub-total		(381,249)	(7,053)	-	-	(7,053)	(3,668)	-	-	
- Transmission Plant											
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	
366	Structures and Improvements	PAVG	(160,929)	(7,312)	-	-	(7,312)	(1,066)	-	-	
367	Mains	PAVG	(18,177,202)	(825,858)	-	-	(825,858)	(120,439)	-	-	
369	M&R Station Equipment	PAVG	(5,585,750)	(253,782)	-	-	(253,782)	(37,010)	-	-	
372	Easements	PAVG	(44,573)	(2,025)	-	-	(2,025)	(295)	-	-	
-	Sub-total		(23,968,454)	(1,088,977)	-	-	(1,088,977)	(158,811)	-	-	

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Accumulated Reserve											
- Intangible Plant											
301	Organization	PLT	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(6,502)	(34)	-	(15)	(49)	(28)	-	(2)	(30)
303	Misc. Intangible	OML	(57,497,019)	(149,161)	(24,894)	(159,732)	(333,786)	(121,405)	(51,198)	(99,276)	(271,879)
	- Sub-total		(57,503,521)	(149,194)	(24,894)	(159,747)	(333,835)	(121,433)	(51,198)	(99,278)	(271,909)
- Production and Gathering Plant											
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(391,750)	(1,474)	-	-	(1,474)	(78)	-	-	(78)
311	Liquefied Petroleum Gas Equipment	PDAYXT	(4,395,381)	(16,543)	-	-	(16,543)	(871)	-	-	(871)
320	Other Equipment	PDAYXT	(76,308)	(287)	-	-	(287)	(15)	-	-	(15)
	- Sub-total		(4,863,439)	(18,304)	-	-	(18,304)	(964)	-	-	(964)
Natural Gas Underground Storage											
	- JP Storage Balancing - DIR	COM1	(2,737,637)	-	(48,690)	-	(48,690)	-	(100,486)	-	(100,486)
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	(488,801)	(9,727)	-	-	(9,727)	(10,729)	-	-	(10,729)
352	Wells	SEAS3_DEM	(5,785,924)	(115,138)	-	-	(115,138)	(126,998)	-	-	(126,998)
353	Lines	SEAS3_DEM	(536,432)	(10,675)	-	-	(10,675)	(11,774)	-	-	(11,774)
354	Compressor Equipment	SEAS3_DEM	(2,077,752)	(41,346)	-	-	(41,346)	(45,606)	-	-	(45,606)
355	Measuring and Regulating Equipment	SEAS3_DEM	(44,173)	(879)	-	-	(879)	(970)	-	-	(970)
356	Purification Equipment	SEAS3_DEM	(399,774)	(7,955)	-	-	(7,955)	(8,775)	-	-	(8,775)
357	Other Equipment	SEAS3_DEM	(373,312)	(7,429)	-	-	(7,429)	(8,194)	-	-	(8,194)
	- Sub-total		(12,443,806)	(193,149)	(48,690)	-	(241,839)	(213,046)	(100,486)	-	(313,532)
Natural Gas Local Storage											
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(87,098)	(1,733)	-	-	(1,733)	(1,912)	-	-	(1,912)
362	Gas Holders	SEAS3_DEM	(30,015)	(597)	-	-	(597)	(659)	-	-	(659)
363	Purification Equipment	SEAS3_DEM	(140,816)	(2,802)	-	-	(2,802)	(3,091)	-	-	(3,091)
364	Terminating & Processing	SEAS3_DEM	(123,320)	(2,454)	-	-	(2,454)	(2,707)	-	-	(2,707)
	- Sub-total		(381,249)	(7,587)	-	-	(7,587)	(8,368)	-	-	(8,368)
- Transmission Plant											
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	PAVG	(160,929)	(1,342)	-	-	(1,342)	(1,967)	-	-	(1,967)
367	Mains	PAVG	(18,177,202)	(151,574)	-	-	(151,574)	(222,132)	-	-	(222,132)
369	M&R Station Equipment	PAVG	(5,585,750)	(46,578)	-	-	(46,578)	(68,260)	-	-	(68,260)
372	Easements	PAVG	(44,573)	(372)	-	-	(372)	(545)	-	-	(545)
	- Sub-total		(23,968,454)	(199,866)	-	-	(199,866)	(292,903)	-	-	(292,903)

Acct. No.	Account Description	Allocator	Total	Transportation (57)				Transport Contracts (99,199,299)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Accumulated Reserve											
- Intangible Plant											
301	Organization	PLT	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(6,502)	(124)	-	(15)	(139)	(29)	-	(2)	
303	Misc. Intangible	OML	(57,497,019)	(510,397)	(78,217)	(480,730)	(1,069,345)	(119,186)	(17,433)	(143,907)	
	- Sub-total		(57,503,521)	(510,521)	(78,217)	(480,745)	(1,069,483)	(119,215)	(17,433)	(143,909)	
- Production and Gathering Plant											
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	
305	Structures and Improvements	PRODPT	(391,750)	-	-	-	-	-	-	-	
311	Liquefied Petroleum Gas Equipment	PDAYXT	(4,395,381)	-	-	-	-	-	-	-	
320	Other Equipment	PDAYXT	(76,308)	-	-	-	-	-	-	-	
	- Sub-total		(4,863,439)	-	-	-	-	-	-	-	
Natural Gas Underground Storage											
	- JP Storage Balancing - DIR	COM1	(2,737,637)	-	(430,491)	-	(430,491)	-	(95,966)	-	
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	
351	Structures and Improvements	SEAS3_DEM	(488,801)	-	-	-	-	-	-	-	
352	Wells	SEAS3_DEM	(5,785,924)	-	-	-	-	-	-	-	
353	Lines	SEAS3_DEM	(536,432)	-	-	-	-	-	-	-	
354	Compressor Equipment	SEAS3_DEM	(2,077,752)	-	-	-	-	-	-	-	
355	Measuring and Regulating Equipment	SEAS3_DEM	(44,173)	-	-	-	-	-	-	-	
356	Purification Equipment	SEAS3_DEM	(399,774)	-	-	-	-	-	-	-	
357	Other Equipment	SEAS3_DEM	(373,312)	-	-	-	-	-	-	-	
	- Sub-total		(12,443,806)	-	(430,491)	-	(430,491)	-	(95,966)	-	
Natural Gas Local Storage											
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	
361	Structures & improvement	SEAS3_DEM	(87,098)	-	-	-	-	-	-	-	
362	Gas Holders	SEAS3_DEM	(30,015)	-	-	-	-	-	-	-	
363	Purification Equipment	SEAS3_DEM	(140,816)	-	-	-	-	-	-	-	
364	Terminating & Processing	SEAS3_DEM	(123,320)	-	-	-	-	-	-	-	
	- Sub-total		(381,249)	-	-	-	-	-	-	-	
- Transmission Plant											
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	
366	Structures and Improvements	PAVG	(160,929)	(9,687)	-	-	(9,687)	(2,398)	-	(2,398)	
367	Mains	PAVG	(18,177,202)	(1,094,112)	-	-	(1,094,112)	(270,913)	-	(270,913)	
369	M&R Station Equipment	PAVG	(5,585,750)	(336,214)	-	-	(336,214)	(83,250)	-	(83,250)	
372	Easements	PAVG	(44,573)	(2,683)	-	-	(2,683)	(664)	-	(664)	
	- Sub-total		(23,968,454)	(1,442,696)	-	-	(1,442,696)	(357,226)	-	(357,226)	

Acct. No.	Account Description	Allocator	Total	CNG Service (50)				Rentals			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Accumulated Reserve											
- Intangible Plant											
301	Organization	PLT	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(6,502)	(0)	-	(0)	(0)	-	-	(172)	
303	Misc. Intangible	OML	(57,497,019)	(1,186,074)	(43)	(29,869)	(1,215,986)	-	-	(408,770)	
	- Sub-total		(57,503,521)	(1,186,074)	(43)	(29,869)	(1,215,986)	-	-	(408,942)	
- Production and Gathering Plant											
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	
305	Structures and Improvements	PRODPT	(391,750)	(8)	-	-	(8)	-	-	-	
311	Liquefied Petroleum Gas Equipment	PDAYXT	(4,395,381)	(84)	-	-	(84)	-	-	-	
320	Other Equipment	PDAYXT	(76,308)	(1)	-	-	(1)	-	-	-	
	- Sub-total		(4,863,439)	(93)	-	-	(93)	-	-	-	
Natural Gas Underground Storage											
	- JP Storage Balancing - DIR	COM1	(2,737,637)	-	(84)	-	(84)	-	-	-	
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	
351	Structures and Improvements	SEAS3_DEM	(488,801)	-	-	-	-	-	-	-	
352	Wells	SEAS3_DEM	(5,785,924)	-	-	-	-	-	-	-	
353	Lines	SEAS3_DEM	(536,432)	-	-	-	-	-	-	-	
354	Compressor Equipment	SEAS3_DEM	(2,077,752)	-	-	-	-	-	-	-	
355	Measuring and Regulating Equipment	SEAS3_DEM	(44,173)	-	-	-	-	-	-	-	
356	Purification Equipment	SEAS3_DEM	(399,774)	-	-	-	-	-	-	-	
357	Other Equipment	SEAS3_DEM	(373,312)	-	-	-	-	-	-	-	
	- Sub-total		(12,443,806)	-	(84)	-	(84)	-	-	-	
Natural Gas Local Storage											
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	
361	Structures & Improvement	SEAS3_DEM	(87,098)	-	-	-	-	-	-	-	
362	Gas Holders	SEAS3_DEM	(30,015)	-	-	-	-	-	-	-	
363	Purification Equipment	SEAS3_DEM	(140,816)	-	-	-	-	-	-	-	
364	Terminating & Processing	SEAS3_DEM	(123,320)	-	-	-	-	-	-	-	
	- Sub-total		(381,249)	-	-	-	-	-	-	-	
- Transmission Plant											
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	
366	Structures and Improvements	PAVG	(160,929)	(4)	-	-	(4)	-	-	-	
367	Mains	PAVG	(18,177,202)	(409)	-	-	(409)	-	-	-	
369	M&R Station Equipment	PAVG	(5,585,750)	(126)	-	-	(126)	-	-	-	
372	Easements	PAVG	(44,573)	(1)	-	-	(1)	-	-	-	
	- Sub-total		(23,968,454)	(539)	-	-	(539)	-	-	-	

Acct. No.	Account Description	Allocator	Total	Residential (23,16,53,94)				Comm. & Indus. (31,36,51,61,97)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
- Distribution Plant											
373	Easements	DISTPT	(7,681)	(2,563)	-	(2,779)	(5,342)	(988)	-	(828)	(1,816)
374	Land and Land Rights	DISTPT	-	-	-	-	-	-	-	-	-
375	Structures and Improvements	DISTPT	(2,479,739)	(827,498)	-	(897,201)	(1,724,700)	(319,052)	-	(267,187)	(586,239)
376	Mains - Large Diameter	PAVG	(103,654,632)	(63,789,956)	-	-	(63,789,956)	(24,551,093)	-	-	(24,551,093)
376	Mains - Large Diameter - DIR	DIR376LD	(1,210,678)	-	-	-	-	-	-	-	-
376	Mains - Small Diameter	PAVGSD	(121,395,794)	(82,183,667)	-	-	(82,183,667)	(31,733,688)	-	-	(31,733,688)
376	Mains - Small Diameter - DIR	DIR376SD	(256,017)	-	-	-	-	-	-	-	-
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(7,099,716)	(4,369,227)	-	-	(4,369,227)	(1,681,602)	-	-	(1,681,602)
380	Services	SERV	(221,076,790)	-	-	(168,317,958)	(168,317,958)	-	-	(50,731,573)	(50,731,573)
380	Services - DIR	DIR380	(1,537,822)	-	-	-	-	-	-	-	-
381	Meters	MTRS_CUS	(16,530,497)	-	-	(12,367,336)	(12,367,336)	-	-	(3,940,803)	(3,940,803)
382	Meter Installations	MTRS_INST	(17,420,023)	-	-	(15,697,298)	(15,697,298)	-	-	(1,668,500)	(1,668,500)
383	House Regulators	MTRS_CUS	(3,977,493)	-	-	(2,975,772)	(2,975,772)	-	-	(948,218)	(948,218)
384	House Regulators Installations	MTRS_CUS	(2,976,154)	-	-	(2,226,617)	(2,226,617)	-	-	(709,503)	(709,503)
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(8,318,874)	-	-	(42,115)	(42,115)	-	-	(5,840,228)	(5,840,228)
386	Rental Property on Customers Premise	DIR386	(11,994,036)	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(4,361,653)	(1,455,500)	-	(1,578,102)	(3,033,602)	(561,185)	-	(469,960)	(1,031,145)
-	Sub-total		(524,297,599)	(152,628,411)	-	(204,105,179)	(356,733,590)	(58,847,607)	-	(64,576,800)	(123,424,407)
- General Plant											
389	Land and Land Rights	PLTXR	(1,377,900)	(499,382)	(1,974)	(447,433)	(948,789)	(191,754)	(794)	(133,246)	(325,794)
390	Structures and Improvements	PLTXR	(8,289,004)	(3,004,123)	(11,878)	(2,691,614)	(5,707,615)	(1,153,530)	(4,778)	(801,565)	(1,959,873)
391	Office Furniture and Equipment	OML	(15,752,146)	(2,235,930)	(188,652)	(9,115,506)	(11,540,089)	(924,557)	(75,826)	(1,891,223)	(2,891,607)
392	Transportation Equipment	OML	(111,634)	(15,846)	(1,337)	(64,601)	(81,784)	(6,552)	(537)	(13,403)	(20,493)
392	CNG Equipment - DIR	DIRCNG	186,172	-	-	-	-	-	-	-	-
392	CNG Equipment - Other	SEAS3_DEM	391,462	271,235	-	-	271,235	92,837	-	-	92,837
393	Stores Equipment	PLTXR	(179,037)	(64,887)	(257)	(58,137)	(123,281)	(24,915)	(103)	(17,313)	(42,332)
394	Tools, Shop, and Garage Equipment	OML	(2,325,827)	(330,138)	(27,855)	(1,345,918)	(1,703,911)	(136,512)	(11,196)	(279,242)	(426,950)
394	CNG Equipment - DIR	DIRCNG	(36,471)	-	-	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	(76,687)	(53,135)	-	-	(53,135)	(18,187)	-	-	(18,187)
395	Laboratory Equipment	PLTXR	(27,655)	(10,023)	(40)	(8,980)	(19,043)	(3,849)	(16)	(2,674)	(6,539)
396	Power Operated Equipment	PLTXR	(1,507,576)	(546,380)	(2,160)	(489,542)	(1,038,081)	(209,800)	(869)	(145,786)	(356,455)
397	Communication Equipment	OML	(8,081,071)	(1,147,063)	(96,781)	(4,676,382)	(5,920,226)	(474,311)	(38,900)	(970,224)	(1,483,434)
398	Misc. Equipment	OML	10,501,672	1,490,655	125,771	6,077,144	7,693,569	616,386	50,552	1,260,844	1,927,782
-	Sub-total		(26,685,702)	(6,145,018)	(205,163)	(12,820,969)	(19,171,150)	(2,434,744)	(82,468)	(2,993,832)	(5,511,044)
- Other Assets											
115	Plant acquisition adjustment	DISTPT	(66,044)	(22,039)	-	(23,895)	(45,935)	(8,497)	-	(7,116)	(15,614)
-	Sub-total		(66,044)	(22,039)	-	(23,895)	(45,935)	(8,497)	-	(7,116)	(15,614)
-	TOTAL ACCUMULATED RESERVE		(650,209,813)	(192,047,374)	(2,238,365)	(250,224,678)	(444,510,417)	(74,003,760)	(900,156)	(74,481,528)	(149,385,443)

Puget Sound Energy
2006 Gas General Rate Case
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Large Volume (41)				Interruptible (85)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
- Distribution Plant											
373	Easements	DISTPT	(7,681)	(192)	-	(38)	(230)	(20)	-	(8)	(28)
374	Land and Land Rights	DISTPT	-	-	-	-	-	-	-	-	-
375	Structures and Improvements	DISTPT	(2,479,739)	(61,974)	-	(12,258)	(74,232)	(6,400)	-	(2,483)	(8,883)
376	Mains - Large Diameter	PAVG	(103,654,632)	(4,709,419)	-	-	(4,709,419)	(686,799)	-	-	(686,799)
376	Mains - Large Diameter - DIR	DIR376LD	(1,210,678)	-	-	-	-	(321,419)	-	-	(321,419)
376	Mains - Small Diameter	PAVGSD	(121,395,794)	(6,227,534)	-	-	(6,227,534)	-	-	-	-
376	Mains - Small Diameter - DIR	DIR376SD	(256,017)	-	-	-	-	(108,660)	-	-	(108,660)
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(7,099,716)	(322,567)	-	-	(322,567)	(47,042)	-	-	(47,042)
380	Services	SERV	(221,076,790)	-	-	(1,446,156)	(1,446,156)	-	-	-	-
380	Services - DIR	DIR380	(1,537,822)	-	-	-	-	-	-	(252,433)	(252,433)
381	Meters	MTRS_CUS	(16,530,497)	-	-	(164,709)	(164,709)	-	-	(15,405)	(15,405)
382	Meter Installations	MTRS_INST	(17,420,023)	-	-	(40,299)	(40,299)	-	-	(3,778)	(3,778)
383	House Regulators	MTRS_CUS	(3,977,493)	-	-	(39,632)	(39,632)	-	-	(3,707)	(3,707)
384	House Regulators Installations	MTRS_CUS	(2,976,154)	-	-	(29,654)	(29,654)	-	-	(2,774)	(2,774)
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(8,318,874)	-	-	(912,899)	(912,899)	-	-	(239,166)	(239,166)
386	Rental Property on Customers Premise	DIR386	(11,994,036)	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(4,361,653)	(109,007)	-	(21,561)	(130,568)	(11,257)	-	(4,367)	(15,624)
	- Sub-total		(524,297,599)	(11,430,692)	-	(2,667,206)	(14,097,898)	(1,181,597)	-	(524,120)	(1,705,717)
- General Plant											
389	Land and Land Rights	PLTXR	(1,377,900)	(36,491)	(199)	(6,113)	(42,803)	(4,151)	(60)	(1,238)	(5,449)
390	Structures and Improvements	PLTXR	(8,289,004)	(219,516)	(1,198)	(36,774)	(257,488)	(24,968)	(360)	(7,448)	(32,777)
391	Office Furniture and Equipment	OML	(15,752,146)	(166,138)	(19,026)	(87,035)	(272,198)	(26,988)	(5,714)	(34,677)	(67,379)
392	Transportation Equipment	OML	(111,634)	(1,177)	(135)	(617)	(1,929)	(191)	(40)	(246)	(478)
392	CNG Equipment - DIR	DIRCNG	186,172	-	-	-	-	-	-	-	-
392	CNG Equipment - Other	SEAS3_DEM	391,462	7,242	-	-	7,242	3,766	-	-	3,766
393	Stores Equipment	PLTXR	(179,037)	(4,741)	(26)	(794)	(5,562)	(539)	(8)	(161)	(708)
394	Tools, Shop, and Garage Equipment	OML	(2,325,827)	(24,530)	(2,809)	(12,851)	(40,190)	(3,985)	(844)	(5,120)	(9,949)
394	CNG Equipment - DIR	DIRCNG	(36,471)	-	-	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	(76,687)	(1,419)	-	-	(1,419)	(738)	-	-	(738)
395	Laboratory Equipment	PLTXR	(27,655)	(732)	(4)	(123)	(859)	(83)	(1)	(25)	(109)
396	Power Operated Equipment	PLTXR	(1,507,576)	(39,925)	(218)	(6,688)	(46,831)	(4,541)	(66)	(1,355)	(5,961)
397	Communication Equipment	OML	(8,081,071)	(85,231)	(9,761)	(44,650)	(139,641)	(13,845)	(2,932)	(17,790)	(34,566)
398	Misc. Equipment	OML	10,501,672	110,761	12,684	58,024	181,470	17,992	3,810	23,119	44,921
	- Sub-total		(26,685,702)	(461,898)	(20,691)	(137,620)	(620,209)	(58,271)	(6,216)	(44,941)	(109,428)
- Other Assets											
115	Plant acquisition adjustment	DISTPT	(66,044)	(1,651)	-	(326)	(1,977)	(170)	-	(66)	(237)
	- Sub-total		(66,044)	(1,651)	-	(326)	(1,977)	(170)	-	(66)	(237)
	- TOTAL ACCUMULATED RESERVE		(650,209,813)	(13,991,371)	(225,734)	(3,122,867)	(17,339,972)	(1,607,078)	(67,882)	(695,708)	(2,370,669)

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Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
- Distribution Plant											
373	Easements	DISTPT	(7,681)	(37)	-	(21)	(58)	(27)	-	(2)	(29)
374	Land and Land Rights	DISTPT	-	-	-	-	-	-	-	-	-
375	Structures and Improvements	DISTPT	(2,479,739)	(11,951)	-	(6,722)	(18,674)	(8,634)	-	(764)	(9,398)
376	Mains - Large Diameter	PAVG	(103,654,632)	(864,345)	-	-	(864,345)	(1,266,698)	-	-	(1,266,698)
376	Mains - Large Diameter - DIR	DIR376LD	(1,210,678)	-	-	-	-	(216,558)	-	-	(216,558)
376	Mains - Small Diameter	PAVGSD	(121,395,794)	(1,247,721)	-	-	(1,247,721)	-	-	-	-
376	Mains - Small Diameter - DIR	DIR376SD	(256,017)	-	-	-	-	-	-	-	-
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(7,099,716)	(59,202)	-	-	(59,202)	(86,761)	-	-	(86,761)
380	Services	SERV	(221,076,790)	-	-	(579,756)	(579,756)	-	-	-	-
380	Services - DIR	DIR380	(1,537,822)	-	-	-	-	-	-	(108,797)	(108,797)
381	Meters	MTRS_CUS	(16,530,497)	-	-	(41,636)	(41,636)	-	-	-	-
382	Meter Installations	MTRS_INST	(17,420,023)	-	-	(10,002)	(10,002)	-	-	-	-
383	House Regulators	MTRS_CUS	(3,977,493)	-	-	(10,018)	(10,018)	-	-	-	-
384	House Regulators Installations	MTRS_CUS	(2,976,154)	-	-	(7,496)	(7,496)	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(8,318,874)	-	-	(712,752)	(712,752)	-	-	(61,846)	(61,846)
386	Rental Property on Customers Premise	DIR386	(11,994,036)	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(4,361,653)	(21,021)	-	(11,824)	(32,845)	(15,186)	-	(1,343)	(16,530)
	- Sub-total		(524,297,599)	(2,204,278)	-	(1,380,227)	(3,584,505)	(1,593,865)	-	(172,753)	(1,766,619)
- General Plant											
389	Land and Land Rights	PLTXR	(1,377,900)	(7,356)	(71)	(3,352)	(10,780)	(6,150)	(148)	(381)	(6,678)
390	Structures and Improvements	PLTXR	(8,289,004)	(44,250)	(430)	(20,167)	(64,847)	(36,994)	(888)	(2,291)	(40,173)
391	Office Furniture and Equipment	OML	(15,752,146)	(40,865)	(6,820)	(43,761)	(91,446)	(33,261)	(14,026)	(27,198)	(74,485)
392	Transportation Equipment	OML	(111,634)	(290)	(48)	(310)	(648)	(236)	(99)	(193)	(528)
392	CNG Equipment - DIR	DIRCNG	186,172	-	-	-	-	-	-	-	-
392	CNG Equipment - Other	SEAS3_DEM	391,462	7,790	-	-	7,790	8,592	-	-	8,592
393	Stores Equipment	PLTXR	(179,037)	(956)	(9)	(436)	(1,401)	(799)	(19)	(49)	(868)
394	Tools, Shop, and Garage Equipment	OML	(2,325,827)	(6,034)	(1,007)	(6,461)	(13,502)	(4,911)	(2,071)	(4,016)	(10,998)
394	CNG Equipment - DIR	DIRCNG	(36,471)	-	-	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	(76,687)	(1,526)	-	-	(1,526)	(1,683)	-	-	(1,683)
395	Laboratory Equipment	PLTXR	(27,655)	(148)	(1)	(67)	(216)	(123)	(3)	(8)	(134)
396	Power Operated Equipment	PLTXR	(1,507,576)	(8,048)	(78)	(3,668)	(11,794)	(6,728)	(161)	(417)	(7,307)
397	Communication Equipment	OML	(8,081,071)	(20,964)	(3,499)	(22,450)	(46,913)	(17,063)	(7,196)	(13,953)	(38,212)
398	Misc. Equipment	OML	10,501,672	27,244	4,547	29,175	60,965	22,174	9,351	18,133	49,658
	- Sub-total		(26,685,702)	(95,402)	(7,418)	(71,498)	(174,318)	(77,182)	(15,260)	(30,373)	(122,815)
- Other Assets											
115	Plant acquisition adjustment	DISTPT	(66,044)	(318)	-	(179)	(497)	(230)	-	(20)	(250)
	- Sub-total		(66,044)	(318)	-	(179)	(497)	(230)	-	(20)	(250)
	- TOTAL ACCUMULATED RESERVE		(650,209,813)	(2,868,099)	(81,001)	(1,611,651)	(4,560,751)	(2,307,992)	(166,944)	(302,425)	(2,777,361)

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Acct. No.	Account Description	Allocator	Total	Transportation (57)				Transport Contracts (99,199,299)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
- Distribution Plant											
373	Easements	DISTPT	(7,681)	(127)	-	(20)	(147)	(29)	-	(3)	(32)
374	Land and Land Rights	DISTPT	-	-	-	-	-	-	-	-	-
375	Structures and Improvements	DISTPT	(2,479,739)	(40,935)	-	(6,442)	(47,378)	(9,314)	-	(887)	(10,201)
376	Mains - Large Diameter	PAVG	(103,654,632)	(6,239,122)	-	-	(6,239,122)	(1,544,867)	-	-	(1,544,867)
376	Mains - Large Diameter - DIR	DIR376LD	(1,210,678)	(629,821)	-	-	(629,821)	(42,879)	-	-	(42,879)
376	Mains - Small Diameter	PAVGSD	(121,395,794)	-	-	-	-	-	-	-	-
376	Mains - Small Diameter - DIR	DIR376SD	(256,017)	(147,357)	-	-	(147,357)	-	-	-	-
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(7,099,716)	(427,342)	-	-	(427,342)	(105,814)	-	-	(105,814)
380	Services	SERV	(221,076,790)	-	-	-	-	-	-	-	-
380	Services - DIR	DIR380	(1,537,822)	-	-	(1,063,028)	(1,063,028)	-	-	(113,563)	(113,563)
381	Meters	MTRS_CUS	(16,530,497)	-	-	(203)	(203)	-	-	(405)	(405)
382	Meter Installations	MTRS_INST	(17,420,023)	-	-	(48)	(48)	-	-	(97)	(97)
383	House Regulators	MTRS_CUS	(3,977,493)	-	-	(49)	(49)	-	-	(98)	(98)
384	House Regulators Installations	MTRS_CUS	(2,976,154)	-	-	(36)	(36)	-	-	(73)	(73)
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(8,318,874)	-	-	(430,728)	(430,728)	-	-	(79,140)	(79,140)
386	Rental Property on Customers Premise	DIR386	(11,994,036)	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(4,361,653)	(72,002)	-	(11,331)	(83,333)	(16,382)	-	(1,560)	(17,942)
	- Sub-total		(524,297,599)	(7,556,706)	-	(1,511,886)	(9,068,592)	(1,719,285)	-	(195,825)	(1,915,111)
- General Plant											
389	Land and Land Rights	PLTXR	(1,377,900)	(26,906)	(632)	(3,213)	(30,751)	(6,252)	(141)	(442)	(6,835)
390	Structures and Improvements	PLTXR	(8,289,004)	(161,857)	(3,803)	(19,326)	(184,986)	(37,611)	(848)	(2,661)	(41,120)
391	Office Furniture and Equipment	OML	(15,752,146)	(139,831)	(21,429)	(131,703)	(292,963)	(32,653)	(4,776)	(39,425)	(76,854)
392	Transportation Equipment	OML	(111,634)	(991)	(152)	(933)	(2,076)	(231)	(34)	(279)	(545)
392	CNG Equipment - DIR	DIRCNG	186,172	-	-	-	-	-	-	-	-
392	CNG Equipment - Other	SEAS3_DEM	391,462	-	-	-	-	-	-	-	-
393	Stores Equipment	PLTXR	(179,037)	(3,496)	(82)	(417)	(3,996)	(812)	(18)	(57)	(888)
394	Tools, Shop, and Garage Equipment	OML	(2,325,827)	(20,646)	(3,164)	(19,446)	(43,256)	(4,821)	(705)	(5,821)	(11,348)
394	CNG Equipment - DIR	DIRCNG	(36,471)	-	-	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	(76,687)	-	-	-	-	-	-	-	-
395	Laboratory Equipment	PLTXR	(27,655)	(540)	(13)	(64)	(617)	(125)	(3)	(9)	(137)
396	Power Operated Equipment	PLTXR	(1,507,576)	(29,438)	(692)	(3,515)	(33,645)	(6,841)	(154)	(484)	(7,479)
397	Communication Equipment	OML	(8,081,071)	(71,735)	(10,993)	(67,566)	(150,294)	(16,751)	(2,450)	(20,226)	(39,427)
398	Misc. Equipment	OML	10,501,672	93,223	14,286	87,804	195,313	21,769	3,184	26,284	51,237
	- Sub-total		(26,685,702)	(362,218)	(26,673)	(158,380)	(547,270)	(84,329)	(5,945)	(43,121)	(133,396)
- Other Assets											
115	Plant acquisition adjustment	DISTPT	(66,044)	(1,090)	-	(172)	(1,262)	(248)	-	(24)	(272)
	- Sub-total		(66,044)	(1,090)	-	(172)	(1,262)	(248)	-	(24)	(272)
	- TOTAL ACCUMULATED RESERVE		(650,209,813)	(9,873,231)	(535,381)	(2,151,182)	(12,559,795)	(2,280,303)	(119,345)	(382,879)	(2,782,527)

Puget Sound Energy
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Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	CNG Service (50)				Rentals			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
- Distribution Plant											
373	Easements	DISTPT	(7,681)	(0)	-	(0)	(0)	-	-	-	-
374	Land and Land Rights	DISTPT	-	-	-	-	-	-	-	-	-
375	Structures and Improvements	DISTPT	(2,479,739)	(31)	-	(5)	(36)	-	-	-	-
376	Mains - Large Diameter	PAVG	(103,654,632)	(2,332)	-	-	(2,332)	-	-	-	-
376	Mains - Large Diameter - DIR	DIR376LD	(1,210,678)	-	-	-	-	-	-	-	-
376	Mains - Small Diameter	PAVGSD	(121,395,794)	(3,185)	-	-	(3,185)	-	-	-	-
376	Mains - Small Diameter - DIR	DIR376SD	(256,017)	-	-	-	-	-	-	-	-
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(7,099,716)	(160)	-	-	(160)	-	-	-	-
380	Services	SERV	(221,076,790)	-	-	(1,347)	(1,347)	-	-	-	-
380	Services - DIR	DIR380	(1,537,822)	-	-	-	-	-	-	-	-
381	Meters	MTRS_CUS	(16,530,497)	-	-	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	(17,420,023)	-	-	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	(3,977,493)	-	-	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	(2,976,154)	-	-	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(8,318,874)	-	-	-	-	-	-	-	-
386	Rental Property on Customers Premise	DIR386	(11,994,036)	-	-	-	-	-	-	(11,994,036)	(11,994,036)
387	Other Equipment	DISTPT	(4,361,653)	(55)	-	(9)	(64)	-	-	-	-
	- Sub-total		(524,297,599)	(5,763)	-	(1,361)	(7,123)	-	-	(11,994,036)	(11,994,036)
- General Plant											
389	Land and Land Rights	PLTXR	(1,377,900)	(18)	(0)	(2)	(21)	-	-	-	-
390	Structures and Improvements	PLTXR	(8,289,004)	(109)	(1)	(15)	(125)	-	-	-	-
391	Office Furniture and Equipment	OML	(15,752,146)	(324,942)	(12)	(8,183)	(333,137)	-	-	(111,989)	(111,989)
392	Transportation Equipment	OML	(111,634)	(2,303)	(0)	(58)	(2,361)	-	-	(794)	(794)
392	CNG Equipment - DIR	DIRCNG	186,172	186,172	-	-	186,172	-	-	-	-
392	CNG Equipment - Other	SEAS3_DEM	391,462	-	-	-	-	-	-	-	-
393	Stores Equipment	PLTXR	(179,037)	(2)	(0)	(0)	(3)	-	-	-	-
394	Tools, Shop, and Garage Equipment	OML	(2,325,827)	(47,978)	(2)	(1,208)	(49,188)	-	-	(16,535)	(16,535)
394	CNG Equipment - DIR	DIRCNG	(36,471)	(36,471)	-	-	(36,471)	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	(76,687)	-	-	-	-	-	-	-	-
395	Laboratory Equipment	PLTXR	(27,655)	(0)	(0)	(0)	(0)	-	-	-	-
396	Power Operated Equipment	PLTXR	(1,507,576)	(20)	(0)	(3)	(23)	-	-	-	-
397	Communication Equipment	OML	(8,081,071)	(166,700)	(6)	(4,198)	(170,904)	-	-	(57,452)	(57,452)
398	Misc. Equipment	OML	10,501,672	216,633	8	5,456	222,097	-	-	74,661	74,661
	- Sub-total		(26,685,702)	(175,739)	(13)	(8,212)	(183,964)	-	-	(112,108)	(112,108)
- Other Assets											
115	Plant acquisition adjustment	DISTPT	(66,044)	(1)	-	(0)	(1)	-	-	-	-
	- Sub-total		(66,044)	(1)	-	(0)	(1)	-	-	-	-
	- TOTAL ACCUMULATED RESERVE		(650,209,813)	(1,368,209)	(139)	(39,443)	(1,407,791)	-	-	(12,515,087)	(12,515,087)

Puget Sound Energy
2006 Gas General Rate Case
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Residential (23,16,53,94)				Comm. & Indus. (31,36,51,61,97)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Rate Base Adjustments and Working Capital											
	Other Rate Base										
n/a	Customer Advances for Construction	DIR252	(18,595,569)	-	-	(9,082,076)	(9,082,076)	-	-	(9,513,493)	(9,513,493)
n/a	Gas Stored Underground - Non current	SEAS3_DEM	4,360,662	3,021,399	-	-	3,021,399	1,034,154	-	-	1,034,154
n/a	CIAC - Accum. Def. FIT.	DIR252	455,417	-	-	222,426	222,426	-	-	232,991	232,991
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(174,459,251)	(64,791,311)	-	(51,693,766)	(116,485,077)	(24,886,522)	-	(14,856,937)	(39,743,458)
n/a	Allowance for Working Capital	OMxGAS	10,976,022	1,696,858	315,562	6,219,177	8,231,597	682,640	125,870	1,228,546	2,037,057
	- Total Other Rate Base		(177,262,719)	(60,073,054)	315,562	(54,334,239)	(114,091,731)	(23,169,728)	125,870	(22,908,892)	(45,952,748)
TOTAL		-	1,180,351,744	421,020,518	2,672,423	374,846,196	798,539,137	161,998,798	1,073,599	96,074,940	259,147,337

Puget Sound Energy
2006 Gas General Rate Case
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Large Volume (41)				Interruptible (85)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Rate Base Adjustments and Working Capital											
Other Rate Base											
n/a	Customer Advances for Construction	DIR252	(18,595,569)	-	-	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	4,360,662	80,671	-	-	80,671	41,949	-	-	41,949
n/a	CIAC - Accum. Def. FIT.	DIR252	455,417	-	-	-	-	-	-	-	-
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(174,459,251)	(4,743,589)	-	(723,463)	(5,467,052)	(542,326)	-	(148,811)	(691,138)
n/a	Allowance for Working Capital	OMxGAS	10,976,022	124,880	31,844	51,985	208,709	17,862	9,395	23,075	50,332
	- Total Other Rate Base		(177,262,719)	(4,538,038)	31,844	(671,479)	(5,177,672)	(482,516)	9,395	(125,737)	(598,858)
TOTAL			1,180,351,744	30,674,148	269,530	5,084,360	36,028,038	3,597,226	80,858	1,160,354	4,838,439

Puget Sound Energy
2006 Gas General Rate Case
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Rate Base Adjustments and Working Capital											
	Other Rate Base										
n/a	Customer Advances for Construction	DIR252	(18,595,569)	-	-	-	-	-	-	-	
n/a	Gas Stored Underground - Non current	SEAS3_DEM	4,360,662	86,775	-	-	86,775	95,715	-	95,715	
n/a	CIAC - Accum. Def. FIT.	DIR252	455,417	-	-	-	-	-	-	-	
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(174,459,251)	(953,599)	-	(408,423)	(1,362,022)	(809,107)	-	(44,148)	
n/a	Allowance for Working Capital	OMxGAS	10,976,022	29,050	11,242	28,206	68,498	22,869	22,408	15,354	
	- Total Other Rate Base		(177,262,719)	(837,773)	11,242	(380,217)	(1,206,748)	(690,524)	22,408	(28,794)	
TOTAL			1,180,351,744	6,298,879	96,517	2,834,441	9,229,837	5,358,120	198,102	456,365	
										6,012,587	

Acct. No.	Account Description	Allocator	Total	Transportation (57)				Transport Contracts (99,199,299)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Rate Base Adjustments and Working Capital											
Other Rate Base											
n/a	Customer Advances for Construction	DIR252	(18,595,569)	-	-	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	4,360,662	-	-	-	-	-	-	-	-
n/a	CIAC - Accum. Def. FIT.	DIR252	455,417	-	-	-	-	-	-	-	-
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(174,459,251)	(3,572,403)	-	(364,603)	(3,937,006)	(832,206)	-	(51,949)	(884,155)
n/a	Allowance for Working Capital	OMxGAS	10,976,022	94,920	10,647	78,269	183,835	21,947	2,360	22,185	46,493
-	Total Other Rate Base		(177,262,719)	(3,477,483)	10,647	(286,334)	(3,753,170)	(810,258)	2,360	(29,764)	(837,662)
TOTAL			1,180,351,744	23,109,450	527,044	3,153,819	26,790,313	5,383,457	117,472	586,371	6,087,300

Acct. No.	Account Description	Allocator	Total	CNG Service (50)				Rentals			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Rate Base Adjustments and Working Capital											
Other Rate Base											
n/a	Customer Advances for Construction	DIR252	(18,595,569)	-	-	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	4,360,662	-	-	-	-	-	-	-	-
n/a	CIAC - Accum. Def. FIT.	DIR252	455,417	-	-	-	-	-	-	-	-
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(174,459,251)	(2,357)	-	(252)	(2,609)	-	-	(5,033,479)	(5,033,479)
n/a	Allowance for Working Capital	OMxGAS	10,976,022	4,203	19	3,461	7,682	-	-	81,188	81,188
	- Total Other Rate Base		(177,262,719)	1,846	19	3,209	5,073	-	-	(4,952,292)	(4,952,292)
TOTAL			1,180,351,744	2,356,405	165	55,046	2,411,616	-	-	31,267,139	31,267,139

Residential (23,16,53,94)

Comm. & Indus. (31,36,51,61,97)

Acct. No.	Account Description	Allocator	Total	Residential (23,16,53,94)				Comm. & Indus. (31,36,51,61,97)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
EXPENSES											
O & M Expenses											
Production Expense											
710	Oper.Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	11,512	7,926	-	7,926	3,001	-	-	-	3,001
735	Misc.Production Expenses	PDAYXT	5,279	3,635	-	3,635	1,376	-	-	-	1,376
741	Main.Structures and Improvements	PDAYXT	56,676	39,021	-	39,021	14,776	-	-	-	14,776
742	Maintenance of Production Equipment	PDAYXT	75,017	51,649	-	51,649	19,558	-	-	-	19,558
-	Sub-total		148,484	102,232	-	102,232	38,712	-	-	-	38,712
Other Gas Supply Expenses											
804	Natural Gas Purchases - City Gate	GAS	679,068,673	46,056,984	372,876,880	-	418,933,863	17,709,828	148,495,043	-	166,204,871
805	Other Gas Purchases	GAS	23,420	1,588	12,860	-	14,448	611	5,121	-	5,732
805	Purchased Gas Cost Adjustment	GAS	(25,795,831)	(1,749,570)	(14,164,501)	-	(15,914,071)	(672,745)	(5,640,892)	-	(6,313,637)
807	Oper.of Purch.Gas Measuring Sta.	COM1	303,520	-	149,075	-	149,075	-	59,971	-	59,971
807	Purch.Gas Calculation Exp.	COM1XT_COM	283,349	-	172,302	-	172,302	-	69,315	-	69,315
808	Gas Withdrawn From Storage	GAS	74,144,916	5,028,786	40,713,003	-	45,741,789	1,933,668	16,213,607	-	18,147,275
808	Gas Delivered to Storage	GAS	(96,185,807)	(6,523,682)	(52,815,665)	-	(59,339,347)	(2,508,486)	(21,033,389)	-	(23,541,875)
812	Gas Used for Other Utility Operations	COM1	(221,468)	-	(108,775)	-	(108,775)	-	(43,759)	-	(43,759)
813	Other Gas Supply Expenses	COM1XT_COM	8,906	-	5,416	-	5,416	-	2,179	-	2,179
-	Sub-total		631,629,678	42,814,106	346,840,595	-	389,654,701	16,462,877	138,127,196	-	154,590,073
Underground Storage Expenses											
-	JP Storage Balancing - DIR	COM1	154,845	-	76,053	-	76,053	-	30,595	-	30,595
814	Operation Supv & Eng	STOR_OML	50,338	34,878	-	-	34,878	11,938	-	-	11,938
815	Oper Map & Records	STORPT	60	41	-	-	41	14	-	-	14
816	Oper Wells Expense	STORPT	5,288	3,664	-	-	3,664	1,254	-	-	1,254
817	Oper Lines Expense	STORPT	8,416	5,831	-	-	5,831	1,996	-	-	1,996
818	Oper Compressor Sta Exp	STORPT	88,699	61,458	-	-	61,458	21,035	-	-	21,035
819	Oper Compressor Sta Fuel	STORPT	15,399	10,669	-	-	10,669	3,652	-	-	3,652
820	Oper Meas & Reg Sta Exp	STORPT	-	-	-	-	-	-	-	-	-
821	Oper Purification Exp	STORPT	5,403	3,744	-	-	3,744	1,281	-	-	1,281
823	Storage Gas Losses	STORPT	150,076	103,984	-	-	103,984	35,591	-	-	35,591
824	Oper Other Expenses	STORPT	42,689	29,578	-	-	29,578	10,124	-	-	10,124
825	Oper Storage Well Royalty	STORPT	30,298	20,993	-	-	20,993	7,185	-	-	7,185
826	Oper Other Storage Rents	STORPT	(2,841)	(1,969)	-	-	(1,969)	(674)	-	-	(674)
830	Maint Supv & Engineering	STORPT	45,684	31,653	-	-	31,653	10,834	-	-	10,834
831	Maint Structures	STORPT	540	374	-	-	374	128	-	-	128
832	Maint Reservoirs & Wells	STORPT	7,469	5,175	-	-	5,175	1,771	-	-	1,771
833	Maint Of Lines	STORPT	27,627	19,142	-	-	19,142	6,552	-	-	6,552
834	Maint Compressor Sta Equip	STORPT	72,383	50,152	-	-	50,152	17,166	-	-	17,166
836	Maint Purification Equip	STORPT	1,432	992	-	-	992	340	-	-	340
837	Maint Other Equipment	STORPT	2,851	1,975	-	-	1,975	676	-	-	676
-	Sub-total		706,654	382,335	76,053	-	458,388	130,864	30,595	-	161,459

Acct. No.	Account Description	Allocator	Total	Large Volume (41)				Interruptible (85)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
EXPENSES											
O & M Expenses											
Production Expense											
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	11,512	509	-	-	509	30	-	30	
735	Misc. Production Expenses	PDAYXT	5,279	233	-	-	233	14	-	14	
741	Main. Structures and Improvements	PDAYXT	56,676	2,505	-	-	2,505	148	-	148	
742	Maintenance of Production Equipment	PDAYXT	75,017	3,316	-	-	3,316	195	-	195	
-	Sub-total		148,484	6,563	-	-	6,563	387	-	387	
Other Gas Supply Expenses											
804	Natural Gas Purchases - City Gate	GAS	679,068,673	3,519,668	35,706,788	-	39,226,456	867,212	10,816,108	- 11,683,320	
805	Other Gas Purchases	GAS	23,420	121	1,231	-	1,353	30	373	- 403	
805	Purchased Gas Cost Adjustment	GAS	(25,795,831)	(133,702)	(1,356,396)	-	(1,490,098)	(32,943)	(410,872)	- (443,815)	
807	Oper. of Purch. Gas Measuring Sta.	COM1	303,520	-	15,033	-	15,033	-	4,524	- 4,524	
807	Purch. Gas Calculation Exp.	COM1XT_COM	283,349	-	17,376	-	17,376	-	5,229	- 5,229	
808	Gas Withdrawn From Storage	GAS	74,144,916	384,299	3,898,688	-	4,282,987	94,688	1,180,970	- 1,275,657	
808	Gas Delivered to Storage	GAS	(96,185,807)	(498,539)	(5,057,642)	-	(5,556,181)	(122,835)	(1,532,034)	- (1,654,869)	
812	Gas Used for Other Utility Operations	COM1	(221,468)	-	(10,969)	-	(10,969)	-	(3,301)	- (3,301)	
813	Other Gas Supply Expenses	COM1XT_COM	8,906	-	546	-	546	-	164	- 164	
-	Sub-total		631,629,678	3,271,848	33,214,655	-	36,486,503	806,151	10,061,161	- 10,867,313	
Underground Storage Expenses											
-	JP Storage Balancing - DIR	COM1	154,845	-	7,670	-	7,670	-	2,308	- 2,308	
814	Operation Supv & Eng	STOR_OML	50,338	931	-	-	931	484	-	- 484	
815	Oper Map & Records	STORPT	60	1	-	-	1	1	-	- 1	
816	Oper Wells Expense	STORPT	5,288	98	-	-	98	51	-	- 51	
817	Oper Lines Expense	STORPT	8,416	156	-	-	156	81	-	- 81	
818	Oper Compressor Sta Exp	STORPT	88,699	1,641	-	-	1,641	853	-	- 853	
819	Oper Compressor Sta Fuel	STORPT	15,399	285	-	-	285	148	-	- 148	
820	Oper Meas & Reg Sta Exp	STORPT	-	-	-	-	-	-	-	- -	
821	Oper Purification Exp	STORPT	5,403	100	-	-	100	52	-	- 52	
823	Storage Gas Losses	STORPT	150,076	2,776	-	-	2,776	1,444	-	- 1,444	
824	Oper Other Expenses	STORPT	42,689	790	-	-	790	411	-	- 411	
825	Oper Storage Well Royalty	STORPT	30,298	560	-	-	560	291	-	- 291	
826	Oper Other Storage Rents	STORPT	(2,841)	(53)	-	-	(53)	(27)	-	- (27)	
830	Maint Supv & Engineering	STORPT	45,684	845	-	-	845	439	-	- 439	
831	Maint Structures	STORPT	540	10	-	-	10	5	-	- 5	
832	Maint Reservoirs & Wells	STORPT	7,469	138	-	-	138	72	-	- 72	
833	Maint Of Lines	STORPT	27,627	511	-	-	511	266	-	- 266	
834	Maint Compressor Sta Equip	STORPT	72,383	1,339	-	-	1,339	696	-	- 696	
836	Maint Purification Equip	STORPT	1,432	26	-	-	26	14	-	- 14	
837	Maint Other Equipment	STORPT	2,851	53	-	-	53	27	-	- 27	
-	Sub-total		706,654	10,208	7,670	-	17,878	5,308	2,308	- 7,616	

Puget Sound Energy
2006 Gas General Rate Case
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
EXPENSES											
O & M Expenses											
Production Expense											
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	11,512	43	-	-	43	2	-	-	2
735	Misc. Production Expenses	PDAYXT	5,279	20	-	-	20	1	-	-	1
741	Main. Structures and Improvements	PDAYXT	56,676	213	-	-	213	11	-	-	11
742	Maintenance of Production Equipment	PDAYXT	75,017	282	-	-	282	15	-	-	15
-	Sub-total		148,484	559	-	-	559	29	-	-	29
Other Gas Supply Expenses											
804	Natural Gas Purchases - City Gate	GAS	679,068,673	1,142,138	13,194,005	-	14,336,143	1,978,861	26,535,640	-	28,514,501
805	Other Gas Purchases	GAS	23,420	39	455	-	494	68	915	-	983
805	Purchased Gas Cost Adjustment	GAS	(25,795,831)	(43,386)	(501,202)	-	(544,588)	(75,171)	(1,008,011)	-	(1,083,182)
807	Oper. of Purch. Gas Measuring Sta.	COM1	303,520	-	5,398	-	5,398	-	11,141	-	11,141
807	Purch. Gas Calculation Exp.	COM1XT_COM	283,349	-	6,239	-	6,239	-	12,877	-	12,877
808	Gas Withdrawn From Storage	GAS	74,144,916	124,706	1,440,603	-	1,565,309	216,064	2,897,325	-	3,113,390
808	Gas Delivered to Storage	GAS	(96,185,807)	(161,777)	(1,868,848)	-	(2,030,625)	(280,293)	(3,758,606)	-	(4,038,900)
812	Gas Used for Other Utility Operations	COM1	(221,468)	-	(3,939)	-	(3,939)	-	(8,129)	-	(8,129)
813	Other Gas Supply Expenses	COM1XT_COM	8,906	-	196	-	196	-	405	-	405
-	Sub-total		631,629,678	1,061,720	12,272,909	-	13,334,629	1,839,530	24,683,555	-	26,523,085
Underground Storage Expenses											
-	JP Storage Balancing - DIR	COM1	154,845	-	2,754	-	2,754	-	5,684	-	5,684
814	Operation Supv & Eng	STOR_OML	50,338	1,002	-	-	1,002	1,105	-	-	1,105
815	Oper Map & Records	STORPT	60	1	-	-	1	1	-	-	1
816	Oper Wells Expense	STORPT	5,288	105	-	-	105	116	-	-	116
817	Oper Lines Expense	STORPT	8,416	167	-	-	167	185	-	-	185
818	Oper Compressor Sta Exp	STORPT	88,699	1,765	-	-	1,765	1,947	-	-	1,947
819	Oper Compressor Sta Fuel	STORPT	15,399	306	-	-	306	338	-	-	338
820	Oper Meas & Reg Sta Exp	STORPT	-	-	-	-	-	-	-	-	-
821	Oper Purification Exp	STORPT	5,403	108	-	-	108	119	-	-	119
823	Storage Gas Losses	STORPT	150,076	2,986	-	-	2,986	3,294	-	-	3,294
824	Oper Other Expenses	STORPT	42,689	849	-	-	849	937	-	-	937
825	Oper Storage Well Royalty	STORPT	30,298	603	-	-	603	665	-	-	665
826	Oper Other Storage Rents	STORPT	(2,841)	(57)	-	-	(57)	(62)	-	-	(62)
830	Maint Supv & Engineering	STORPT	45,684	909	-	-	909	1,003	-	-	1,003
831	Maint Structures	STORPT	540	11	-	-	11	12	-	-	12
832	Maint Reservoirs & Wells	STORPT	7,469	149	-	-	149	164	-	-	164
833	Maint Of Lines	STORPT	27,627	550	-	-	550	606	-	-	606
834	Maint Compressor Sta Equip	STORPT	72,383	1,440	-	-	1,440	1,589	-	-	1,589
836	Maint Purification Equip	STORPT	1,432	28	-	-	28	31	-	-	31
837	Maint Other Equipment	STORPT	2,851	57	-	-	57	63	-	-	63
-	Sub-total		706,654	10,981	2,754	-	13,735	12,112	5,684	-	17,796

Acct. No.	Account Description	Allocator	Total	Transportation (57)				Transport Contracts (99,199,299)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
EXPENSES											
O & M Expenses											
Production Expense											
710	Oper.Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	11,512	-	-	-	-	-	-	-	
735	Misc.Production Expenses	PDAYXT	5,279	-	-	-	-	-	-	-	
741	Main.Structures and Improvements	PDAYXT	56,676	-	-	-	-	-	-	-	
742	Maintenance of Production Equipment	PDAYXT	75,017	-	-	-	-	-	-	-	
-	Sub-total		148,484	-	-	-	-	-	-	-	
Other Gas Supply Expenses											
804	Natural Gas Purchases - City Gate	GAS	679,068,673	-	119,813	-	119,813	-	26,709	-	26,709
805	Other Gas Purchases	GAS	23,420	-	4	-	4	-	1	-	1
805	Purchased Gas Cost Adjustment	GAS	(25,795,831)	-	(4,551)	-	(4,551)	-	(1,015)	-	(1,015)
807	Oper.of Purch.Gas Measuring Sta.	COM1	303,520	-	47,728	-	47,728	-	10,640	-	10,640
807	Purch.Gas Calculation Exp.	COM1XT_COM	283,349	-	-	-	-	-	-	-	-
808	Gas Withdrawn From Storage	GAS	74,144,916	-	13,082	-	13,082	-	2,916	-	2,916
808	Gas Delivered to Storage	GAS	(96,185,807)	-	(16,971)	-	(16,971)	-	(3,783)	-	(3,783)
812	Gas Used for Other Utility Operations	COM1	(221,468)	-	(34,826)	-	(34,826)	-	(7,763)	-	(7,763)
813	Other Gas Supply Expenses	COM1XT_COM	8,906	-	-	-	-	-	-	-	-
-	Sub-total		631,629,678	-	124,280	-	124,280	-	27,705	-	27,705
Underground Storage Expenses											
-	JP Storage Balancing - DIR	COM1	154,845	-	24,349	-	24,349	-	5,428	-	5,428
814	Operation Supv & Eng	STOR_OML	50,338	-	-	-	-	-	-	-	-
815	Oper Map & Records	STORPT	60	-	-	-	-	-	-	-	-
816	Oper Wells Expense	STORPT	5,288	-	-	-	-	-	-	-	-
817	Oper Lines Expense	STORPT	8,416	-	-	-	-	-	-	-	-
818	Oper Compressor Sta Exp	STORPT	88,699	-	-	-	-	-	-	-	-
819	Oper Compressor Sta Fuel	STORPT	15,399	-	-	-	-	-	-	-	-
820	Oper Meas & Reg Sta Exp	STORPT	-	-	-	-	-	-	-	-	-
821	Oper Purification Exp	STORPT	5,403	-	-	-	-	-	-	-	-
823	Storage Gas Losses	STORPT	150,076	-	-	-	-	-	-	-	-
824	Oper Other Expenses	STORPT	42,689	-	-	-	-	-	-	-	-
825	Oper Storage Well Royalty	STORPT	30,298	-	-	-	-	-	-	-	-
826	Oper Other Storage Rents	STORPT	(2,841)	-	-	-	-	-	-	-	-
830	Maint Supv & Engineering	STORPT	45,684	-	-	-	-	-	-	-	-
831	Maint Structures	STORPT	540	-	-	-	-	-	-	-	-
832	Maint Reservoirs & Wells	STORPT	7,469	-	-	-	-	-	-	-	-
833	Maint Of Lines	STORPT	27,627	-	-	-	-	-	-	-	-
834	Maint Compressor Sta Equip	STORPT	72,383	-	-	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	1,432	-	-	-	-	-	-	-	-
837	Maint Other Equipment	STORPT	2,851	-	-	-	-	-	-	-	-
-	Sub-total		706,654	-	24,349	-	24,349	-	5,428	-	5,428

Acct. No.	Account Description	Allocator	Total	CNG Service (50)				Rentals			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
EXPENSES											
O & M Expenses											
Production Expense											
710	Oper.Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	11,512	0	-	-	0	-	-	-	-
735	Misc.Production Expenses	PDAYXT	5,279	0	-	-	0	-	-	-	-
741	Main.Structures and Improvements	PDAYXT	56,676	1	-	-	1	-	-	-	-
742	Maintenance of Production Equipment	PDAYXT	75,017	1	-	-	1	-	-	-	-
-	Sub-total		148,484	3	-	-	3	-	-	-	-
Other Gas Supply Expenses											
804	Natural Gas Purchases - City Gate	GAS	679,068,673	1,766	21,230	-	22,996	-	-	-	-
805	Other Gas Purchases	GAS	23,420	0	1	-	1	-	-	-	-
805	Purchased Gas Cost Adjustment	GAS	(25,795,831)	(67)	(806)	-	(874)	-	-	-	-
807	Oper.of Purch.Gas Measuring Sta.	COM1	303,520	-	9	-	9	-	-	-	-
807	Purch.Gas Calculation Exp.	COM1XT_COM	283,349	-	11	-	11	-	-	-	-
808	Gas Withdrawn From Storage	GAS	74,144,916	193	2,318	-	2,511	-	-	-	-
808	Gas Delivered to Storage	GAS	(96,185,807)	(250)	(3,007)	-	(3,257)	-	-	-	-
812	Gas Used for Other Utility Operations	COM1	(221,468)	-	(7)	-	(7)	-	-	-	-
813	Other Gas Supply Expenses	COM1XT_COM	8,906	-	0	-	0	-	-	-	-
-	Sub-total		631,629,678	1,642	19,749	-	21,391	-	-	-	-
Underground Storage Expenses											
-	JP Storage Balancing - DIR	COM1	154,845	-	5	-	5	-	-	-	-
814	Operation Supv & Eng	STOR_OML	50,338	-	-	-	-	-	-	-	-
815	Oper Map & Records	STORPT	60	-	-	-	-	-	-	-	-
816	Oper Wells Expense	STORPT	5,288	-	-	-	-	-	-	-	-
817	Oper Lines Expense	STORPT	8,416	-	-	-	-	-	-	-	-
818	Oper Compressor Sta Exp	STORPT	88,699	-	-	-	-	-	-	-	-
819	Oper Compressor Sta Fuel	STORPT	15,399	-	-	-	-	-	-	-	-
820	Oper Meas & Reg Sta Exp	STORPT	-	-	-	-	-	-	-	-	-
821	Oper Purification Exp	STORPT	5,403	-	-	-	-	-	-	-	-
823	Storage Gas Losses	STORPT	150,076	-	-	-	-	-	-	-	-
824	Oper Other Expenses	STORPT	42,689	-	-	-	-	-	-	-	-
825	Oper Storage Well Royalty	STORPT	30,298	-	-	-	-	-	-	-	-
826	Oper Other Storage Rents	STORPT	(2,841)	-	-	-	-	-	-	-	-
830	Maint Supv & Engineering	STORPT	45,684	-	-	-	-	-	-	-	-
831	Maint Structures	STORPT	540	-	-	-	-	-	-	-	-
832	Maint Reservoirs & Wells	STORPT	7,469	-	-	-	-	-	-	-	-
833	Maint Of Lines	STORPT	27,627	-	-	-	-	-	-	-	-
834	Maint Compressor Sta Equip	STORPT	72,383	-	-	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	1,432	-	-	-	-	-	-	-	-
837	Maint Other Equipment	STORPT	2,851	-	-	-	-	-	-	-	-
-	Sub-total		706,654	-	5	-	5	-	-	-	-

Acct. No.	Account Description	Allocator	Total	Residential (23,16,53,94)				Comm. & Indus. (31,36,51,61,97)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Natural Gas Local Storage Expenses											
841	Operating Labor & Expenses	LNGPLT	266,044	184,335	-	-	184,335	63,094	-	-	63,094
843	Maint Struc & Impro	LNGPLT	11,170	7,739	-	-	7,739	2,649	-	-	2,649
843	Maintenance of Gas Holders	LNGPLT	10,953	7,589	-	-	7,589	2,597	-	-	2,597
844	Maintenance of Vaporizing Equipment	LNGPLT	15,746	10,910	-	-	10,910	3,734	-	-	3,734
844	Maint Measur & Reg	LNGPLT	11,518	7,981	-	-	7,981	2,732	-	-	2,732
844	Other Gas Maintenance	LNGPLT	10,953	7,589	-	-	7,589	2,597	-	-	2,597
-	Sub-total		326,383	226,143	-	-	226,143	77,403	-	-	77,403
Transmission											
856	Oper Mains Expenses	TRANPT	211,187	129,966	-	-	129,966	50,021	-	-	50,021
857	Oper Meas & Reg Sta Exp	TRANPT	73,511	45,239	-	-	45,239	17,411	-	-	17,411
862	Maint Structures & Improvements	TRANPT	32,831	20,205	-	-	20,205	7,776	-	-	7,776
863	Maint Mains	TRANPT	4,859	2,990	-	-	2,990	1,151	-	-	1,151
864	Maint Supv & Eng	TRANPT	97,867	60,228	-	-	60,228	23,180	-	-	23,180
865	Maint Structures	TRANPT	881	542	-	-	542	209	-	-	209
867	Maint Other Equipment	TRANPT	32,849	20,216	-	-	20,216	7,780	-	-	7,780
-	Sub-total		453,985	279,387	-	-	279,387	107,529	-	-	107,529
Distribution											
870	Oper Supv & Engineering	DIST_OML	740,238	139,034	2,459	367,731	509,224	58,527	989	105,349	164,865
871	oper Load Dispatching	COM1	117,259	-	57,592	-	57,592	-	23,168	-	23,168
874	oper Mains & Services Exp	DMAINS_SERV	8,494,663	3,307,507	-	2,542,181	5,849,688	1,275,315	-	766,221	2,041,536
875	Oper Meas & Reg Sta Gen - DIR	DIR875	240,490	6,653	-	-	6,653	153,180	-	-	153,180
875	Oper Meas & Reg Sta Gen	PAVG	1,755,851	1,080,566	-	-	1,080,566	415,882	-	-	415,882
876	oper Meas & Reg Sta Indus - DIR	DIR876	227,878	-	-	6,395	6,395	-	-	147,094	147,094
876	oper Meas & Reg Sta Indus	INDUSMR	187,266	-	-	948	948	-	-	131,469	131,469
878	Oper Meter & House Reg - DIR	DIR878	49,857	-	-	1,399	1,399	-	-	32,182	32,182
878	Oper Meter & House Reg	MRHREG	6,115,363	-	-	4,575,225	4,575,225	-	-	1,457,878	1,457,878
879	oper Customer Install Exp - DIR	DIR879	57,372	-	-	1,610	1,610	-	-	37,033	37,033
879	Oper Customer Install Exp	CUSINSTL	4,034,048	-	-	3,609,928	3,609,928	-	-	409,861	409,861
880	Oper Other Expense - DIR	DIR880	20,581	-	-	578	578	-	-	13,285	13,285
880	Oper Other Expense	DISTOM	3,110,206	642,316	8,417	1,569,377	2,220,110	269,567	3,386	435,799	708,752
881	oper Rents Expense	DIR386	163,080	-	-	-	-	-	-	-	-
887	Maint Mains - DIR	DIR887	13,150	369	-	-	369	8,488	-	-	8,488
887	Maint Mains	DMAINS	4,683,827	3,018,420	-	-	3,018,420	1,163,848	-	-	1,163,848
889	Maint Meas & Reg Sta Gen	PAVG	31,484	19,376	-	-	19,376	7,457	-	-	7,457
890	Maint Meas & Reg Sta Ind - DIR	DIR890	216,741	-	-	6,083	6,083	-	-	139,905	139,905
890	Maint Meas & Reg Sta Ind	INDUSMR	93,337	-	-	473	473	-	-	65,527	65,527
892	Maint Services	DSERV	2,184,510	-	-	1,651,699	1,651,699	-	-	497,827	497,827
893	Maint Meters & House Reg	MRHREG	641,020	-	-	479,581	479,581	-	-	152,816	152,816
894	Maint Other Equipment - DIR	DIR894	140,748	-	-	3,950	3,950	-	-	90,852	90,852
894	Maint Other Equipment	DMaint	734,815	278,893	-	196,609	475,502	108,301	-	86,925	195,226
-	Sub-total		34,053,785	8,493,134	68,469	15,013,766	23,575,368	3,460,564	27,544	4,570,025	8,058,133

Puget Sound Energy
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Acct. No.	Account Description	Allocator	Total	Large Volume (41)				Interruptible (85)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Natural Gas Local Storage Expenses											
841	Operating Labor & Expenses	LNGPLT	266,044	4,922	-	-	4,922	2,559	-	-	2,559
843	Maint Struc & Impro	LNGPLT	11,170	207	-	-	207	107	-	-	107
843	Maintenance of Gas Holders	LNGPLT	10,953	203	-	-	203	105	-	-	105
844	Maintenance of Vaporizing Equipment	LNGPLT	15,746	291	-	-	291	151	-	-	151
844	Maint Measur & Reg	LNGPLT	11,518	213	-	-	213	111	-	-	111
844	Other Gas Maintenance	LNGPLT	10,953	203	-	-	203	105	-	-	105
-	Sub-total		326,383	6,038	-	-	6,038	3,140	-	-	3,140
Transmission											
856	Oper Mains Expenses	TRANPT	211,187	9,595	-	-	9,595	1,399	-	-	1,399
857	Oper Meas & Reg Sta Exp	TRANPT	73,511	3,340	-	-	3,340	487	-	-	487
862	Maint Structures & Improvements	TRANPT	32,831	1,492	-	-	1,492	218	-	-	218
863	Maint Mains	TRANPT	4,859	221	-	-	221	32	-	-	32
864	Maint Supv & Eng	TRANPT	97,867	4,446	-	-	4,446	648	-	-	648
865	Maint Structures	TRANPT	881	40	-	-	40	6	-	-	6
867	Maint Other Equipment	TRANPT	32,849	1,492	-	-	1,492	218	-	-	218
-	Sub-total		453,985	20,626	-	-	20,626	3,008	-	-	3,008
Distribution											
870	Oper Supv & Engineering	DIST_OML	740,238	10,894	248	5,368	16,510	1,683	75	1,735	3,493
871	oper Load Dispatching	COM1	117,259	-	5,808	-	5,808	-	1,748	-	1,748
874	oper Mains & Services Exp	DMAINS_SERV	8,494,663	247,812	-	21,842	269,654	25,288	-	3,812	29,100
875	Oper Meas & Reg Sta Gen - DIR	DIR875	240,490	16,282	-	-	16,282	15,385	-	-	15,385
875	Oper Meas & Reg Sta Gen	PAVG	1,755,851	79,775	-	-	79,775	11,634	-	-	11,634
876	oper Meas & Reg Sta Indus - DIR	DIR876	227,878	-	-	15,652	15,652	-	-	14,642	14,642
876	oper Meas & Reg Sta Indus	INDUSMR	187,266	-	-	20,550	20,550	-	-	5,384	5,384
878	Oper Meter & House Reg - DIR	DIR878	49,857	-	-	3,424	3,424	-	-	3,204	3,204
878	Oper Meter & House Reg	MRHREG	6,115,363	-	-	60,933	60,933	-	-	5,699	5,699
879	oper Customer Install Exp - DIR	DIR879	57,372	-	-	3,941	3,941	-	-	3,686	3,686
879	Oper Customer Install Exp	CUSINSTL	4,034,048	-	-	10,592	10,592	-	-	993	993
880	Oper Other Expense - DIR	DIR880	20,581	-	-	1,414	1,414	-	-	1,322	1,322
880	Oper Other Expense	DISTOM	3,110,206	50,259	849	20,014	71,121	7,645	255	5,469	13,370
881	oper Rents Expense	DIR386	163,080	-	-	-	-	-	-	-	-
887	Maint Mains - DIR	DIR887	13,150	903	-	-	903	845	-	-	845
887	Maint Mains	DMAINS	4,683,827	226,153	-	-	226,153	23,077	-	-	23,077
889	Maint Meas & Reg Sta Gen	PAVG	31,484	1,430	-	-	1,430	209	-	-	209
890	Maint Meas & Reg Sta Ind - DIR	DIR890	216,741	-	-	14,887	14,887	-	-	13,926	13,926
890	Maint Meas & Reg Sta Ind	INDUSMR	93,337	-	-	10,243	10,243	-	-	2,683	2,683
892	Maint Services	DSERV	2,184,510	-	-	14,191	14,191	-	-	2,477	2,477
893	Maint Motors & House Reg	MRHREG	641,020	-	-	6,387	6,387	-	-	597	597
894	Maint Other Equipment - DIR	DIR894	140,748	-	-	9,667	9,667	-	-	9,044	9,044
894	Maint Other Equipment	DMAINT	734,815	20,974	-	5,083	26,058	2,215	-	2,637	4,852
-	Sub-total		34,053,785	654,483	6,905	224,188	885,575	87,981	2,078	77,312	167,371

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Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Natural Gas Local Storage Expenses											
841	Operating Labor & Expenses	LNGPLT	266,044	5,294	-	-	5,294	5,840	-	-	5,840
843	Maint Struc & Impro	LNGPLT	11,170	222	-	-	222	245	-	-	245
843	Maintenance of Gas Holders	LNGPLT	10,953	218	-	-	218	240	-	-	240
844	Maintenance of Vaporizing Equipment	LNGPLT	15,746	313	-	-	313	346	-	-	346
844	Maint Measur & Reg	LNGPLT	11,518	229	-	-	229	253	-	-	253
844	Other Gas Maintenance	LNGPLT	10,953	218	-	-	218	240	-	-	240
-	Sub-total		326,383	6,495	-	-	6,495	7,164	-	-	7,164
Transmission											
856	Oper Mains Expenses	TRANPT	211,187	1,761	-	-	1,761	2,581	-	-	2,581
857	Oper Meas & Reg Sta Exp	TRANPT	73,511	613	-	-	613	898	-	-	898
862	Maint Structures & Improvements	TRANPT	32,831	274	-	-	274	401	-	-	401
863	Maint Mains	TRANPT	4,859	41	-	-	41	59	-	-	59
864	Maint Supv & Eng	TRANPT	97,867	816	-	-	816	1,196	-	-	1,196
865	Maint Structures	TRANPT	881	7	-	-	7	11	-	-	11
867	Maint Other Equipment	TRANPT	32,849	274	-	-	274	401	-	-	401
-	Sub-total		453,985	3,786	-	-	3,786	5,548	-	-	5,548
Distribution											
870	Oper Supv & Engineering	DIST_OML	740,238	2,477	89	2,672	5,238	1,885	184	336	2,404
871	oper Load Dispatching	COM1	117,259	-	2,085	-	2,085	-	4,304	-	4,304
874	oper Mains & Services Exp	DMAINS_SERV	8,494,663	47,856	-	8,756	56,612	33,598	-	1,643	35,242
875	Oper Meas & Reg Sta Gen - DIR	DIR875	240,490	15,353	-	-	15,353	3,384	-	-	3,384
875	Oper Meas & Reg Sta Gen	PAVG	1,755,851	14,642	-	-	14,642	21,457	-	-	21,457
876	oper Meas & Reg Sta Indus - DIR	DIR876	227,878	-	-	13,632	13,632	-	-	3,029	3,029
876	oper Meas & Reg Sta Indus	INDUSMR	187,266	-	-	16,045	16,045	-	-	1,392	1,392
878	Oper Meter & House Reg - DIR	DIR878	49,857	-	-	2,983	2,983	-	-	663	663
878	Oper Meter & House Reg	MRHREG	6,115,363	-	-	15,403	15,403	-	-	-	-
879	oper Customer Install Exp - DIR	DIR879	57,372	-	-	3,432	3,432	-	-	763	763
879	Oper Customer Install Exp	CUSINSTL	4,034,048	-	-	2,636	2,636	-	-	-	-
880	Oper Other Expense - DIR	DIR880	20,581	-	-	1,231	1,231	-	-	274	274
880	Oper Other Expense	DISTOM	3,110,206	11,378	305	9,191	20,874	8,541	629	1,095	10,265
881	oper Rents Expense	DIR886	163,080	-	-	-	-	-	-	-	-
887	Maint Mains - DIR	DIR887	13,150	787	-	-	787	175	-	-	175
887	Maint Mains	DMAINS	4,683,827	43,673	-	-	43,673	30,662	-	-	30,662
889	Maint Meas & Reg Sta Gen	PAVG	31,484	263	-	-	263	385	-	-	385
890	Maint Meas & Reg Sta Ind - DIR	DIR890	216,741	-	-	12,966	12,966	-	-	2,881	2,881
890	Maint Meas & Reg Sta Ind	INDUSMR	93,337	-	-	7,997	7,997	-	-	694	694
892	Maint Services	DSERV	2,184,510	-	-	5,689	5,689	-	-	1,068	1,068
893	Maint Meters & House Reg	MRHREG	641,020	-	-	1,615	1,615	-	-	-	-
894	Maint Other Equipment - DIR	DIR894	140,748	-	-	8,420	8,420	-	-	1,871	1,871
894	Maint Other Equipment	DMAINT	734,815	4,105	-	3,368	7,473	2,866	-	598	3,464
-	Sub-total		34,053,785	140,533	2,479	116,037	259,049	102,953	5,117	16,306	124,376

Acct. No.	Account Description	Allocator	Total	Transportation (57)				Transport Contracts (99,199,299)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Natural Gas Local Storage Expenses											
841	Operating Labor & Expenses	LNGPLT	266,044	-	-	-	-	-	-	-	-
843	Maint Struc & Impro	LNGPLT	11,170	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	10,953	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	15,746	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	11,518	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	10,953	-	-	-	-	-	-	-	-
-	Sub-total		326,383	-	-	-	-	-	-	-	-
Transmission											
856	Oper Mains Expenses	TRANPT	211,187	12,712	-	-	12,712	3,148	-	-	3,148
857	Oper Meas & Reg Sta Exp	TRANPT	73,511	4,425	-	-	4,425	1,096	-	-	1,096
862	Maint Structures & Improvements	TRANPT	32,831	1,976	-	-	1,976	489	-	-	489
863	Maint Mains	TRANPT	4,859	292	-	-	292	72	-	-	72
864	Maint Supv & Eng	TRANPT	97,867	5,891	-	-	5,891	1,459	-	-	1,459
865	Maint Structures	TRANPT	881	53	-	-	53	13	-	-	13
867	Maint Other Equipment	TRANPT	32,849	1,977	-	-	1,977	490	-	-	490
-	Sub-total		453,985	27,326	-	-	27,326	6,766	-	-	6,766
Distribution											
870	Oper Supv & Engineering	DIST_OML	740,238	9,354	787	2,565	12,706	2,177	176	481	2,834
871	oper Load Dispatching	COM1	117,259	-	18,439	-	18,439	-	4,110	-	4,110
874	oper Mains & Services Exp	DMAINS_SERV	8,494,663	158,943	-	16,055	174,998	35,974	-	1,715	37,689
875	Oper Meas & Reg Sta Gen - DIR	DIR875	240,490	24,976	-	-	24,976	5,102	-	-	5,102
875	Oper Meas & Reg Sta Gen	PAVG	1,755,851	105,687	-	-	105,687	26,169	-	-	26,169
876	oper Meas & Reg Sta Indus - DIR	DIR876	227,878	-	-	22,720	22,720	-	-	4,544	4,544
876	oper Meas & Reg Sta Indus	INDUSMR	187,266	-	-	9,696	9,696	-	-	1,782	1,782
878	Oper Meter & House Reg - DIR	DIR878	49,857	-	-	4,971	4,971	-	-	994	994
878	Oper Meter & House Reg	MRHREG	6,115,363	-	-	75	75	-	-	150	150
879	oper Customer Install Exp - DIR	DIR879	57,372	-	-	5,720	5,720	-	-	1,144	1,144
879	Oper Customer Install Exp	CUSINSTL	4,034,048	-	-	13	13	-	-	26	26
880	Oper Other Expense - DIR	DIR880	20,581	-	-	2,052	2,052	-	-	410	410
880	Oper Other Expense	DISTOM	3,110,206	42,328	2,695	8,660	53,682	9,828	601	1,513	11,942
881	oper Rents Expense	DIR386	163,080	-	-	-	-	-	-	-	-
887	Maint Mains - DIR	DIR887	13,150	1,311	-	-	1,311	262	-	-	262
887	Maint Mains	DMAINS	4,683,827	145,051	-	-	145,051	32,829	-	-	32,829
889	Maint Meas & Reg Sta Gen	PAVG	31,484	1,895	-	-	1,895	469	-	-	469
890	Maint Meas & Reg Sta Ind - DIR	DIR890	216,741	-	-	21,610	21,610	-	-	4,322	4,322
890	Maint Meas & Reg Sta Ind	INDUSMR	93,337	-	-	4,833	4,833	-	-	888	888
892	Maint Services	DSESV	2,184,510	-	-	10,431	10,431	-	-	1,114	1,114
893	Maint Meters & House Reg	MRHREG	641,020	-	-	8	8	-	-	16	16
894	Maint Other Equipment - DIR	DIR894	140,748	-	-	14,033	14,033	-	-	2,807	2,807
894	Maint Other Equipment	DMAINT	734,815	13,609	-	4,674	18,283	3,081	-	840	3,920
-	Sub-total		34,053,785	503,154	21,921	128,116	653,191	115,892	4,887	22,746	143,524

Acct. No.	Account Description	Allocator	Total	CNG Service (50)				Rentals			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Natural Gas Local Storage Expenses											
841	Operating Labor & Expenses	LNGPLT	266,044	-	-	-	-	-	-	-	-
843	Maint Struc & Impro	LNGPLT	11,170	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	10,953	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	15,746	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	11,518	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	10,953	-	-	-	-	-	-	-	-
-	Sub-total		326,383	-	-	-	-	-	-	-	-
Transmission											
856	Oper Mains Expenses	TRANPT	211,187	5	-	-	5	-	-	-	-
857	Oper Meas & Reg Sta Exp	TRANPT	73,511	2	-	-	2	-	-	-	-
862	Maint Structures & Improvements	TRANPT	32,831	1	-	-	1	-	-	-	-
863	Maint Mains	TRANPT	4,859	0	-	-	0	-	-	-	-
864	Maint Supv & Eng	TRANPT	97,867	2	-	-	2	-	-	-	-
865	Maint Structures	TRANPT	881	0	-	-	0	-	-	-	-
867	Maint Other Equipment	TRANPT	32,849	1	-	-	1	-	-	-	-
-	Sub-total		453,985	10	-	-	10	-	-	-	-
Distribution											
870	Oper Supv & Engineering	DIST_OML	740,238	22,950	0	14	22,964	-	-	-	-
871	oper Load Dispatching	COM1	117,259	-	4	-	4	-	-	-	-
874	oper Mains & Services Exp	DMAINS_SERV	8,494,663	125	-	20	145	-	-	-	-
875	Oper Meas & Reg Sta Gen - DIR	DIR875	240,490	175	-	-	175	-	-	-	-
875	Oper Meas & Reg Sta Gen	PAVG	1,755,851	40	-	-	40	-	-	-	-
876	oper Meas & Reg Sta Indus - DIR	DIR876	227,878	-	-	168	168	-	-	-	-
876	oper Meas & Reg Sta Indus	INDUSMR	187,266	-	-	-	-	-	-	-	-
878	Oper Meter & House Reg - DIR	DIR878	49,857	-	-	37	37	-	-	-	-
878	Oper Meter & House Reg	MRHREG	6,115,363	-	-	-	-	-	-	-	-
879	oper Customer Install Exp - DIR	DIR879	57,372	-	-	42	42	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	4,034,048	-	-	-	-	-	-	-	-
880	Oper Other Expense - DIR	DIR880	20,581	-	-	15	15	-	-	-	-
880	Oper Other Expense	DISTOM	3,110,206	50	1	39	89	-	-	-	-
881	oper Rents Expense	DIR386	163,080	-	-	-	-	-	-	163,080	163,080
887	Maint Mains - DIR	DIR887	13,150	10	-	-	10	-	-	-	-
887	Maint Mains	DMAINS	4,683,827	114	-	-	114	-	-	-	-
889	Maint Meas & Reg Sta Gen	PAVG	31,484	1	-	-	1	-	-	-	-
890	Maint Meas & Reg Sta Ind - DIR	DIR890	216,741	-	-	160	160	-	-	-	-
890	Maint Meas & Reg Sta Ind	INDUSMR	93,337	-	-	-	-	-	-	-	-
892	Maint Services	DSERV	2,184,510	-	-	13	13	-	-	-	-
893	Maint Meters & House Reg	MRHREG	641,020	-	-	-	-	-	-	-	-
894	Maint Other Equipment - DIR	DIR894	140,748	-	-	104	104	-	-	-	-
894	Maint Other Equipment	DMAINT	734,815	11	-	25	37	-	-	-	-
-	Sub-total		34,053,785	23,475	4	639	24,118	-	-	163,080	163,080

Acct. No.	Account Description	Allocator	Total	Residential (23,16,53,94)				Comm. & Indus. (31,36,51,61,97)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Customer Accounts Expense											
901	Supervision - Customer Accounting	CUSTACC	482,930	-	28,892	379,910	408,802	-	11,499	42,858	54,356
902	Meter Reading Expense	MTRS_READ	10,619,251	-	-	9,426,664	9,426,664	-	-	1,040,602	1,040,602
903	Cust. Records & Collection Exp. - DIR	DIR903	489,087	-	-	83	83	-	-	47,657	47,657
903	Cust. Records & Collection Exp.	OTH903	8,470,551	-	-	7,807,981	7,807,981	-	-	639,845	639,845
904	Uncollectible Accounts	DIR904	1,022,290	-	-	747,471	747,471	-	-	274,819	274,819
904	Uncollectible Accounts Gas Related	GASREV	2,247,522	-	1,375,168	-	1,375,168	-	547,308	-	547,308
904	Uncollectible Accounts Increase	DIR904	137,611	-	-	100,617	100,617	-	-	36,994	36,994
905	Misc. Customer Accounts Expense	CUSTACC	(50,405)	-	(3,015)	(39,652)	(42,668)	-	(1,200)	(4,473)	(5,673)
-	Sub-total		23,418,837	-	1,401,044	18,423,074	19,824,118	-	557,607	2,078,302	2,635,908
Customer Service & Information Expenses											
908	Customer Assistance Expense - DIR	DIR908	463,741	-	-	-	-	-	-	156,486	156,486
908	Customer Assistance Expenses	OTH908	586,460	-	-	586,460	586,460	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	295,827	-	-	272,705	272,705	-	-	22,351	22,351
910	Misc. Cust. Serv. & Infor. Expenses	CSI	12,693	-	-	8,102	8,102	-	-	1,686	1,686
-	Sub-total		1,358,721	-	-	867,267	867,267	-	-	180,524	180,524
Sales Expense											
912	Demonstrating and Selling -DIR	DIR912	9,127	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	491,426	-	-	453,016	453,016	-	-	37,129	37,129
-	Sub-total		500,553	-	-	453,016	453,016	-	-	37,129	37,129
Administrative & General Expenses											
920	A & G Salaries - DIR	DIR920	563,002	-	-	6,722	6,722	-	-	196,002	196,002
920	A & G Salaries	OM	6,695,976	1,035,176	192,510	3,794,039	5,021,726	416,448	76,788	749,481	1,242,717
921	Office Supplies and Expenses	OM	8,103,214	1,252,731	232,969	4,591,401	6,077,100	503,969	92,926	906,993	1,503,888
922	Admin Expenses Transferred	OM	(72,520)	(11,211)	(2,085)	(41,091)	(54,387)	(4,510)	(832)	(8,117)	(13,459)
923	Outside Services Employed	OM	2,814,979	435,187	80,931	1,595,009	2,111,127	175,074	32,281	315,081	522,436
924	Property Insurance	PLT	808,304	286,025	-	256,271	542,295	109,828	-	76,318	186,146
925	Injuries & Damages	OML	3,139,789	445,676	37,603	1,816,944	2,300,223	184,287	15,114	376,967	576,368
926	Emp Pension & Benefits	OML	10,704,885	1,519,500	128,205	6,194,740	7,842,444	628,313	51,530	1,285,242	1,965,086
928	Regulatory Commission Expense	STREV	1,988,887	-	1,358,819	-	1,358,819	-	413,733	-	413,733
928	Regulatory Commission Expense	GASREV	1,254,178	-	767,381	-	767,381	-	305,413	-	305,413
928	Reg. Comm. Expense Increase	STREV	76,836	-	52,495	-	52,495	-	15,984	-	15,984
930	Gen Advertising Exp	OM	1,483	229	43	840	1,112	92	17	166	275
930	Misc. General Expenses	OM	1,593,163	246,298	45,804	902,710	1,194,811	99,085	18,270	178,323	295,678
931	Rents	OM	2,637,665	407,774	75,833	1,494,540	1,978,148	164,046	30,248	295,234	489,528
932	Maint Of General Plant- DIR	DIR932	2,308	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	1,879,299	419,138	15,262	909,734	1,344,133	165,723	6,134	208,528	380,385
-	Sub-total		42,191,448	6,036,522	2,985,769	21,521,859	30,544,149	2,442,356	1,057,607	4,580,217	8,080,180
-	TOTAL O & M EXPENSES		734,788,528	58,333,858	351,371,928	56,278,981	465,984,768	22,720,305	139,800,549	11,446,196	173,967,050

Puget Sound Energy
2006 Gas General Rate Case
Account Detail by Classification and Rate Class

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Acct. No.	Account Description	Allocator	Total	Large Volume (41)				Interruptible (85)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Customer Accounts Expense											
901	Supervision - Customer Accounting	CUSTACC	482,930	-	2,916	1,222	4,138	-	856	1,059	1,915
902	Meter Reading Expense	MTRS_READ	10,619,251	-	-	42,687	42,687	-	-	26,973	26,973
903	Cust. Records & Collection Exp. - DIR	DIR903	489,087	-	-	202	202	-	-	23,067	23,067
903	Cust. Records & Collection Exp.	OTH903	8,470,551	-	-	15,275	15,275	-	-	379	379
904	Uncollectible Accounts	DIR904	1,022,290	-	-	-	-	-	-	-	-
904	Uncollectible Accounts Gas Related	GASREV	2,247,522	-	138,797	-	138,797	-	40,738	-	40,738
904	Uncollectible Accounts Increase	DIR904	137,611	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	(50,405)	-	(304)	(128)	(432)	-	(89)	(111)	(200)
-	Sub-total		23,418,837	-	141,409	59,259	200,667	-	41,504	51,368	92,872
Customer Service & Information Expenses											
908	Customer Assistance Expense - DIR	DIR908	463,741	-	-	5,603	5,603	-	-	235	235
908	Customer Assistance Expenses	OTH908	586,460	-	-	-	-	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	295,827	-	-	533	533	-	-	15	15
910	Misc. Cust. Serv. & Infor. Expenses	CSI	12,693	-	-	58	58	-	-	2	2
-	Sub-total		1,358,721	-	-	6,194	6,194	-	-	253	253
Sales Expense											
912	Demonstrating and Selling -DIR	DIR912	9,127	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	491,426	-	-	886	886	-	-	25	25
-	Sub-total		500,553	-	-	886	886	-	-	25	25
Administrative & General Expenses											
920	A & G Salaries - DIR	DIR920	563,002	-	-	17,605	17,605	-	-	20,038	20,038
920	A & G Salaries	OM	6,695,976	76,184	19,427	31,713	127,324	10,897	5,732	14,077	30,705
921	Office Supplies and Expenses	OM	8,103,214	92,195	23,510	38,378	154,083	13,187	6,936	17,035	37,158
922	Admin Expenses Transferred	OM	(72,520)	(825)	(210)	(343)	(1,379)	(118)	(62)	(152)	(333)
923	Outside Services Employed	OM	2,814,979	32,028	8,167	13,332	53,527	4,581	2,410	5,918	12,908
924	Property Insurance	PLT	808,304	20,900	-	3,501	24,402	2,377	-	709	3,086
925	Injuries & Damages	OML	3,139,789	33,115	3,792	17,348	54,256	5,379	1,139	6,912	13,430
926	Emp Pension & Benefits	OML	10,704,885	112,904	12,930	59,147	184,981	18,340	3,883	23,566	45,790
928	Regulatory Commission Expense	STREV	1,988,887	-	69,765	-	69,765	-	12,581	-	12,581
928	Regulatory Commission Expense	GASREV	1,254,178	-	77,452	-	77,452	-	22,733	-	22,733
928	Reg. Comm. Expense Increase	STREV	76,836	-	2,695	-	2,695	-	486	-	486
930	Gen Advertising Exp	OM	1,483	17	4	7	28	2	1	3	7
930	Misc. General Expenses	OM	1,593,163	18,126	4,622	7,546	30,294	2,593	1,364	3,349	7,306
931	Rents	OM	2,637,665	30,010	7,653	12,492	50,155	4,292	2,258	5,545	12,095
932	Maint Of General Plant- DIR	DIR932	2,308	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	1,879,299	30,591	1,539	9,587	41,718	4,150	462	3,234	7,846
-	Sub-total		42,191,448	445,245	231,346	210,315	886,906	65,680	59,923	100,234	225,837
-	TOTAL O & M EXPENSES		734,788,528	4,415,011	33,601,983	500,841	38,517,836	971,656	10,166,974	229,190	11,367,821

Puget Sound Energy
2006 Gas General Rate Case
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Customer Accounts Expense											
901	Supervision - Customer Accounting	CUSTACC	482,930	-	1,025	767	1,792	-	2,024	1,432	3,456
902	Meter Reading Expense	MTRS_READ	10,619,251	-	-	30,206	30,206	-	-	5,173	5,173
903	Cust. Records & Collection Exp. - DIR	DIR903	489,087	-	-	176	176	-	-	62,951	62,951
903	Cust. Records & Collection Exp.	OTH903	8,470,551	-	-	6,125	6,125	-	-	49	49
904	Uncollectible Accounts	DIR904	1,022,290	-	-	-	-	-	-	-	-
904	Uncollectible Accounts Gas Related	GASREV	2,247,522	-	48,780	-	48,780	-	96,328	-	96,328
904	Uncollectible Accounts Increase	DIR904	137,611	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	(50,405)	-	(107)	(80)	(187)	-	(211)	(149)	(361)
-	Sub-total		23,418,837	-	49,698	37,194	86,893	-	98,141	69,456	167,597
Customer Service & Information Expenses											
908	Customer Assistance Expense - DIR	DIR908	463,741	-	-	3,798	3,798	-	-	30	30
908	Customer Assistance Expenses	OTH908	586,460	-	-	-	-	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	295,827	-	-	214	214	-	-	7	7
910	Misc. Cust. Serv. & Infor. Expenses	CSI	12,693	-	-	38	38	-	-	0	0
-	Sub-total		1,358,721	-	-	4,050	4,050	-	-	37	37
Sales Expense											
912	Demonstrating and Selling -DIR	DIR912	9,127	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	491,426	-	-	355	355	-	-	11	11
-	Sub-total		500,553	-	-	355	355	-	-	11	11
Administrative & General Expenses											
920	A & G Salaries - DIR	DIR920	563,002	-	-	15,426	15,426	-	-	15,788	15,788
920	A & G Salaries	OM	6,695,976	17,722	6,858	17,207	41,788	13,951	13,670	9,367	36,988
921	Office Supplies and Expenses	OM	8,103,214	21,447	8,299	20,824	50,570	16,883	16,543	11,335	44,762
922	Admin Expenses Transferred	OM	(72,520)	(192)	(74)	(186)	(453)	(151)	(148)	(101)	(401)
923	Outside Services Employed	OM	2,814,979	7,450	2,883	7,234	17,567	5,865	5,747	3,938	15,550
924	Property Insurance	PLT	808,304	4,213	-	1,920	6,133	3,522	-	218	3,740
925	Injuries & Damages	OML	3,139,789	8,145	1,359	8,723	18,227	6,630	2,796	5,421	14,847
926	Emp Pension & Benefits	OML	10,704,885	27,771	4,635	29,739	62,145	22,603	9,532	18,483	50,619
928	Regulatory Commission Expense	STREV	1,988,887	-	27,687	-	27,687	-	14,631	-	14,631
928	Regulatory Commission Expense	GASREV	1,254,178	-	27,221	-	27,221	-	53,754	-	53,754
928	Reg. Comm. Expense Increase	STREV	76,836	-	1,070	-	1,070	-	565	-	565
930	Gen Advertising Exp	OM	1,483	4	2	4	9	3	3	2	8
930	Misc. General Expenses	OM	1,593,163	4,217	1,632	4,094	9,942	3,319	3,253	2,229	8,801
931	Rents	OM	2,637,665	6,981	2,702	6,778	16,461	5,496	5,385	3,690	14,570
932	Maint Of General Plant- DIR	DIR932	2,308	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	1,879,299	6,849	552	4,957	12,357	5,698	1,135	2,247	9,080
-	Sub-total		42,191,448	104,607	84,824	116,720	306,151	83,819	126,866	72,618	283,303
-	TOTAL O & M EXPENSES		734,788,528	1,328,680	12,412,665	274,356	14,015,701	2,051,154	24,919,363	158,428	27,128,945

Puget Sound Energy
2006 Gas General Rate Case
Account Detail by Classification and Rate Class

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Acct. No.	Account Description	Allocator	Total	Transportation (57)				Transport Contracts (99,199,299)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Customer Accounts Expense											
901	Supervision - Customer Accounting	CUSTACC	482,930	-	7	6,367	6,374	-	-	2,088	2,088
902	Meter Reading Expense	MTRS_READ	10,619,251	-	-	38,855	38,855	-	-	7,803	7,803
903	Cust. Records & Collection Exp. - DIR	DIR903	489,087	-	-	263,381	263,381	-	-	91,567	91,567
903	Cust. Records & Collection Exp.	OTH903	8,470,551	-	-	837	837	-	-	-	-
904	Uncollectible Accounts	DIR904	1,022,290	-	-	-	-	-	-	-	-
904	Uncollectible Accounts Gas Related	GASREV	2,247,522	-	322	-	322	-	-	-	-
904	Uncollectible Accounts Increase	DIR904	137,611	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	(50,405)	-	(1)	(665)	(665)	-	-	(218)	(218)
-	Sub-total		23,418,837	-	328	308,776	309,105	-	-	101,241	101,241
Customer Service & Information Expenses											
908	Customer Assistance Expense - DIR	DIR908	463,741	-	-	523	523	-	-	-	-
908	Customer Assistance Expenses	OTH908	586,460	-	-	-	-	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	295,827	-	-	-	-	-	-	-	-
910	Misc. Cust. Serv. & Infor. Expenses	CSI	12,693	-	-	5	5	-	-	-	-
-	Sub-total		1,358,721	-	-	528	528	-	-	-	-
Sales Expense											
912	Demonstrating and Selling -DIR	DIR912	9,127	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	491,426	-	-	-	-	-	-	-	-
-	Sub-total		500,553	-	-	-	-	-	-	-	-
Administrative & General Expenses											
920	A & G Salaries - DIR	DIR920	563,002	-	-	189,793	189,793	-	-	46,380	46,380
920	A & G Salaries	OM	6,695,976	57,906	6,495	47,748	112,150	13,389	1,440	13,534	28,363
921	Office Supplies and Expenses	OM	8,103,214	70,076	7,860	57,783	135,719	16,203	1,743	16,379	34,324
922	Admin Expenses Transferred	OM	(72,520)	(627)	(70)	(517)	(1,215)	(145)	(16)	(147)	(307)
923	Outside Services Employed	OM	2,814,979	24,344	2,731	20,073	47,148	5,629	605	5,690	11,924
924	Property Insurance	PLT	808,304	15,411	-	1,840	17,251	3,581	-	253	3,834
925	Injuries & Damages	OML	3,139,789	27,872	4,271	26,252	58,395	6,509	952	7,858	15,319
926	Emp Pension & Benefits	OML	10,704,885	95,027	14,563	89,503	199,092	22,190	3,246	26,793	52,229
928	Regulatory Commission Expense	STREV	1,988,887	-	80,256	-	80,256	-	11,325	-	11,325
928	Regulatory Commission Expense	GASREV	1,254,178	-	180	-	180	-	-	-	-
928	Reg. Comm. Expense Increase	STREV	76,836	-	3,101	-	3,101	-	438	-	438
930	Gen Advertising Exp	OM	1,483	13	1	11	25	3	0	3	6
930	Misc. General Expenses	OM	1,593,163	13,778	1,545	11,361	26,684	3,186	343	3,220	6,748
931	Rents	OM	2,637,665	22,810	2,559	18,809	44,178	5,274	567	5,331	11,173
932	Maint Of General Plant- DIR	DIR932	2,308	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	1,879,299	23,765	1,933	11,552	37,251	5,535	431	3,204	9,169
-	Sub-total		42,191,448	350,374	125,425	474,207	950,006	81,353	21,074	128,499	230,926
-	TOTAL O & M EXPENSES		734,788,528	880,854	296,303	911,627	2,088,785	204,011	59,093	252,485	515,590

Puget Sound Energy
2006 Gas General Rate Case
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	CNG Service (50)				Rentals			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Customer Accounts Expense											
901	Supervision - Customer Accounting	CUSTACC	482,930	-	2	7	9	-	-	-	-
902	Meter Reading Expense	MTRS_READ	10,619,251	-	-	287	287	-	-	-	-
903	Cust. Records & Collection Exp. - DIR	DIR903	489,087	-	-	2	2	-	-	-	-
903	Cust. Records & Collection Exp.	OTH903	8,470,551	-	-	59	59	-	-	-	-
904	Uncollectible Accounts	DIR904	1,022,290	-	-	-	-	-	-	-	-
904	Uncollectible Accounts Gas Related	GASREV	2,247,522	-	80	-	80	-	-	-	-
904	Uncollectible Accounts Increase	DIR904	137,611	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	(50,405)	-	(0)	(1)	(1)	-	-	-	-
-	Sub-total		23,418,837	-	81	355	437	-	-	-	-
Customer Service & Information Expenses											
908	Customer Assistance Expense - DIR	DIR908	463,741	-	-	9,127	9,127	-	-	287,938	287,938
908	Customer Assistance Expenses	OTH908	586,460	-	-	-	-	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	295,827	-	-	2	2	-	-	-	-
910	Misc. Cust. Serv. & Infor. Expenses	CSI	12,693	-	-	86	86	-	-	2,715	2,715
-	Sub-total		1,358,721	-	-	9,215	9,215	-	-	290,654	290,654
Sales Expense											
912	Demonstrating and Selling -DIR	DIR912	9,127	-	-	9,127	9,127	-	-	-	-
912	Demonstrating and Selling	CUSTXT	491,426	-	-	3	3	-	-	-	-
-	Sub-total		500,553	-	-	9,130	9,130	-	-	-	-
Administrative & General Expenses											
920	A & G Salaries - DIR	DIR920	563,002	-	-	1,487	1,487	-	-	53,760	53,760
920	A & G Salaries	OM	6,695,976	2,564	11	2,111	4,686	-	-	49,529	49,529
921	Office Supplies and Expenses	OM	8,103,214	3,103	14	2,555	5,671	-	-	59,938	59,938
922	Admin Expenses Transferred	OM	(72,520)	(28)	(0)	(23)	(51)	-	-	(536)	(536)
923	Outside Services Employed	OM	2,814,979	1,078	5	888	1,970	-	-	20,822	20,822
924	Property Insurance	PLT	808,304	10	-	1	12	-	-	21,404	21,404
925	Injuries & Damages	OML	3,139,789	64,769	2	1,631	66,402	-	-	22,322	22,322
926	Emp Pension & Benefits	OML	10,704,885	220,825	8	5,561	226,394	-	-	76,105	76,105
928	Regulatory Commission Expense	STREV	1,988,887	-	90	-	90	-	-	-	-
928	Regulatory Commission Expense	GASREV	1,254,178	-	44	-	44	-	-	-	-
928	Reg. Comm. Expense Increase	STREV	76,836	-	3	-	3	-	-	-	-
930	Gen Advertising Exp	OM	1,483	1	0	0	1	-	-	11	11
930	Misc. General Expenses	OM	1,593,163	610	3	502	1,115	-	-	11,784	11,784
931	Rents	OM	2,637,665	1,010	4	832	1,846	-	-	19,510	19,510
932	Maint Of General Plant- DIR	DIR932	2,308	-	-	2,308	2,308	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	1,879,299	28,252	1	621	28,874	-	-	8,486	8,486
-	Sub-total		42,191,448	322,194	186	18,475	340,855	-	-	343,136	343,136
-	TOTAL O & M EXPENSES		734,788,528	347,324	20,025	37,815	405,164	-	-	796,869	796,869

Acct. No.	Account Description	Allocator	Total	Residential (23,16,53,94)				Comm. & Indus. (31,36,51,61,97)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Labor O & M Expenses											
Production Expense - Labor											
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	7,418	5,108	-	5,108	1,934	-	-	-	1,934
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	33,227	22,877	-	22,877	8,663	-	-	-	8,663
742	Maint. Production Equipment	PDAYXT	31,102	21,414	-	21,414	8,109	-	-	-	8,109
-	Sub-total		71,748	49,399	-	49,399	18,706	-	-	-	18,706
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	101,415	-	49,810	49,810	-	20,038	-	-	20,038
807	Purchased Gas Expense	COM1XT_COM	271,384	-	165,026	165,026	-	66,388	-	-	66,388
-	Sub-total		372,798	-	214,837	214,837	-	86,426	-	-	86,426
Natural Gas Underground Storage - Labor											
-	JP Storage Balancing - DIR	COM1	90,831	-	44,612	44,612	-	17,947	-	-	17,947
814	Operation Supv & Eng	STOR_OML	42,878	29,709	-	29,709	10,169	-	-	-	10,169
818	Oper Compressor Sta Exp	STORPT	75,177	52,088	-	52,088	17,829	-	-	-	17,829
841	Operating Labor & Expenses	STORPT	85,771	59,429	-	59,429	20,341	-	-	-	20,341
830	Maint Supv & Engineering	STORPT	39,284	27,219	-	27,219	9,316	-	-	-	9,316
834	Maint Compressor Sta Equip	STORPT	78,925	54,685	-	54,685	18,718	-	-	-	18,718
-	Sub-total		412,866	223,131	44,612	267,743	76,372	17,947	-	-	94,319
Natural Gas Local Storage - Labor											
843	Maint Struc & Impro	LNGPLT	7,270	5,037	-	5,037	1,724	-	-	-	1,724
843	Maintenance of Gas Holders	LNGPLT	7,270	5,037	-	5,037	1,724	-	-	-	1,724
844	Maintenance of Vaporizing Equipment	LNGPLT	7,270	5,037	-	5,037	1,724	-	-	-	1,724
844	Maint Measur & Reg	LNGPLT	7,270	5,037	-	5,037	1,724	-	-	-	1,724
844	Other Gas Maintenance	LNGPLT	7,270	5,037	-	5,037	1,724	-	-	-	1,724
-	Sub-total		36,351	25,187	-	25,187	8,621	-	-	-	8,621
Transmission - Labor											
856	Oper Mains Expenses	TRANPT	62,841	38,673	-	38,673	14,884	-	-	-	14,884
857	Oper Meas & Reg Sta Exp	TRANPT	51,036	31,408	-	31,408	12,088	-	-	-	12,088
862	Maint Structures & Improvements	TRANPT	8,309	5,113	-	5,113	1,968	-	-	-	1,968
863	Maint Supv & Eng	TRANPT	53,930	33,189	-	33,189	12,773	-	-	-	12,773
865	Maint Structures	TRANPT	645	397	-	397	153	-	-	-	153
867	Maint Other Equipment	TRANPT	13,699	8,430	-	8,430	3,245	-	-	-	3,245
-	Sub-total		190,460	117,211	-	117,211	45,111	-	-	-	45,111

Acct. No.	Account Description	Allocator	Total	Large Volume (41)			Interruptible (85)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS
Labor O & M Expenses										
Production Expense - Labor										
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	7,418	328	-	-	328	19	-	19
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	33,227	1,469	-	-	1,469	87	-	87
742	Maint. Production Equipment	PDAYXT	31,102	1,375	-	-	1,375	81	-	81
-	Sub-total		71,748	3,171	-	-	3,171	187	-	187
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	101,415	-	5,023	-	5,023	-	1,512	1,512
807	Purchased Gas Expense	COM1XT_COM	271,384	-	16,642	-	16,642	-	5,009	5,009
-	Sub-total		372,798	-	21,665	-	21,665	-	6,520	6,520
Natural Gas Underground Storage - Labor										
-	JP Storage Balancing - DIR	COM1	90,831	-	4,499	-	4,499	-	1,354	1,354
814	Operation Supv & Eng	STOR_OML	42,878	793	-	-	793	412	-	412
818	Oper Compressor Sta Exp	STORPT	75,177	1,391	-	-	1,391	723	-	723
841	Operating Labor & Expenses	STORPT	85,771	1,587	-	-	1,587	825	-	825
830	Maint Supv & Engineering	STORPT	39,284	727	-	-	727	378	-	378
834	Maint Compressor Sta Equip	STORPT	78,925	1,460	-	-	1,460	759	-	759
-	Sub-total		412,866	5,958	4,499	-	10,456	3,098	1,354	4,452
Natural Gas Local Storage - Labor										
843	Maint Struc & Impro	LNGPLT	7,270	134	-	-	134	70	-	70
843	Maintenance of Gas Holders	LNGPLT	7,270	134	-	-	134	70	-	70
844	Maintenance of Vaporizing Equipment	LNGPLT	7,270	134	-	-	134	70	-	70
844	Maint Measur & Reg	LNGPLT	7,270	134	-	-	134	70	-	70
844	Other Gas Maintenance	LNGPLT	7,270	134	-	-	134	70	-	70
-	Sub-total		36,351	672	-	-	672	350	-	350
Transmission - Labor										
856	Oper Mains Expenses	TRANPT	62,841	2,855	-	-	2,855	416	-	416
857	Oper Meas & Reg Sta Exp	TRANPT	51,036	2,319	-	-	2,319	338	-	338
862	Maint Structures & Improvements	TRANPT	8,309	377	-	-	377	55	-	55
863	Maint Supv & Eng	TRANPT	53,930	2,450	-	-	2,450	357	-	357
865	Maint Structures	TRANPT	645	29	-	-	29	4	-	4
867	Maint Other Equipment	TRANPT	13,699	622	-	-	622	91	-	91
-	Sub-total		190,460	8,653	-	-	8,653	1,262	-	1,262

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Labor O & M Expenses											
Production Expense - Labor											
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	7,418	28	-	-	28	1	-	1	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	
741	Maint. Structures and Improvements	PDAYXT	33,227	125	-	-	125	7	-	7	
742	Maint. Production Equipment	PDAYXT	31,102	117	-	-	117	6	-	6	
-	Sub-total		71,748	270	-	-	270	14	-	14	
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	
807	Purchased Gas Expense	COM1	101,415	-	1,804	-	1,804	-	3,722	3,722	
807	Purchased Gas Expense	COM1XT_COM	271,384	-	5,976	-	5,976	-	12,333	12,333	
-	Sub-total		372,798	-	7,780	-	7,780	-	16,055	16,055	
Natural Gas Underground Storage - Labor											
-	JP Storage Balancing - DIR	COM1	90,831	-	1,615	-	1,615	-	3,334	3,334	
814	Operation Supv & Eng	STOR_OML	42,878	853	-	-	853	941	-	941	
818	Oper Compressor Sta Exp	STORPT	75,177	1,496	-	-	1,496	1,650	-	1,650	
841	Operating Labor & Expenses	STORPT	85,771	1,707	-	-	1,707	1,883	-	1,883	
830	Maint Supv & Engineering	STORPT	39,284	782	-	-	782	862	-	862	
834	Maint Compressor Sta Equip	STORPT	78,925	1,571	-	-	1,571	1,732	-	1,732	
-	Sub-total		412,866	6,408	1,615	-	8,024	7,069	3,334	10,402	
Natural Gas Local Storage - Labor											
843	Maint Struc & Impro	LNGPLT	7,270	145	-	-	145	160	-	160	
843	Maintenance of Gas Holders	LNGPLT	7,270	145	-	-	145	160	-	160	
844	Maintenance of Vaporizing Equipment	LNGPLT	7,270	145	-	-	145	160	-	160	
844	Maint Measur & Reg	LNGPLT	7,270	145	-	-	145	160	-	160	
844	Other Gas Maintenance	LNGPLT	7,270	145	-	-	145	160	-	160	
-	Sub-total		36,351	723	-	-	723	798	-	798	
Transmission - Labor											
856	Oper Mains Expenses	TRANPT	62,841	524	-	-	524	768	-	768	
857	Oper Meas & Reg Sta Exp	TRANPT	51,036	426	-	-	426	624	-	624	
862	Maint Structures & Improvements	TRANPT	8,309	69	-	-	69	102	-	102	
863	Maint Supv & Eng	TRANPT	53,990	450	-	-	450	659	-	659	
865	Maint Structures	TRANPT	645	5	-	-	5	8	-	8	
867	Maint Other Equipment	TRANPT	13,699	114	-	-	114	167	-	167	
-	Sub-total		190,460	1,588	-	-	1,588	2,327	-	2,327	

Acct. No.	Account Description	Allocator	Total	Transportation (57)				Transport Contracts (99,199,299)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Labor O & M Expenses											
Production Expense - Labor											
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	7,418	-	-	-	-	-	-	-	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	
741	Maint. Structures and Improvements	PDAYXT	33,227	-	-	-	-	-	-	-	
742	Maint. Production Equipment	PDAYXT	31,102	-	-	-	-	-	-	-	
-	Sub-total		71,748	-	-	-	-	-	-	-	
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	
807	Purchased Gas Expense	COM1	101,415	-	15,947	-	15,947	-	3,555	3,555	
807	Purchased Gas Expense	COM1XT_COM	271,384	-	-	-	-	-	-	-	
-	Sub-total		372,798	-	15,947	-	15,947	-	3,555	3,555	
Natural Gas Underground Storage - Labor											
-	JP Storage Balancing - DIR	COM1	90,831	-	14,283	-	14,283	-	3,184	3,184	
814	Operation Supv & Eng	STOR_OML	42,878	-	-	-	-	-	-	-	
818	Oper Compressor Sta Exp	STORPT	75,177	-	-	-	-	-	-	-	
841	Operating Labor & Expenses	STORPT	85,771	-	-	-	-	-	-	-	
830	Maint Supv & Engineering	STORPT	39,284	-	-	-	-	-	-	-	
834	Maint Compressor Sta Equip	STORPT	78,925	-	-	-	-	-	-	-	
-	Sub-total		412,866	-	14,283	-	14,283	-	3,184	3,184	
Natural Gas Local Storage - Labor											
843	Maint Struc & Impro	LNGPLT	7,270	-	-	-	-	-	-	-	
843	Maintenance of Gas Holders	LNGPLT	7,270	-	-	-	-	-	-	-	
844	Maintenance of Vaporizing Equipment	LNGPLT	7,270	-	-	-	-	-	-	-	
844	Maint Measur & Reg	LNGPLT	7,270	-	-	-	-	-	-	-	
844	Other Gas Maintenance	LNGPLT	7,270	-	-	-	-	-	-	-	
-	Sub-total		36,351	-	-	-	-	-	-	-	
Transmission - Labor											
856	Oper Mains Expenses	TRANPT	62,841	3,782	-	3,782	937	-	-	937	
857	Oper Meas & Reg Sta Exp	TRANPT	51,036	3,072	-	3,072	761	-	-	761	
862	Maint Structures & Improvements	TRANPT	8,309	500	-	500	124	-	-	124	
863	Maint Supv & Eng	TRANPT	53,930	3,246	-	3,246	804	-	-	804	
865	Maint Structures	TRANPT	645	39	-	39	10	-	-	10	
867	Maint Other Equipment	TRANPT	13,699	825	-	825	204	-	-	204	
-	Sub-total		190,460	11,464	-	11,464	2,839	-	-	2,839	

Acct. No.	Account Description	Allocator	Total	CNG Service (50)				Rentals			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Labor O & M Expenses											
Production Expense - Labor											
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	7,418	0	-	-	0	-	-	-	-
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	33,227	1	-	-	1	-	-	-	-
742	Maint. Production Equipment	PDAYXT	31,102	1	-	-	1	-	-	-	-
-	Sub-total		71,748	1	-	-	1	-	-	-	-
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	101,415	-	3	-	3	-	-	-	-
807	Purchased Gas Expense	COM1XT_COM	271,384	-	10	-	10	-	-	-	-
-	Sub-total		372,798	-	13	-	13	-	-	-	-
Natural Gas Underground Storage - Labor											
-	JP Storage Balancing - DIR	COM1	90,831	-	3	-	3	-	-	-	-
814	Operation Supv & Eng	STOR_OML	42,878	-	-	-	-	-	-	-	-
818	Oper Compressor Sta Exp	STORPT	75,177	-	-	-	-	-	-	-	-
841	Operating Labor & Expenses	STORPT	85,771	-	-	-	-	-	-	-	-
830	Maint Supv & Engineering	STORPT	39,284	-	-	-	-	-	-	-	-
834	Maint Compressor Sta Equip	STORPT	78,925	-	-	-	-	-	-	-	-
-	Sub-total		412,866	-	3	-	3	-	-	-	-
Natural Gas Local Storage - Labor											
843	Maint Struc & Impro	LNGPLT	7,270	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	7,270	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	7,270	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	7,270	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	7,270	-	-	-	-	-	-	-	-
-	Sub-total		36,351	-	-	-	-	-	-	-	-
Transmission - Labor											
856	Oper Mains Expenses	TRANPT	62,841	1	-	-	1	-	-	-	-
857	Oper Meas & Reg Sta Exp	TRANPT	51,036	1	-	-	1	-	-	-	-
862	Maint Structures & Improvements	TRANPT	8,309	0	-	-	0	-	-	-	-
863	Maint Supv & Eng	TRANPT	53,930	1	-	-	1	-	-	-	-
865	Maint Structures	TRANPT	645	0	-	-	0	-	-	-	-
867	Maint Other Equipment	TRANPT	13,699	0	-	-	0	-	-	-	-
-	Sub-total		190,460	4	-	-	4	-	-	-	-

Acct. No.	Account Description	Allocator	Total	Residential (23,16,53,94)				Comm. & Indus. (31,36,51,61,97)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Distribution - Labor											
870	Oper Supv & Engineering	DIST_OML	568,035	106,691	1,887	282,185	390,763	44,912	759	80,841	126,512
871	Oper Load Dispatching	COM1	103,289	-	50,731	-	50,731	-	20,408	-	20,408
874	Oper Mains & Services Exp	DMAINS_SERV	2,663,114	1,036,918	-	796,985	1,833,902	399,817	-	240,214	640,030
875	Oper Meas & Reg Sta Gen	EXP875	1,302,763	709,492	-	-	709,492	371,355	-	-	371,355
876	Oper Meas & Reg Sta Indus	EXP876	225,561	-	-	3,990	3,990	-	-	151,352	151,352
878	Oper Meter & House Reg	EXP878	4,454,949	-	-	3,307,040	3,307,040	-	-	1,076,708	1,076,708
879	Oper Customer Install Exp	EXP879	3,209,937	-	-	2,833,444	2,833,444	-	-	350,612	350,612
880	Oper Other Expense	EXP880	525,426	107,797	1,413	263,478	372,688	45,240	568	75,368	121,176
887	Maint Mains	EXP887	1,603,703	1,030,714	-	-	1,030,714	400,274	-	-	400,274
889	Maint Meas & Reg Sta Gen	PAVG	9,262	5,700	-	-	5,700	2,194	-	-	2,194
890	Maint Meas & Reg Sta Ind	EXP890	236,630	-	-	5,003	5,003	-	-	156,772	156,772
892	Maint Services	DSERV	336,244	-	-	254,233	254,233	-	-	76,627	76,627
893	Maint Meters & House Reg	MRHREG	444,893	-	-	332,848	332,848	-	-	106,061	106,061
894	Maint Other Equipment	EXP894	579,537	57,332	-	-	57,332	22,066	-	-	22,066
-	Sub-total		16,263,342	3,054,644	54,031	8,079,205	11,187,879	1,285,857	21,736	2,314,554	3,622,147
Customer Accounts Expense - Labor											
901	Supervision - Customer Accounting	CUSTACC	399,008	-	23,871	313,891	337,761	-	9,500	35,410	44,910
902	Meter Reading Expenses	MTRS_READ	904,387	-	-	802,820	802,820	-	-	88,623	88,623
903	Cust. Records & Coll. Exp.	EXP903	4,718,109	-	-	4,111,695	4,111,695	-	-	362,036	362,036
-	Sub-total		6,021,503	-	23,871	5,228,405	5,252,276	-	9,500	486,069	495,569
Customer Service & Information Expenses - Labor											
908	Customer Assistance Expenses	EXP908	626,288	-	-	349,735	349,735	-	-	93,321	93,321
909	Information, Instructional Advertising	CUSTXT	154,859	-	-	142,755	142,755	-	-	11,700	11,700
910	Misc. Cust. Serv. & Infor. Exp.	CSI	9,650	-	-	6,160	6,160	-	-	1,282	1,282
-	Sub-total		790,797	-	-	498,650	498,650	-	-	106,303	106,303
Sales Expense - Labor											
912	Demonstrating and Selling	EXP912	374,113	-	-	338,584	338,584	-	-	27,750	27,750
-	Sub-total		374,113	-	-	338,584	338,584	-	-	27,750	27,750
-	TOTAL LABOR O & M EXPENSES		24,533,978	3,469,570	337,350	14,144,845	17,951,765	1,434,668	135,609	2,934,676	4,504,952

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Acct. No.	Account Description	Allocator	Total	Large Volume (41)				Interruptible (85)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Distribution - Labor											
870	Oper Supv & Engineering	DIST_OML	568,035	8,360	190	4,119	12,669	1,292	57	1,332	2,680
871	Oper Load Dispatching	COM1	103,289	-	5,116	-	5,116	-	1,540	-	1,540
874	Oper Mains & Services Exp	DMAINS_SERV	2,663,114	77,690	-	6,848	84,538	7,928	-	1,195	9,123
875	Oper Meas & Reg Sta Gen	EXP875	1,302,763	62,685	-	-	62,685	17,632	-	-	17,632
876	Oper Meas & Reg Sta Indus	EXP876	225,561	-	-	19,670	19,670	-	-	10,881	10,881
878	Oper Meter & House Reg	EXP878	4,454,949	-	-	46,504	46,504	-	-	6,433	6,433
879	Oper Customer Install Exp	EXP879	3,209,937	-	-	11,401	11,401	-	-	3,671	3,671
880	Oper Other Expense	EXP880	525,426	8,435	142	3,596	12,173	1,283	43	1,140	2,466
887	Maint Mains	EXP887	1,603,703	77,524	-	-	77,524	8,168	-	-	8,168
889	Maint Meas & Reg Sta Gen	PAVG	9,262	421	-	-	421	61	-	-	61
890	Maint Meas & Reg Sta Ind	EXP890	236,630	-	-	19,177	19,177	-	-	12,676	12,676
892	Maint Services	DSERV	336,244	-	-	2,184	2,184	-	-	381	381
893	Maint Meters & House Reg	MRHREG	444,893	-	-	4,433	4,433	-	-	415	415
894	Maint Other Equipment	EXP894	579,537	4,233	-	-	4,233	617	-	-	617
-	Sub-total		16,263,342	239,347	5,449	117,933	362,728	36,981	1,640	38,123	76,744
Customer Accounts Expense - Labor											
901	Supervision - Customer Accounting	CUSTACC	399,008	-	2,409	1,010	3,419	-	707	875	1,582
902	Meter Reading Expenses	MTRS_READ	904,387	-	-	3,635	3,635	-	-	2,297	2,297
903	Cust. Records & Coll. Exp.	EXP903	4,718,109	-	-	8,150	8,150	-	-	12,346	12,346
-	Sub-total		6,021,503	-	2,409	12,795	15,205	-	707	15,519	16,226
Customer Service & Information Expenses - Labor											
908	Customer Assistance Expenses	EXP908	626,288	-	-	3,341	3,341	-	-	140	140
909	Information, Instructional Advertising	CUSTXT	154,859	-	-	279	279	-	-	8	8
910	Misc. Cust. Serv. & Infor. Exp.	CSI	9,650	-	-	44	44	-	-	2	2
-	Sub-total		790,797	-	-	3,664	3,664	-	-	150	150
Sales Expense - Labor											
912	Demonstrating and Selling	EXP912	374,113	-	-	662	662	-	-	19	19
-	Sub-total		374,113	-	-	662	662	-	-	19	19
-	TOTAL LABOR O & M EXPENSES		24,533,978	257,801	34,022	135,055	426,878	41,878	10,221	53,810	105,909

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Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Distribution - Labor											
870	Oper Supv & Engineering	DIST_OML	568,035	1,901	68	2,051	4,020	1,446	141	258	1,845
871	Oper Load Dispatching	COM1	103,289	-	1,837	-	1,837	-	3,791	-	3,791
874	Oper Mains & Services Exp	DMAINS_SERV	2,663,114	15,003	-	2,745	17,748	10,533	-	515	11,048
875	Oper Meas & Reg Sta Gen	EXP875	1,302,763	19,574	-	-	19,574	16,210	-	-	16,210
876	Oper Meas & Reg Sta Indus	EXP876	225,561	-	-	16,124	16,124	-	-	2,402	2,402
878	Oper Meter & House Reg	EXP878	4,454,949	-	-	13,285	13,285	-	-	479	479
879	Oper Customer Install Exp	EXP879	3,209,937	-	-	4,761	4,761	-	-	598	598
880	Oper Other Expense	EXP880	525,426	1,910	51	1,749	3,710	1,433	106	230	1,769
887	Maint Mains	EXP887	1,603,703	15,180	-	-	15,180	10,529	-	-	10,529
889	Maint Meas & Reg Sta Gen	PAVG	9,262	77	-	-	77	113	-	-	113
890	Maint Meas & Reg Sta Ind	EXP890	236,630	-	-	15,998	15,998	-	-	2,728	2,728
892	Maint Services	DSERV	336,244	-	-	876	876	-	-	164	164
893	Maint Meters & House Reg	MRHREG	444,893	-	-	1,121	1,121	-	-	-	-
894	Maint Other Equipment	EXP894	579,537	777	-	-	777	1,138	-	-	1,138
-	Sub-total		16,263,342	54,421	1,957	58,709	115,087	41,404	4,038	7,375	52,816
Customer Accounts Expense - Labor											
901	Supervision - Customer Accounting	CUSTACC	399,008	-	847	634	1,480	-	1,672	1,183	2,855
902	Meter Reading Expenses	MTRS_READ	904,387	-	-	2,573	2,573	-	-	441	441
903	Cust. Records & Coll. Exp.	EXP903	4,718,109	-	-	3,318	3,318	-	-	33,176	33,176
-	Sub-total		6,021,503	-	847	6,524	7,371	-	1,672	34,800	36,472
Customer Service & Information Expenses - Labor											
908	Customer Assistance Expenses	EXP908	626,288	-	-	2,265	2,265	-	-	18	18
909	Information, Instructional Advertising	CUSTXT	154,859	-	-	112	112	-	-	3	3
910	Misc. Cust. Serv. & Infor. Exp.	CSI	9,650	-	-	29	29	-	-	0	0
-	Sub-total		790,797	-	-	2,406	2,406	-	-	22	22
Sales Expense - Labor											
912	Demonstrating and Selling	EXP912	374,113	-	-	266	266	-	-	8	8
-	Sub-total		374,113	-	-	266	266	-	-	8	8
-	TOTAL LABOR O & M EXPENSES		24,533,978	63,411	12,198	67,905	143,515	51,612	25,099	42,204	118,915

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Acct. No.	Account Description	Allocator	Total	Transportation (57)				Transport Contracts (99,199,299)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Distribution - Labor											
870	Oper Supv & Engineering	DIST_OML	568,035	7,178	604	1,968	9,750	1,671	135	369	2,174
871	Oper Load Dispatching	COM1	103,289	-	16,242	-	16,242	-	3,621	-	3,621
874	Oper Mains & Services Exp	DMAINS_SERV	2,663,114	49,829	-	5,033	54,863	11,278	-	538	11,816
875	Oper Meas & Reg Sta Gen	EXP875	1,302,763	85,267	-	-	85,267	20,407	-	-	20,407
876	Oper Meas & Reg Sta Indus	EXP876	225,561	-	-	17,613	17,613	-	-	3,437	3,437
878	Oper Meter & House Reg	EXP878	4,454,949	-	-	3,646	3,646	-	-	827	827
879	Oper Customer Install Exp	EXP879	3,209,937	-	-	4,498	4,498	-	-	918	918
880	Oper Other Expense	EXP880	525,426	7,104	452	1,798	9,354	1,649	101	323	2,073
887	Maint Mains	EXP887	1,603,703	49,973	-	-	49,973	11,299	-	-	11,299
889	Maint Meas & Reg Sta Gen	PAVG	9,262	557	-	-	557	138	-	-	138
890	Maint Meas & Reg Sta Ind	EXP890	236,630	-	-	20,179	20,179	-	-	3,976	3,976
892	Maint Services	DSERV	336,244	-	-	1,606	1,606	-	-	172	172
893	Maint Meters & House Reg	MRHREG	444,893	-	-	5	5	-	-	11	11
894	Maint Other Equipment	EXP894	579,537	5,608	-	-	5,608	1,388	-	-	1,388
-	Sub-total		16,263,342	205,516	17,289	56,346	279,161	47,830	3,856	10,569	62,255
Customer Accounts Expense - Labor											
901	Supervision - Customer Accounting	CUSTACC	399,008	-	6	5,261	5,266	-	-	1,725	1,725
902	Meter Reading Expenses	MTRS_READ	904,387	-	-	3,309	3,309	-	-	665	665
903	Cust. Records & Coll. Exp.	EXP903	4,718,109	-	-	139,136	139,136	-	-	48,219	48,219
-	Sub-total		6,021,503	-	6	147,706	147,712	-	-	50,609	50,609
Customer Service & Information Expenses - Labor											
908	Customer Assistance Expenses	EXP908	626,288	-	-	312	312	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	154,859	-	-	-	-	-	-	-	-
910	Misc. Cust. Serv. & Infor. Exp.	CSI	9,650	-	-	4	4	-	-	-	-
-	Sub-total		790,797	-	-	316	316	-	-	-	-
Sales Expense - Labor											
912	Demonstrating and Selling	EXP912	374,113	-	-	-	-	-	-	-	-
-	Sub-total		374,113	-	-	-	-	-	-	-	-
-	TOTAL LABOR O & M EXPENSES		24,533,978	216,980	47,535	204,368	468,883	50,668	10,595	61,178	122,442

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Acct. No.	Account Description	Allocator	Total	CNG Service (50)				Rentals			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Distribution - Labor											
870	Oper Supv & Engineering	DIST_OML	568,035	17,611	0	11	17,622	-	-	-	-
871	Oper Load Dispatching	COM1	103,289	-	3	-	3	-	-	-	-
874	Oper Mains & Services Exp	DMAINS_SERV	2,663,114	39	-	6	46	-	-	-	-
875	Oper Meas & Reg Sta Gen	EXP875	1,302,763	140	-	-	140	-	-	-	-
876	Oper Meas & Reg Sta Indus	EXP876	225,561	-	-	91	91	-	-	-	-
878	Oper Meter & House Reg	EXP878	4,454,949	-	-	27	27	-	-	-	-
879	Oper Customer Install Exp	EXP879	3,209,937	-	-	33	33	-	-	-	-
880	Oper Other Expense	EXP880	525,426	8	0	9	18	-	-	-	-
887	Maint Mains	EXP887	1,603,703	42	-	-	42	-	-	-	-
889	Maint Meas & Reg Sta Gen	PAVG	9,262	0	-	-	0	-	-	-	-
890	Maint Meas & Reg Sta Ind	EXP890	236,630	-	-	122	122	-	-	-	-
892	Maint Services	DSERV	336,244	-	-	2	2	-	-	-	-
893	Maint Meters & House Reg	MRHREG	444,893	-	-	-	-	-	-	-	-
894	Maint Other Equipment	EXP894	579,537	486,377	-	-	486,377	-	-	-	-
-	Sub-total		16,263,342	504,218	3	302	504,523	-	-	-	-
Customer Accounts Expense - Labor											
901	Supervision - Customer Accounting	CUSTACC	399,008	-	1	6	7	-	-	-	-
902	Meter Reading Expenses	MTRS_READ	904,387	-	-	24	24	-	-	-	-
903	Cust. Records & Coll. Exp.	EXP903	4,718,109	-	-	32	32	-	-	-	-
-	Sub-total		6,021,503	-	1	63	64	-	-	-	-
Customer Service & Information Expenses - Labor											
908	Customer Assistance Expenses	EXP908	626,288	-	-	5,443	5,443	-	-	171,712	171,712
909	Information, Instructional Advertising	CUSTXT	154,859	-	-	1	1	-	-	-	-
910	Misc. Cust. Serv. & Infor. Exp.	CSI	9,650	-	-	65	65	-	-	2,064	2,064
-	Sub-total		790,797	-	-	5,510	5,510	-	-	173,776	173,776
Sales Expense - Labor											
912	Demonstrating and Selling	EXP912	374,113	-	-	6,824	6,824	-	-	-	-
-	Sub-total		374,113	-	-	6,824	6,824	-	-	-	-
-	TOTAL LABOR O & M EXPENSES		24,533,978	504,224	21	12,698	516,943	-	-	173,776	173,776

Acct. No.	Account Description	Allocator	Total	Residential (23,16,53,94)				Comm. & Indus. (31,36,51,61,97)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Depreciation Expense											
403	Production Depreciation Expense	PRODPT	337,116	232,106	-	-	232,106	87,891	-	-	87,891
403	JP Balancing Depreciation Expense	COM1	210,570	-	103,422	-	103,422	-	41,605	-	41,605
403	Storage Depreciation Expense	STORPT	746,565	517,277	-	-	517,277	177,052	-	-	177,052
403	Transmission Depreciation Expense	TRANPT	2,911,749	1,791,916	-	-	1,791,916	689,662	-	-	689,662
403	Distribution Depreciation Expense	DISTPT	47,386,339	15,812,998	-	17,144,985	32,957,983	6,096,887	-	5,105,791	11,202,678
403	Rental Depreciation Expense	DIR386	8,539,339	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	4,379,612	976,780	35,566	2,120,088	3,132,434	386,208	14,296	485,963	886,468
403	CNG Equipment - DIR	DIRCNG	8,619	-	-	-	-	-	-	-	-
403	CNG Equipment - Other	SEAS3_DEM	18,123	12,557	-	-	12,557	4,298	-	-	4,298
403	Depreciation Expense - FAS143	DMAINS	417,962	269,349	-	-	269,349	103,856	-	-	103,856
404	Amort. Ltd - Term Plant	PLT	11,220,066	3,970,309	-	3,557,291	7,527,601	1,524,528	-	1,059,364	2,583,892
407	Amortization of Property Losses	PLT	3,287	1,163	-	1,042	2,205	447	-	310	757
407	Regulatory Debits	SGTREV	1,571,117	-	995,002	-	995,002	-	365,828	-	365,828
411	Accretion Exp - FAS143	DMAINS	82,646	53,260	-	-	53,260	20,536	-	-	20,536
414	Deferred Gains/Losses Property Sales	GENPLT	(702,893)	(156,765)	(5,708)	(340,257)	(502,731)	(61,983)	(2,294)	(77,993)	(142,271)
-	TOTAL DEPRECIATION EXPENSES		77,130,217	23,480,949	1,128,282	22,483,149	47,092,380	9,029,381	419,435	6,573,435	16,022,252
Taxes (other than income)											
408	Taxes other than Income Taxes - DIR	DIR408	194,295	2,837	-	-	2,837	82,662	-	-	82,662
408	Taxes other than Income Taxes	PLT	26,273,532	9,297,097	-	8,329,952	17,627,049	3,569,920	-	2,480,666	6,050,586
408	Other Taxes Increase	PLT	1,552,466	549,352	-	492,205	1,041,557	210,942	-	146,579	357,521
408	Gas Cost Related	GASREV	25,340,358	-	15,504,742	-	15,504,742	-	6,170,792	-	6,170,792
-	TOTAL TAXES OTHER THAN INCOME		53,360,651	9,849,286	15,504,742	8,822,157	34,176,185	3,863,523	6,170,792	2,627,246	12,661,561
TOTAL EXPENSES			865,279,396	91,664,093	368,004,953	87,584,288	547,253,333	35,613,209	146,390,776	20,646,877	202,650,862
DEFERRED INCOME TAXES & ITC											
	DIT, utility operating income	NETPLT	35,835,264	13,308,631	-	10,618,295	23,926,925	5,111,882	-	3,051,728	8,163,610
	Provision for DIT - credit	NETPLT	(27,091,774)	(10,061,441)	-	(8,027,524)	(18,088,965)	(3,864,628)	-	(2,307,133)	(6,171,761)
	ITC adjustments	NETPLT	(563,440)	(209,252)	-	(166,952)	(376,204)	(80,374)	-	(47,983)	(128,357)
	TOTAL DEFERRED INCOME TAX & ITC		8,180,050	3,037,937	-	2,423,819	5,461,755	1,166,880	-	696,612	1,863,492

Puget Sound Energy
2006 Gas General Rate Case
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Large Volume (41)				Interruptible (85)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Depreciation Expense											
403	Production Depreciation Expense	PRODPT	337,116	14,900	-	-	14,900	878	-	-	878
403	JP Balancing Depreciation Expense	COM1	210,570	-	10,430	-	10,430	-	3,139	-	3,139
403	Storage Depreciation Expense	STORPT	746,565	13,811	-	-	13,811	7,182	-	-	7,182
403	Transmission Depreciation Expense	TRANPT	2,911,749	132,292	-	-	132,292	19,293	-	-	19,293
403	Distribution Depreciation Expense	DISTPT	47,386,339	1,184,283	-	234,244	1,418,526	122,302	-	47,444	169,745
403	Rental Depreciation Expense	DIR386	8,539,339	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	4,379,612	71,291	3,587	22,343	97,221	9,671	1,077	7,536	18,284
403	CNG Equipment - DIR	DIRCNG	8,619	-	-	-	-	-	-	-	-
403	CNG Equipment - Other	SEAS3_DEM	18,123	335	-	-	335	174	-	-	174
403	Depreciation Expense - FAS143	DMAINS	417,962	20,181	-	-	20,181	2,059	-	-	2,059
404	Amort. Ltd - Term Plant	PLT	11,220,066	290,117	-	48,602	338,719	32,999	-	9,844	42,843
407	Amortization of Property Losses	PLT	3,287	85	-	14	99	10	-	3	13
407	Regulatory Debits	SGTREV	1,571,117	-	84,424	-	84,424	-	22,904	-	22,904
411	Accretion Exp - FAS143	DMAINS	82,646	3,990	-	-	3,990	407	-	-	407
414	Deferred Gains/Losses Property Sales	GENPLT	(702,893)	(11,442)	(576)	(3,586)	(15,603)	(1,552)	(173)	(1,209)	(2,934)
-	TOTAL DEPRECIATION EXPENSES		77,130,217	1,719,843	97,865	301,616	2,119,325	193,422	26,947	63,617	283,987
Taxes (other than income)											
408	Taxes other than Income Taxes - DIR	DIR408	194,295	7,428	-	-	7,428	8,456	-	-	8,456
408	Taxes other than Income Taxes	PLT	26,273,532	679,354	-	113,808	793,162	77,272	-	23,051	100,323
408	Other Taxes Increase	PLT	1,552,466	40,142	-	6,725	46,867	4,566	-	1,362	5,928
408	Gas Cost Related	GASREV	25,340,358	-	1,564,908	-	1,564,908	-	459,312	-	459,312
-	TOTAL TAXES OTHER THAN INCOME		53,360,651	726,924	1,564,908	120,533	2,412,365	90,293	459,312	24,413	574,018
TOTAL EXPENSES			865,279,396	6,861,778	35,264,757	922,990	43,049,525	1,255,371	10,653,234	317,220	12,225,825
DEFERRED INCOME TAXES & ITC											
	DIT, utility operating income	NETPLT	35,835,264	974,369	-	148,605	1,122,974	111,398	-	30,567	141,965
	Provision for DIT - credit	NETPLT	(27,091,774)	(736,632)	-	(112,347)	(848,978)	(84,218)	-	(23,109)	(107,327)
	ITC adjustments	NETPLT	(563,440)	(15,320)	-	(2,337)	(17,657)	(1,752)	-	(481)	(2,232)
	TOTAL DEFERRED INCOME TAX & ITC		8,180,050	222,418	-	33,922	256,339	25,429	-	6,977	32,406

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Depreciation Expense											
403	Production Depreciation Expense	PRODPT	337,116	1,269	-	-	1,269	67	-	-	67
403	JP Balancing Depreciation Expense	COM1	210,570	-	3,745	-	3,745	-	7,729	-	7,729
403	Storage Depreciation Expense	STORPT	746,565	14,856	-	-	14,856	16,387	-	-	16,387
403	Transmission Depreciation Expense	TRANPT	2,911,749	24,280	-	-	24,280	35,583	-	-	35,583
403	Distribution Depreciation Expense	DISTPT	47,386,339	228,383	-	128,458	356,840	164,991	-	14,595	179,586
403	Rental Depreciation Expense	DIR386	8,539,339	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	4,379,612	15,960	1,286	11,552	28,798	13,278	2,645	5,237	21,160
403	CNG Equipment - DIR	DIRCNG	8,619	-	-	-	-	-	-	-	-
403	CNG Equipment - Other	SEAS3_DEM	18,123	361	-	-	361	398	-	-	398
403	Depreciation Expense - FAS143	DMAINS	417,962	3,897	-	-	3,897	2,736	-	-	2,736
404	Amort. Ltd - Term Plant	PLT	11,220,066	58,482	-	26,653	85,135	48,892	-	3,028	51,920
407	Amortization of Property Losses	PLT	3,287	17	-	8	25	14	-	1	15
407	Regulatory Debits	SGTREV	1,571,117	-	30,423	-	30,423	-	50,569	-	50,569
411	Accretion Exp - FAS143	DMAINS	82,646	771	-	-	771	541	-	-	541
414	Deferred Gains/Losses Property Sales	GENPLT	(702,893)	(2,561)	(206)	(1,854)	(4,622)	(2,131)	(425)	(841)	(3,396)
-	TOTAL DEPRECIATION EXPENSES		77,130,217	345,714	35,248	164,816	545,778	280,755	60,518	22,021	363,295
Taxes (other than income)											
408	Taxes other than Income Taxes - DIR	DIR408	194,295	6,504	-	-	6,504	6,662	-	-	6,662
408	Taxes other than Income Taxes	PLT	26,273,532	136,945	-	62,412	199,357	114,488	-	7,091	121,580
408	Other Taxes Increase	PLT	1,552,466	8,092	-	3,688	11,780	6,765	-	419	7,184
408	Gas Cost Related	GASREV	25,340,358	-	549,990	-	549,990	-	1,086,082	-	1,086,082
-	TOTAL TAXES OTHER THAN INCOME		53,360,651	151,542	549,990	66,099	767,631	127,915	1,086,082	7,510	1,221,507
TOTAL EXPENSES			865,279,396	1,825,936	12,997,903	505,271	15,329,111	2,459,825	26,065,963	187,960	28,713,748
DEFERRED INCOME TAXES & ITC											
	DIT, utility operating income	NETPLT	35,835,264	195,877	-	83,893	279,770	166,197	-	9,068	175,265
	Provision for DIT - credit	NETPLT	(27,091,774)	(148,084)	-	(63,424)	(211,508)	(125,646)	-	(6,856)	(132,502)
	ITC adjustments	NETPLT	(563,440)	(3,080)	-	(1,319)	(4,399)	(2,613)	-	(143)	(2,756)
	TOTAL DEFERRED INCOME TAX & ITC		8,180,050	44,712	-	19,150	63,863	37,937	-	2,070	40,007

Acct. No.	Account Description	Allocator	Total	Transportation (57)				Transport Contracts (99,199,299)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Depreciation Expense											
403	Production Depreciation Expense	PRODPT	337,116	-	-	-	-	-	-	-	-
403	JP Balancing Depreciation Expense	COM1	210,570	-	33,112	-	33,112	-	7,381	-	7,381
403	Storage Depreciation Expense	STORPT	746,565	-	-	-	-	-	-	-	-
403	Transmission Depreciation Expense	TRANPT	2,911,749	175,262	-	-	175,262	43,397	-	-	43,397
403	Distribution Depreciation Expense	DISTPT	47,386,339	782,252	-	123,105	905,357	177,983	-	16,950	194,933
403	Rental Depreciation Expense	DIR386	8,539,339	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	4,379,612	55,384	4,505	26,922	86,811	12,898	1,004	7,467	21,369
403	CNG Equipment - DIR	DIRCNG	8,619	-	-	-	-	-	-	-	-
403	CNG Equipment - Other	SEAS3_DEM	18,123	-	-	-	-	-	-	-	-
403	Depreciation Expense - FAS143	DMAINS	417,962	12,944	-	-	12,944	2,930	-	-	2,930
404	Amort. Ltd - Term Plant	PLT	11,220,066	213,914	-	25,542	239,456	49,707	-	3,517	53,224
407	Amortization of Property Losses	PLT	3,287	63	-	7	70	15	-	1	16
407	Regulatory Debits	SGTREV	1,571,117	-	19,217	-	19,217	-	2,690	-	2,690
411	Accretion Exp - FAS143	DMAINS	82,646	2,559	-	-	2,559	579	-	-	579
414	Deferred Gains/Losses Property Sales	GENPLT	(702,893)	(8,889)	(723)	(4,321)	(13,933)	(2,070)	(161)	(1,198)	(3,430)
-	TOTAL DEPRECIATION EXPENSES		77,130,217	1,233,489	56,111	171,255	1,460,856	285,438	10,914	26,736	323,088
Taxes (other than income)											
408	Taxes other than Income Taxes - DIR	DIR408	194,295	42,161	-	-	42,161	11,763	-	-	11,763
408	Taxes other than Income Taxes	PLT	26,273,532	500,912	-	59,811	560,723	116,398	-	8,235	124,633
408	Other Taxes Increase	PLT	1,552,466	29,598	-	3,534	33,132	6,878	-	487	7,364
408	Gas Cost Related	GASREV	25,340,358	-	3,635	-	3,635	-	-	-	-
-	TOTAL TAXES OTHER THAN INCOME		53,360,651	572,671	3,635	63,345	639,651	135,038	-	8,722	143,760
TOTAL EXPENSES			865,279,396	2,687,015	356,049	1,146,227	4,189,291	624,487	70,007	287,943	982,438
DEFERRED INCOME TAXES & ITC											
	DIT, utility operating income	NETPLT	35,835,264	733,799	-	74,892	808,691	170,941	-	10,671	181,612
	Provision for DIT - credit	NETPLT	(27,091,774)	(554,758)	-	(56,619)	(611,378)	(129,233)	-	(8,067)	(137,300)
	ITC adjustments	NETPLT	(563,440)	(11,538)	-	(1,178)	(12,715)	(2,688)	-	(168)	(2,856)
	TOTAL DEFERRED INCOME TAX & ITC		8,180,050	167,503	-	17,096	184,598	39,020	-	2,436	41,456

Puget Sound Energy
2006 Gas General Rate Case
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	CNG Service (50)				Rentals			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Depreciation Expense											
403	Production Depreciation Expense	PRODPT	337,116	6	-	-	6	-	-	-	-
403	JP Balancing Depreciation Expense	COM1	210,570	-	6	-	6	-	-	-	-
403	Storage Depreciation Expense	STORPT	746,565	-	-	-	-	-	-	-	-
403	Transmission Depreciation Expense	TRANPT	2,911,749	66	-	-	66	-	-	-	-
403	Distribution Depreciation Expense	DISTPT	47,386,339	597	-	95	692	-	-	-	-
403	Rental Depreciation Expense	DIR386	8,539,339	-	-	-	-	-	-	8,539,339	8,539,339
403	General Depreciation Expense	GENPLT	4,379,612	65,840	2	1,448	67,290	-	-	19,776	19,776
403	CNG Equipment - DIR	DIRCNG	8,619	8,619	-	-	8,619	-	-	-	-
403	CNG Equipment - Other	SEAS3_DEM	18,123	-	-	-	-	-	-	-	-
403	Depreciation Expense - FAS143	DMAINS	417,962	10	-	-	10	-	-	-	-
404	Amort. Ltd - Term Plant	PLT	11,220,066	144	-	20	164	-	-	297,113	297,113
407	Amortization of Property Losses	PLT	3,287	0	-	0	0	-	-	87	87
407	Regulatory Debits	SGTREV	1,571,117	-	60	-	60	-	-	-	-
411	Accretion Exp - FAS143	DMAINS	82,646	2	-	-	2	-	-	-	-
414	Deferred Gains/Losses Property Sales	GENPLT	(702,893)	(10,567)	(0)	(232)	(10,800)	-	-	(3,174)	(3,174)
-	TOTAL DEPRECIATION EXPENSES		77,130,217	64,718	69	1,330	66,116	-	-	8,853,141	8,853,141
Taxes (other than income)											
408	Taxes other than Income Taxes - DIR	DIR408	194,295	3,178	-	-	3,178	22,646	-	-	22,646
408	Taxes other than Income Taxes	PLT	26,273,532	337	-	46	383	-	-	695,737	695,737
408	Other Taxes Increase	PLT	1,552,466	20	-	3	23	-	-	41,110	41,110
408	Gas Cost Related	GASREV	25,340,358	-	897	-	897	-	-	-	-
-	TOTAL TAXES OTHER THAN INCOME		53,360,651	3,535	897	49	4,480	22,646	-	736,847	759,492
TOTAL EXPENSES			865,279,396	415,576	20,990	39,193	475,760	22,646	-	10,386,857	10,409,503
DEFERRED INCOME TAXES & ITC											
	DIT, utility operating income	NETPLT	35,835,264	484	-	52	536	-	-	1,033,915	1,033,915
	Provision for DIT - credit	NETPLT	(27,091,774)	(366)	-	(39)	(405)	-	-	(781,649)	(781,649)
	ITC adjustments	NETPLT	(563,440)	(8)	-	(1)	(8)	-	-	(16,256)	(16,256)
	TOTAL DEFERRED INCOME TAX & ITC		8,180,050	111	-	12	122	-	-	236,010	236,010

Acct. No.	Account Description	Allocator	Total	Residential (23,16,53,94)				Comm. & Indus. (31,36,51,61,97)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
GAS COSTS											
Demand Costs											
Supply Costs											
-	Winter Firm	SEAS2_DEM	445,200	284,057	-	-	284,057	107,734	-	-	107,734
-	Peaking Firm	PDAYXT	131,000	90,194	-	-	90,194	34,154	-	-	34,154
-	Sub-total Supply		576,200	374,251	-	-	374,251	141,888	-	-	141,888
Storage Costs											
-	Clay Basin Demand	SEAS2_DEM	3,829,039	2,443,096	-	-	2,443,096	926,594	-	-	926,594
-	Clay Basin Capacity	SEAS2_DEM	3,829,158	2,443,172	-	-	2,443,172	926,622	-	-	926,622
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	264,924	180,824	-	-	180,824	68,484	-	-	68,484
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	74,722	-	36,700	-	36,700	-	14,764	-	14,764
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	233,288	159,230	-	-	159,230	60,306	-	-	60,306
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	65,799	-	32,317	-	32,317	-	13,001	-	13,001
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	688,025	473,708	-	-	473,708	179,378	-	-	179,378
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	206,037	-	-	206,037	78,020	-	-	78,020
-	Sub-total Storage		9,284,208	5,906,066	69,017	-	5,975,084	2,239,404	27,765	-	2,267,169
Pipeline Costs											
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	47,121,030	30,387,047	-	-	30,387,047	11,720,573	-	-	11,720,573
-	Everett Delta Delivery Service	TF1_DEM	3,637,944	2,346,009	-	-	2,346,009	904,878	-	-	904,878
-	Gas Transmission Northwest (GTN)	TF1_DEM	2,860,170	1,844,444	-	-	1,844,444	711,420	-	-	711,420
-	Westcoast	TF1_DEM	4,209,282	2,714,449	-	-	2,714,449	1,046,989	-	-	1,046,989
-	NOVA & ANG	TF1_DEM	5,379,096	3,468,830	-	-	3,468,830	1,337,961	-	-	1,337,961
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	1,783,688	1,217,454	-	-	1,217,454	461,092	-	-	461,092
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	503,091	-	247,095	-	247,095	-	99,403	-	99,403
-	TF-2 Related to LS-1	PDAYXT	72,000	49,572	-	-	49,572	18,771	-	-	18,771
-	Sub-total Transportation Costs		65,566,301	42,027,806	247,095	-	42,274,901	16,201,684	99,403	-	16,301,087
Other											
-	Capacity Release	TF1_DEM	(8,425,624)	(5,433,451)	-	-	(5,433,451)	(2,095,734)	-	-	(2,095,734)
-	Recovered from Schedule 57	COM1XT_DEM	(99,600)	(60,566)	-	-	(60,566)	(24,365)	-	-	(24,365)
-	Sub-total Other		(8,525,224)	(5,494,017)	-	-	(5,494,017)	(2,120,099)	-	-	(2,120,099)
TOTAL DEMAND COSTS			66,901,485	42,814,106	316,113	-	43,130,219	16,462,877	127,168	-	16,590,044
Variable Costs											
Supply Costs											
-	Annual Float Contracts	COM1XT_COM	386,187,368	-	234,837,537	-	234,837,537	-	94,471,874	-	94,471,874
-	Annual Fixed Contracts	COM1XT_COM	46,686,432	-	28,389,656	-	28,389,656	-	11,420,764	-	11,420,764
-	Peaking Firm	PDAYXT_COM	4,516,000	-	3,109,283	-	3,109,283	-	1,177,385	-	1,177,385
-	Annual Spot Market	COM1XT_COM	252,294,000	-	153,418,021	-	153,418,021	-	61,717,935	-	61,717,935
-	Withdrawals	SEAS2_COM	87,429,435	-	55,783,836	-	55,783,836	-	21,157,151	-	21,157,151
-	Injections	COM1XT_COM	(86,138,113)	-	(52,379,917)	-	(52,379,917)	-	(21,071,712)	-	(21,071,712)
-	Off System Sales Revenue	COM1XT_COM	(114,483,870)	-	(69,616,752)	-	(69,616,752)	-	(28,005,851)	-	(28,005,851)
-	Adjust for Rate Case Volumes	COM1XT_COM	(16,024,670)	-	(9,744,477)	-	(9,744,477)	-	(3,920,068)	-	(3,920,068)
-	Sub-total Variable Supply Costs		560,466,582	-	343,797,187	-	343,797,187	-	136,947,479	-	136,947,479
Storage Costs											
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	136,000	-	93,637	-	93,637	-	35,457	-	35,457
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	8,000	-	5,508	-	5,508	-	2,086	-	2,086
-	Clay Basin	SEAS2_COM	416,000	-	265,426	-	265,426	-	100,668	-	100,668
-	Sub-total Variable Storage Costs		560,000	-	364,571	-	364,571	-	138,211	-	138,211

Acct. No.	Account Description	Allocator	Total	Large Volume (41)				Interruptible (85)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
GAS COSTS											
Demand Costs											
Supply Costs											
-	Winter Firm	SEAS2_DEM	445,200	20,566	-	-	20,566	6,826	-	-	6,826
-	Peaking Firm	PDAYXT	131,000	5,790	-	-	5,790	341	-	-	341
-	Sub-total Supply		576,200	26,356	-	-	26,356	7,167	-	-	7,167
Storage Costs											
-	Clay Basin Demand	SEAS2_DEM	3,829,039	176,886	-	-	176,886	58,712	-	-	58,712
-	Clay Basin Capacity	SEAS2_DEM	3,829,158	176,892	-	-	176,892	58,714	-	-	58,714
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	264,924	11,772	-	-	11,772	1,088	-	-	1,088
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	74,722	-	3,701	-	3,701	-	1,114	-	1,114
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	233,288	10,366	-	-	10,366	958	-	-	958
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	65,799	-	3,259	-	3,259	-	981	-	981
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	688,025	30,409	-	-	30,409	1,791	-	-	1,791
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	13,226	-	-	13,226	779	-	-	779
-	Sub-total Storage		9,284,208	419,550	6,960	-	426,510	122,042	2,095	-	124,136
Pipeline Costs											
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	47,121,030	2,365,097	-	-	2,365,097	577,398	-	-	577,398
-	Everett Delta Delivery Service	TF1_DEM	3,637,944	182,596	-	-	182,596	44,578	-	-	44,578
-	Gas Transmission Northwest (GTN)	TF1_DEM	2,860,170	143,558	-	-	143,558	35,047	-	-	35,047
-	Westcoast	TF1_DEM	4,209,282	211,272	-	-	211,272	51,578	-	-	51,578
-	NOVA & ANG	TF1_DEM	5,379,096	269,987	-	-	269,987	65,913	-	-	65,913
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	1,783,688	79,256	-	-	79,256	7,323	-	-	7,323
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	503,091	-	24,918	-	24,918	-	7,499	-	7,499
-	TF-2 Related to LS-1	PDAYXT	72,000	3,182	-	-	3,182	187	-	-	187
-	Sub-total Transportation Costs		65,566,301	3,254,948	24,918	-	3,279,866	782,024	7,499	-	789,523
Other											
-	Capacity Release	TF1_DEM	(8,425,624)	(422,899)	-	-	(422,899)	(103,243)	-	-	(103,243)
-	Recovered from Schedule 57	COM1XT_DEM	(99,600)	(6,108)	-	-	(6,108)	(1,838)	-	-	(1,838)
-	Sub-total Other		(8,525,224)	(429,006)	-	-	(429,006)	(105,082)	-	-	(105,082)
TOTAL DEMAND COSTS			66,901,485	3,271,848	31,878	-	3,303,727	806,151	9,594	-	815,745
Variable Costs											
Supply Costs											
-	Annual Float Contracts	COM1XT_COM	386,187,368	-	23,682,175	-	23,682,175	-	7,127,327	-	7,127,327
-	Annual Fixed Contracts	COM1XT_COM	46,686,432	-	2,862,953	-	2,862,953	-	861,627	-	861,627
-	Peaking Firm	PDAYXT_COM	4,516,000	-	199,596	-	199,596	-	11,758	-	11,758
-	Annual Spot Market	COM1XT_COM	252,294,000	-	15,471,430	-	15,471,430	-	4,656,242	-	4,656,242
-	Withdrawals	SEAS2_COM	87,429,435	-	4,038,884	-	4,038,884	-	1,340,589	-	1,340,589
-	Injections	COM1XT_COM	(86,138,113)	-	(5,282,249)	-	(5,282,249)	-	(1,589,732)	-	(1,589,732)
-	Off System Sales Revenue	COM1XT_COM	(114,483,870)	-	(7,020,497)	-	(7,020,497)	-	(2,112,871)	-	(2,112,871)
-	Adjust for Rate Case Volumes	COM1XT_COM	(16,024,670)	-	(982,681)	-	(982,681)	-	(295,745)	-	(295,745)
-	Sub-total Variable Supply Costs		560,466,582	-	32,969,612	-	32,969,612	-	9,999,194	-	9,999,194
Storage Costs											
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	136,000	-	6,011	-	6,011	-	354	-	354
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	8,000	-	354	-	354	-	21	-	21
-	Clay Basin	SEAS2_COM	416,000	-	19,218	-	19,218	-	6,379	-	6,379
-	Sub-total Variable Storage Costs		560,000	-	25,582	-	25,582	-	6,754	-	6,754

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
GAS COSTS											
Demand Costs											
Supply Costs											
-	Winter Firm	SEAS2_DEM	445,200	9,469	-	-	9,469	16,537	-	-	16,537
-	Peaking Firm	PDAYXT	131,000	493	-	-	493	26	-	-	26
-	Sub-total Supply		576,200	9,962	-	-	9,962	16,563	-	-	16,563
Storage Costs											
-	Clay Basin Demand	SEAS2_DEM	3,829,039	81,444	-	-	81,444	142,231	-	-	142,231
-	Clay Basin Capacity	SEAS2_DEM	3,829,158	81,447	-	-	81,447	142,235	-	-	142,235
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	264,924	1,544	-	-	1,544	1,208	-	-	1,208
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	74,722	-	1,329	-	1,329	-	2,743	-	2,743
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	233,288	1,360	-	-	1,360	1,063	-	-	1,063
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	65,799	-	1,170	-	1,170	-	2,415	-	2,415
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	688,025	2,589	-	-	2,589	136	-	-	136
-	NW P/LLS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	1,126	-	-	1,126	59	-	-	59
-	Sub-total Storage		9,284,208	169,511	2,499	-	172,010	286,932	5,158	-	292,090
Pipeline Costs											
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	47,121,030	751,580	-	-	751,580	1,318,118	-	-	1,318,118
-	Everett Delta Delivery Service	TF1_DEM	3,637,944	58,025	-	-	58,025	101,764	-	-	101,764
-	Gas Transmission Northwest (GTN)	TF1_DEM	2,860,170	45,620	-	-	45,620	80,008	-	-	80,008
-	Westcoast	TF1_DEM	4,209,282	67,138	-	-	67,138	117,746	-	-	117,746
-	NOVA & ANG	TF1_DEM	5,379,096	85,797	-	-	85,797	150,470	-	-	150,470
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	1,783,688	10,398	-	-	10,398	8,131	-	-	8,131
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	503,091	-	8,948	-	8,948	-	18,466	-	18,466
-	TF-2 Related to LS-1	PDAYXT	72,000	271	-	-	271	14	-	-	14
-	Sub-total Transportation Costs		65,566,301	1,018,828	8,948	-	1,027,776	1,776,251	18,466	-	1,794,717
Other											
-	Capacity Release	TF1_DEM	(8,425,624)	(134,389)	-	-	(134,389)	(235,690)	-	-	(235,690)
-	Recovered from Schedule 57	COM1XT_DEM	(99,600)	(2,193)	-	-	(2,193)	(4,526)	-	-	(4,526)
-	Sub-total Other		(8,525,224)	(136,582)	-	-	(136,582)	(240,216)	-	-	(240,216)
TOTAL DEMAND COSTS			66,901,485	1,061,720	11,447	-	1,073,167	1,839,530	23,624	-	1,863,153
Variable Costs											
Supply Costs											
-	Annual Float Contracts	COM1XT_COM	386,187,368	-	8,503,789	-	8,503,789	-	17,550,010	-	17,550,010
-	Annual Fixed Contracts	COM1XT_COM	46,686,432	-	1,028,028	-	1,028,028	-	2,121,632	-	2,121,632
-	Peaking Firm	PDAYXT_COM	4,516,000	-	16,997	-	16,997	-	895	-	895
-	Annual Spot Market	COM1XT_COM	252,294,000	-	5,555,477	-	5,555,477	-	11,465,321	-	11,465,321
-	Withdrawals	SEAS2_COM	87,429,435	-	1,859,635	-	1,859,635	-	3,247,587	-	3,247,587
-	Injections	COM1XT_COM	(86,138,113)	-	(1,896,749)	-	(1,896,749)	-	(3,914,485)	-	(3,914,485)
-	Off System Sales Revenue	COM1XT_COM	(114,483,870)	-	(2,520,918)	-	(2,520,918)	-	(5,202,638)	-	(5,202,638)
-	Adjust for Rate Case Volumes	COM1XT_COM	(16,024,670)	-	(352,861)	-	(352,861)	-	(728,230)	-	(728,230)
-	Sub-total Variable Supply Costs		560,466,582	-	12,193,398	-	12,193,398	-	24,540,092	-	24,540,092
Storage Costs											
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	136,000	-	512	-	512	-	27	-	27
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	8,000	-	30	-	30	-	2	-	2
-	Clay Basin	SEAS2_COM	416,000	-	8,848	-	8,848	-	15,452	-	15,452
-	Sub-total Variable Storage Costs		560,000	-	9,390	-	9,390	-	15,481	-	15,481

Acct. No.	Account Description	Allocator	Total	CNG Service (50)				Rentals			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
GAS COSTS											
Demand Costs											
Supply Costs											
-	Winter Firm	SEAS2_DEM	445,200	9	-	-	9	-	-	-	-
-	Peaking Firm	PDAYXT	131,000	3	-	-	3	-	-	-	-
-	Sub-total Supply		576,200	11	-	-	11	-	-	-	-
Storage Costs											
-	Clay Basin Demand	SEAS2_DEM	3,829,039	77	-	-	77	-	-	-	-
-	Clay Basin Capacity	SEAS2_DEM	3,829,158	77	-	-	77	-	-	-	-
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	264,924	5	-	-	5	-	-	-	-
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	74,722	-	2	-	2	-	-	-	-
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	233,288	4	-	-	4	-	-	-	-
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	65,799	-	2	-	2	-	-	-	-
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	688,025	13	-	-	13	-	-	-	-
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	6	-	-	6	-	-	-	-
-	Sub-total Storage		9,284,208	182	4	-	186	-	-	-	-
Pipeline Costs											
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	47,121,030	1,218	-	-	1,218	-	-	-	-
-	Everett Delta Delivery Service	TF1_DEM	3,637,944	94	-	-	94	-	-	-	-
-	Gas Transmission Northwest (GTN)	TF1_DEM	2,860,170	74	-	-	74	-	-	-	-
-	Westcoast	TF1_DEM	4,209,282	109	-	-	109	-	-	-	-
-	NOVA & ANG	TF1_DEM	5,379,096	139	-	-	139	-	-	-	-
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	1,783,688	34	-	-	34	-	-	-	-
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	503,091	-	15	-	15	-	-	-	-
-	TF-2 Related to LS-1	PDAYXT	72,000	1	-	-	1	-	-	-	-
-	Sub-total Transportation Costs		65,566,301	1,670	15	-	1,685	-	-	-	-
Other											
-	Capacity Release	TF1_DEM	(8,425,624)	(218)	-	-	(218)	-	-	-	-
-	Recovered from Schedule 57	COM1XT_DEM	(99,600)	(4)	-	-	(4)	-	-	-	-
-	Sub-total Other		(8,525,224)	(222)	-	-	(222)	-	-	-	-
TOTAL DEMAND COSTS				66,901,485	1,642	20	1,661	-	-	-	-
Variable Costs											
Supply Costs											
-	Annual Float Contracts	COM1XT_COM	386,187,368	-	14,656	-	14,656	-	-	-	-
-	Annual Fixed Contracts	COM1XT_COM	46,686,432	-	1,772	-	1,772	-	-	-	-
-	Peaking Firm	PDAYXT_COM	4,516,000	-	86	-	86	-	-	-	-
-	Annual Spot Market	COM1XT_COM	252,294,000	-	9,575	-	9,575	-	-	-	-
-	Withdrawals	SEAS2_COM	87,429,435	-	1,753	-	1,753	-	-	-	-
-	Injections	COM1XT_COM	(86,138,113)	-	(3,269)	-	(3,269)	-	-	-	-
-	Off System Sales Revenue	COM1XT_COM	(114,483,870)	-	(4,345)	-	(4,345)	-	-	-	-
-	Adjust for Rate Case Volumes	COM1XT_COM	(16,024,670)	-	(608)	-	(608)	-	-	-	-
-	Sub-total Variable Supply Costs		560,466,582	-	19,620	-	19,620	-	-	-	-
Storage Costs											
-	LS-1 + Gig Harbor LNG Liquifaction	PDAYXT_COM	136,000	-	3	-	3	-	-	-	-
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	8,000	-	0	-	0	-	-	-	-
-	Clay Basin	SEAS2_COM	416,000	-	8	-	8	-	-	-	-
-	Sub-total Variable Storage Costs		560,000	-	11	-	11	-	-	-	-

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Acct. No.	Account Description	Allocator	Total	Residential (23,16,53,94)				Comm. & Indus. (31,36,51,61,97)					
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL		
Pipeline Costs													
-	TF-1 Commodity Costs	TF1_COM	2,788,953	-	1,798,519	-	1,798,519	-	693,706	-	693,706	-	693,706
-	TF-2 Related to Jackson Prairie	JPTF2_COM	229,294	-	156,504	-	156,504	-	59,274	-	59,274	-	59,274
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	64,673	-	31,764	-	31,764	-	12,778	-	12,778	-	12,778
-	TF-2 Related to LS-1	PDAYXT_COM	7,383	-	5,083	-	5,083	-	1,925	-	1,925	-	1,925
-	Gas Transmission Northwest (GTN)	TF1_COM	63,000	-	40,627	-	40,627	-	15,670	-	15,670	-	15,670
-	Westcoast	TF1_COM	47,000	-	30,309	-	30,309	-	11,690	-	11,690	-	11,690
-	NOVA & ANG	TF1_COM	127,000	-	81,899	-	81,899	-	31,589	-	31,589	-	31,589
-	<i>Sub-total Variable Pipeline Costs</i>		<i>3,327,303</i>	-	<i>2,144,705</i>	-	<i>2,144,705</i>	-	<i>826,632</i>	-	<i>826,632</i>	-	<i>826,632</i>
	TOTAL VARIABLE COSTS		564,353,885	-	346,306,464	-	346,306,464	-	137,912,323	-	137,912,323	-	137,912,323
	TOTAL GAS COSTS		631,255,371	42,814,106	346,622,576	-	389,436,682	16,462,877	138,039,491	-	154,502,367	-	154,502,367
REVENUE													
412	Lease Inc Everett Delta to NWP - Gas	PAVG	3,334,786	-	2,052,256	-	2,052,256	-	789,860	-	789,860	-	789,860
480,481	Gas Revenues	GASREV	660,097,429	-	403,886,975	-	403,886,975	-	160,744,528	-	160,744,528	-	160,744,528
480,481	Res., Comm. & Indus. Sales	SALESREV	270,683,446	-	193,859,002	-	193,859,002	-	59,026,233	-	59,026,233	-	59,026,233
489	Rev From Transp.\ Of Gas To Others	TRANSREV	13,065,735	-	-	-	-	-	-	-	-	-	-
~	Other Operating Revenue	OTHREV	13,720,306	-	4,616,125	-	4,616,125	-	828,166	-	828,166	-	828,166
	TOTAL REVENUE		960,901,702	-	604,414,357	-	604,414,357	-	221,388,787	-	221,388,787	-	221,388,787

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Acct. No.	Account Description	Allocator	Total	Large Volume (41)				Interruptible (85)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Pipeline Costs											
-	TF-1 Commodity Costs	TF1_COM	2,788,953	-	139,983	-	139,983	-	34,174	-	34,174
-	TF-2 Related to Jackson Prairie	JPTF2_COM	229,294	-	10,188	-	10,188	-	941	-	941
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	64,673	-	3,203	-	3,203	-	964	-	964
-	TF-2 Related to LS-1	PDAYXT_COM	7,383	-	326	-	326	-	19	-	19
-	Gas Transmission Northwest (GTN)	TF1_COM	63,000	-	3,162	-	3,162	-	772	-	772
-	Westcoast	TF1_COM	47,000	-	2,359	-	2,359	-	576	-	576
-	NOVA & ANG	TF1_COM	127,000	-	6,374	-	6,374	-	1,556	-	1,556
-	<i>Sub-total Variable Pipeline Costs</i>		<i>3,327,303</i>	-	<i>165,597</i>	-	<i>165,597</i>	-	<i>39,003</i>	-	<i>39,003</i>
	TOTAL VARIABLE COSTS		564,353,885	-	33,160,790	-	33,160,790	-	10,044,950	-	10,044,950
	TOTAL GAS COSTS		631,255,371	3,271,848	33,192,669	-	36,464,517	806,151	10,054,544	-	10,860,696
REVENUE											
412	Lease Inc Everett Delta to NWP - Gas	PAVG	3,334,786	-	151,512	-	151,512	-	22,096	-	22,096
480,481	Gas Revenues	GASREV	660,097,429	-	40,764,691	-	40,764,691	-	11,964,732	-	11,964,732
480,481	Res., Comm. & Indus. Sales	SALESREV	270,683,446	-	9,953,139	-	9,953,139	-	1,794,850	-	1,794,850
489	Rev From Transp.\ Of Gas To Others	TRANSREV	13,065,735	-	-	-	-	-	-	-	-
-	Other Operating Revenue	OTHREV	13,720,306	-	42,527	-	42,527	-	93,827	-	93,827
	TOTAL REVENUE		960,901,702	-	50,911,868	-	50,911,868	-	13,875,505	-	13,875,505

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Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Pipeline Costs											
-	TF-1 Commodity Costs	TF1_COM	2,788,953	-	44,484	-	44,484	-	78,015	-	78,015
-	TF-2 Related to Jackson Prairie	JPTF2_COM	229,294	-	1,337	-	1,337	-	1,045	-	1,045
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	64,673	-	1,150	-	1,150	-	2,374	-	2,374
-	TF-2 Related to LS-1	PDAYXT_COM	7,383	-	28	-	28	-	1	-	1
-	Gas Transmission Northwest (GTN)	TF1_COM	63,000	-	1,005	-	1,005	-	1,762	-	1,762
-	Westcoast	TF1_COM	47,000	-	750	-	750	-	1,315	-	1,315
-	NOVA & ANG	TF1_COM	127,000	-	2,026	-	2,026	-	3,553	-	3,553
-	<i>Sub-total Variable Pipeline Costs</i>		<i>3,327,303</i>	-	<i>50,779</i>	-	<i>50,779</i>	-	<i>88,066</i>	-	<i>88,066</i>
	TOTAL VARIABLE COSTS		564,353,885	-	12,253,567	-	12,253,567	-	24,643,638	-	24,643,638
	TOTAL GAS COSTS		631,255,371	1,061,720	12,265,014	-	13,326,734	1,839,530	24,667,262	-	26,506,792
REVENUE											
412	Lease Inc Everett Delta to NWP - Gas	PAVG	3,334,786	-	27,808	-	27,808	-	40,752	-	40,752
480,481	Gas Revenues	GASREV	660,097,429	-	14,326,834	-	14,326,834	-	28,291,621	-	28,291,621
480,481	Res., Comm. & Indus. Sales	SALESREV	270,683,446	-	3,950,032	-	3,950,032	-	2,087,372	-	2,087,372
489	Rev From Transp.\ Of Gas To Others	TRANSREV	13,065,735	-	-	-	-	-	-	-	-
-	Other Operating Revenue	OTHREV	13,720,306	-	65,359	-	65,359	-	50,268	-	50,268
	TOTAL REVENUE		960,901,702	-	18,370,033	-	18,370,033	-	30,470,013	-	30,470,013

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Acct. No.	Account Description	Allocator	Total	Transportation (57)				Transport Contracts (99,199,299)			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Pipeline Costs											
-	TF-1 Commodity Costs	TF1_COM	2,788,953	-	-	-	-	-	-	-	-
-	TF-2 Related to Jackson Prairie	JPTF2_COM	229,294	-	-	-	-	-	-	-	-
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	64,673	-	10,170	-	10,170	-	2,267	-	2,267
-	TF-2 Related to LS-1	PDAYXT_COM	7,383	-	-	-	-	-	-	-	-
-	Gas Transmission Northwest (GTN)	TF1_COM	63,000	-	-	-	-	-	-	-	-
-	Westcoast	TF1_COM	47,000	-	-	-	-	-	-	-	-
-	NOVA & ANG	TF1_COM	127,000	-	-	-	-	-	-	-	-
-	Sub-total Variable Pipeline Costs		3,327,303	-	10,170	-	10,170	-	2,267	-	2,267
	TOTAL VARIABLE COSTS		564,353,885	-	10,170	-	10,170	-	2,267	-	2,267
	TOTAL GAS COSTS		631,255,371	-	111,377	-	111,377	-	24,828	-	24,828
REVENUE											
412	Lease Inc Everett Delta to NWP - Gas	PAVG	3,334,786	-	200,726	-	200,726	-	49,702	-	49,702
480,481	Gas Revenues	GASREV	660,097,429	-	94,684	-	94,684	-	-	-	-
480,481	Res., Comm. & Indus. Sales	SALESREV	270,683,446	-	-	-	-	-	-	-	-
489	Rev From Transp.\ Of Gas To Others	TRANSREV	13,065,735	-	11,449,972	-	11,449,972	-	1,615,763	-	1,615,763
-	Other Operating Revenue	OTHREV	13,720,306	-	166,263	-	166,263	-	11,375	-	11,375
	TOTAL REVENUE		960,901,702	-	11,911,645	-	11,911,645	-	1,676,839	-	1,676,839

Puget Sound Energy
 2006 Gas General Rate Case
 Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	CNG Service (50)				Rentals			
				DEM	COM	CUS	TOTAL	DEM	COM	CUS	TOTAL
Pipeline Costs											
-	TF-1 Commodity Costs	TF1_COM	2,788,953	-	72	-	72	-	-	-	-
-	TF-2 Related to Jackson Prairie	JPTF2_COM	229,294	-	4	-	4	-	-	-	-
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	64,673	-	2	-	2	-	-	-	-
-	TF-2 Related to LS-1	PDAYXT_COM	7,383	-	0	-	0	-	-	-	-
-	Gas Transmission Northwest (GTN)	TF1_COM	63,000	-	2	-	2	-	-	-	-
-	Westcoast	TF1_COM	47,000	-	1	-	1	-	-	-	-
-	NOVA & ANG	TF1_COM	127,000	-	3	-	3	-	-	-	-
-	Sub-total Variable Pipeline Costs		3,327,303	-	85	-	85	-	-	-	-
TOTAL VARIABLE COSTS			564,353,885	-	19,716	-	19,716	-	-	-	-
TOTAL GAS COSTS			631,255,371	1,642	19,735	-	21,377	-	-	-	-
REVENUE											
412	Lease Inc Everett Delta to NWP - Gas	PAVG	3,334,786	-	75	-	75	-	-	-	-
480,481	Gas Revenues	GASREV	660,097,429	-	23,364	-	23,364	-	-	-	-
480,481	Res., Comm. & Indus. Sales	SALESREV	270,683,446	-	12,818	-	12,818	-	-	-	-
489	Rev From Transp.\ Of Gas To Others	TRANSREV	13,065,735	-	-	-	-	-	-	-	-
~	Other Operating Revenue	OTHREV	13,720,306	-	14	-	14	-	7,846,383	-	7,846,383
TOTAL REVENUE			960,901,702	-	36,271	-	36,271	-	7,846,383	-	7,846,383

**Puget Sound Energy
2006 Gas General Rate Case
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year	Direct Input	Common Allocation	Pro Forma Adjustments	Gas Cost Adjustment	Revenue Increase	Adjusted Test Year	Function	Class/ler	DEM	COM	CUS	Internal
RATE BASE															
Plant-in-Service															
Intangible Plant															
301.0	Organization	158,692	158,692	158,692					158,692						PLT
302.0	Franchise and Consents	44,953	44,953	44,953					44,953						PLT
303.0	Misc. Intangible	102,986,444	102,986,444	102,986,444					102,986,444						OML
	Sub-total	103,190,089	103,190,089	103,190,089					103,190,089						
Production and Gathering Plant															
304.0	Land and Land Rights	153,211	153,211	153,211					153,211						PROOPT
305.0	Structures and Improvements	466,200	466,200	466,200					466,200						PROOPT
311.0	Liquefied Petroleum Gas Equipment	6,271,668	6,271,668	6,271,668					6,271,668	F_PRODU	DEM	PDAYXT			
320.0	Other Equipment	78,000	78,000	78,000					78,000	F_PRODU	DEM	PDAYXT			
	Sub-total	6,969,077	6,969,077	6,969,077					6,969,077						
Natural Gas Underground Storage															
350.0	JF Storage Balancing - DIR	5,112,206	5,112,206	5,112,206					5,112,206	F_STORG	COM	SEAS3_DEM	COM1		
351.0	Land and Land Rights	355,575	355,575	355,575					355,575	F_STORG	DEM	SEAS3_DEM			
351.0	Structures and Improvements	631,981	631,981	631,981					631,981	F_STORG	DEM	SEAS3_DEM			
352.0	Wells	8,871,888	8,871,888	8,871,888					8,871,888	F_STORG	DEM	SEAS3_DEM			
353.0	Lines	1,188,651	1,188,651	1,188,651					1,188,651	F_STORG	DEM	SEAS3_DEM			
354.0	Compressor Equipment	5,617,107	5,617,107	5,617,107					5,617,107	F_STORG	DEM	SEAS3_DEM			
355.0	Measuring and Regulating Equipment	229,067	229,067	229,067					229,067	F_STORG	DEM	SEAS3_DEM			
356.0	Purification Equipment	789,360	789,360	789,360					789,360	F_STORG	DEM	SEAS3_DEM			
357.0	Other Equipment	441,466	441,466	441,466					441,466	F_STORG	DEM	SEAS3_DEM			
	Sub-total	23,237,301	23,237,301	23,237,301					23,237,301						
Natural Gas Local Storage															
360.0	Land and Land Rights	1,704,569	1,704,569	1,704,569					1,704,569	F_STORG	DEM	SEAS3_DEM			
361.0	Structures and Improvements	3,795,582	3,795,582	3,795,582					3,795,582	F_STORG	DEM	SEAS3_DEM			
362.0	Gas Holders	1,921,855	1,921,855	1,921,855					1,921,855	F_STORG	DEM	SEAS3_DEM			
363.0	Purification Equipment	4,207,536	4,207,536	4,207,536					4,207,536	F_STORG	DEM	SEAS3_DEM			
364.0	Terminating & Processing	652,630	652,630	652,630					652,630	F_STORG	DEM	SEAS3_DEM			
	Sub-total	12,282,172	12,282,172	12,282,172					12,282,172						
Transmission Plant															
365.0	Land and Land Rights	968,410	968,410	968,410					968,410						TRANPT
366.0	Structures and Improvements	236,280	236,280	236,280					236,280						TRANPT
367.0	Mains	110,369,355	110,369,355	110,369,355					110,369,355	F_TRANS	DEM	PAVG			
368.0	M&R Station Equipment	22,686,063	22,686,063	22,686,063					22,686,063	F_TRANS	DEM	PAVG			
372.0	Easements	2,886,576	2,886,576	2,886,576					2,886,576	F_TRANS	DEM	PAVG			
	Sub-total	137,146,684	137,146,684	137,146,684					137,146,684						
Distribution Plant															
373.0	Easements	173,725	173,725	173,725					173,725						DISTIPT
374.0	Land and Land Rights	1,459,301	1,459,301	1,459,301					1,459,301						DISTIPT
375.0	Structures and Improvements	7,636,566	7,636,566	7,636,566					7,636,566						DISTIPT
376.0	Mains - Large Diameter	358,005,529	357,251,892	357,251,892		753,637			358,005,529	F_DISTR	DEM	PAVG			
376.0	Mains - Large Diameter - DIR	4,173,435	4,173,435	4,173,435					4,173,435	F_DISTR	DEM	DIR376LD			
376.0	Mains - Small Diameter	419,282,392	418,397,688	418,397,688		884,704			419,282,392	F_DISTR	DEM	PAVGSD			
376.0	Mains - Small Diameter - DIR	882,540	882,540	882,540					882,540	F_DISTR	DEM	DIR376SD			
378.0	Meas. & Reg. Station Equip - Gen.	23,960,723	23,960,723	23,960,723					23,960,723	F_DISTR	DEM	PAVG			
380.0	Services	508,973,182	508,973,182	508,973,182					508,973,182	F_DISTR	CUS			SERV	
380.0	Services - DIR	3,540,322	3,540,322	3,540,322					3,540,322	F_DISTR	CUS			DIR380	
381.0	Meters	49,690,604	49,690,604	49,690,604					49,690,604	F_DISTR	CUS			MTRS_CUS	
382.0	Meter Installations	138,868,798	137,597,093	137,597,093		1,271,705			138,868,798	F_DISTR	CUS			MTRS_INST	
383.0	House Regulators	10,998,238	10,998,238	10,998,238					10,998,238	F_DISTR	CUS			MTRS_CUS	
384.0	House Regulators Installations	5,908,059	5,908,059	5,908,059					5,908,059	F_DISTR	CUS			MTRS_CUS	
385.0	Indust. Meas. & Reg. Station Equip.	30,733,504	30,733,504	30,733,504					30,733,504	F_DISTR	CUS			MTRS_385	
386.0	Rental Property on Customers Premise	47,523,795	47,523,795	47,523,795					47,523,795	F_DISTR	CUS			DIR386	
387.0	Other Equipment	8,336,554	8,336,554	8,336,554					8,336,554	F_DISTR	CUS				DISTIPT
	Sub-total	1,620,147,268	1,617,237,222	1,617,237,222		2,910,046			1,620,147,268						
General Plant															
389.0	Land and Land Rights	2,750,643	2,750,643	2,750,643					2,750,643						PLTXR
390.0	Structures and Improvements	33,065,515	36,879,746	36,879,746		(3,814,231)			33,065,515						PLTXR
391.0	Office Furniture and Equipment	38,966,795	38,966,795	38,966,795					38,966,795						OML
392.0	Transportation Equipment	335,863	335,863	335,863					335,863						OML
392.0	CNG Equipment - DIR	43,116	43,116	43,116					43,116	F_DISTR	DEM	DIRCNG			
392.0	CNG Equipment - Other	90,661	90,661	90,661					90,661	F_DISTR	DEM	SEAS3_DEM			
393.0	Stores Equipment	245,736	245,736	245,736					245,736						PLTXR
394.0	Tools, Shop, and Garage Equipment	4,678,645	4,678,645	4,678,645					4,678,645						OML
394.0	CNG Equipment - DIR	158,776	158,776	158,776					158,776	F_DISTR	DEM	DIRCNG			
394.0	CNG Equipment - Other	333,858	333,858	333,858					333,858	F_DISTR	DEM	SEAS3_DEM			
395.0	Laboratory Equipment	629,841	629,841	629,841					629,841						PLTXR
396.0	Power Operated Equipment	914,046	914,046	914,046					914,046						PLTXR
397.0	Communication Equipment	22,215,118	22,215,118	22,215,118					22,215,118						OML
398.0	Misc. Equipment	357,030	354,087	354,087		2,943			357,030						OML
	Sub-total	104,785,641	106,596,929	106,596,929		(3,811,288)			104,785,641						
Other Assets															
114.0	Plant Acquisition Adjustment	66,044	66,044	66,044					66,044						DISTIPT
	Sub-total	66,044	66,044	66,044					66,044						
TOTAL PLANT-IN-SERVICE		2,007,824,275	2,008,725,518	2,008,725,518		(901,242)			2,007,824,275						

Puget Sound Energy
2006 Gas General Rate Case
Account Inputs

No.	Account Description	Proposed Test Year With Gas	Historical Test Year	Direct Input	Common Allocation	Pro Forma Adjustments	Gas Cost Adjustment	Revenue Increase	Adjusted Test Year	Function	Classifier	DEM	COM	CUS	Internal
Accumulated Reserve															
Intangible Plant															
301.0	Organization	-	-	-	-	-	-	-	-	-	-	-	-	-	PLT
302.0	Franchises and Consents	(6,502)	(6,502)	(6,502)	-	-	-	-	(6,502)	-	-	-	-	-	PLT
303.0	Misc. Intangible	(57,497,019)	(57,497,019)	(57,497,019)	-	-	-	-	(57,497,019)	-	-	-	-	-	OML
	Sub-total	(57,503,521)	(57,503,521)	(57,503,521)	-	-	-	-	(57,503,521)	-	-	-	-	-	
Production and Gathering Plant															
304.0	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	PRODPT
305.0	Structures and Improvements	(391,750)	(391,750)	(391,750)	-	-	-	-	(391,750)	-	-	-	-	-	PRODPT
311.0	Liquefied Petroleum Gas Equipment	(4,395,381)	(4,395,381)	(4,395,381)	-	-	-	-	(4,395,381)	F_PRODU	DEM	PDAYXT	-	-	
320.0	Other Equipment	(76,308)	(76,308)	(76,308)	-	-	-	-	(76,308)	F_PRODU	DEM	PDAYXT	-	-	
	Sub-total	(4,863,439)	(4,863,439)	(4,863,439)	-	-	-	-	(4,863,439)						
Natural Gas Underground Storage															
350.0	Land and Land Rights	(2,737,637)	(2,737,637)	(2,737,637)	-	-	-	-	(2,737,637)	F_STORG	COM	SEAS3_DEM	COM1	-	
351.0	Structures and Improvements	(488,801)	(488,801)	(488,801)	-	-	-	-	(488,801)	F_STORG	DEM	SEAS3_DEM	-	-	
352.0	Wells	(5,785,924)	(5,785,924)	(5,785,924)	-	-	-	-	(5,785,924)	F_STORG	DEM	SEAS3_DEM	-	-	
353.0	Lines	(536,432)	(536,432)	(536,432)	-	-	-	-	(536,432)	F_STORG	DEM	SEAS3_DEM	-	-	
354.0	Compressor/ Equipment	(2,077,752)	(2,077,752)	(2,077,752)	-	-	-	-	(2,077,752)	F_STORG	DEM	SEAS3_DEM	-	-	
355.0	Measuring and Regulating Equipment	(44,173)	(44,173)	(44,173)	-	-	-	-	(44,173)	F_STORG	DEM	SEAS3_DEM	-	-	
356.0	Purification Equipment	(399,774)	(399,774)	(399,774)	-	-	-	-	(399,774)	F_STORG	DEM	SEAS3_DEM	-	-	
357.0	Other Equipment	(373,312)	(373,312)	(373,312)	-	-	-	-	(373,312)	F_STORG	DEM	SEAS3_DEM	-	-	
	Sub-total	(12,443,806)	(12,443,806)	(12,443,806)	-	-	-	-	(12,443,806)						
Natural Gas Local Storage															
360.0	Land & Land Rights	-	-	-	-	-	-	-	-	F_STORG	DEM	SEAS3_DEM	-	-	
361.0	Structures & Improvements	(87,098)	(87,098)	(87,098)	-	-	-	-	(87,098)	F_STORG	DEM	SEAS3_DEM	-	-	
362.0	Gas Holders	(30,015)	(30,015)	(30,015)	-	-	-	-	(30,015)	F_STORG	DEM	SEAS3_DEM	-	-	
363.0	Purification Equipment	(140,816)	(140,816)	(140,816)	-	-	-	-	(140,816)	F_STORG	DEM	SEAS3_DEM	-	-	
364.0	Terminating & Processing	(123,320)	(123,320)	(123,320)	-	-	-	-	(123,320)	F_STORG	DEM	SEAS3_DEM	-	-	
	Sub-total	(381,249)	(381,249)	(381,249)	-	-	-	-	(381,249)						
Transmission Plant															
365.0	Land and Land Rights	-	-	-	-	-	-	-	-	F_TRANS	DEM	PAVG	-	-	TRANPT
366.0	Structures and Improvements	(160,929)	(160,929)	(160,929)	-	-	-	-	(160,929)	F_TRANS	DEM	PAVG	-	-	
367.0	Mains	(18,177,202)	(18,177,202)	(18,177,202)	-	-	-	-	(18,177,202)	F_TRANS	DEM	PAVG	-	-	
369.0	M&R Station Equipment	(5,585,750)	(5,585,750)	(5,585,750)	-	-	-	-	(5,585,750)	F_TRANS	DEM	PAVG	-	-	
372.0	Easements	(44,573)	(44,573)	(44,573)	-	-	-	-	(44,573)	F_TRANS	DEM	PAVG	-	-	
	Sub-total	(23,968,454)	(23,968,454)	(23,968,454)	-	-	-	-	(23,968,454)						
Distribution Plant															
373.0	Easements	(7,681)	(7,681)	(7,681)	-	-	-	-	(7,681)	-	-	-	-	-	DISIPT
374.0	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	DISIPT
375.0	Structures and Improvements	(2,479,739)	(2,479,739)	(2,479,739)	-	-	-	-	(2,479,739)	F_DISTR	DEM	PAVG	-	-	DISIPT
376.0	Mains - Large Diameter	(103,654,632)	(103,635,695)	(103,635,695)	(18,938)	-	-	-	(103,654,632)	F_DISTR	DEM	DIR378LD	-	-	
376.0	Mains - Large Diameter - DIR	(1,210,678)	(1,210,678)	(1,210,678)	-	-	-	-	(1,210,678)	F_DISTR	DEM	PAVGSO	-	-	
376.0	Mains - Small Diameter	(121,395,794)	(121,373,583)	(121,373,583)	(22,231)	-	-	-	(121,395,794)	F_DISTR	DEM	DIR378SD	-	-	
376.0	Mains - Small Diameter - DIR	(256,017)	(256,017)	(256,017)	-	-	-	-	(256,017)	F_DISTR	DEM	PAVG	-	-	
378.0	Meas. & Reg. Station Equip. - Gen.	(7,099,716)	(7,099,716)	(7,099,716)	-	-	-	-	(7,099,716)	F_DISTR	CUS	-	-	-	SERV
380.0	Services - DIR	(221,076,790)	(221,076,790)	(221,076,790)	-	-	-	-	(221,076,790)	F_DISTR	CUS	-	-	-	DIR380
380.0	Services - DIR	(1,537,822)	(1,537,822)	(1,537,822)	-	-	-	-	(1,537,822)	F_DISTR	CUS	-	-	-	MTRS_CUS
381.0	Meters	(16,530,497)	(16,530,497)	(16,530,497)	-	-	-	-	(16,530,497)	F_DISTR	CUS	-	-	-	MTRS_INST
382.0	Meter Installations	(17,420,023)	(17,405,620)	(17,405,620)	(14,403)	-	-	-	(17,420,023)	F_DISTR	CUS	-	-	-	MTRS_CUS
383.0	House Regulators	(3,977,493)	(3,977,493)	(3,977,493)	-	-	-	-	(3,977,493)	F_DISTR	CUS	-	-	-	MTRS_CUS
384.0	House Regulators Installations	(2,976,154)	(2,976,154)	(2,976,154)	-	-	-	-	(2,976,154)	F_DISTR	CUS	-	-	-	MTRS_385
385.0	Indust. Meas. & Reg. Station Equip.	(8,318,874)	(8,318,874)	(8,318,874)	-	-	-	-	(8,318,874)	F_DISTR	CUS	-	-	-	MTRS_386
386.0	Rental Property on Customers Premise	(11,994,036)	(11,994,036)	(11,994,036)	-	-	-	-	(11,994,036)	F_DISTR	CUS	-	-	-	DIR386
387.0	Other Equipment	(4,361,653)	(4,361,653)	(4,361,653)	-	-	-	-	(4,361,653)	F_DISTR	CUS	-	-	-	DISIPT
	Sub-total	(524,297,598)	(524,242,027)	(524,242,027)	-	(55,572)	-	-	(524,297,598)						
General Plant															
389.0	Land and Land Rights	(1,377,900)	(1,377,900)	(1,377,900)	-	-	-	-	(1,377,900)	-	-	-	-	-	PLTXR
390.0	Structures and Improvements	(8,289,004)	(8,848,538)	(8,848,538)	-	1,559,534	-	-	(8,289,004)	-	-	-	-	-	PLTXR
391.0	Office Furniture and Equipment	(15,752,146)	(15,752,146)	(15,752,146)	-	-	-	-	(15,752,146)	-	-	-	-	-	OML
392.0	Transportation Equipment	(111,634)	(111,634)	(111,634)	-	-	-	-	(111,634)	-	-	-	-	-	OML
392.0	CNG Equipment - DIR	186,172	186,172	186,172	-	-	-	-	186,172	F_DISTR	DEM	DIRCNG	-	-	
392.0	CNG Equipment - Other	391,462	391,462	391,462	-	-	-	-	391,462	F_DISTR	DEM	SEAS3_DEM	-	-	
393.0	Stores Equipment	(179,037)	(179,037)	(179,037)	-	-	-	-	(179,037)	-	-	-	-	-	PLTXR
394.0	Tools, Shop, and Garage Equipment	(2,325,827)	(2,325,827)	(2,325,827)	-	-	-	-	(2,325,827)	-	-	-	-	-	OML
394.0	CNG Equipment - DIR	(96,471)	(96,471)	(96,471)	-	-	-	-	(96,471)	F_DISTR	DEM	DIRCNG	-	-	
394.0	CNG Equipment - Other	(78,807)	(78,807)	(78,807)	-	-	-	-	(78,807)	F_DISTR	DEM	SEAS3_DEM	-	-	
395.0	Laboratory Equipment	(27,655)	(27,655)	(27,655)	-	-	-	-	(27,655)	-	-	-	-	-	PLTXR
396.0	Power Operated Equipment	(1,507,576)	(1,507,576)	(1,507,576)	-	-	-	-	(1,507,576)	-	-	-	-	-	PLTXR
397.0	Communication Equipment	(8,081,071)	(8,081,071)	(8,081,071)	-	-	-	-	(8,081,071)	-	-	-	-	-	OML
398.0	Misc. Equipment	10,501,672	10,501,738	10,501,738	-	(64)	-	-	10,501,672	-	-	-	-	-	OML
	Sub-total	(26,685,702)	(28,245,172)	(28,245,172)	-	1,559,470	-	-	(26,685,702)						
Other Assets															
115.0	Plant acquisition adjustment	(66,044)	(66,044)	(66,044)	-	-	-	-	(66,044)	-	-	-	-	-	DISIPT
	Sub-total	(66,044)	(66,044)	(66,044)	-	-	-	-	(66,044)						
TOTAL ACCUMULATED RESERVE		(650,209,813)	(651,713,711)	(651,713,711)	-	1,503,898	-	-	(650,209,813)						

Puget Sound Energy
2006 Gas General Rate Case
Account Inputs

No.	Account Description	Proposed Test Year With Gas	Historical Test Year	Direct Input	Common Allocation	Pro Forma Adjustments	Gas Cost Adjustment	Revenue Increase	Adjusted Test Year	Function	Classifier	DEM	COM	CUS	Internal
Rate Base Adjustments and Working Capital															
Other Rate Base															
n/a	Customer Advances for Construction	(18,595,569)	(18,595,569)	(18,595,569)					(18,595,569)	F-DISTR	CUS			DIR252	
n/a	Gas Stored Underground - Non current	4,360,662	4,360,662	4,360,662					4,360,662	F-STORG	DEM	SEAS3_DEM			
n/a	CIAC - Accum. Def. FIT	455,417	455,417	455,417					455,417	F-DISTR	CUS			DIR252	
n/a	Liberalized Depr.Tot. Accum. Def. FIT	(174,459,251)	(174,967,771)	(174,967,771)		506,520			(174,459,251)						NETPLT
n/a	Allowance for Working Capital	10,976,022	10,976,022	10,976,022					10,976,022						OM&GAS
	Total Other Rate Base	(177,262,719)	(177,771,239)	(177,771,239)		506,520			(177,262,719)						
	TOTAL RATE BASE	1,180,351,744	1,179,240,568	1,179,240,568		1,111,176			1,180,351,744						

Puget Sound Energy
2006 Gas General Rate Case
Account Inputs

No.	Account Description	Proposed Test Year With Gas	Historical Test Year	Direct Input	Common Allocation	Pro Forma Adjustments	Gas Cost Adjustment	Revenue Increase	Adjusted Test Year	Function	Class/ler	DEM	COM	CUS	Internal
EXPENSES															
O & M Expenses															
Production Expenses															
710.0	Oper Supervision and Engineering	-	-	-	-	-	-	-	-						PROD_OML
717.0	LPG Expenses	11,512	11,005	11,005	-	507	-	-	11,512	F_PRODU	DEM	PDAYXT			
735.0	Misc Production Expenses	5,279	5,279	5,279	-	-	-	-	5,279	F_PRODU	DEM	PDAYXT			
741.0	Main Structures and Improvements	56,676	56,676	56,676	-	-	-	-	56,676	F_PRODU	DEM	PDAYXT			
742.0	Maintenance of Production Equipment	75,017	71,939	71,939	-	3,078	-	-	75,017	F_PRODU	DEM	PDAYXT			
	Sub-total	148,484	144,899	144,899	-	3,585	-	-	148,484						
Other Gas Supply Expenses															
804.0	Natural Gas Purchases - City Gate	679,068,673	-	-	-	-	679,068,673	-	679,068,673						GAS
805.0	Other Gas Purchases	23,420	-	-	-	-	-	-	23,420						GAS
805.1	Purchased Gas Cost Adjustment	(25,795,831)	-	-	-	-	(25,795,831)	-	(25,795,831)						GAS
807.2	Oper of Purch Gas Measuring Sta	303,520	283,539	283,539	-	19,981	-	-	303,520	F_PRODU	COM		COM1		
807.4	Purch Gas Calculation Exp.	283,349	283,349	283,349	-	-	-	-	283,349	F_PRODU	COM		COM1XT_COM		
808.1	Gas Withdrawn From Storage	74,144,916	-	-	-	-	74,144,916	-	74,144,916						GAS
808.2	Gas Delivered to Storage	(96,185,807)	-	-	-	-	(96,185,807)	-	(96,185,807)						GAS
812.0	Gas Used for Other Utility Operations	(221,468)	(221,468)	(221,468)	-	-	-	-	(221,468)	F_PRODU	COM		COM1		
813.0	Other Gas Supply Expenses	8,906	-	-	-	8,906	-	-	8,906	F_PRODU	COM		COM1XT_COM		
	Sub-total	631,629,678	345,420	345,420	-	28,887	631,255,371	-	631,629,678						
Underground Storage Expenses															
814.0	IP Storage Balancing - DIR	154,845	154,845	154,845	-	-	-	-	154,845	F_STORG	COM		COM1		STOR_OML
814.0	Operatn Supv & Eng	50,338	50,338	50,338	-	-	-	-	50,338						STORPT
815.0	Oper Maint & Records	60	60	60	-	-	-	-	60						STORPT
816.0	Oper Wells Expenses	5,288	5,288	5,288	-	-	-	-	5,288						STORPT
817.0	Oper Lines Expense	8,416	8,416	8,416	-	-	-	-	8,416						STORPT
818.0	Oper Compressor Sta Exp	88,699	88,699	88,699	-	-	-	-	88,699						STORPT
819.0	Oper Compressor Sta Fuel	15,399	15,399	15,399	-	-	-	-	15,399						STORPT
820.0	Oper Meas & Reg Sta Exp	-	-	-	-	-	-	-	-						STORPT
821.0	Oper Purification Exp	5,403	5,403	5,403	-	-	-	-	5,403						STORPT
823.0	Storage Gas Losses	150,076	150,076	150,076	-	-	-	-	150,076						STORPT
824.0	Oper Other Expenses	42,689	42,689	42,689	-	-	-	-	42,689						STORPT
825.0	Oper Storage Well Royalty	30,298	30,298	30,298	-	-	-	-	30,298						STORPT
826.0	Oper Other Storage Rents	(2,841)	(2,841)	(2,841)	-	-	-	-	(2,841)						STORPT
830.0	Maint Supv & Engineering	45,684	45,684	45,684	-	-	-	-	45,684						STORPT
831.0	Maint Structures	540	540	540	-	-	-	-	540						STORPT
832.0	Maint Reservoirs & Wells	7,469	7,469	7,469	-	-	-	-	7,469						STORPT
833.0	Maint Of Lines	27,627	27,627	27,627	-	-	-	-	27,627						STORPT
834.0	Maint Compressor Sta Equip	72,383	69,599	69,599	-	2,814	-	-	72,383						STORPT
836.0	Maint Purification Equip	1,432	1,432	1,432	-	-	-	-	1,432						STORPT
837.0	Maint Other Equipment	2,851	2,851	2,851	-	-	-	-	2,851						STORPT
	Sub-total	706,654	703,640	703,640	-	2,814	-	-	706,654						
Natural Gas Local Storage Expenses															
841.0	Operating Labor & Expenses	266,044	266,044	266,044	-	-	-	-	266,044						LNGLPT
843.2	Maint Struc & Impro	11,170	11,170	11,170	-	-	-	-	11,170						LNGLPT
843.3	Maintenance of Gas Holders	10,953	10,953	10,953	-	-	-	-	10,953						LNGLPT
843.6	Maintenance of Vaporizing Equipment	15,748	15,748	15,748	-	-	-	-	15,748						LNGLPT
843.8	Maint Measur & Reg	11,518	11,518	11,518	-	-	-	-	11,518						LNGLPT
843.9	Other Gas Maintenance	10,953	10,953	10,953	-	-	-	-	10,953						LNGLPT
	Sub-total	326,383	326,383	326,383	-	-	-	-	326,383						
Transmission															
856.0	Oper Mains Expenses	211,187	207,799	207,799	-	3,388	-	-	211,187						TRANPT
857.0	Oper Meas & Reg Sta Exp	73,511	73,511	73,511	-	-	-	-	73,511						TRANPT
862.0	Maint Structures & Improvements	32,831	32,831	32,831	-	-	-	-	32,831						TRANPT
863.0	Maint Mains	4,859	-	-	-	4,859	-	-	4,859						TRANPT
864.0	Maint Supv & Eng	97,867	97,867	97,867	-	-	-	-	97,867						TRANPT
865.0	Maint Structures	881	881	881	-	-	-	-	881						TRANPT
867.0	Maint Other Equipment	32,949	32,949	32,949	-	-	-	-	32,949						TRANPT
	Sub-total	453,965	445,738	445,738	-	8,247	-	-	453,965						

Puget Sound Energy
2006 Gas General Rate Case
Account Inputs

No.	Account Description	Proposed Test Year With Gas	Historical Test Year	Direct Input	Common Allocation	Pro Forma Adjustments	Gas Cost Adjustment	Revenue Increase	Adjusted Test Year	Function	Classifier	DEM	COM	CUS	Internal
Distribution															
870.0	Oper Supv & Engineering	740,238	740,238	740,238	-	-	-	-	740,238	F_DISTR	COM		COM1		DIST_OML
871.0	oper Load Dispatching	117,259	117,259	117,259	-	-	-	-	117,259	F_DISTR	COM				DMAINS_SERV
874.0	oper Mains & Services Exp	8,494,663	7,955,877	7,955,877	-	538,786	-	-	8,494,663	F_DISTR	DEM	DIR875			
875.0	oper Meas & Reg Sta Gen - DIR	240,490	240,490	240,490	-	-	-	-	240,490	F_DISTR	DEM	PAVG			
875.0	Oper Meas & Reg Sta Gen	1,755,851	1,755,851	1,755,851	-	-	-	-	1,755,851	F_DISTR	CUS			DIR876	INDUSMR
876.0	oper Meas & Reg Sta Incls - DIR	227,878	227,878	227,878	-	-	-	-	227,878	F_DISTR	CUS				
876.0	oper Meas & Reg Sta Incls	187,266	187,266	187,266	-	-	-	-	187,266	F_DISTR	CUS				
878.0	Oper Meter & House Reg - DIR	49,857	49,857	49,857	-	-	-	-	49,857	F_DISTR	CUS			DIR878	JRHREG
878.0	Oper Meter & House Reg	6,115,363	6,115,363	6,115,363	-	-	-	-	6,115,363	F_DISTR	CUS			DIR879	CUSINSTL
879.0	oper Customer Install Exp - DIR	57,372	57,372	57,372	-	-	-	-	57,372	F_DISTR	CUS				
879.0	Oper Customer Install Exp	4,034,048	4,034,048	4,034,048	-	-	-	-	4,034,048	F_DISTR	CUS				
880.0	Oper Other Expense - DIR	20,581	20,581	20,581	-	-	-	-	20,581	F_DISTR	CUS			DIR880	DISTOM
880.0	Oper Other Expense	3,110,206	3,110,206	3,110,206	-	-	-	-	3,110,206	F_DISTR	CUS				
881.0	oper Rents Expense	163,080	163,080	163,080	-	-	-	-	163,080	F_DISTR	CUS			DIR886	
887.0	Maint Mains - DIR	13,150	13,150	13,150	-	-	-	-	13,150	F_DISTR	DEM	DIR887			DMAINS
887.0	Maint Mains	4,683,827	4,476,747	4,476,747	-	207,080	-	-	4,683,827	F_DISTR	DEM	PAVG			
889.0	Maint Meas & Reg Sta Gen	31,484	31,484	31,484	-	-	-	-	31,484	F_DISTR	CUS			DIR890	INDUSMR
890.0	Maint Meas & Reg Sta Ind - DIR	216,741	216,741	216,741	-	-	-	-	216,741	F_DISTR	CUS				DUSERV
890.0	Maint Meas & Reg Sta Ind	93,337	93,337	93,337	-	-	-	-	93,337	F_DISTR	CUS				DIR894
892.0	Maint Services	2,184,510	2,184,510	2,184,510	-	-	-	-	2,184,510	F_DISTR	CUS				DMINT
893.0	Maint Meters & House Reg	841,020	841,020	841,020	-	-	-	-	841,020	F_DISTR	CUS				
894.0	Maint Other Equipment - DIR	140,748	140,748	140,748	-	-	-	-	140,748	F_DISTR	CUS				
894.0	Maint Other Equipment	734,815	734,815	734,815	-	-	-	-	734,815	F_DISTR	CUS				
	Sub-total	34,053,785	33,307,919	33,307,919	-	745,866	-	-	34,053,785						
Customer Accounts Expense															
901.0	Supervision - Customer Accounting	482,930	482,930	482,930	-	-	-	-	482,930	F_DISTR	CUS				CUSTACC
902.0	Meter Reading Expense	10,619,251	10,619,251	10,407,774	211,477	-	-	-	10,619,251	F_DISTR	CUS			MTRS_READ	
903.0	Cust. Records & Collection Exp. - DIR	489,087	489,087	489,087	-	-	-	-	489,087	F_DISTR	CUS			DIR903	
903.0	Cust. Records & Collection Exp.	8,470,551	8,059,828	1,188,559	8,881,227	400,725	-	-	8,470,551	F_DISTR	CUS			OTH903	
904.0	Uncollectible Accounts	1,022,290	381,483	381,483	-	640,807	-	-	1,022,290	F_DISTR	CUS			DIR904	
904.0	Uncollectible Accounts Gas Related	2,247,522	-	-	-	2,247,522	-	2,247,522	2,247,522	F_DISTR	COM		GASREV		
904.0	Uncollectible Accounts Increase	137,611	-	-	-	-	-	137,611	137,611	F_DISTR	CUS			DIR904	
905.0	Misc. Customer Accounts Expense	(50,405)	(50,405)	(50,405)	-	-	-	-	(50,405)	F_DISTR	CUS				CUSTACC
	Sub-total	23,418,837	18,992,172	12,466,943	7,525,229	1,041,532	2,247,522	137,611	23,418,837						
Customer Service & Information Expenses															
908.0	Customer Assistance Expense - DIR	463,741	463,741	463,741	-	-	-	-	463,741	F_DISTR	CUS			DIR908	
908.0	Customer Assistance Expenses	586,480	2,660,110	2,244,415	415,694	(2,073,650)	-	-	586,480	F_DISTR	CUS			OTH908	
909.0	Information, Instructional Advertising	295,827	295,827	295,827	-	-	-	-	295,827	F_DISTR	CUS			CUSTXT	
910.0	Misc. Cust. Serv. & Infor. Expenses	12,693	12,693	12,693	-	-	-	-	12,693	F_DISTR	CUS				CSI
	Sub-total	1,358,721	3,432,371	2,708,156	724,214	(2,073,650)	-	-	1,358,721						
Sales Expense															
912.0	Demonstrating and Selling -DIR	9,127	9,127	9,127	-	-	-	-	9,127	F_DISTR	CUS			DIR912	
912.0	Demonstrating and Selling	491,426	473,054	469,272	3,782	18,372	-	-	491,426	F_DISTR	CUS			CUSTXT	
	Sub-total	500,553	482,181	478,399	3,782	18,372	-	-	500,553						

Puget Sound Energy
2006 Gas General Rate Case
Account Inputs

No.	Account Description	Proposed Test Year With Gas	Historical Test Year	Direct Input	Common Allocation	Pro Forma Adjustments	Gas Cost Adjustment	Revenue Increase	Adjusted Test Year	Function	Classifier	DEM	COM	CUS	Internal
Administrative & General Expenses															
920.0	A & G Salaries - DIR	583,002	583,002	583,002					583,002	F_DISTR	CUS			DIR920	OM
920.0	A & G Salaries	6,895,978	6,409,709	905,990	5,503,719	286,267			6,895,978						OM
921.0	Office Supplies and Expenses	8,103,214	8,103,214	558,134	7,544,080				8,103,214						OM
922.0	Admin Expenses Transferred	(72,520)			(72,520)				(72,520)						OM
923.0	Outside Services Employed	2,814,979	2,814,979	907,311	2,207,668				2,814,979						OM
924.0	Property Insurance	808,304	857,754	157,709	700,045	(49,450)			808,304						PLT
925.0	Injuries & Damages	3,139,789	3,042,488	2,002,655	1,039,813	97,321			3,139,789						OML
926.0	Emp Pension & Benefits	10,704,885	7,503,323	5,012,878	2,490,445	3,201,562			10,704,885						OML
928.0	Regulatory Commission Expense	1,988,887	1,414,534	1,414,395	140	574,353			1,988,887	F_DISTR	COM		STREV		
928.0	Regulatory Commission Expense	1,254,178					1,254,178		1,254,178	F_DISTR	COM		GASREV		
928.0	Reg. Comm. Expense Increase	76,836						76,836	76,836	F_DISTR	COM		STREV		
930.1	Gen Advertising Exp	1,483	1,483		1,483				1,483						OM
930.2	Misc. General Expenses	1,593,163	1,441,938	315,209	1,126,729	151,225			1,593,163						OM
931.0	Rents	2,637,665	1,306,765	1,306,765	1,330,600				2,637,665						OM
932.0	Maint Of General Plant- DIR	2,308	2,308	2,308					2,308	F_DISTR	CUS			DIR932	OM
932.0	Maint Of General Plant- Gas	1,879,299	1,879,299	366,834	1,512,465				1,879,299						GENPLT
	Sub-total	42,191,448	35,268,256	11,007,426	23,360,830	5,592,178	1,254,178	76,836	42,191,448						
TOTAL O & M EXPENSES		734,788,528	94,449,179	62,835,123	31,614,056	5,367,831	634,757,071	214,447	734,788,528						
Labor O & M Expenses															
Production Expense - Labor															
710.0	Oper. Supervision and Engineering	-	-	-	-	-	-	-	-						PROD_OML
717.0	LPG Expenses	7,418	7,418	7,418					7,418	F_PRODU	DEM	PDAYXT			
735.0	Misc. Production Expenses	-	-	-	-	-	-	-	-	F_PRODU	DEM	PDAYXT			
741.0	Maint. Structures and Improvements	33,227	33,227	33,227					33,227	F_PRODU	DEM	PDAYXT			
742.0	Maint. Production Equipment	31,102	31,102	31,102					31,102	F_PRODU	DEM	PDAYXT			
	Sub-total	71,748	71,748	71,748					71,748						
Other Gas Supply Expenses															
807.2	Purchased Gas Expense	101,415	101,415	101,415					101,415	F_PRODU	COM		COM1		
807.4	Purchased Gas Expense	271,384	271,384	271,384					271,384	F_PRODU	COM		COM1XT_COM		
	Sub-total	372,799	372,798	372,798					372,798						
Natural Gas Underground Storage - Labor															
	JP Storage Balancing - DIR	90,831	90,831	90,831					90,831	F_STORG	COM		COM1		
814.0	Operation Supv & Eng	42,878	42,878	42,878					42,878						STOR_OML
818.0	Oper Compressor Sta Exp	75,177	75,177	75,177					75,177						STORPT
841.0	Operating Labor & Expenses	85,771	85,771	85,771					85,771						STORPT
830.0	Maint Supv & Engineering	39,284	39,284	39,284					39,284						STORPT
834.0	Maint Compressor Sta Equip	78,925	78,925	78,925					78,925						STORPT
	Sub-total	412,866	412,866	412,866					412,866						
Natural Gas Local Storage - Labor															
843.2	Maint Struc & Impro	7,270	7,270	7,270					7,270						LNGPLT
843.3	Maintenance of Gas Holders	7,270	7,270	7,270					7,270						LNGPLT
843.6	Maintenance of Vaporizing Equipment	7,270	7,270	7,270					7,270						LNGPLT
843.8	Maint Measur & Reg	7,270	7,270	7,270					7,270						LNGPLT
843.9	Other Gas Maintenance	7,270	7,270	7,270					7,270						LNGPLT
	Sub-total	36,351	36,351	36,351					36,351						
Transmission - Labor															
856.0	Oper Mains Expenses	62,841	62,841	62,841					62,841						TRANPT
857.0	Oper Meas & Reg Sta Exp	51,036	51,036	51,036					51,036						TRANPT
862.0	Maint Structures & Improvements	8,309	8,309	8,309					8,309						TRANPT
863.0	Maint Supv & Eng	53,930	53,930	53,930					53,930						TRANPT
865.0	Maint Structures	645	645	645					645						TRANPT
867.0	Maint Other Equipment	13,699	13,699	13,699					13,699						TRANPT
	Sub-total	190,460	190,460	190,460					190,460						

**Puget Sound Energy
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Account Inputs**

No.	Account Description	Proposed Test Year W/Th Gas	Historical Test Year	Direct Input	Common Allocation	Pro Forma Adjustments	Gas Cost Adjustment	Revenue Increase	Adjusted Test Year	Function	Classifier	DEM	COM	CUS	Internal
Distribution - Labor															
870.0	Oper. Supv & Engineering	568,035	568,035	568,035					568,035	F_DISTR	COM		COM1		DIST_OML
871.0	Oper Load Dispatching	103,289	103,289	103,289					103,289						DMAINS_SERV
874.0	Oper Maint & Services Exp	2,663,114	2,663,114	2,663,114					2,663,114						EXP875
875.0	Oper Maint & Reg Sta Gen	1,302,783	1,302,783	1,302,783					1,302,783						EXP876
876.0	Oper Maint & Reg Sta Indus	225,561	225,561	225,561					225,561						EXP878
878.0	Oper Meter & House Reg	4,454,949	4,454,949	4,454,949					4,454,949						EXP879
879.0	Oper Customer Install Exp	3,209,937	3,209,937	3,209,937					3,209,937						EXP880
880.0	Oper Other Expense	525,426	525,426	525,426					525,426						EXP887
887.0	Maint Mains	1,603,703	1,603,703	1,603,703					1,603,703	F_DISTR	DEM	FAVG			EXP890
889.0	Maint Mess & Reg Sta Gen	9,262	9,262	9,262					9,262						DSERV
890.0	Maint Mess & Reg Sta Ind	236,630	236,630	236,630					236,630						MPHREG
892.0	Maint Services	336,244	336,244	336,244					336,244						EXP894
893.0	Maint Meters & House Reg	444,893	444,893	444,893					444,893						
894.0	Maint Other Equipment	579,537	579,537	579,537					579,537						
	Sub-total	16,263,342	16,263,342	16,263,342	-	-	-	-	16,263,342						
Customer Accounts Expense - Labor															
901.0	Supervision - Customer Accounting	399,008	399,008		399,008				399,008	F_DISTR	CUS			MTRS_READ	CUSTACC
902.0	Meter Reading Expenses	904,367	904,367	415,975	488,412										EXP903
903.0	Cust. Records & Coll. Exp.	4,718,109	4,718,109	1,171,973	3,546,136										
	Sub-total	6,021,503	6,021,503	1,587,947	4,433,556	-	-	-	6,021,503						
Customer Service & Information Expenses - Labor															
908.0	Customer Assistance Expenses	626,288	626,288	223,553	402,735				626,288	F_DISTR	CUS				EXP908
909.0	Information, Instructional Advertising	154,859	154,859	-	154,859				154,859						
910.0	Misc. Cust. Serv. & Infor. Exp.	9,650	9,650	-	9,650				9,650						CSI
	Sub-total	790,797	790,797	223,553	567,244	-	-	-	790,797						
Sales Expense - Labor															
912.0	Demonstrating and Selling	374,113	374,113	374,105	8				374,113						EXP912
	Sub-total	374,113	374,113	374,105	8	-	-	-	374,113						
	TOTAL LABOR O & M EXPENSES	24,533,978	24,533,978	19,533,170	5,000,808	-	-	-	24,533,978						
Depreciation Expense															
403.0	Production Depreciation Expense	337,116	337,116	337,116					337,116	F_STORG	COM		COM1		PRODPT
403.0	JP Balancing Depreciation Expense	210,570	210,570	210,570					210,570						STORPT
403.0	Storage Depreciation Expense	746,565	746,565	746,565					746,565						TRANPT
403.0	Transmission Depreciation Expense	2,911,749	2,911,749	2,911,749					2,911,749						DISPT
403.0	Distribution Depreciation Expense	47,386,339	47,386,339	47,386,339					47,386,339	F_DISTR	CUS			DIR386	GENPLT
403.0	Rentl Depreciation Expense	8,539,339	8,539,339	8,539,339					8,539,339	F_DISTR	DEM	DIRCNG			
403.0	General Depreciation Expense	4,379,612	4,421,673	2,326,720	2,094,953	(41,961)			4,379,612	F_DISTR	DEM	SEAS_DEM			
403.0	CNG Equipment - DIR	8,619	8,619	8,619					8,619						
403.0	CNG Equipment - Other	18,123	18,123	18,123					18,123						
403.1	Depreciation Expense - FAS143	417,962	417,962	417,962					417,962						DMAINS
404.0	Amort. Lid - Term Plant	11,220,066	11,220,066	1,317,496	9,902,570				11,220,066						PLT
407.0	Amortization of Property Losses	3,287	3,287	-	3,287				3,287						
407.3	Regulatory Debts	1,571,117	150,234	150,234	-	1,420,883			1,571,117	F_DISTR	COM		SGTREV		
411.0	Accretion Exp - FAS143	82,646	82,646	82,646					82,646						DMAINS
414.0	Deferred Gains/Losses Property Sales	(702,893)	-	-	-	(702,893)			(702,893)						GENPLT
	TOTAL DEPRECIATION EXPENSES	77,130,217	76,454,188	64,456,765	11,997,423	676,029	-	-	77,130,217						
Taxes (other than income)															
408.1	Taxes other than Income Taxes - DIR	194,295	194,295	194,295					194,295	F_DISTR	CUS			DIR408	
408.1	Taxes other than Income Taxes	26,273,532	58,387,634	56,911,318	1,476,316	(32,114,102)			26,273,532						PLT
408.1	Other Taxes Increase	1,552,466	-	-	-	-		1,552,466	1,552,466						PLT
408.1	Gas Cost Related	25,340,358	-	-	-	-	25,340,358	-	25,340,358	F_DISTR	COM		GASREV		
	TOTAL TAXES OTHER THAN INCOME	53,360,651	58,581,929	57,105,613	1,476,316	(32,114,102)	25,340,358	1,552,466	53,360,651						
	TOTAL EXPENSES	865,279,396	229,485,296	184,397,501	45,067,795	(26,070,242)	660,097,429	1,766,913	865,279,396						
DEFERRED INCOME TAXES & ITC															
410.1	DIT, Utility operating income	35,835,264	29,831,931	24,787,029	(1,155,098)	12,203,333			35,835,264						NETPLT
411.1	Provision for DIT - credit	(27,091,774)	(27,091,774)	(27,091,774)					(27,091,774)						NETPLT
411.4	ITC adjustments	(583,440)	(583,440)	(583,440)					(583,440)						NETPLT
	TOTAL DEFERRED INCOME TAX & ITC	8,180,050	(4,023,283)	(2,868,185)	(1,155,098)	12,203,333	-	-	8,180,050						

Puget Sound Energy
2006 Gas General Rate Case
Account Inputs

No.	Account Description	Proposed Test Year With Gas	Historical Test Year	Direct Input	Common Allocation	Pro Forma Adjustments	Gas Cost Adjustment	Revenue Increase	Adjusted Test Year	Function	Classifier	DEM	COM	CUS	Internal
GAS COSTS															
Demand Costs															
Supply Costs															
	Writer Firm	445,200	-				445,200		445,200	F_GASSP	DEM	SEAS2_DEM			
	Peaking Firm	131,000	-				131,000		131,000	F_GASSP	DEM	PDAYXT			
	Sub-total Supply	576,200	-	-	-	-	576,200	-	576,200						
Storage Costs															
	Clay Basin Demand	3,829,039	-				3,829,039		3,829,039	F_GASSP	DEM	SEAS2_DEM			
	Clay Basin Capacity	3,829,158	-				3,829,158		3,829,158	F_GASSP	DEM	SEAS2_DEM			
	NW P/L SGS-2 Jackson Prairie Del.	294,924	-				294,924		294,924	F_GASSP	DEM	JPTF2_DEM			
	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	74,722	-				74,722		74,722	F_GASSP	COM				
	NW P/L SGS-2 Jackson Prairie Capacity	233,288	-				233,288		233,288	F_GASSP	DEM	JPTF2_DEM	COM1GS		
	NW P/L SGS-2 Jackson Prairie Cap. Bal.	65,799	-				65,799		65,799	F_GASSP	COM		COM1GS		
	NW P/L LS-1 + Gig Harbor LNG Demand	688,025	-				688,025		688,025	F_GASSP	DEM	PDAYXT			
	NW P/L LS-1 + Gig Harbor LNG Capacity	299,254	-				299,254		299,254	F_GASSP	DEM	PDAYXT			
	Sub-total Storage	9,284,208	-	-	-	-	9,284,208	-	9,284,208						
Pipeline Costs															
	Northwest Pipeline TF-1 Annual Firm	47,121,030	-				47,121,030		47,121,030	F_GASSP	DEM	TF1_DEM			
	Everett Delta Delivery Service	3,537,944	-				3,537,944		3,537,944	F_GASSP	DEM	TF1_DEM			
	Gas Transmission Northwest (GTN)	2,860,170	-				2,860,170		2,860,170	F_GASSP	DEM	TF1_DEM			
	Westcoast	4,209,292	-				4,209,292		4,209,292	F_GASSP	DEM	TF1_DEM			
	NOVA & ANG	5,379,096	-				5,379,096		5,379,096	F_GASSP	DEM	TF1_DEM			
	TF-2 Related to Jackson Prairie	1,783,888	-				1,783,888		1,783,888	F_GASSP	DEM	JPTF2_DEM			
	TF-2 Related to Jackson Prairie Bal.	503,091	-				503,091		503,091	F_GASSP	COM		COM1GS		
	TF-2 Related to LS-1	72,000	-				72,000		72,000	F_GASSP	DEM	PDAYXT			
	Sub-total Transportation Costs	65,566,301	-	-	-	-	65,566,301	-	65,566,301						
Other															
	Capacity Release	(8,425,624)	-				(8,425,624)		(8,425,624)	F_GASSP	DEM	TF1_DEM			
	Recovered from Schedule 57	(99,800)	-				(99,800)		(99,800)	F_GASSP	DEM	COM1XT_DEM			
	Sub-total Other	(8,525,224)	-	-	-	-	(8,525,224)	-	(8,525,224)						
	TOTAL DEMAND COSTS	66,901,485	-	-	-	-	66,901,485	-	66,901,485						
Variable Costs															
Supply Costs															
	Annual Float Contracts	386,187,368	-				386,187,368		386,187,368	F_GASSP	COM		COM1XT_COM		
	Annual Fixed Contracts	46,886,432	-				46,886,432		46,886,432	F_GASSP	COM		COM1XT_COM		
	Peaking Firm	4,516,000	-				4,516,000		4,516,000	F_GASSP	COM		PDAYXT_COM		
	Annual Spot Market	252,294,000	-				252,294,000		252,294,000	F_GASSP	COM		COM1XT_COM		
	Withdrawals	87,429,435	-				87,429,435		87,429,435	F_GASSP	COM		SEAS2_COM		
	Injections	(86,138,113)	-				(86,138,113)		(86,138,113)	F_GASSP	COM		COM1XT_COM		
	OT System Sales Revenue	(114,483,870)	-				(114,483,870)		(114,483,870)	F_GASSP	COM		COM1XT_COM		
	Adjust for Rate Case Volumes	(16,024,670)	-				(16,024,670)		(16,024,670)	F_GASSP	COM		COM1XT_COM		
	Sub-total Variable Supply Costs	560,466,582	-	-	-	-	560,466,582	-	560,466,582						
Storage Costs															
	LS-1 + Gig Harbor LNG Liquefaction	136,000	-				136,000		136,000	F_GASSP	COM		PDAYXT_COM		
	LS-1 + Gig Harbor LNG Vaporization	8,000	-				8,000		8,000	F_GASSP	COM		PDAYXT_COM		
	Clay Basin	416,000	-				416,000		416,000	F_GASSP	COM		SEAS2_COM		
	Sub-total Variable Storage Costs	560,000	-	-	-	-	560,000	-	560,000						
Pipeline Costs															
	TF-1 Commodity Costs	2,788,953	-				2,788,953		2,788,953	F_GASSP	COM		TF1_COM		
	TF-2 Related to Jackson Prairie	229,294	-				229,294		229,294	F_GASSP	COM		JPTF2_COM		
	TF-2 Related to Jackson Prairie Bal.	64,673	-				64,673		64,673	F_GASSP	COM		COM1GS		
	TF-2 Related to LS-1	7,383	-				7,383		7,383	F_GASSP	COM		PDAYXT_COM		
	Gas Transmission Northwest (GTN)	63,000	-				63,000		63,000	F_GASSP	COM		TF1_COM		
	Westcoast	47,000	-				47,000		47,000	F_GASSP	COM		TF1_COM		
	NOVA & ANG	127,000	-				127,000		127,000	F_GASSP	COM		TF1_COM		
	Sub-total Variable Pipeline Costs	3,327,303	-	-	-	-	3,327,303	-	3,327,303						
	TOTAL VARIABLE COSTS	564,353,885	-	-	-	-	564,353,885	-	564,353,885						
	TOTAL GAS COSTS	631,255,371	-	-	-	-	631,255,371	-	631,255,371						
REVENUE															
	412.0 Lease Inc Everett Delta to NWP - Gas	3,334,786	3,334,786	3,334,786					3,334,786	PAVG					
	480.481 Gas Revenues	660,097,429					-	660,097,429	660,097,429	GASREV					
	480.481 Res. Comm. & Includ. Sales	270,683,446	270,683,446	270,683,446					270,683,446	SALESREV					
	489.0 Rev From Transp. Of Gas To Others	13,065,735	13,065,735	13,065,735					13,065,735	TRANSREV					
	Other Operating Revenue	13,720,306	12,457,260	12,457,260		1,263,046			13,720,306	OTHRREV					
	TOTAL REVENUE	960,901,702	299,541,227	299,541,227	-	1,263,046	660,097,429	-	960,901,702						

**Puget Sound Energy
2006 Gas General Rate Case
External Allocators**

Name	Description	Classifier	Total	Residential (23,16,53,94)	Comm. & Indus. (31,36,51,61,97)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non-Exclusive Interruptible (87)	Transportation (57)	Transport Contracts (99,199,299)	CNG Service (50)	Rentals
CUSTOMER EXTERNAL ALLOCATORS													
CUST	Average Customers	CUS	677,884	92.17%	7.55%	0.18%	0.01%	0.07%	0.00%	0.02%	0.00%	0.00%	0.00%
				624,781	51,207	1,222	34	490	15	113	16	5	-
CUSTXT	Customers (excl. transport)	CUS	677,755	92.18%	7.56%	0.18%	0.01%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%
				624,781	51,207	1,222	34	490	15	-	-	5	-
MTRS_CUS	Customer Meters - Acc 381	CUS	79,468,898	74.82%	23.84%	1.00%	0.09%	0.25%	0.00%	0.00%	0.00%	0.00%	0.00%
				59,454,869	18,945,062	791,825	74,059	200,160	-	974	1,949	-	-
MTRS_INST	Meters Installation - Acc 382	CUS	9,169,797	90.11%	9.58%	0.23%	0.02%	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%
				8,262,965	878,298	21,213	1,989	5,265	-	25	51	-	-
MTRS_385	Regulators - Acc 385	CUS	32,805,589	0.51%	70.20%	10.97%	2.87%	8.57%	0.74%	5.18%	0.95%	0.00%	0.00%
				166,081	23,031,016	3,600,029	843,154	2,810,747	243,892	1,698,581	312,088	-	-
SERV	Services	CUS	820,617	76.14%	22.95%	0.65%	0.00%	0.26%	0.00%	0.00%	0.00%	0.00%	0.00%
				624,781	188,311	5,368	-	2,152	-	-	-	5	-
DIR380	Distr. Plant - Services	CUS	3,540,322	0.00%	0.00%	0.00%	16.41%	0.00%	7.07%	69.13%	7.38%	0.00%	0.00%
				-	-	-	581,143	-	250,470	2,447,269	261,441	-	-
MTRS_READ	Meter Reading Expense - Acc 902	CUS	10,316,825	88.77%	9.80%	0.40%	0.25%	0.28%	0.05%	0.37%	0.07%	0.00%	0.00%
				9,158,201	1,010,966	41,471	26,205	29,346	5,026	37,748	7,581	279	-
DIR252	Cust. Advances in Aid of Construction	CUS	1	48.84%	51.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				0.4884	0.5116	-	-	-	-	-	-	-	-
DIR386	Rental Property	CUS	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
				-	-	-	-	-	-	-	-	-	1
DIR876	Direct Indus. M&R	CUS	227,878	2.81%	64.55%	6.87%	6.43%	5.98%	1.33%	9.97%	1.99%	0.07%	0.00%
				6,395	147,094	15,652	14,642	13,632	3,029	22,720	4,544	168	-
DIR878	Direct Meter & Hse. Reg.	CUS	49,857	2.81%	64.55%	6.87%	6.43%	5.98%	1.33%	9.97%	1.99%	0.07%	0.00%
				1,399	32,183	3,424	3,204	2,983	663	4,871	994	37	-
DIR879	Direct Installation Exp.	CUS	57,372	2.81%	64.55%	6.87%	6.43%	5.98%	1.33%	9.97%	1.99%	0.07%	0.00%
				1,610	37,033	3,941	3,686	3,432	763	5,720	1,144	42	-
DIR880	Direct Other Expenses	CUS	20,581	2.81%	64.55%	6.87%	6.43%	5.98%	1.33%	9.97%	1.99%	0.07%	0.00%
				578	13,285	1,414	1,322	1,231	274	2,052	410	15	-
DIR890	Direct Indus. M&R Maintenance	CUS	216,741	2.81%	64.55%	6.87%	6.43%	5.98%	1.33%	9.97%	1.99%	0.07%	0.00%
				6,083	139,905	14,887	13,927	12,966	2,881	21,610	4,322	160	-
DIR894	Distr. Exp. - Maint of Other Equipment	CUS	140,748	2.81%	64.55%	6.87%	6.43%	5.98%	1.33%	9.97%	1.99%	0.07%	0.00%
				3,950	90,852	9,667	9,044	8,420	1,871	14,033	2,807	104	-
OTH903	Customer Allocator for 903 Net of Dirct	CUS	677,799	92.18%	7.55%	0.18%	0.00%	0.07%	0.00%	0.01%	0.00%	0.00%	0.00%
				624,781	51,199	1,222	30	490	4	67	-	5	-
DIR903	Customer Records & Collection Expenses	CUS	489,087	0.02%	9.74%	0.04%	4.72%	0.04%	12.87%	53.85%	18.72%	0.00%	0.00%
				83	47,657	202	23,067	176	62,951	263,381	91,567	2	-
DIR904	Uncollectibles	CUS	817,516,737	73.12%	26.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				597,745,976	219,770,761	-	-	-	-	-	-	-	-
DIR908	Customer Assistance Expense	CUS	463,741	0.00%	33.74%	1.21%	0.05%	0.82%	0.01%	0.11%	0.00%	1.97%	62.09%
				-	156,486	5,603	235	3,798	30	523	-	9,127	287,939
OTH908	Other Customer Assistance Expense	CUS	1	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
				1	-	-	-	-	-	-	-	-	-
DIR912	Demonstrating and Sales Expenses	CUS	9,127	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
				-	-	-	-	-	-	-	-	9,127	-
DIR920	Direct A&G Salaries	CUS	563,002	1.19%	34.81%	3.13%	3.56%	2.74%	2.80%	33.71%	8.24%	0.26%	9.55%
				6,722	196,002	17,605	20,038	15,426	15,788	189,793	46,380	1,487	53,760
DIR932	Direct Maintenance General Plant	CUS	2,308	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
				-	-	-	-	-	-	-	-	2,308	-

**Puget Sound Energy
2006 Gas General Rate Case
External Allocators**

Name	Description	Classifier	Total	Residential (23,16,53,94)	Comm. & Indus. (31,36,51,61,97)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non-Exclusive Interruptible (87)	Transportation (87)	Transport Contracts (99,199,299)	CNG Service (50)	Rentals
COMMODITY EXTERNAL ALLOCATORS													
OTHREV	Other Operating Revenue	COM	13,720,306	33.64% 4,616,125	6.04% 828,166	0.31% 42,527	0.68% 93,827	0.48% 65,359	0.37% 50,268	1.21% 166,263	0.08% 11,375	0.00% 14	57.19% 7,846,383
SALESREV	Sales Revenue	COM	270,683,446	71.62% 193,859,002	21.81% 59,026,233	3.68% 9,953,139	0.66% 1,794,850	1.46% 3,950,032	0.77% 2,087,372	0.00%	0.00%	0.00%	0.00% 12,818
GASREV	Gas Cost Recovery Revenue	COM	660,097,428	61.19% 403,886,974	24.35% 160,744,528	6.18% 40,764,691	1.81% 11,964,732	2.17% 14,326,834	4.29% 28,291,621	0.01% 94,684	0.00%	0.00%	0.00% 23,364
TRANSREV	Revenue from Transportation for Others	COM	13,065,735	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	0.00% -	87.63% 11,449,972	12.37% 1,615,763	0.00% -	0.00% -
SGTREV	Sales, Gas & Transportation Revenue	COM	943,846,609	63.33% 597,745,976	23.28% 219,770,761	5.37% 50,717,830	1.46% 13,759,582	1.94% 18,276,866	3.22% 30,378,993	1.22% 11,544,656	0.17% 1,615,763	0.00% 36,182	0.00% -
STREV	Sales & Transportation Revenue	COM	283,749,181	68.32% 193,859,002	20.80% 59,026,233	3.51% 9,953,139	0.63% 1,794,850	1.39% 3,950,032	0.74% 2,087,372	4.04% 11,449,972	0.57% 1,615,763	0.00% 12,818	0.00% -
COM1	Weather Normalized Volumes	COM	1,038,450,901	49.12% 510,039,280	19.76% 205,181,707	4.95% 51,434,876	1.49% 15,479,708	1.78% 18,469,221	3.67% 38,116,540	15.72% 163,295,477	3.51% 36,402,261	0.00% 31,831	0.00% -
COM1XT_COM	Weather Normalized Volumes (excl. Transportation)	COM	838,753,163	60.81% 510,039,280	24.46% 205,181,707	6.13% 51,434,876	1.85% 15,479,708	2.20% 18,469,221	4.54% 38,116,540	0.00% -	0.00% -	0.00% 31,831	0.00% -
SEAS3_COM	Seasonal 3	COM	1	69.29% 0.6929	23.72% 0.2372	1.85% 0.0185	0.96% 0.0096	1.99% 0.0199	2.19% 0.0220	0.00% -	0.00% -	0.00% -	0.00% -
COM1GS	Weather Normalized Volumes	COM	1,038,450,901	49.12% 510,039,280	19.76% 205,181,707	4.95% 51,434,876	1.49% 15,479,708	1.78% 18,469,221	3.67% 38,116,540	15.72% 163,295,477	3.51% 36,402,261	0.00% 31,831	0.00% -
PDAYXT_COM	Peak Day (excl. transport)	COM	8,487,372	68.85% 5,843,587	26.07% 2,212,778	4.42% 375,122	0.26% 22,088	0.38% 31,944	0.02% 1,682	0.00% -	0.00% -	0.00% 163	0.00% -
TF1_COM	TF-1 Allocator (Annual, Winter & Peak Day Sales)	COM	1	64.49% 0.6449	24.87% 0.2487	5.02% 0.0502	1.23% 0.0123	1.59% 0.0159	2.80% 0.0280	0.00% -	0.00% -	0.00% 0.0000	0.00% -
SEAS2_COM	Seasonal 2	COM	536,495,246	63.80% 342,307,633	24.20% 129,827,111	4.62% 24,783,899	1.53% 8,226,284	2.13% 11,411,321	3.71% 19,928,242	0.00% -	0.00% -	0.00% 10,756	0.00% -
JPTF2_COM	TF-2 Allocator (Seasonal Sales & Peak Day x Transport)	COM	1	68.25% 0.6825	25.85% 0.2585	4.44% 0.0444	0.41% 0.0041	0.58% 0.0058	0.46% 0.0046	0.00% -	0.00% -	0.00% 0.0000	0.00% -

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External Allocators

Name	Description	Classifier	Total	Residential (23,16,53,94)	Comm. & Indus. (31,36,51,61,97)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non-Exclusive Interruptible (87)	Transportation (87)	Transport Contracts (99,199,299)	CNG Service (50)	Rentals
DEMAND EXTERNAL ALLOCATORS													
PAVG	Peak and Average	DEM	1	61.54%	23.69%	4.54%	0.66%	0.83%	1.22%	6.02%	1.49%	0.00%	0.00%
				0.6154	0.2369	0.0454	0.0066	0.0083	0.0122	0.0602	0.0149	0.0000	-
DIR376LD	Direct A/C 376 Large Diameter	DEM	1	0.00%	0.00%	0.00%	26.55%	0.00%	17.89%	52.02%	3.54%	0.00%	0.00%
				-	-	-	0.2655	-	0.1789	0.5202	0.0354	-	-
DIR376SD	Direct A/C 376 Small Diameter	DEM	1	0.00%	0.00%	0.00%	42.44%	0.00%	0.00%	57.56%	0.00%	0.00%	0.00%
				-	-	-	0.4244	-	-	0.5756	-	-	-
PAVGSD	Peak and Average Small Diameter	DEM	1	67.70%	26.14%	5.13%	0.00%	1.03%	0.00%	0.00%	0.00%	0.00%	0.00%
				0.6770	0.2614	0.0513	-	0.0103	-	-	-	0.00003	-
PDAY	Peak Day (Design Day)	DEM	8,638,917	67.64%	25.61%	4.34%	0.26%	0.37%	0.02%	1.25%	0.50%	0.00%	0.00%
				5,843,587	2,212,778	375,122	22,098	31,944	1,682	108,252	43,282	163	-
PDAYXT	Peak Day (excl. transport)	DEM	8,487,372	68.85%	26.07%	4.42%	0.26%	0.38%	0.02%	0.00%	0.00%	0.00%	0.00%
				5,843,587	2,212,778	375,122	22,098	31,944	1,682	-	-	163	-
SEAS2_DEM	Seasonal 2	DEM	536,495,246	63.80%	24.20%	4.62%	1.53%	2.13%	3.71%	0.00%	0.00%	0.00%	0.00%
				342,307,633	129,827,111	24,783,899	8,226,284	11,411,321	19,928,242	-	-	10,756	-
SEAS3_DEM	Seasonal 3	DEM	1,000	69.29%	23.72%	1.85%	0.96%	1.99%	2.19%	0.00%	0.00%	0.00%	0.00%
				0.6929	0.2372	0.0185	0.0096	0.0199	0.0220	-	-	-	-
JPTF2_DEM	TF-2 Allocator (Seas.Sales & Peak Day x Transport)	DEM	1,000	68.25%	25.85%	4.44%	0.41%	0.59%	0.46%	0.00%	0.00%	0.00%	0.00%
				0.6825	0.2585	0.0444	0.0041	0.0058	0.0046	-	-	0.0000	-
DIRCNG	Direct Rate 50 (CNG)	DEM	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
				-	-	-	-	-	-	-	-	1	-
DIR875	Direct M&R General	DEM	240,490	2.77%	63.69%	6.77%	6.40%	6.38%	1.41%	10.39%	2.12%	0.07%	0.00%
				6,653	153,180	16,282	15,385	15,353	3,384	24,976	5,102	175	-
DIR887	Direct Mains Maintenance	DEM	13,150	2.81%	64.55%	6.87%	6.43%	5.98%	1.33%	9.97%	1.99%	0.07%	0.00%
				369	8,468	903	845	787	175	1,311	262	10	-
DIR408	Direct Other Taxes	DEM	194,295	1.46%	42.54%	3.82%	4.35%	3.35%	3.43%	21.70%	6.05%	1.64%	11.66%
				2,837	82,662	7,428	8,456	6,504	6,662	42,161	11,763	3,178	22,645
COM1XT_DEM	Weather Normalized Volumes x Transport	DEM	838,753,163	60.81%	24.46%	6.13%	1.85%	2.20%	4.54%	0.00%	0.00%	0.00%	0.00%
				510,039,280	205,161,707	51,434,876	15,479,706	18,469,221	38,116,540	-	-	31,831	-
TFT_DEM	TF-1 Allocator (Annual, Winter & Peak Day Sales)	DEM	1	64.49%	24.87%	5.02%	1.23%	1.59%	2.80%	0.00%	0.00%	0.00%	0.00%
				0.6449	0.2487	0.0502	0.0123	0.0159	0.0280	-	-	0.0000	-

**Puget Sound Energy
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Internal Allocation Factors**

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Name	Description	Total
INDUSMR	Industrial Measurement & Regulation (Acct. 385)	30,733,504
MRHREG	Meters & House Regulators (Accts. 381 & 383)	60,688,842
CUSINSTL	Customer Installation (Accts. 382 & 384)	144,776,856
PLT	Plant - Prod., Stor. (x JP Bal.), Trans., Distr.	1,794,670,295
OML	O&M Labor Expense (excluding JP Balancing Exp.)	24,443,148
PRODPT	Production Plant	6,349,666
TRANPT	Transmission Plant	135,941,994
DISTPT	Distribution Plant excluding Rentals	1,555,017,326
PLTXR	Plant excluding Rentals	1,752,258,706
PROD_OML	Production O&M Labor Exp. (Accounts 717 - 742)	71,748
GAS	Gas Costs	631,255,371
STORPT	Underground Storage Plant	18,125,095
DIST_OML	Distribution O&M Labor Exp. (Accounts 871 - 894)	15,695,307
DMAINS	Mains Plant (Account 376)	782,343,896
CUSTACC	Customer Account Expense (Accounts 902 - 904)	22,986,312
CSI	Customer Service & Information Expense (Accounts 908 & 909)	1,346,027
OM	Operating & Maintenance Expense (Excluding A&G)	61,341,708
BASE	Rate Base	1,180,351,744
OMxGAS	O&M Expenses w/o Gas and A&G	61,341,708
STOR_OML	Underground Storage O&M Labor (Excluding JP Bal.)	279,158
GENPLT	General Plant	104,785,641
DSERV	Distribution Service Plant (Account 380)	512,513,504
DMAINS_SERV	Distribution Mains & Services Plant (Accounts 376 & 380)	1,294,857,400
NETPLT	Net Plant - Prod., Stor. (x JP Bal.), Trans., Distr.	1,231,453,386
LNGPLT	Local Storage (LNG) Plant	12,282,172

**Puget Sound Energy
2006 Gas General Rate Case
Internal Allocation Factors**

Name	Description	Total
DISTOM	Distribution O&M Operating Exp. (Accounts 871 - 879)	21,280,047
DMAINT	Distr. O&M Maintenance (Accounts 897 - 894)	8,004,818
EXP875	M&R Station General Operating Exp. (Account 875)	1,996,341
EXP876	M&R Station Indus. Operating Exp. (Account 876)	415,144
EXP878	Metering & House Reg. Operating Exp. (Account 878)	6,165,220
EXP879	Customer Installation Operating Exp. (Account 879)	4,091,420
EXP880	Other Operating Expenses (Account 880)	3,130,787
EXP887	Mains Maintenance Expenses (Account 887)	4,696,977
EXP890	Indus. M&R Station Maintenance Exp. (Account 890)	310,078
EXP894	Maintenance of Other Equip. Exp. (Account 894)	875,563
EXP903	Customer Collection & Record Expenses (Account 903)	8,959,638
EXP908	Customer Assistance Expenses (Account 908)	1,050,201
EXP912	Demonstrating & Selling Expenses (Account 912)	500,553