

**EXHIBIT NO. ___(KRK-3)
DOCKET NO. UE-07___/UG-07___
2007 PSE GENERAL RATE CASE
WITNESS: KARL R. KARZMAR**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

**Docket No. UE-07___
Docket No. UG-07___**

**SECOND EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF
KARL R. KARZMAR
ON BEHALF OF PUGET SOUND ENERGY, INC.**

DECEMBER 3, 2007

PUGET SOUND ENERGY, INC.
INCOME STATEMENT
For Twelve Months Ended September 30, 2005 and September 30, 2007

	per UG-060266, et. al (consolidated) Actual Results of Operation 9/30/05	Actual Results of Operation 9/30/07
	Total Gas	Total Gas
1 - OPERATING REVENUES:		
2 - SALES TO CUSTOMERS	\$ 829,271,796	\$ 1,169,255,872
3 - MUNICIPAL ADDITIONS	34,729,596	49,479,594
4 - OTHER OPERATING REVENUES	15,438,897	17,032,367
5 - TOTAL OPERATING REVENUES	\$ 879,440,289	\$ 1,235,767,832
6		
7		
8 - OPERATING REVENUE DEDUCTIONS:		
9		
10 - GAS COSTS:		
11		
12 - PURCHASED GAS	\$ 539,655,901	\$ 800,512,866
13		
14 - TOTAL PRODUCTION EXPENSES	\$ 539,655,901	\$ 800,512,866
15		
16 - OTHER ENERGY SUPPLY EXPENSES:	\$ 1,520,542	\$ 1,700,509
17 - TRANSMISSION EXPENSE	445,738	\$ 570,155
18 - DISTRIBUTION EXPENSE	33,307,919	\$ 40,817,492
19 - CUSTOMER ACCOUNT EXPENSES	22,239,694	\$ 25,226,971
20 - CUSTOMER SERVICE EXPENSES	3,914,552	\$ 4,652,566
21 - CONSERVATION AMORTIZATION	3,454,161	\$ 4,796,112
22 - ADMIN & GENERAL EXPENSE	36,522,434	\$ 38,296,979
23 - DEPRECIATION	64,997,955	\$ 72,897,010
24 - AMORTIZATION	11,302,712	\$ 14,088,267
25 - AMORTIZATION OF PROPERTY LOSS	3,287	\$ -
26 - OTHER OPERATING EXPENSES	150,234	\$ 511,054
27 - FAS 133	-	\$ -
28 - TAXES OTHER THAN F.I.T.	83,922,287	\$ 110,684,987
29 - FEDERAL INCOME TAXES	9,529,694	\$ 10,002,284
30 - DEFERRED INCOME TAXES	(4,023,283)	\$ 7,046,149
31 - TOTAL OPERATING REV. DEDUCT.	\$ 806,943,827	\$ 1,131,803,402
32		
33 - NET OPERATING INCOME	\$ 72,496,462	\$ 103,964,431
34		
35 - RATE BASE	\$ 1,179,240,567	\$ 1,351,400,166
36		
37		
38 - RATE OF RETURN	6.15%	7.69%

PUGET SOUND ENERGY, INC.
BALANCE SHEET
For Twelve Months Ended September 30, 2005 and September 30, 2007

FERC Account and Description	Sep-05	Sept-05 AMA	Sep-07	Sept-07 AMA
*ASSETS				
**UTILITY PLANT				
***Electric Plant				
101 Electric Plant in Service	\$ 4,295,972,429	4,235,903,978	\$ 5,502,952,632	5,230,171,776
101.1 Property Under Capital Leases		-	22,881,586.67	16,248,974
102 Electric Plant Purchased or Sold	(166,150)	266,084	-	(12,153,779)
105 Electric Plant Held for Future Use	8,909,173	7,635,309	8,480,844	8,390,149
107 Construction Work in Prog. - Electric	262,702,803	127,122,439	229,102,241	235,649,245
114 Electric Plant Acquisition Adjustments	77,871,127	77,871,127	77,871,127	77,871,127
***Total Electric Plant	4,645,289,382	4,448,798,938	\$ 5,841,288,432	5,556,177,493
***Gas Plant				
101 Gas Plant in Service	1,926,765,189	1,868,945,825	2,197,462,687	2,123,370,167
105 Gas Plant Held for Future Use	-	158,241	64,439	64,439
107 Construction Work in Progress - Gas	35,484,339	34,793,773	66,853,572	55,369,822
114 Gas Plant Acquisition Adjustments		66,044	-	-
117.3 Gas Strd.in Resvr.& Pipln.-Noncurr.	4,556,642	4,360,662	6,137,783	5,771,153
***Total Gas Plant	1,966,806,170	1,908,182,128	2,270,518,482	2,184,575,581
***Common Plant				
101 Plant in Service - Common	423,225,932	396,488,550	474,791,599	450,069,920
107 Construction Work in Progress - Common	13,596,000	19,701,098	7,582,566	15,138,413
***Total Common Plant	436,821,932	416,189,648	482,374,164	465,208,333
***Accumulated Depreciation and Amortization				
108 Accumulated Provision for Depreciation	(2,504,629,086)	(2,434,402,866)	(2,938,265,383)	(2,787,864,516)
111 Accumulated Provision for Amortization	(169,801,059)	(157,066,794)	(227,326,793)	(208,076,914)
115 Accm.Prv.for Amort.of Plant Acquis.Adj.	(32,146,752)	(30,867,846)	(37,526,552)	(36,181,602)
***Less: Accumulated Depr and Amortizat	(2,706,576,896)	(2,622,337,506)	(3,203,118,728)	(3,032,123,032)
**NET UTILITY PLANT	4,342,340,588	4,150,833,208	5,391,062,349	5,173,838,374
**OTHER PROPERTY AND INVESTMENTS				
***Other Investments				
121 Nonutility Property	2,942,778	2,724,697	3,138,905	3,044,867
122 Accm.Prov.for Depr.& Amort.Non-utility P	(445,522)	(445,522)	(445,522)	(445,522)
123.1 Investment in Subsidiary Companies	66,938,108	79,810,248	65,544,371	62,632,927
124 Other Investments	51,441,439	49,444,226	60,599,235	57,663,645
***Total Other Investments	120,876,804	131,533,649	128,836,989	122,895,917
**TOTAL OTHER PROPERTY AND INVESTMENT	120,876,804	131,533,649	128,836,989	122,895,917
**CURRENT ASSETS				
***Cash				
131 Cash	1,910,333	801,216	186,761	2,929,229
134 Other Special Deposits	2,141,605	2,643,466	2,476,813	2,149,990
135 Working Funds	1,840,306	2,200,170	2,370,320	2,513,265
136 Temporary Cash Investments	-	2,100,000	2,637,717	8,643,238
***Total Cash	5,892,244	7,744,852	7,671,611	16,235,722
***Restricted Cash				
***Total Restricted Cash	-	108,022	-	-
***Total Restricted Cash	-	108,021.6	-	-
***Accounts Receivable				
141 Notes Receivable	564,598	417,703	3,173,323	2,453,009
142 Customer Accounts Receivable	88,132,197	201,161,737	131,595,865	199,013,378
143 Other Accounts Receivable	126,788,883	125,814,041	115,855,747	101,344,200
146 Accounts Receiv.from Assoc. Companies	26,651,600	20,992,395	298,072	274,461
171 Interest and Dividends Receivable	2,577	5,752	1,275	651
173 Accrued Utility Revenues	(1)	(235,381)	115,237,544	140,050,394
185 Temporary Facilities	(180,387)	(198,816)	(436,423)	(339,476)
191 Unrecovered Purchased Gas Costs	37,507,567	24,485,958	(61,157,957)	(141,199)
***Total Accounts Receivable	279,467,034	372,443,388	304,567,445	442,655,417
***Allowance for Doubtful Accounts				
144 Accm.Prov.for Uncollectble Accts-Credit	(42,557,426)	(42,166,119)	(1,811,378)	(1,385,116)
***Less: Allowance for Doubtful Accounts	(42,557,426)	(42,166,119)	(1,811,378)	(1,385,116)
***Materials and Supplies				
151 Fuel Stock	8,118,222	9,094,124	7,265,263	7,730,850
154 Plant Materials and Operating Supplies	32,018,969	30,503,264	58,567,811	49,269,603
163 Stores Expense Undistributed	1,912,566	2,140,811	2,631,440	2,273,435
164.1 Gas Stored - Current	86,379,589	55,131,465	108,863,763	87,647,515

PUGET SOUND ENERGY, INC.
BALANCE SHEET
For Twelve Months Ended September 30, 2005 and September 30, 2007

FERC Account and Description	Sep-05	Sept-05 AMA	Sep-07	Sept-07 AMA
164.2 Liquefied Natural Gas Stored	597,928	604,487	667,967	653,880
***Total Materials and Supplies	129,027,274	97,474,151	177,996,244	147,575,283
***Unrealized Gain-Derivative Instrumnts (ST)				
175 Invest in Derivative Instrumnts -Opt ST	18,082,080	2,630,622	231,815	405,473
176 Invest in Derivative Instrumnts-Gain ST	185,337,284	39,991,473	12,291,619	20,560,916
***Unrealized Gain on Derivatives (ST)	203,419,364	42,622,095	12,523,434	20,966,389
***Prepayments and Other Current Assets				
165 Prepayments	16,967,987	10,407,711	8,227,582	9,045,343
174 Misc.Current and Accrued Assets	15,526,453	3,180,359	16,292,762	3,894,022
186 Miscellaneous Deferred Debits	510,145	313,820	10,132	6,475
***Total Prepayments & Othr.Curr.Assets	33,004,585	13,901,890	24,530,476	12,945,840
Current Deferred Taxes				
Total Current Deferred Taxes	(22,592,354)	(2,643,756)	6,049,009	1,508,162
**TOTAL CURRENT ASSETS	585,660,721	489,484,522	531,526,842	640,501,697
**LONG-TERM ASSETS				
165 Long-Term Prepaid	-	-	5,000,000	2,708,333
176 Invest in Derivative Instrumnts-Gain LT	38,955,721	21,446,418	31,891	5,116,921
181 Unamortized Debt Expense	24,473,020	24,472,676	25,796,188	23,804,487
182.1 Extraordinary Property Losses	16,497,050	19,565,757	115,279,883	94,478,118
182.2 Unrecovered Plant & Reg Study Costs	45,400,600	46,169,680	42,238,442	43,007,057
Subtotal WUTC AFUDC	-	-	35,305,284	7,296,300
182.3 Other Regulatory Assets	477,876,891	491,014,550	512,210,531	526,016,855
183 Prelm. Survey and Investigation Charges	657,177	641,453	814,255	713,292
184 Clearing Accounts	1,886,631	934,877	(3,097,511)	(142,202)
186 Miscellaneous Deferred Debits	(2,816,542)	126,361,380	179,141,202	196,904,896
187 Def.Losses from Dispos.of Utility Plant	2,796,629	2,162,682	1,848,080	2,222,956
189 Unamortized Loss on Reacquired Debt	17,600,128	14,737,503	22,317,897	21,547,656
**TOTAL LONG-TERM ASSETS	623,327,305	747,506,976	936,886,141	923,674,670
*TOTAL ASSETS	\$ 5,672,205,418	\$ 5,519,358,355	\$ 6,988,312,322	\$ 6,860,910,658
*CAPITALIZATION AND LIABILITIES				
**CURRENT LIABILITIES				
230 Asset Retirement Obligations	-	-	(2,305,000)	(2,120,268)
244 FAS 133 Opt Unrealized Loss ST	(5,278,067)	(723,077)	(904,104)	(487,493)
245 FAS 133 Unrealized Loss ST	(9,365,369)	(11,817,915)	(55,764,225)	(49,489,912)
231 Notes Payable	(223,871,000)	(91,463,792)	(378,039,000)	(348,099,458)
232 Accounts Payable	(226,751,266)	(197,275,334)	(256,108,243)	(272,714,603)
233 Notes Payable to Associated Companies	-	-1250	(24,282,078)	(24,305,264)
234 Accounts Payable to Asscted Companies	(3,367,021)	(3,282,266)	(1,113,828)	(1,511,318)
235 Customer Deposits	(15,377,914)	(14,246,647)	(21,683,576)	(19,963,145)
236 Taxes Accrued	(80,851,228)	(95,400,139)	(24,562,129)	(55,640,970)
237 Interest Accrued	(42,900,750)	(37,674,520)	(57,279,930)	(51,848,432)
241 Tax Collections Payable	(773,627)	(577,538)	(47,786)	(2,573,954)
242 Misc. Current and Accrued Liabilities	(8,997,352)	(9,413,066)	(11,869,671)	(10,610,561)
243 Obligations Under Cap.Leases - Current	-	-	(83,855)	(956,772)
**TOTAL CURRENT LIABILITIES	(617,533,595)	(461,875,542)	(834,043,427)	(840,322,150)
**DEFERRED TAXES				
***Reg. Liability for Def.Income Tax				
253 Other Deferred Credits	(100,000)	(100,000)	(100,000)	(100,000)
283 Accum.Deferred Income Taxes - Other	(109,735,689)	(115,290,231)	(81,260,689)	(87,284,814)
***Total Reg.Liab.for Def.Income Tax	(109,835,689)	(115,390,231)	(81,360,689)	(87,384,814)
***Deferred Income Tax				
190 Accum.Deferred Income Taxes	116,774,931	89,003,020	159,193,686	141,196,858
255 Accum.Deferred Investment Tax Credits	(2,378,606)	(2,656,573)	(1,438,711)	(1,600,609)
282 Accum. Def. Income Taxes - Other Prop.	(594,828,666)	(616,574,132)	(665,689,824)	(630,981,943)
283 Accum.Deferred Income Taxes - Other	(167,534,265)	(147,893,441)	(188,205,090)	(175,963,766)
***Total Deferred Income Tax	(647,966,606)	(678,121,126)	(696,139,938)	(667,349,460)
**TOTAL DEFERRED TAXES	(757,802,295)	(793,511,357)	(777,500,627)	(754,734,274)
**OTHER DEFERRED CREDITS				
254 Subtotal Tenaska Disallowance Reserve	-	(266,013)	-	-
Subtotal 227 Oblig Under Cap Lease - Noncurr	-	-	(22,825,683)	(19,163,192)
245 Subtotal SFAS 133 Unrealized Long Term Loss	-	(83,028)	(9,064,762)	(974,992)
228.2 Accum. Prov.for Injuries and Damages	(2,041,400)	(1,434,576)	(500,000)	(1,028,553)
228.4 Accum. Misc.Operating Provisions	(32,457,155)	(33,941,182)	(34,083,640)	(34,626,289)

PUGET SOUND ENERGY, INC.
BALANCE SHEET
For Twelve Months Ended September 30, 2005 and September 30, 2007

FERC Account and Description	Sep-05	Sept-05 AMA	Sep-07	Sept-07 AMA
230 Asset Retirement Obligations (FAS 143)	(5,873,877)	(4,613,590)	(26,055,931)	(26,339,915)
252 Customer Advances for Construction	(67,366,000)	(60,499,087)	(96,217,305)	(84,467,595)
253 Other Deferred Credits	(173,619,294)	(132,230,012)	(135,657,554)	(132,890,830)
254 Other Regulatory Liabilities	(20,721,266)	(16,865,202)	(52,009,730)	(57,128,085)
256 Def. Gains from Dispos.of Utility Plt	(3,370,970)	(4,006,630)	(2,587,533)	(2,786,328)
257 Unamortized Gain on Reacquired Debt	(645,319)	(834,582)	(403,324)	(463,823)
**TOTAL OTHER DEFERRED CREDITS	(306,095,280)	(254,773,902)	(379,405,462)	(359,869,600)
**CAPITALIZATION				
***SHAREHOLDER'S EQUITY				
****Common Equity				
201 Common Stock Issued	(859,037,900)	(859,037,900)	(859,037,900)	(859,037,900)
207 Premium on Capital Stock	(478,145,250)	(478,145,250)	(478,145,250)	(478,145,250)
210 Gain on Resale/Cancel.of Reacq.Cap.Stk	(338)	(338)	(338)	(338)
211 Miscellaneous Paid-in Capital	(144,203,113)	(141,862,652)	(530,525,795)	(526,972,260)
214 Capital Stock Expense	9,579,321	9,579,321	7,133,879	7,133,879
215 Appropriated Retained Earnings	(7,019,063)	(6,921,296)	(7,823,240)	(7,738,630)
216 Unappropriated Retained Earnings	(155,369,073)	(129,260,868)	(275,841,204)	(258,643,671)
216.1 Unappr.Undistrib.Subsidiary Earnings	23,710,341	8,731,320	20,459,999	22,706,936
219 Other Comprehensive Income	(2,857,511)	13,134,604	36,711,276	23,403,480
433 Balance Transferred from Income	(90,517,277)	(80,677,567)	(129,180,705)	(110,478,472)
438 Dividends Declared - Common Stock	67,085,014	48,259,826	79,135,870	58,359,909
****Total Common Equity	(1,636,774,849)	(1,616,200,800)	(2,137,113,406)	(2,129,412,317)
***TOTAL SHAREHOLDER'S EQUITY	(1,636,774,849)	(1,616,200,800)	(2,137,113,406)	(2,129,412,317)
***REDEEMABLE SECURITIES AND LONG-TERM DEBT				
****Preferred Stock - Manditorily Redeemable	(1,889,400)	(1,889,400)	(1,889,400)	(1,889,400)
****Total Preferred Stock - Mand Redeem	(1,889,400)	(1,889,400)	(1,889,400)	(1,889,400)
****Corporation Obligated, Mand Redeemable Preferred Stock Subscribed				
****Corporation Obligated, Mand Redeem	(237,750,000)	(267,854,167)	-	(26,739,583)
****Corporation Obligated, Mand Redeem	(237,750,000)	(267,854,167)	-	(26,739,583)
****Long-term Debt				
221 Bonds	(2,114,360,000)	(2,123,253,389)	(2,858,360,000)	(2,747,943,333)
226 Unamort.Discnt. on Long-term Debt-Debit		201.3	-	-
Long-term Debt	(2,114,360,000)	(2,123,253,188)	(2,858,360,000)	(2,747,943,333)
****Long-term Debt	(2,114,360,000)	(2,123,253,188)	(2,858,360,000)	(2,747,943,333)
***REDEEMABLE SECURITIES AND LTD	(2,353,999,400)	(2,392,996,755)	(2,860,249,400)	(2,776,572,317)
**TOTAL CAPITALIZATION	(3,990,774,249)	(4,009,197,555)	(4,997,362,806)	(4,905,984,634)
*TOTAL CAPITALIZATION AND LIABILITIES	\$ (5,672,205,418)	\$ (5,519,358,355)	\$ (6,988,312,322)	\$ (6,860,910,658)

Certain amounts previously reported have been reclassified to conform with current year presentations with no effect on total equity.

Puget Sound Energy
Gas Rate Base
As of September 30, 2007

Electric	65.15%
Gas	34.85%

Line No.	Description	AMA 09/30/07
Allocation Method		
1	Gas Utility Plant in Service	2,116,290,472
2	Common Plant-Allocation to Gas	152,340,168
3	Gas Stored Underground - Non current	5,771,153
4	Total Plant in Service and Other Assets	<u>2,274,401,793</u>
5	Accumulated Provision for Depreciation	(678,449,153)
7	Common Accumulated Depreciation-Allocation to Gas	(76,298,556)
8	Customer Advances for Construction	(24,086,431)
9	Contributions in Aid of Construction - Accum. Def. FIT.	2,648,375
10	Liberalized Depreciation Total Accum. Def. FIT - Liberalized	<u>(183,897,558)</u>
11	Accumulated Depreciation and Other Liabilities	(960,083,323)
12	Net Operating Investment	<u>1,314,318,470</u>
13	Allowance for Working Capital	<u>37,081,696</u>
14	Total Gas Rate Base	<u><u>1,351,400,166</u></u>

**Puget Sound Energy
Combined Working Capital
For the Twelve Month Period Ended September 31, 2007**

Allocation factor		
Electric	65.15%	
Gas	34.85%	
Tax factor		
Electric	82.82%	
Gas	17.18%	
		30-Sep-07
Line No.	Description	AMA
<hr/>		
1	Average Invested Capital	
2	Common Stock	859,037,900
3	Preferred Stock	-
4	Additional Paid in Capital	995,544,310
5	Unamortized Debt Expense	(23,804,661)
6	Unappropriated Retained Earnings	293,009,869
7	Notes Payable - Misc	-
8	Long Term Debt	2,776,572,317
9	Short Term Debt	372,404,722
10	Accumulated Deferred ITC	1,600,609
11	Deferred Debits-Other	(112,522)
12	Unamortized Gain/Loss on Debt	(21,083,833)
13		
14	Total Average Invested Capital	<u>5,253,168,711</u>
15		
16	Average Operating Investments - Electric	
17		
18	Plant in Service (includes acquisition adj)	5,270,787,795
19	Electric Future Use Property	8,390,149
20	Customer Advances for Construction	(60,361,006)
21	Customer Deposits	(13,420,983)
22	Deferred Taxes	(415,755,482)
23	Deferred Debits - Other	424,517,473
24	Less: Accumulated Depreciation	(2,132,335,965)
25	Conservation Investment	577
26	Common Plant-Allocation to Electric	284,766,302
27	Common Accum Depr-Allocation to Electric	(142,643,146)
28	Common Deferred Taxes-Allocation to Electric	(19,173,920)
29		
30	Total Average Operating Investment - Electric	<u>3,204,771,794</u>
31		
32	Average Operating Investments - Gas	
33		
34	Gas Utility Plant in Service	2,116,290,472
35	Deferred Items - Other	2,141,680
36	Gas Stored Underground, Non-Current	5,771,153
37	Gas Accumulated Depreciation	(678,449,153)
38	Gas Customer Advances for Construction	(24,206,589)
39	DFIT 17	(178,466,691)
40	PGA	(141,199)
41	Common Plant-Allocation to Gas	152,327,024
42	Common Deferred Tax	(10,256,502)
43	Common Accumulated Depreciation-Allocation to Gas	(76,302,588)
44		
45	Total Average Operating Investment - Gas	<u>1,308,707,607</u>
46		
47	Total Electric & Gas Operating Investment	<u><u>4,513,479,401</u></u>

**Puget Sound Energy
Combined Working Capital
For the Twelve Month Period Ended September 31, 2007**

	Allocation factor	
Electric	65.15%	
Gas	34.85%	
	Tax factor	
Electric	82.82%	
Gas	17.18%	

30-Sep-07

Line No.	Description	AMA
48		
49	Nonoperating	
50		
51	Elec Construction Work in Process	247,974,228
52	Gas Construction Work in Process	60,645,559
53	Other Work in Process	2,060,652
54	Non-Utility Property	1,796,553
55	Investment in Associated Companies	415,030,525
56	Other Investments & FAS 133	(264,056,091)
57	Deferred Items-Other	278,700,061
58	Deferred Federal Income Tax	(90,520,232)
59	Temporary Cash Investments	8,643,238
60	Electric Preliminary Surveys	713,292
61	Environmental Receivables	(66,259,121)
62	Current Accounts - Gas Allocation only	135,655
63	Merchandising Inventory - Gas Only	79,890
64	Rounding	1
64		594,944,210
65	Total Average Investments	5,108,423,611
66	Rounding	
67	Total Investor Supplied Capital	144,745,100
68		

Allocation of Working Capital

Electric Working Capital

Electric Investment	5,108,423,611
Less: Electric CWIP	(247,974,228)
Interest Bearing Regulatory Assets	
Other Work in Progress	(2,060,652)
Preliminary Surveys	(713,292)
Total	4,857,675,439

Electric Working Capital Ratio 2.9797% (144,745,100 / 4,857,675,439)

Electric Working Capital 95,493,209 (0.029797* 3,204,771,794)

Gas Working Capital

Gas Working Capital Ratio 2.8335% (144,745,100 / 5,108,423,611)

Gas Working Capital 37,081,696 (0.0283* 1,308,707,607)

Non Operating Working Capital 12,170,195 (144,745,100- 95,493,209-37,081,696)

**PUGET SOUND ENERGY, INC.-ELECTRIC & GAS
GENERAL RATE INCREASE
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2007
ALLOCATION METHODS**

Method	Description		Electric	Gas	Total
1	* <u>12 Month Average Number of Customers</u>	9/30/2007	1,044,122	717,748	1,761,870
	Percent		59.26%	40.74%	100.00%
2	* <u>Joint Meter Reading Customers</u>	9/30/2007	677,599	388,878	1,066,477
	Percent		63.54%	36.46%	100.00%
3	* <u>Non-Production Plant</u>				
	Distribution	9/30/2007	\$ 2,985,615,898	\$ 2,082,649,090	\$ 5,068,264,988
	Transmission	9/30/2007	334,914,994	-	334,914,994
	Direct General Plant	9/30/2007	136,001,859	47,962,816	183,964,675
	Total		\$ 3,456,532,750	\$ 2,130,611,906	\$ 5,587,144,657
Percent		61.87%	38.13%	100.00%	
4	* <u>4-Factor Allocator</u>				
	Number of Customers	9/30/2007	1,044,122	717,748	1,761,870
	Percent		59.26%	40.74%	100.00%
	Labor - Direct Charge to O&M	9/30/2007	\$ 32,087,809	\$ 18,291,655	\$ 50,379,464
	Percent		63.69%	36.31%	100.00%
	T&D O&M Expense (Less Labor)	9/30/2007	\$ 54,677,905	\$ 24,138,142	\$ 78,816,047
	Percent		69.37%	30.63%	100.00%
	Net Classified Plant (Excluding General Plant)	9/30/2007	\$ 3,081,380,454	\$ 1,430,806,099	\$ 4,512,186,552
	Percent		68.29%	31.71%	100.00%
	Total Percentages		260.62%	139.38%	400.00%
Percent		65.15%	34.85%	100.00%	
5	* <u>Labor</u>				
	Benefit Assessment Distribution	9/30/2007	\$ 11,657,409	\$ 6,827,908	\$ 18,485,317
	Total		\$ 11,657,409	\$ 6,827,908	\$ 18,485,317
Percent		63.06%	36.94%	100.00%	

Working Capital Accounts

Category	Elec	W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
Working Capital							
5			24200001	Colstrip Units 1 & 2 loss reserve	(221,052)	100.00%	(221,052)
5			24200491	Whitehorn #2 & #3 - Leases Oper or Leveraged	(150,686)	100.00%	(150,686)
5			24200511	Wash St Annual Filing Fee	(2,693,447)	100.00%	(2,693,447)
5			28300513	Indirect Cost Adjustment(b)	-	100.00%	-
5			19000093	Vacation Pay - Accum Def Inc Taxes	2,908,596	100.00%	2,908,596
5			13100033	Cash - Seafirst - Check Clearing Account	-	100.00%	-
5			13100053	Cash - First Union - PSE A/P C/D - 1069509	-	100.00%	-
5			13100143	Cash - Wells Fargo - WNG CBR - 4159652569	-	100.00%	-
5			13100153	Cash - Seafirst - PSPL Non-CLIP - Clsd 10/97	-	100.00%	-
5			13100293	Cash - Seafirst - WNG Disburse - 158	-	100.00%	-
5			13100300	Cash - PE Key Bank 7738	833,333	100.00%	833,333
5			13100353	Cash-Key Bank-Flexben-6467	-	100.00%	-
5			13100543	Cash - State Bank - Concrete	196,338	100.00%	196,338
5			13100563	US Bank - General Account 1775586	1,095,662	100.00%	1,095,662
5			13100573	US Bank - Damage Claims 1771847	(748,905)	100.00%	(748,905)
5			13100583	Cash - Bank of Amer - Cr Bal Refnd - 32	-	100.00%	-
5			13100783	Cash - BofA - Credit Card Payments-3751	-	100.00%	-
5			13101003	Cash-UBOC--Payment Processing Bothell 44	9,880,876	100.00%	9,880,876
5			13101013	Cash-UBOC--Bill Payment Consolidator 443	(484)	100.00%	(484)
5			13101023	Cash-Key Bank-Concentration 47968102460	2,550,917	100.00%	2,550,917
5			13101033	Cash-Key Bank-PSE Receipts 479681024614	1,176,674	100.00%	1,176,674
5			13101043	Cash-Key Bank-Direct Debit Deposit AFT4	-	100.00%	-
5			13101063	Cash-Key Bank-Baker Recreation 47968102	1,205	100.00%	1,205
5			13101073	Cash-Key Bank-Internet Receipts Bill479	0	100.00%	0
5			13101083	Cash-Key Bank-Credit Card Receipts 4796	(3,611)	100.00%	(3,611)
5			13101093	Cash-Key Bank-Payroll 190994701174	(576,650)	100.00%	(576,650)
5			13101103	Cash-Key Bank-Credit Balance Refund 190	-	100.00%	-
5			13101113	Cash-Key Bank-Accounts Payable 19099470	(11,262,709)	100.00%	(11,262,709)
5			13101123	Cash-Key Bank- SAP Credit Balance Refun	(879,022)	100.00%	(879,022)
5			13101133	Cash-Key Bank- Checkfree	-	100.00%	-
5			13101143	Cash-Citibank-Direct Debit Deposit AFT	408,263	100.00%	408,263
5			13101153	Cash - Citibank E-Payment	402	100.00%	402
5			13108123	First Un - Clearing A/P Disb.	-	100.00%	-
5			13108243	Cash - Bank of America - A/P Disbursement	-	100.00%	-
5			13109993	CLX Cash Clearing	256,946	100.00%	256,946
5			13400063	Other Special Deposits	1,396	100.00%	1,396
5			13400073	PSE Ben Protect Trust-Bank of NY Money	2,018,587	100.00%	2,018,587

Working Capital Accounts

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	13400083	Payroll - Health / Dependent Spending Deposit	37,826	100.00%	37,826
5	Working Capital	13400093	Health / Dependent Spending Deposit - Year 2	31,342	100.00%	31,342
5	Working Capital	13500003	Petty Cash	91,537	100.00%	91,537
5	Working Capital	13500073	Stock Exch Fractional Shares	-	100.00%	-
5	Working Capital	13500153	Workers Comp - ESIS Working Fund	67,655	100.00%	67,655
5	Working Capital	13500163	Working Fund - Baker Lodge	-	100.00%	-
5	Working Capital	13500173	RW (Right of Way) Easements & Permits	2,686	100.00%	2,686
5	Working Capital	14200003	Customer Accounts Receivable	(346,386)	100.00%	(346,386)
5	Working Capital	14209993	Cust Accounts Receivable Clearing - CLX	(17,024,267)	100.00%	(17,024,267)
5	Working Capital	14300003	Accts Rec - Misc -401k forfeiture accou	7,812	100.00%	7,812
5	Working Capital	14300213	Other Accts Rec - Misc	4,137	100.00%	4,137
5	Working Capital	14300323	Emp Rec / Payroll Advances & Misc - OARM	130	100.00%	130
5	Working Capital	14300333	Loans - Exit Payback - Other Accts Rec	207,500	100.00%	207,500
5	Working Capital	14300353	A/R - Damage Claims - CLX	4,067,197	100.00%	4,067,197
5	Working Capital	14300363	A/R - Energy Diversion - CLX	31,510	100.00%	31,510
5	Working Capital	14300373	A/R - Vandalism - CLX	-	100.00%	-
5	Working Capital	14300383	A/R - Subsidiaries - CLX	58,427	100.00%	58,427
5	Working Capital	14300393	A/R - Miscellaneous - CLX	9,712,822	100.00%	9,712,822
5	Working Capital	14300523	A/R-Mellon Investor Services	2,387	100.00%	2,387
5	Working Capital	14300533	A/R-Treble Damages	527,555	100.00%	527,555
5	Working Capital	14300603	A/R - Merchandise - CLX	-	100.00%	-
5	Working Capital	14300613	A/R CARS Conversion - CLX	-	100.00%	-
5	Working Capital	14300623	A/R - Damage Claim Conversion - CLX	14,099	100.00%	14,099
5	Working Capital	14400213	APUA - Damage Claims - CLX	(609,495)	100.00%	(609,495)
5	Working Capital	14400223	APUA - Energy Diversion - CLX	2,378	100.00%	2,378
5	Working Capital	14400233	APUA - Vandalism - CLX	-	100.00%	-
5	Working Capital	14400253	APUA - Miscellaneous - CLX	19,379	100.00%	19,379
5	Working Capital	14400263	APUA - Merchandise - CLX	-	100.00%	-
5	Working Capital	14400273	APUA - CARS Conversion-CLX	-	100.00%	-
5	Working Capital	14400293	APUA-Treble Damages	(527,555)	100.00%	(527,555)
5	Working Capital	15400023	Inventory - Pre-Capitalized Material	9,230,471	100.00%	9,230,471
5	Working Capital	15400033	Inventory Reserve Account - Pre-Capitalized M	(9,230,363)	100.00%	(9,230,363)
5	Working Capital	15400103	Plant Material & Supplies	3,114,340	100.00%	3,114,340
5	Working Capital	16300023	Undistributed Stores Expense	1,794,930	100.00%	1,794,930
5	Working Capital	16300063	Undistributed Substation Equipment Stor	478,505	100.00%	478,505
5	Working Capital	16300073	Undistributed Communications Equip Stor	-	100.00%	-
5	Working Capital	16300083	Undistributed Intolight Stores Expense	-	100.00%	-
5	Working Capital	16500013	Prepmts - Puget Auto / General Liability	1,014,718	100.00%	1,014,718

Working Capital Accounts

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	16500033	Prepmts - Puget Crime Insurance	10,706	100.00%	10,706
5	Working Capital	16500043	Prepmts - Puget Dir & Officers Liab Ins	934,353	100.00%	934,353
5	Working Capital	16500063	Prepmts - Puget Workman's Comp - Aegis	80,966	100.00%	80,966
5	Working Capital	16500073	Prepmts - Workman Comp / Letters of Credit	44,667	100.00%	44,667
5	Working Capital	16500083	Prepmts - All Risk Property Insurance	837,416	100.00%	837,416
5	Working Capital	16500093	Prepmts - King Air Aircraft Insurance	11,148	100.00%	11,148
5	Working Capital	16500103	Prepmts - M&M Consulting Fee	32,083	100.00%	32,083
5	Working Capital	16500113	Prepmts - Pollution Control Bond	166,918	100.00%	166,918
5	Working Capital	16500123	Prepaid- Transmission software	265,493	100.00%	265,493
5	Working Capital	16500253	Prepmts - Misc - Prepaid Insurance	12,176	100.00%	12,176
5	Working Capital	16500263	Prepmts - Payroll Taxes	-	100.00%	-
5	Working Capital	16500283	Prepaid SAP Support	474,539	100.00%	474,539
5	Working Capital	16500313	Prepayments - Misc Employee Benefits	224,602	100.00%	224,602
5	Working Capital	16500333	Prepmts - Heavy Vehicle Licenses	1,554	100.00%	1,554
5	Working Capital	16500343	Prepmts - 3 yr. Websense License	15,364	100.00%	15,364
5	Working Capital	16500373	Prepmts - Interest	778,681	100.00%	778,681
5	Working Capital	16500383	Microsoft Maintenance Contract	27,154	100.00%	27,154
5	Working Capital	16500393	Prepmts - State Street Cond Trustee Fee	-	100.00%	-
5	Working Capital	16500553	Prepaid- Miscellaneous	347,093	100.00%	347,093
5	Working Capital	16500563	Prepayments - Licensing Fees (Vehicles)	101,186	100.00%	101,186
5	Working Capital	16500573	Prepaid insurance - Liab - Navy Contrac	25,393	100.00%	25,393
5	Working Capital	16500623	Prepaid Subscrpts	14,876	100.00%	14,876
5	Working Capital	16500633	Prepaid -2007 CISCO Smartnet (Dimension	104,432	100.00%	104,432
5	Working Capital	16500713	Prepaid KWI Maintenance	114,165	100.00%	114,165
5	Working Capital	16501003	Advance/Down Payments	57,786	100.00%	57,786
5	Working Capital	16501013	Prepaid - Future Year Expenses	7,134	100.00%	7,134
5	Working Capital	18400013	Land Transportation Clearing	(549,676)	100.00%	(549,676)
5	Working Capital	18400123	Employee Related Taxes Clearing	160,925	100.00%	160,925
5	Working Capital	18400143	Employee Benefits Clearing	(378,300)	100.00%	(378,300)
5	Working Capital	18400153	Accounts Payable Suspense	-	100.00%	-
5	Working Capital	18400223	Master Card Central Billing - Clearing	-	100.00%	-
5	Working Capital	18400483	Employee Incentive Plan Clearing	631,723	100.00%	631,723
5	Working Capital	18400703	CLX Other Miscellaneous Credits	-	100.00%	-
5	Working Capital	18401013	CLX Balance Transfer	-	100.00%	-
5	Working Capital	18401023	CLX Bank Credit Adjustments	17	100.00%	17
5	Working Capital	18401033	Credit Balance Refund Clearing	(6,891)	100.00%	(6,891)
5	Working Capital	18401063	CLX - Account Credit Adj for Rule 7	-	100.00%	-
5	Working Capital	18600053	ZCLM Damage Claim Orders	999,283	100.00%	999,283

Working Capital Accounts

Category	Elec	W/C	Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5				18700003	Def Losses fr Disposition of Utility PI	497,515	100.00%	497,515
5				19000003	Def FIT Deferred Compensation	12,501,475	100.00%	12,501,475
5				19000013	Def FIT FAS 106 Retirement Benefits	4,504,876	100.00%	4,504,876
5				19000023	Deferred Revenue Connct - Accum Def Income Tax	2,691,000	100.00%	2,691,000
5				19000073	DFIT - Gain on Sale of Crossroads Building	516,057	100.00%	516,057
5				19000123	SERPS - Accum Def Inc Taxes	(3,573)	100.00%	(3,573)
5				19000233	SFAS106 Non-Operating - Accum Def Inc Taxes	-	100.00%	-
5				19000243	SFAS106 Plan Curtail Loss - Accum Def Inc Tax	-	100.00%	-
5				19000293	Non-Integr Merger Costs - Accum Def Inc Taxes	-	100.00%	-
5				19000383	Def Tax - Workers Compensation Reserve	-	100.00%	-
5				19000431	Deferred FIT-Deferred Income (Advance P	-	100.00%	-
5				19000461	Deferred FIT - Sale of GO	2,345,024	100.00%	2,345,024
5				19000543	DFIT Summit Purchase Opt Buyout	1,931,417	100.00%	1,931,417
5				19000582	Def FIT - Non Qual SERP	-	100.00%	-
5				23200033	Accounts Payable - Vouchers (Electric Sys)	(881,514)	100.00%	(881,514)
5				23200063	Accounts Payable - Payroll (Electric Sys)	(423,447)	100.00%	(423,447)
5				23200083	Accrued Liabilities	-	100.00%	-
5				23200103	Salvation Army Donations	(58,510)	100.00%	(58,510)
5				23200113	Payroll W/Holding - Energy Fund	(25)	100.00%	(25)
5				23200153	Misc Payroll Deductions	(4,789)	100.00%	(4,789)
5				23200173	Deductions - Medical Insurance (Electric Hist	(10,896)	100.00%	(10,896)
5				23200243	Payroll Deductions - Garnishments	-	100.00%	-
5				23200293	A/P Payroll W/H - Stock Purchase Plan	(384,944)	100.00%	(384,944)
5				23200300	A/P Other	-	100.00%	-
5				23200313	Payroll - Parking Payable	(32)	100.00%	(32)
5				23200333	PTO / Holiday / etc - Clearing	(9,216,045)	100.00%	(9,216,045)
5				23200483	Incentive Pay Liability	(7,130,980)	100.00%	(7,130,980)
5				23200543	DBS Non-PO Accrual	(59,123,462)	100.00%	(59,123,462)
5				23200563	Medical Insurance - Premera	-	100.00%	-
5				23200573	Medical Insurance - Group Health	-	100.00%	-
5				23200583	Dental Insurance - WDS	-	100.00%	-
5				23200593	Life Insurance - Aetna	-	100.00%	-
5				23200603	AD&D Insurance - CIGNA	-	100.00%	-
5				23200613	LTD Insurance - Hartford	-	100.00%	-
5				23200623	LTC Insurance - CNA	-	100.00%	-
5				23200633	Accident Insurance - Carrier name to be	-	100.00%	-
5				23200643	A/P - Salary Month End Payroll Accrual	(3,918,452)	100.00%	(3,918,452)
5				23200653	A/P - Hourly Month End Payroll Accrual	(1,030,312)	100.00%	(1,030,312)

Working Capital Accounts

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	23200673	Payroll - Misc Payable Deductions-credi	-	100.00%	-
5	Working Capital	23200683	Payroll - Misc Payable Deductions-good	(138)	100.00%	(138)
5	Working Capital	23200693	Payroll - 401k company match	(55,754)	100.00%	(55,754)
5	Working Capital	23200713	LTC Insurance - UNUM	-	100.00%	-
5	Working Capital	23200723	Medical Insurance - Group Health	291,319	100.00%	291,319
5	Working Capital	23200733	Dental Insurance - WDS	46,830	100.00%	46,830
5	Working Capital	23200743	Life Insurance - Hartford	20,060	100.00%	20,060
5	Working Capital	23200753	AD&D Insurance - CIGNA	2,491	100.00%	2,491
5	Working Capital	23200763	LTD Insurance - Hartford	6,933	100.00%	6,933
5	Working Capital	23200773	LTC Insurance - UNUM	(10,264)	100.00%	(10,264)
5	Working Capital	23200953	Default Payroll Withholding - S/B \$0.00	616	100.00%	616
5	Working Capital	23200963	Charitable Contribution Pledges	(306,667)	100.00%	(306,667)
5	Working Capital	23201003	Accounts Payable Reconciliation Account	(24,960,693)	100.00%	(24,960,693)
5	Working Capital	23201013	GR/IR Clearing Account	(4,602,809)	100.00%	(4,602,809)
5	Working Capital	23201023	Freight Clearing	-	100.00%	-
5	Working Capital	23201033	Medical Aid - Supplemental	(81,296)	100.00%	(81,296)
5	Working Capital	23201043	Health/Dependent Spending Accts - Year 1	(37,455)	100.00%	(37,455)
5	Working Capital	23201053	Health/Dependent Spending Accts - Year	(28,546)	100.00%	(28,546)
5	Working Capital	23201063	United Way - Payroll Deductions	(2,219)	100.00%	(2,219)
5	Working Capital	23201073	401(k) Plan EE	(121,062)	100.00%	(121,062)
5	Working Capital	23201093	Loan Payback 401(k)	(4,348)	100.00%	(4,348)
5	Working Capital	23201103	P/R-401(k) PE Common Stk issue rounding	53	100.00%	53
5	Working Capital	23201113	Cash Discount Clearing	7,465	100.00%	7,465
5	Working Capital	23201153	Accounts Payable - Billserv NSF's and A	6,094	100.00%	6,094
5	Working Capital	23201163	Accounts Payable - APS NSF's and Adj-Ke	(1,015)	100.00%	(1,015)
5	Working Capital	23201173	Payroll - Medical Insurance Payable- Re	166,374	100.00%	166,374
5	Working Capital	23201183	Payroll - ArtsFund Workplace Giving Pay	(137)	100.00%	(137)
5	Working Capital	23202173	Payroll - Life Insurance Payable- Retir	(7,180)	100.00%	(7,180)
5	Working Capital	23202183	A/P Liability - Credit Balance Refund	(35,273)	100.00%	(35,273)
5	Working Capital	23202193	Medical Insurance - Regence	402,098	100.00%	402,098
5	Working Capital	23600063	Federal Excise Tax - Fuel/Drayage Veh	(573)	100.00%	(573)
5	Working Capital	23600093	Accrued FICA - Company	(153,555)	100.00%	(153,555)
5	Working Capital	23600103	Accrued Federal Unemployment Ins	-	100.00%	-
5	Working Capital	23600113	Federal Unemployment Insurance	-	100.00%	-
5	Working Capital	23600123	Accrued State Unemployment Ins	-	100.00%	-
5	Working Capital	23600213	Washington Unemployment Tax - Employer	(296,692)	100.00%	(296,692)
5	Working Capital	23601003	Accrued WA State & Local Use Tax	(583,514)	100.00%	(583,514)
5	Working Capital	23601013	Accrued WA State B & O Taxes	(98,747)	100.00%	(98,747)

Working Capital Accounts

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	23601023	Accrued WA City B & O Taxes	(6,523)	100.00%	(6,523)
5	Working Capital	23601033	Municipal Tax Reserve	-	100.00%	-
5	Working Capital	23601043	Federal Unemployment Tax - Employer	(38,409)	100.00%	(38,409)
5	Working Capital	23700033	Accrued Int 20 Bonds Due Mar & Sep	(697,813)	100.00%	(697,813)
5	Working Capital	23700163	Accrued Int 6.53% Notes Due Dec & Jun	(57,137)	100.00%	(57,137)
5	Working Capital	23700193	Accrued Int 6.83% Notes Due Dec & Jun	(51,225)	100.00%	(51,225)
5	Working Capital	23700210	Interest Payable - Debt	(429,386)	100.00%	(429,386)
5	Working Capital	23700213	Accrued Int 6.51% Notes Due Dec & Jun	(16,275)	100.00%	(16,275)
5	Working Capital	23700233	Accrued Int 6.10% Notes Due Dec & Jun	-	100.00%	-
5	Working Capital	23700243	Accrued Int 6.07% Notes Due Dec & Jun	-	100.00%	-
5	Working Capital	23700253	Accrued Int 6.90% Notes Due Dec & Jun	(172,500)	100.00%	(172,500)
5	Working Capital	23700263	Accrued Int 6.92% Notes Due Dec & Jun	-	100.00%	-
5	Working Capital	23700273	Accrued Int 6.92% Notes Due Dec & Jun	-	100.00%	-
5	Working Capital	23700283	Accrued Int 6.93% Notes Due Dec & Jun	-	100.00%	-
5	Working Capital	23700293	Accrued Int 7.02% Notes Due Dec & Jun	(333,938)	100.00%	(333,938)
5	Working Capital	23700303	Accrued Int 7.04% Notes Due Dec & Jun	(83,722)	100.00%	(83,722)
5	Working Capital	23700313	Accrued Int 7.12% Notes Due Dec & Jun	(124,600)	100.00%	(124,600)
5	Working Capital	23700323	Accrued Int 7.35% Notes Due Dec & Jun	(183,750)	100.00%	(183,750)
5	Working Capital	23700333	Accrued Int 7.36% Notes Due Dec & Jun	(36,800)	100.00%	(36,800)
5	Working Capital	23700343	Accrued Int 6.61% Notes Due Dec & Jun	(49,575)	100.00%	(49,575)
5	Working Capital	23700353	Accrued Int 6.62% Notes Due Dec & Jun	(82,750)	100.00%	(82,750)
5	Working Capital	23700363	Accrued Int 7.15% Notes Due Dec & Jun	(268,125)	100.00%	(268,125)
5	Working Capital	23700373	Accrued Int 6.58% Notes Due Dec & Jun	(53,539)	100.00%	(53,539)
5	Working Capital	23700383	Accrued Int 7.20% Notes Due Dec & Jun	(36,000)	100.00%	(36,000)
5	Working Capital	23700443	8.14% Med Term Notes Due 11/30/06 - Accrued Int	(45,929)	100.00%	(45,929)
5	Working Capital	23700453	7.75% Med Term Notes Due 2/1/07 - Accrued Int	(578,559)	100.00%	(578,559)
5	Working Capital	23700493	8.06% Med Term Notes Due 6/19/06 - Accrued Int	-	100.00%	-
5	Working Capital	23700573	7.70% Med Term Notes Due 12/10/04 - Accrued Int	-	100.00%	-
5	Working Capital	23700663	7.35% Med Term Notes Due 2/1/24 - Accrued Int	-	100.00%	-
5	Working Capital	23700673	7.80% Med Term Notes Due 5/27/04 - Accrued Int	-	100.00%	-
5	Working Capital	23700683	8.231% Debentures Due 6/1/27 - Accrued Int.	(733,645)	100.00%	(733,645)
5	Working Capital	23700713	Accrued Int Bank Notes - Domestic	(100,881)	100.00%	(100,881)
5	Working Capital	23700773	Accrued Interest - Misc Liabilities	(11,355)	100.00%	(11,355)
5	Working Capital	23700803	6.46% MTN Series B Due 3/9/09 - Accrued	(2,422,500)	100.00%	(2,422,500)
5	Working Capital	23700813	7.00% MTN Series B Due 3/9/29 - Accrued	(1,750,000)	100.00%	(1,750,000)
5	Working Capital	23700823	6.74% Med Term Notes Due 6/15/18 - Accrued Int	(3,370,000)	100.00%	(3,370,000)
5	Working Capital	23700833	Accrued Interest - Tax Assessments	-	100.00%	-
5	Working Capital	23700843	Accrued Interest - 7.96% MTN Series B D	(4,477,500)	100.00%	(4,477,500)

Working Capital Accounts

Category	Elec	W/C	Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	23700853	Account	Accrued Interest - 7.61% MTN Series B D	(475,625)	100.00%	(475,625)	
5	Working Capital	23700873	Account	Accrued Int - Bonds 9.14% MTN Due 06/21/01	(5,265,000)	100.00%	(5,265,000)	
5	Working Capital	23700893	Account	7.69% MTN Due 2/1/11 - Accrued Interest	(4,998,500)	100.00%	(4,998,500)	
5	Working Capital	23700913	Account	8.40% Capital Trust II Pfd Stk 6/30/41	-	100.00%	-	
5	Working Capital	23700933	Account	5.0% PCB-Series 2003A due 03/01/2031-Ac	(2,019,208)	100.00%	(2,019,208)	
5	Working Capital	23700943	Account	5.1% PCB-Series 2003B due 03/01/2031-Ac	(348,075)	100.00%	(348,075)	
5	Working Capital	23700953	Account	accrued interest - \$200M 2 year floatin	-	100.00%	-	
5	Working Capital	23700963	Account	5.483% Senior Notes due 6/1/2035	(4,036,097)	100.00%	(4,036,097)	
5	Working Capital	23700993	Account	5.197% Senior Notes Dues 10/1/05 - Interest Accr	(2,273,688)	100.00%	(2,273,688)	
5	Working Capital	23701003	Account	3.363% Senior Notes Due 6/1/08 - Accrue	(1,471,313)	100.00%	(1,471,313)	
5	Working Capital	23701013	Account	Accrued Interest on PE Note	(114,123)	100.00%	(114,123)	
5	Working Capital	23701023	Account	Accrued Interest - 6.724% Notes Due 6/1	(4,102,635)	100.00%	(4,102,635)	
5	Working Capital	23701033	Account	Accrued Interest - 6.274% Senior Notes Due 3/15/2037	(4,685,894)	100.00%	(4,685,894)	
5	Working Capital	23701043	Account	6.974% Junior Subordinated Notes Due 6/	(108,969)	100.00%	(108,969)	
5	Working Capital	23701053	Account	6.974% Jr Sub Notes (Hybrid) due 6/1/20	(817,266)	100.00%	(817,266)	
5	Working Capital	24100013	Account	Federal Income Tax Withheld - Employee	12,237	100.00%	12,237	
5	Working Capital	24100043	Account	FICA Tax Withheld - Employee	(153,526)	100.00%	(153,526)	
5	Working Capital	24100063	Account	Washington State & Local Sales Tax Collected	(51,913)	100.00%	(51,913)	
5	Working Capital	24100143	Account	Federal Income Tax Withheld - Employee	(294,308)	100.00%	(294,308)	
5	Working Capital	24200063	Account	Accrued Severance Costs	-	100.00%	-	
5	Working Capital	24200453	Account	2005 Attorney General Settlement	-	100.00%	-	
5	Working Capital	24200593	Account	PSE Non-Employee Director Stock Plan	(2,128,337)	100.00%	(2,128,337)	
5	Working Capital	24200633	Account	401(k) 1% Company Contribution	(730,043)	100.00%	(730,043)	
5	Working Capital	24200643	Account	Wrks Comp Reserve- Richard Grant Accident 10	(547,024)	100.00%	(547,024)	
5	Working Capital	24200653	Account	Accrual - 401(k) Match on Incentive Pla	(428,064)	100.00%	(428,064)	
5	Working Capital	24200723	Account	Non-Employee DSP Unissued Shares	(3,891)	100.00%	(3,891)	
5	Working Capital	25300033	Account	Deferred Compensation - Salary Deferred	(35,838,672)	100.00%	(35,838,672)	
5	Working Capital	25300143	Account	FAS106 - Post Retirmt Benefits	(9,319,784)	100.00%	(9,319,784)	
5	Working Capital	25300303	Account	Unclaimed Vendor Payments	(29)	100.00%	(29)	
5	Working Capital	25300323	Account	Unearned Revenue - Miscellaneous	(174,684)	100.00%	(174,684)	
5	Working Capital	25300393	Account	Bothell Access Center Tenant Incentives	(771,961)	100.00%	(771,961)	
5	Working Capital	25300423	Account	Oth Deferrd Credit-Alliance Data Sys In	(7,682,146)	100.00%	(7,682,146)	
5	Working Capital	25300433	Account	Misc Cash Receipts	-	100.00%	-	
5	Working Capital	25300503	Account	Unclaimed Property - Customer Refunds	(35,998)	100.00%	(35,998)	
5	Working Capital	25300513	Account	Unclaimed Property - Payroll Checks	1,094	100.00%	1,094	
5	Working Capital	25300543	Account	Unclaimed Vendor Payments - California	-	100.00%	-	
5	Working Capital	25300553	Account	Unclaimed Property - Customer Refunds - California	-	100.00%	-	
5	Working Capital	25300573	Account	Workers Compensation Reserve - Pinnacle	(12,867)	100.00%	(12,867)	

Working Capital Accounts

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	25300633	PSE Non-Qualified Retirement Plan Liability	(36,666,417)	100.00%	(36,666,417)
5	Working Capital	25300803	Summit Purchase Option Buyout Receipt	(5,513,085)	100.00%	(5,513,085)
5	Working Capital	25300973	1997 Cashiers Overages	-	100.00%	-
5	Working Capital	25300983	1998 Cashiers Overages	-	100.00%	-
5	Working Capital	25300993	1999 Cashiers Overages	-	100.00%	-
5	Working Capital	25301003	2000 Cashiers Overages	-	100.00%	-
5	Working Capital	25301013	2001 Cashiers Overages	-	100.00%	-
5	Working Capital	25301023	2002 Cashiers Overages	(37)	100.00%	(37)
5	Working Capital	25301033	2003 Cashiers Overages	(321)	100.00%	(321)
5	Working Capital	25301043	2004 Cashiers Overages	(746)	100.00%	(746)
5	Working Capital	25301053	2005 Cashiers Overages	(841)	100.00%	(841)
5	Working Capital	25301063	2006 Cashiers Overages	(554)	100.00%	(554)
5	Working Capital	25301073	2007 Cashiers Overages	(466)	100.00%	(466)
5	Working Capital	25301993	1999 Cashiers Overages-Baker Resort	-	100.00%	-
5	Working Capital	25302003	2000 Cashiers Overages-Baker Resort	-	100.00%	-
5	Working Capital	25302013	2001 Cashiers Overages-Baker Resort	-	100.00%	-
5	Working Capital	25302023	2002 Cashiers Overages-Baker Resort	(5)	100.00%	(5)
5	Working Capital	25302033	2003 Cashiers Overages-Baker Resort	(503)	100.00%	(503)
5	Working Capital	25302043	2004 Cashiers Overages-Baker Resort	(872)	100.00%	(872)
5	Working Capital	25302053	2005 Cashiers Overages-Baker Resort	(97)	100.00%	(97)
5	Working Capital	25302063	2006 Cashiers Overages-Baker Resort	(187)	100.00%	(187)
5	Working Capital	25302073	2007 Cashiers Overages-Baker Resort	(1)	100.00%	(1)
5	Working Capital	25400033	Gain from Sale of Former Bellevue GO Bu	(2,086,687)	100.00%	(2,086,687)
5	Working Capital	25400043	Gain from Sale of Crossroads land and building	(297,642)	100.00%	(297,642)
5	Working Capital	13400012	Other Special Deposits - Gas	2,083	100.00%	2,083
5	Working Capital	13500142	Refunds - SeaFirst #68523505	-	100.00%	-
5	Working Capital	13500172	Northwest Permits Operating Advance- Gas	-	100.00%	-
5	Working Capital	14200012	Gas - Cust Accts Rec - Unprocessed Rece	12,188	100.00%	12,188
5	Working Capital	14200052	Gas- Cust Accounts Receivable CLX	89,399,875	100.00%	89,399,875
5	Working Capital	14300062	Gas Off System Sales - Other Accts Rec	25,973,746	100.00%	25,973,746
5	Working Capital	14300072	Jackson Prairie / NW Pipeline - Other A/R	576,946	100.00%	576,946
5	Working Capital	14300082	Jackson Prairie / WWP - Other A/R	546,032	100.00%	546,032
5	Working Capital	14301022	Refundable GST on PSE Gas Purchase	3,768,704	100.00%	3,768,704
5	Working Capital	14400032	Gas - APUA - Customer Accts Receivable	(487,786)	100.00%	(487,786)
5	Working Capital	15100122	Fuel Stock - Propane SWARR Station	295,023	100.00%	295,023
5	Working Capital	15400102	Gas - Plant Material & Supplies	7,163,573	100.00%	7,163,573
5	Working Capital	16410002	SGS-1 Gas Stored Underground	29,617,682	100.00%	29,617,682
5	Working Capital	16410012	SGS-2 Gas Stored Underground	6,589,180	100.00%	6,589,180

Working Capital Accounts

Category	Elec	W/C	Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital		16410022	Clay Basin Gas Storage - 00925		45,144,930	100.00%	45,144,930
5	Working Capital		16410042	AECO - Gas Stored Underground		6,295,723	100.00%	6,295,723
5	Working Capital		16420002	Liquefied Natural Gas Stored		576,201	100.00%	576,201
5	Working Capital		16420012	LNG - Gig Harbor		77,679	100.00%	77,679
5	Working Capital		16500002	Gas - Prepaid Insurance		14,312	100.00%	14,312
5	Working Capital		16500282	Prepaid Stanfield Meter Station Upgrade		-	100.00%	-
5	Working Capital		16500582	Caminus GMS Prepaid Maintenance (gas)		17,165	100.00%	17,165
5	Working Capital		16500612	Prepaid American Gas Association Dues		148,338	100.00%	148,338
5	Working Capital		16500622	Prepaid NW Gas Association Dues		13,461	100.00%	13,461
5	Working Capital		17300002	Gas - Unbilled Revenue		56,318,935	100.00%	56,318,935
5	Working Capital		18239002	Low Income Grants - Gas		7,305,663	100.00%	7,305,663
5	Working Capital		18239012	PSE Low Income Program Costs - Gas		381,469	100.00%	381,469
5	Working Capital		18239022	Low Income Agency Admin Fees - Gas		2,269,038	100.00%	2,269,038
5	Working Capital		18239032	Contra Low Income Program - Gas		(9,956,171)	100.00%	(9,956,171)
5	Working Capital		18700002	Def Losses fr Disposition of Utility PI		184,152	100.00%	184,152
5	Working Capital		18700012	Def Loss Disp Plt. - Gas		379,353	100.00%	379,353
5	Working Capital		18700022	Deferred Losses post 12/31/05 Property		(9,486)	100.00%	(9,486)
5	Working Capital		19000562	Def FIT - Demand Charges		1,270,717	100.00%	1,270,717
5	Working Capital		19000572	Def FIT - JP Storage 263A		179,522	100.00%	179,522
5	Working Capital		19000062	Pipeline Capacity Assignment		14,581,042	100.00%	14,581,042
5	Working Capital		19000341	Deferred Stock Options (WECO) - Accum Def Inc		-	100.00%	-
5	Working Capital		19000602	Def FIT - Accrued PTO		-	100.00%	-
5	Working Capital		19000692	Def FIT - Reserve for Injuries and Damage		-	100.00%	-
5	Working Capital		22100691	Conservation Trust Bonds 6.45%		-	100.00%	-
5	Working Capital		22820012	Liability Reserve - Gas		-	100.00%	-
5	Working Capital		23200202	A/P - Everett Delta - NW Pipeline - Gas		(336)	100.00%	(336)
5	Working Capital		23200212	A/P - Gas Purchases-GST Payable		-	100.00%	-
5	Working Capital		23200222	A/P - Gas Pipeline Liability		(7,948,963)	100.00%	(7,948,963)
5	Working Capital		23200242	A/P - Gas Purchases		(66,275,496)	100.00%	(66,275,496)
5	Working Capital		23200282	Gas - Payroll Deductions - UA Union Dues		(1,510)	100.00%	(1,510)
5	Working Capital		23200292	A/P - GST on Gas Purch. Payable to Counterparties		-	100.00%	-
5	Working Capital		23500012	Customer Deposits - Gas CLX		-	100.00%	-
5	Working Capital		23500112	Customer Deposits - Gas CLX- Effective		(6,542,162)	100.00%	(6,542,162)
5	Working Capital		23600022	Accrued WA Tax - Unbilled Gas Revenue		(2,161,341)	100.00%	(2,161,341)
5	Working Capital		23600232	Property Taxes - Washington - Gas		(10,156,546)	100.00%	(10,156,546)
5	Working Capital		23600552	Accrued Washington State Utility Tax - Gas		(3,890,258)	100.00%	(3,890,258)
5	Working Capital		23600602	Accrued Washington Municipal Utility Taxes -		(4,727,441)	100.00%	(4,727,441)
5	Working Capital		23600622	Washington Municipal Tax Reserve - Ga		-	100.00%	-

Working Capital Accounts

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	23700822	Gas - Accrued Interest Customer Deposit	(153,072)	100.00%	(153,072)
5	Working Capital	23701002	Purchased Gas Commodity Security Deposit	-	100.00%	-
5	Working Capital	24100212	GST on Gas Sales from PSE	(2,086,335)	100.00%	(2,086,335)
5	Working Capital	24200622	Accrued WUTC Fee	(1,910,589)	100.00%	(1,910,589)
5	Working Capital	25300022	Gas - Pipeline Capacity Assignment	-	100.00%	-
5	Working Capital	25302222	Low Income Program - Gas	(822,613)	100.00%	(822,613)
5	Working Capital	25302232	Contra Low Income Program - Gas	-	100.00%	-
5	Working Capital	25400142	Gain on Sale Bellevue General Office -	(1,590,936)	100.00%	(1,590,936)
5	Working Capital	25400152	Gain on Sale Crossroads - Gas	(226,915)	100.00%	(226,915)
5	Working Capital	25400202	DETM - NW Pipeline Capacity Agreement	(32,009,279)	100.00%	(32,009,279)
5	Working Capital	25400212	DETM - Westcoast Pipeline Cap. 10% Agreement	(5,444,122)	100.00%	(5,444,122)
5	Working Capital	25400222	DETM - Westcoast Cap. Transition Agreement	(4,202,033)	100.00%	(4,202,033)
5	Working Capital	25600052	Def Gains for Disp Utility Plant - Gas	(564)	100.00%	(564)
5	Working Capital	28300172	DFIT - Loss on Sale of Everett Building	(1,375,000)	100.00%	(1,375,000)
5	Working Capital	28300452	FIT - Tight Sands Credit (TSCR)	-	100.00%	-
5	Working Capital	28300462	Investment Tax Credit Not Recognized	-	100.00%	-
5	Working Capital	19000433	Deferred FIT Receivable - NOL	2,235,293	100.00%	2,235,293
5	Working Capital	23600023	FIT Current Payable	(32,844)	100.00%	(32,844)
5	Working Capital	23600033	Federal Income Taxes	10,145,245	100.00%	10,145,245
5	Working Capital	23600043	Current Deferred FIT Liability	-	100.00%	-
5	Working Capital	23600000	FIT Payable	1,447,742	100.00%	1,447,742
5	Working Capital	28300513	Indirect Cost Adjustment(b)	-	100.00%	-
5	Working Capital	13100771	Conservation Trust Restricted Cash	-	100.00%	-
5	Working Capital	13400011	Other Special Deposits	8,663	100.00%	8,663
5	Working Capital	13400021	PSE Merchant Deposit - Transmission	424,997	100.00%	424,997
5	Working Capital	13400031	PSE Transmission Contra - Merchant Deposit	(424,997)	100.00%	(424,997)
5	Working Capital	13400041	BPA Cross-Cascades Transmission Request	35,467	100.00%	35,467
5	Working Capital	13400051	BPA Fredrickson 1 Transmission Request	-	100.00%	-
5	Working Capital	13400061	BPA Hopkins Ridge Transmission Request	2,314	100.00%	2,314
5	Working Capital	13400071	BPA Linden Transmission Request Deposit	8,512	100.00%	8,512
5	Working Capital	13400081	BPA Saddleback Transmission Request Deposit	3,800	100.00%	3,800
5	Working Capital	13500041	Freddie #1 Operating Advance	224,665	100.00%	224,665
5	Working Capital	13500051	Colstrip 500KV Transmission O&M Operati	73,353	100.00%	73,353
5	Working Capital	13500061	Colstrip 1&2 Operating Advance	1,160,548	100.00%	1,160,548
5	Working Capital	13500071	Colstrip 3&4 Operating Advance	892,821	100.00%	892,821
5	Working Capital	13500081	Credit Balance Refunds	-	100.00%	-
5	Working Capital	13501001	Working Fund - Agent (Encogen)	-	100.00%	-
5	Working Capital	14200011	Elec/Cust Accounts Receivable CLX	128,150,070	100.00%	128,150,070

Working Capital Accounts

Category	Elec	W/C	Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5			Working Capital	14300141	Power Sales - Other Accts Rec	14,364,209	100.00%	14,364,209
5			Working Capital	14300151	Transmission - Other Accts Rec	914,960	100.00%	914,960
5			Working Capital	14300171	BPA Residential Exchange - Other Accts Rec	6,727,673	100.00%	6,727,673
5			Working Capital	14300211	A/R - Crystal Mountain Insurance Receivable	8,859,284	100.00%	8,859,284
5			Working Capital	14300411	Electric - Water Heater Financing - Oth	-	100.00%	-
5			Working Capital	14300441	Whitehorn Unit 2 Reimbursable Repair Co	1,918,912	100.00%	1,918,912
5			Working Capital	14300451	A/R - Goldendale Insurance Receivable	418,750	100.00%	418,750
5			Working Capital	14300701	A/R - Powerex Power Exchange	416,520	100.00%	416,520
5			Working Capital	14300901	A/R - Refundable Federal Fuel Tax	465,002	100.00%	465,002
5			Working Capital	14301001	A/R - Encogen (GP)	-	100.00%	-
5			Working Capital	14301003	Account Receivable Reconciliation Accou	-	100.00%	-
5			Working Capital	14400011	Electric APUA - Customer Accts Receivab	(801,619)	100.00%	(801,619)
5			Working Capital	14400071	APUA - Electric Counterparties	(158,521)	100.00%	(158,521)
5			Working Capital	15100021	Fuel Stock - Colstrip 1&2	1,089,610	100.00%	1,089,610
5			Working Capital	15100031	Fuel Stock - Colstrip 3&4	1,299,972	100.00%	1,299,972
5			Working Capital	15100041	Fuel Stock - Colstrip 3&4 Fuel	285,550	100.00%	285,550
5			Working Capital	15100061	Fuel Stock - Crystal Mountain	33,523	100.00%	33,523
5			Working Capital	15100081	Fuel Stock - Whitehorn #1	925,602	100.00%	925,602
5			Working Capital	15100091	Fuel Stock - Fredrickson #1	737,852	100.00%	737,852
5			Working Capital	15100101	Fuel Stock - Fredonia 1&2	1,026,070	100.00%	1,026,070
5			Working Capital	15100121	Fuel Stock - Fredrickson #1	(369)	100.00%	(369)
5			Working Capital	15100151	Fuel Stock - Whitehorn Non-Core Gas Inv	5,984	100.00%	5,984
5			Working Capital	15100161	Fuel Stock - Fredrickson Non-Core Gas	(501)	100.00%	(501)
5			Working Capital	15100171	Fuel Stock - Fredonia Non-Core Gas Inve	(361)	100.00%	(361)
5			Working Capital	15100181	Fuel Stock - Colstrip 1&2 Propane	151,830	100.00%	151,830
5			Working Capital	15100201	Fuel Stock - Tenaska - Oil	1,317,600	100.00%	1,317,600
5			Working Capital	15100211	Fuel Stock - Pooled CT Non-Core Gas Inv	89,375	100.00%	89,375
5			Working Capital	15101001	Fuel Stock - Encogen Oil	-	100.00%	-
5			Working Capital	15101011	Fuel Stock - Encogen Natural Gas	-	100.00%	-
5			Working Capital	15111001	Fuel Stock - Encogen Oil	470,987	100.00%	470,987
5			Working Capital	15111011	Fuel Stock - Encogen Natural Gas	3,103	100.00%	3,103
5			Working Capital	15400031	Plant Materials - Colstrip 1 & 2	3,271,505	100.00%	3,271,505
5			Working Capital	15400041	Plant Materials - Colstrip 3 & 4	2,518,649	100.00%	2,518,649
5			Working Capital	15400061	Encogen Storeroom	1,457,422	100.00%	1,457,422
5			Working Capital	15400071	Hopkins Ridge Storeroom	72,776	100.00%	72,776
5			Working Capital	15400081	Wild Horse Wind Farm Storeroom	85,667	100.00%	85,667
5			Working Capital	15400101	Electric - Plant Material & Supplies	29,303,970	100.00%	29,303,970
5			Working Capital	15400111	Inventory - Fredonia	182,698	100.00%	182,698

Working Capital Accounts

Category	Elec	W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	15400121	Inventory - Fredrickson	Inventory - Fredrickson	1,079,147	100.00%	1,079,147
5	Working Capital	15400131	Inventory - Whitehorn	Inventory - Whitehorn	188,678	100.00%	188,678
5	Working Capital	15400141	Inventory - Goldendale	Inventory - Goldendale	577,069	100.00%	577,069
5	Working Capital	15400201	CT Site Inventories	CT Site Inventories	254,000	100.00%	254,000
5	Working Capital	16500011	Prepmts - Tucannon	Prepmts - Tucannon	-	100.00%	-
5	Working Capital	16500021	Prepmts - WIES - Blackout / Brownout	Prepmts - WIES - Blackout / Brownout	32,426	100.00%	32,426
5	Working Capital	16500031	Prepmts - BPA Reconnector Agreement	Prepmts - BPA Reconnector Agreement	-	100.00%	-
5	Working Capital	16500051	Prepmts - BC Auto Liability	Prepmts - BC Auto Liability	23,230	100.00%	23,230
5	Working Capital	16500241	Prepayments - Hopkins Ridge Prop Insurance	Prepayments - Hopkins Ridge Prop Insurance	-	100.00%	-
5	Working Capital	16500341	Prepmts - License Fee - Users of Water	Prepmts - License Fee - Users of Water	-	100.00%	-
5	Working Capital	16500361	Prepmts - Electric - Municipal Taxes	Prepmts - Electric - Municipal Taxes	1,042	100.00%	1,042
5	Working Capital	16500401	Prepmts - FERC License Fee - Lower Baker	Prepmts - FERC License Fee - Lower Baker	48,536	100.00%	48,536
5	Working Capital	16500411	Prepmts - FERC License Fee - Upper Baker	Prepmts - FERC License Fee - Upper Baker	48,536	100.00%	48,536
5	Working Capital	16500461	Prepmts - SCL - Bothell	Prepmts - SCL - Bothell	105,553	100.00%	105,553
5	Working Capital	16500471	Prepaid Sales Tax - Fredonia CT 3 & 4	Prepaid Sales Tax - Fredonia CT 3 & 4	2,324,434	100.00%	2,324,434
5	Working Capital	16500501	Unamortized Premiums Paid on Unexpired Option	Unamortized Premiums Paid on Unexpired Option	-	100.00%	-
5	Working Capital	16500551	Prepaid Exp - Hopkins Ridge Interconnec	Prepaid Exp - Hopkins Ridge Interconnec	27,177	100.00%	27,177
5	Working Capital	16500581	Caminus Aces Prepaid Maintenance (elect	Caminus Aces Prepaid Maintenance (elect	222,160	100.00%	222,160
5	Working Capital	16500611	Prepaid Edison Electric Institute dues	Prepaid Edison Electric Institute dues	24,086	100.00%	24,086
5	Working Capital	16500641	Prepaid Rent for Skagit Svc Ctr	Prepaid Rent for Skagit Svc Ctr	290,284	100.00%	290,284
5	Working Capital	16501011	Wildhorse Prepaid O&M to Vestas	Wildhorse Prepaid O&M to Vestas	2,708,333	100.00%	2,708,333
5	Working Capital	16599011	Prepaid Colstrip 1&2 WECO Coal Resv Ded.	Prepaid Colstrip 1&2 WECO Coal Resv Ded.	82,927,420	100.00%	82,927,420
5	Working Capital	17300001	Electric - Accrued Utility Revenue	Electric - Accrued Utility Revenue	804,039	100.00%	804,039
5	Working Capital	17300011	Electric-Accrued Utility Revenue-Transp	Electric-Accrued Utility Revenue-Transp	3,894,022	100.00%	3,894,022
5	Working Capital	17400001	Energy Storage	Energy Storage	-	100.00%	-
5	Working Capital	18210051	12/26/96 Snow / Ice Storm - Extr Prpty Loss	12/26/96 Snow / Ice Storm - Extr Prpty Loss	-	100.00%	-
5	Working Capital	18210171	11/23/98 Storm Damage - Catastrophic	11/23/98 Storm Damage - Catastrophic	-	100.00%	-
5	Working Capital	18210181	1/16/00 Windstorm - Extr Property Loss	1/16/00 Windstorm - Extr Property Loss	-	100.00%	-
5	Working Capital	18210191	12/4/03 Wind Storm - Extr Property Los	12/4/03 Wind Storm - Extr Property Los	-	100.00%	-
5	Working Capital	18210201	2006 Storm Excess Costs	2006 Storm Excess Costs	8,084,555	100.00%	8,084,555
5	Working Capital	18210211	2007 Storm Excess Costs	2007 Storm Excess Costs	85,995,205	100.00%	85,995,205
5	Working Capital	18230131	Electric - SFAS106 Post Ret Bene - Reg Asset	Electric - SFAS106 Post Ret Bene - Reg Asset	398,359	100.00%	398,359
5	Working Capital	18230241	Electric - Retail Wheeling Pilot - Reg. Assets	Electric - Retail Wheeling Pilot - Reg. Assets	1,276,556	100.00%	1,276,556
5	Working Capital	18230311	Env Rem - UG Tank - Whidbey Is. (Future	Env Rem - UG Tank - Whidbey Is. (Future	-	100.00%	-
5	Working Capital	18230321	Env Rem - UG Tank - Tenino (Future Cost	Env Rem - UG Tank - Tenino (Future Cost	15,000	100.00%	15,000
5	Working Capital	18230331	Env Rem - UG Tank - White River (Future	Env Rem - UG Tank - White River (Future	52,472	100.00%	52,472
5	Working Capital	18230471	Residential Exchange Carrying Costs UE-	Residential Exchange Carrying Costs UE-	-	100.00%	-
5	Working Capital	18230921	Virtual Right of Way	Virtual Right of Way	118,146	100.00%	118,146
5	Working Capital	18230921			18,649,747	100.00%	18,649,747

Working Capital Accounts

Category	Elec	W/C	Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5				18232221	Env Rem - Buckely Headworks Site Est Fu	978,826	100.00%	978,826
5				18232241	Buckley Headworks Remediation Costs	-	100.00%	-
5				18232251	Buckley Ph II Burn Pile & Wood Debris E	531,808	100.00%	531,808
5				18232271	Env Rem - Duwamish River Site (former G	56,801	100.00%	56,801
5				18232281	Env Rem - Olympia Svc Capacitor Site	-	100.00%	-
5				18232291	Env Rem - Bellevue G.O.UST Site Est Fut	-	100.00%	-
5				18233051	Env Rem - UG Tank -Baker Lodge	-	100.00%	-
5				18233061	Env Rem - UG Tank -Poulsbo Service Cent	10,000	100.00%	10,000
5				18233071	Env Rem - UG Tank - Kent Fleet	-	100.00%	-
5				18233081	Env Rem-Olympia SVC Capacitor Site Futu	-	100.00%	-
5				18233091	Tenino Service Center - UG Tank - Env	22,528	100.00%	22,528
5				18233101	Env. Rem. - Bremerton UST Def Site	33,851	100.00%	33,851
5				18233121	Env Rem - UG Tank - Bremerton (Future C	28,418	100.00%	28,418
5				18238011	Power Cost Only Ratecase Proceeding Costs	-	100.00%	-
5				18238021	Contra Power Cost Only Ratecase Proceeding Costs	-	100.00%	-
5				18239001	Low Income Grants - Electric	20,175,187	100.00%	20,175,187
5				18239011	PSE Low Income Program Costs - Electric	765,818	100.00%	765,818
5				18239021	Low Income Agency Admin Fees - Electric	4,601,406	100.00%	4,601,406
5				18239031	Contra Low Income Program - Electric	(25,542,411)	100.00%	(25,542,411)
5				18239041	Conservation & Renewable Discount Progr	14,767,136	100.00%	14,767,136
5				18239051	BPA Reimbursement of C&R Costs - Electr	(14,541,959)	100.00%	(14,541,959)
5				18600161	Advance Pmt Montana Firm Contract - Misc Def	191,333	100.00%	191,333
5				18600441	Real Estate Brokerage Fee	131,770	100.00%	131,770
5				18700001	Electric - Def Losses fr Disposition of Utili	468,696	100.00%	468,696
5				18700011	Def Loss Disp Plt. - Electric	682,070	100.00%	682,070
5				18700021	Deferred Losses post 12/31/05 Property	20,655	100.00%	20,655
5				19000111	Land Sales - Accum Def Inc Taxes	510,890	100.00%	510,890
5				19000141	DFIT Gain on Skagit Sale	68,625	100.00%	68,625
5				19000161	Env Clean-Up - Accum Def Inc Taxes	-	100.00%	-
5				19000181	Electric - Env Remediation Costs - Accum Def	984,000	100.00%	984,000
5				19000221	SFAS106 Operating - Accum Def Inc Taxes	-	100.00%	-
5				19000251	Gain on Disp Of Emiss Allow - Acc Def Inc Tax	590,830	100.00%	590,830
5				19000261	Pension Costs - VSRP/ESP - Accum Def Inc Taxe	-	100.00%	-
5				19000281	Def FIT - Deferred Compensation	-	100.00%	-
5				19000301	IRS Audit 92-94 - Accum Def Inc Taxes	(161,383)	100.00%	(161,383)
5				19000321	Mark to Market A/R (Sec. 475) - Accum Def Inc	-	100.00%	-
5				19000371	Def Tax Colstrip Reclamation Electric	718,878	100.00%	718,878
5				19000381	Def Tax Employee Stock Grants-Electric	-	100.00%	-

Working Capital Accounts

Category	Elec	W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5		Working Capital	19000411	Deferred FIT - California PX	-	100.00%	-
5		Working Capital	19000441	Deferred FIT - FAS 143 Whitehorn 2 & 3	675,893	100.00%	675,893
5		Working Capital	19000471	Deferred FIT - Horizon Wind Energy Paym	188,678	100.00%	188,678
5		Working Capital	19000521	Encogen Activity - Electric	(4,123,424)	100.00%	(4,123,424)
5		Working Capital	19000531	Deferred FIT AP&T Note Receivable Reser	-	100.00%	-
5		Working Capital	19000541	Deferred FIT Colstrip 1&2 Liability Res	82,152	100.00%	82,152
5		Working Capital	22820011	Injuries / Damages	(1,028,553)	100.00%	(1,028,553)
5		Working Capital	22840011	Accrued Env Rem - NWT - Mission Pole	290	100.00%	290
5		Working Capital	22840021	Accrued Env Rem - White River (Buckley	(978,826)	100.00%	(978,826)
5		Working Capital	22840031	Accrued Env Rem - Olympia UST	(129,471)	100.00%	(129,471)
5		Working Capital	22840041	Accrued Env Rem - Bremerton UST	(29,534)	100.00%	(29,534)
5		Working Capital	22840051	Accrued Env Rem - Whidbey Island UST	(15,000)	100.00%	(15,000)
5		Working Capital	22840061	Accrued Env Rem - Tenino UST	(52,472)	100.00%	(52,472)
5		Working Capital	22840071	Accrued Env Rem - White River UST	(48,852)	100.00%	(48,852)
5		Working Capital	22840081	Accrued Env Rem - Puyallup Garage	(453,028)	100.00%	(453,028)
5		Working Capital	22840091	Accrued Env Rem - G.O. UST	-	100.00%	-
5		Working Capital	22840101	Env Rem - Centralia Plant	-	100.00%	-
5		Working Capital	22840111	Accrued Env Rem - Poulsbo Service Cente	(10,000)	100.00%	(10,000)
5		Working Capital	22840121	Accrued Env Rem - Olympia SVC Capacitor	-	100.00%	-
5		Working Capital	22840411	White River Selling Cost - Carpenter Shop	(23,656)	100.00%	(23,656)
5		Working Capital	22841001	AETNA II Lawsuit unallocated proceeds -	(889,956)	100.00%	(889,956)
5		Working Capital	22840131	Accrued Env. Remediation - Crystal Mountain	(2,483,738)	100.00%	(2,483,738)
5		Working Capital	23200011	WECO - Vouchers Payable	(5,252,636)	100.00%	(5,252,636)
5		Working Capital	23200031	A/P - Power Cost	(15,363,779)	100.00%	(15,363,779)
5		Working Capital	23200041	A/P - BPA Transmission Payable	(5,307,609)	100.00%	(5,307,609)
5		Working Capital	23200051	A/P - Firm Contract Power Payable	(7,027,677)	100.00%	(7,027,677)
5		Working Capital	23200061	A/P - Secondary Power Payable	(30,831,778)	100.00%	(30,831,778)
5		Working Capital	23200071	A/P - PURPA Power Payable	(20,435,926)	100.00%	(20,435,926)
5		Working Capital	23200081	A/P - Combustion Turbine Fuel Payable	(1,456,800)	100.00%	(1,456,800)
5		Working Capital	23200091	A/P - Competitive Bid Conservation Paya	(51,236)	100.00%	(51,236)
5		Working Capital	23200101	A/P - Financial Swap payable	(5,138)	100.00%	(5,138)
5		Working Capital	23200111	A/P - Transmission Payable (Non-BPA)	(79,230)	100.00%	(79,230)
5		Working Capital	23200121	A/P Frederickson #1 Vouchers	(522,219)	100.00%	(522,219)
5		Working Capital	23200131	BPA Ratcheted Demand Liability	-	100.00%	-
5		Working Capital	23200241	AP - BPA 2006 Capital Projects	(201,936)	100.00%	(201,936)
5		Working Capital	23200281	Electric - Payroll Deductions - IBEW Union Du	(78)	100.00%	(78)
5		Working Capital	23201001	A/P - Encogen Vouchers	-	100.00%	-
5		Working Capital	23201011	A/P - Encogen Gas Supply	-	100.00%	-

Working Capital Accounts

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	23600011	WA Property Tax-Freddie 1-Electric	(343,907)	100.00%	(343,907)
5	Working Capital	23600021	Accrued WA Tax - Unbilled Electric Reve	(3,250,342)	100.00%	(3,250,342)
5	Working Capital	23600201	Property Taxes - Washington - Electric	(23,526,560)	100.00%	(23,526,560)
5	Working Capital	23600211	Property Taxes - Montana - Electric	(6,010,449)	100.00%	(6,010,449)
5	Working Capital	23600221	Property Taxes - Oregon - Electric	91,476	100.00%	91,476
5	Working Capital	23600301	Washington State Real Estate Sales Tax	-	100.00%	-
5	Working Capital	23600351	Accrued Washington Municipal Util Tax - Electr	(6,204,705)	100.00%	(6,204,705)
5	Working Capital	23600381	Washington Municipal Tax Reserve - EI	-	100.00%	-
5	Working Capital	23600391	Montana State Electric Energy Producer Tax	(298,596)	100.00%	(298,596)
5	Working Capital	23600421	Montana Unemployment Tax Withheld - Employee	(16)	100.00%	(16)
5	Working Capital	23600451	Corp License Tax - Montana	186,314	100.00%	186,314
5	Working Capital	23600471	Accrued Washington State Utility Tax - Electr	(5,730,729)	100.00%	(5,730,729)
5	Working Capital	23601001	WA State & City of Bellingham Excise Tax	-	100.00%	-
5	Working Capital	23601011	WA State Fuel Tax - Encogen	-	100.00%	-
5	Working Capital	23601021	WA State Property Tax - Encogen	-	100.00%	-
5	Working Capital	23601031	Bellingham Excise Tax - Encogen	-	100.00%	-
5	Working Capital	23700001	accrued int construction of Lake Young	(222,394)	100.00%	(222,394)
5	Working Capital	23700771	Conservation Trust Interest Payable	-	100.00%	-
5	Working Capital	23700821	Electric - Accrued Interest Customer De	(197,407)	100.00%	(197,407)
5	Working Capital	23700841	Accrued Interest - Transm Deposits	(151,717)	100.00%	(151,717)
5	Working Capital	24100101	Montana State Income Tax Withheld	-	100.00%	-
5	Working Capital	24100111	Montana Income Tax Withheld - Employee	(108)	100.00%	(108)
5	Working Capital	24100153	Montana State Income Tax Withheld	-	100.00%	-
5	Working Capital	24200021	Misc Accd Liabilities - Western Energy	(239,344)	100.00%	(239,344)
5	Working Capital	24200031	Accrued Liabilities - Elect. Reserve Sh	-	100.00%	-
5	Working Capital	24200541	Lower Baker - FERC License Fees	(87,836)	100.00%	(87,836)
5	Working Capital	24200551	Upper Baker - FERC License Fees	(87,836)	100.00%	(87,836)
5	Working Capital	24200561	Snoqualmie #1 - FERC License Fees	(24,018)	100.00%	(24,018)
5	Working Capital	24200571	Snoqualmie #2 - FERC License Fees	(24,018)	100.00%	(24,018)
5	Working Capital	24200581	White River - FERC License Fees	-	100.00%	-
5	Working Capital	24200611	Trading Floor FERC Fees Payable	(141,467)	100.00%	(141,467)
5	Working Capital	24200621	Accrued Real Estate Brokerage Fee	(153,591)	100.00%	(153,591)
5	Working Capital	24200631	Conservation Trust Payable	-	100.00%	-
5	Working Capital	25300001	Colstrip 3 & 4 Final Reclamation Liability	(120,871)	100.00%	(120,871)
5	Working Capital	25300011	J Harvey Const Encroach. Dep/BPA Kitsap	(5,000)	100.00%	(5,000)
5	Working Capital	25300031	Colstrip 3&4 Coal Supply Agreement Loss	(1,885,160)	100.00%	(1,885,160)
5	Working Capital	25300131	Unearned Option Revenue	-	100.00%	-
5	Working Capital	25300141	Unearned Revenue - Pole Contacts	(1,941,092)	100.00%	(1,941,092)

Working Capital Accounts

Category	Elec	W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital	
5		Working Capital	25300151	Def Rev Sch85 Lifetime O&M on Increm Li	(3,116,896)	100.00%	(3,116,896)	
5		Working Capital	25300161	Deferred Pole Contact Compliance Payment	(641,297)	100.00%	(641,297)	
5		Working Capital	25300371	Deferred Interchange Power	(4,037,878)	100.00%	(4,037,878)	
5		Working Capital	25300521	Deutsche Bank Collateral Deposit with PSE	-	100.00%	-	
5		Working Capital	25300551	Deposit - Rainbow Energy Marketing	-	100.00%	-	
5		Working Capital	25300561	Snoqualmie License O&M Liability	(2,050,639)	100.00%	(2,050,639)	
5		Working Capital	25302221	Low Income Program - Electric	(838,007)	100.00%	(838,007)	
5		Working Capital	25302231	Contra Low Income Program - Electric	-	100.00%	-	
5		Working Capital	25400031	Rock Island Power Costs	(911,267)	100.00%	(911,267)	
5		Working Capital	25400041	Whitehorn 2 & 3 Lease	-	100.00%	-	
5		Working Capital	25400061	Unamortized Gain from Disp Allowance - Centra	(15,311)	100.00%	(15,311)	
5		Working Capital	25400101	Unamortized Gain from Disp Allowance - Colstr	(1,674,674)	100.00%	(1,674,674)	
5		Working Capital	25400111	Unamortized Gain from Disp Allowance - Colstr	(73,633)	100.00%	(73,633)	
5		Working Capital	25400131	Unamort Gain from Disp Allow - Conserva	(48,731)	100.00%	(48,731)	
5		Working Capital	25400141	Gain on Sale Bellevue General Office -	(2,860,479)	100.00%	(2,860,479)	
5		Working Capital	25400151	Gain on Sale Crossroads - Electric	(407,990)	100.00%	(407,990)	
5		Working Capital	25400161	Gain on Sale Skagit Svc Ctr-Electric	(531,515)	100.00%	(531,515)	
5		Working Capital	25600031	Def Gains - Disp Utility Plant 7/1/92 - 6/30/	(1,993,531)	100.00%	(1,993,531)	
5		Working Capital	25600051	Def Gains fr Disp Utility Plant - Elec	(473,533)	100.00%	(473,533)	
5		Working Capital	25600061	Deferred Gains post 12/31/05 Property s	(318,699)	100.00%	(318,699)	
5		Working Capital	28300021	Def Tax - Environmental Recoveries	-	100.00%	-	
5		Working Capital	28300191	Duvall Sub Land Exchange - Def Inc Tax	-	100.00%	-	
5		Working Capital	28300211	DFIT - 2006 Storm Excess Costs	(30,112,625)	100.00%	(30,112,625)	
5		Working Capital	28300241	DFIT - Section 263 A Deductible Costs	(3,333)	100.00%	(3,333)	
5		Working Capital	28300251	Def FIT - 1/16/00 Wind Storm Damage	208	100.00%	208	
5		Working Capital	28300301	Def FIT - 12/04/03 Wind Storm Damage	(2,830,570)	100.00%	(2,830,570)	
5		Working Capital	28300371	Superfund Site Cleanup	-	100.00%	-	
5		Working Capital	28300401	1996 Holiday Storm	-	100.00%	-	
5		Working Capital	28300411	11/23/98 Storm Loss	-	100.00%	-	
5		Working Capital	28300471	Deferred Income Tax - Virtual Right of Way Pr	(6,893,750)	100.00%	(6,893,750)	
5		Working Capital	28300531	DFIT - 2007 Storm Damage Deferred	(139,500)	100.00%	(139,500)	
Working Capital Total								144,824,990
Merchandising								(79,890)
								144,745,100

Working Capital Detail

Allocation	4 Factor	Tax Factor	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
Electric	65.15%	82.82%					
Gas	34.85%	17.18%					
Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital	
Average Invested Capital							
1	2	Common Stock	Common Stock Issued - PSE \$10 Par	(859,037,900)	100.00%	859,037,900	
1	4	Common Stock					
1	4	Investment in Associated Comp	November 2005 Equity Issuance	-	100.00%	-	
1	4	Additional Paid in Capital	Gas - Premium on Cap Stock - Common	(122,847,945)	100.00%	122,847,945	
1	4	Additional Paid in Capital	Electric - Premium on Cap Stock - Common	(338,395,484)	100.00%	338,395,484	
1	4	Additional Paid in Capital	Premium on Cap Stock - Common Stock	(16,901,820)	100.00%	16,901,820	
1	4	Additional Paid in Capital	4.84% Prfd - Gain on Reacq Cap Stock	(338)	100.00%	338	
1	4	Additional Paid in Capital	Miscellaneous Paid in Capital	(524,532,602)	100.00%	524,532,602	
1	4	Additional Paid in Capital	Gas - Common Stock Expense	2,148,855	100.00%	(2,148,855)	
1	4	Additional Paid in Capital	Gas - Preferred Stock Expense	-	100.00%	-	
1	4	Additional Paid in Capital	Electric - Common Stock Expense	4,985,025	100.00%	(4,985,025)	
1	4	Additional Paid in Capital	7.75% Prfd Stock Expense	-	100.00%	-	
1	4	Additional Paid in Capital					
1	5	Unamortized Debt Expense	6.74% MT Notes Due 06/15/18 - Unamort Debt Ex	1,131,247	100.00%	995,544,310	
1	5	Unamortized Debt Expense	9/1/20 Bonds 27th - Unamort Debt Expense	67,298	100.00%	(1,131,247)	
1	5	Unamortized Debt Expense	Med Term Notes - B - Unamort Debt Expense	53,936	100.00%	(67,298)	
1	5	Unamortized Debt Expense	Med Term Notes - C - Unamort Debt Expense	178,321	100.00%	(53,936)	
1	5	Unamortized Debt Expense	8.14% MT Notes Due 11/30/06 - Unamort Debt Ex	192	100.00%	(178,321)	
1	5	Unamortized Debt Expense	7.75% MT Notes Due 2/1/07 - Unamort Debt Exp	3,107	100.00%	(192)	
1	5	Unamortized Debt Expense	\$200M 2 year floating rate note unamor	-	100.00%	(3,107)	
1	5	Unamortized Debt Expense	\$250M 30 Year Senior Notes	2,310,144	100.00%	-	
1	5	Unamortized Debt Expense	1995 Conservation Bonds - Unamort Debt Exp	-	100.00%	(2,310,144)	
1	5	Unamortized Debt Expense	8.06% MT Notes Due 6/19/06 - Unamort Debt Exp	-	100.00%	-	
1	5	Unamortized Debt Expense	7.70% MT Notes Due 12/10/04 - Unamort Debt Ex	-	100.00%	-	
1	5	Unamortized Debt Expense	Unamortized Debt Issuance Cost	253,929	100.00%	(253,929)	
1	5	Unamortized Debt Expense	7.35% MT Notes Due 2/1/24 - Unamort Debt Exp	-	100.00%	-	
1	5	Unamortized Debt Expense	7.80% MT Notes Due 5/27/04 - Unamort Debt Exp	-	100.00%	-	
1	5	Unamortized Debt Expense	CAP Securities - Unamort Debt Exp	255,948	100.00%	(255,948)	
1	5	Unamortized Debt Expense	7.02% MT Note Issued - Unamort Debt Expen	2,090,966	100.00%	(2,090,966)	
1	5	Unamortized Debt Expense	6.46% MTN Series B Due 3/9/09 - Unamor	212,911	100.00%	(212,911)	
1	5	Unamortized Debt Expense	7.00% MTN Series B Due 3/9/29 - Unamor	698,501	100.00%	(698,501)	
1	5	Unamortized Debt Expense	7.96% MTN, Series B Due 2/22/10 - Unamo	495,415	100.00%	(495,415)	
1	5	Unamortized Debt Expense	7.61% MTN, Series B Due 9/8/08 - Unamor	35,103	100.00%	(35,103)	
1	5	Unamortized Debt Expense	7.69% MTN Due 2/1/11 - Unamort Debt Exp	700,626	100.00%	(700,626)	
1	5	Unamortized Debt Expense	8.40% Capital Trust II 6/30/41 - Unamor	-	100.00%	-	
1	5	Unamortized Debt Expense	5.0% PCB-Series 2003A due 03/01/2031-Un	5,281,797	100.00%	(5,281,797)	
1	5	Unamortized Debt Expense	5.1% PCB-Series 2003B due 03/01/2031-Un	892,634	100.00%	(892,634)	
1	5	Unamortized Debt Expense	PSE \$350M 3 Year Credit Facility Unamor	1,187,755	100.00%	(1,187,755)	
1	5	Unamortized Debt Expense	Infrastrux \$150M 3 Year Credit Facility	-	100.00%	-	

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
1 5		Unamortized Debt Expense 18100603	\$500M 3 Year Credit Facility Legal Unam	-	100.00%	-
1 5		Receivables and other Investme 18100623	6.724% MTN due 6/15/2036 - Unamort Debt	-	100.00%	-
1 5		Receivables and other Investme 18100653	Hybrid Security 2007 - Unamort Debt Exp	369,551	100.00%	(369,551)
1 5		Receivables and other Investme 18100813	PSE New Credit Agreement-364 days-Unamort	-	100.00%	-
1 5		Receivables and other Investme 18100823	PSE AR Securitization - 3 years-Unamort	-	100.00%	-
1 5		Receivables and other Investme 18100833	3.363% MT Notes due 6/1/08 - Unamortize	274,524	100.00%	(274,524)
1 5		Receivables and other Investme 18100993	5.197% Snr Notes Due 10/01/15 - Unamort Debt Expense	1,028,959	100.00%	(1,028,959)
1 5		Receivables and other Investme 18101023	6.724% MTN due 6/15/2036 - Unamort Debt Expense	2,449,510	100.00%	(2,449,510)
1 5		Receivables and other Investme 18101033	6.274% Senior Notes Due 3/15/2037 - Unamortized Debt Expense	2,843,613	100.00%	(2,843,613)
1 5		Receivables and other Investme 18101043	Hedging Credit Facility - Unamort Debt Expense	119,376	100.00%	(119,376)
1 5		Receivables and other Investme 18101053	6.974% Jr Sub Notes (Hybrid) due 6/1/20	869,125	100.00%	(869,125)
1 5		Receivables and other Investme 18600613	2005 A/R Securitization	-	100.00%	-
1 5		Receivables and other Investme 18600993	5.197% Senior Notes Due 10/01/15	-	100.00%	-
1 5		Receivables and other Investme 18601033	6.274% Senior Notes Due 3/15/2037	174	100.00%	(174)
1 5		Receivables and other Investme 18601003	June 2006 \$250M 30 Year Notes Issuance	-	100.00%	-
5 Total		Receivables and other Investments				
1 6		Unappropriated Retained Ear: Total Profit/Loss	Current Year	(110,478,472)	100.00%	(23,804,661)
1 6		Unappropriated Retained Ear: Total Profit and Loss	Total Profit and Loss	1,760,737	100.00%	110,478,472
1 6		Unappropriated Retained Ear: 21500023	Approp RE - Fed Amort Reserve - Baker	(6,446,362)	100.00%	(1,760,737)
1 6		Unappropriated Retained Ear: 21500033	Approp RE - Fed Amort Reserve - Snoqualmie	(1,292,268)	100.00%	6,446,362
1 6		Unappropriated Retained Ear: 21600013	Unappropriated Retained Earnings	(355,722,426)	100.00%	1,292,268
1 6		Unappropriated Retained Ear: 21600013	Dividends on Common Stock (Gas History)	77,562,550	100.00%	355,722,426
1 6		Unappropriated Retained Ear: 21600023	Dividends on Preferred Stock (Gas History)	1,755,001	100.00%	(77,562,550)
1 6		Unappropriated Retained Ear: 21600033	Excess Premium - Preferred Stock	1,471,104	100.00%	(1,755,001)
1 6		Unappropriated Retained Ear: 21600053	Unappropriated Retained Earnings (Elect Histo	16,359,946	100.00%	(1,471,104)
1 6		Receivables and other Investme: 21600000	Unappropriated RE	1,023,323	100.00%	(16,359,946)
1 6		Unappropriated Retained Ear: 21600073	Retained Earnings - Encogen	(69,846)	100.00%	(1,023,323)
1 6		Unappropriated Retained Ear: 21610013	Puget Western - Retained Earnings	(5,110,438)	100.00%	69,846
1 6		Unappropriated Retained Ear: 21610033	Hydro Energy Dev Corp - Retained Earnings	27,817,374	100.00%	(5,110,438)
1 6		Unappropriated Retained Ear: 43700003	Div Declared - Preferred Stock 4.70%	-	100.00%	27,817,374
1 6		Unappropriated Retained Ear: 43700013	Div Declared - Preferred Stock 4.84%	-	100.00%	-
1 6		Unappropriated Retained Ear: 43700023	Div Declared - Preferred Stock 7.75%	-	100.00%	-
1 6		Unappropriated Retained Ear: 43700043	Div Declared - Preferred Stock Series II 7.45	-	100.00%	-
1 6		Unappropriated Retained Ear: 43800003	Dividends Declared - Common Stock	58,359,909	100.00%	-
6 Total		Unappropriated Retained Earnings				
1 8		Long Term Debt 22100043	\$200M 2 year floating rate note	-	100.00%	-
1 8		Long Term Debt 22100063	9.57% FMB Due 09/01/20 - 27th Supplement	(25,000,000)	100.00%	25,000,000
1 8		Long Term Debt 22100193	6.53% Med Term Notes B - Due 08/18/08	(3,500,000)	100.00%	3,500,000
1 8		Long Term Debt 22100223	6.83% Med Term Notes B - Due 08/19/13	(3,000,000)	100.00%	3,000,000
1 8		Long Term Debt 22100243	6.51% Med Term Notes B - Due 08/19/08	(1,000,000)	100.00%	1,000,000
1 8		Long Term Debt 22100263	6.10% Med Term Notes B - Due 01/15/04	-	100.00%	-
1 8		Long Term Debt 22100273	6.07% Med Term Notes B - Due 01/16/04	-	100.00%	-
1 8		Long Term Debt 22100283	6.90% Med Term Notes B - Due 10/01/13	(10,000,000)	100.00%	10,000,000
1 8		Long Term Debt 22100293	6.92% Med Term Notes C - Due 09/12/05	-	100.00%	-
1 8		Long Term Debt 22100303	6.92% Med Term Notes C - Due 09/12/05	-	100.00%	-
1 8		Long Term Debt 22100313	6.93% Med Term Notes C - Due 09/13/05	-	100.00%	-
1 8		Long Term Debt 22100323	7.02% Med Term Notes C - Due 09/11/07	(19,166,667)	100.00%	19,166,667

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
1 8	Long Term Debt	22100333	7.04% Med Term Notes C - Due 09/12/07	(4,791,667)	100.00%	4,791,667
1 8	Long Term Debt	22100343	7.12% Med Term Notes C - Due 09/13/10	(7,000,000)	100.00%	7,000,000
1 8	Long Term Debt	22100353	7.35% Med Term Notes C - Due 09/11/15	(10,000,000)	100.00%	10,000,000
1 8	Long Term Debt	22100363	7.36% Med Term Notes C - Due 09/15/15	(2,000,000)	100.00%	2,000,000
1 8	Long Term Debt	22100373	6.61% Med Term Notes C - Due 12/21/09	(3,000,000)	100.00%	3,000,000
1 8	Long Term Debt	22100383	6.62% Med Term Notes C - Due 12/22/09	(5,000,000)	100.00%	5,000,000
1 8	Long Term Debt	22100393	7.15% Med Term Notes C - Due 12/19/25	(15,000,000)	100.00%	15,000,000
1 8	Long Term Debt	22100403	6.58% Med Term Notes C - Due 12/21/06	(2,083,333)	100.00%	2,083,333
1 8	Long Term Debt	22100413	7.20% Med Term Notes C - Due 12/22/25	(2,000,000)	100.00%	2,000,000
1 8	Long Term Debt	22100473	8.14% Med Term Notes Due 11/30/06	(3,125,000)	100.00%	3,125,000
1 8	Long Term Debt	22100483	7.75% Med Term Notes Due 2/1/07	(37,500,000)	100.00%	37,500,000
1 8	Long Term Debt	22100523	8.06% Med Term Notes Due 6/19/06	-	100.00%	-
1 8	Long Term Debt	22100603	7.70% Med Term Notes Due 12/10/04	-	100.00%	-
1 8	Long Term Debt	22100693	7.35% Med Term Notes Due 2/1/24	-	100.00%	-
1 8	Long Term Debt	22100703	7.80% Med Term Notes Due 5/27/04	-	100.00%	-
1 8	Long Term Debt	22100713	7.02% Med Term Notes due 12/01/27	(300,000,000)	100.00%	300,000,000
1 8	Long Term Debt	22100723	6.74% Med Term Notes - Due 06/15/18	(200,000,000)	100.00%	200,000,000
1 8	Long Term Debt	22100733	6.46% MTN Series B Due 3/9/09	(150,000,000)	100.00%	150,000,000
1 8	Long Term Debt	22100743	7.00% MTN Series B Due 3/9/29	(100,000,000)	100.00%	100,000,000
1 8	Long Term Debt	22100753	7.96% MTN Series B Due 2/22/10	(225,000,000)	100.00%	225,000,000
1 8	Long Term Debt	22100763	7.61% MTN Series B Due 9/8/08	(25,000,000)	100.00%	25,000,000
1 8	Long Term Debt	22100773	7.69% MTN Due 2/1/11	(260,000,000)	100.00%	260,000,000
1 8	Long Term Debt	22100793	5.0% PCB-Series 2003A due 03/01/2031	(138,460,000)	100.00%	138,460,000
1 8	Long Term Debt	22100803	5.1% PCB-Series 2003B due 03/01/2031	(23,400,000)	100.00%	23,400,000
1 8	Long Term Debt	22100813	3.363% Senior Notes - Due 6/1/08	(150,000,000)	100.00%	150,000,000
1 8	Long Term Debt	22100823	\$250M 30 Year Senior Notes	(250,000,000)	100.00%	250,000,000
1 8	Long Term Debt	22100993	5.197% Senior Notes Due 10/01/15	(150,000,000)	100.00%	150,000,000
1 8	Long Term Debt	22101023	6.724% 30 Year Notes Due 6/15/2036	(250,000,000)	100.00%	250,000,000
1 8	Long Term Debt	22101033	6.274% Senior Notes Due 3/15/2037	(300,000,000)	100.00%	300,000,000
1 8	Long Term Debt	22101043	6.974% Junior Subordinated Notes Due 6/	(20,833,333)	100.00%	20,833,333
1 8	Long Term Debt	22101053	6.974% Jr Sub Notes (Hybrid) due 6/1/20	(52,083,333)	100.00%	52,083,333
1 8	Long Term Debt	22300013	8.231% Capital Trust I Pfd Stock Due 6/	(26,739,583)	100.00%	26,739,583
1 8	Long Term Debt	22300023	8.40% Capital Trust II Pfd Stock Due 6/	-	100.00%	-
1 8	Long Term Debt	22400013	4.70% Preferred Stock - Mandatory Rede	(431,100)	100.00%	431,100
1 8	Long Term Debt	22400023	4.84% Preferred Stock - Mandatory Rede	(1,458,300)	100.00%	1,458,300
1 8	Long Term Debt	22600043	7.70% Bonds - Unamort Discount	-	100.00%	-
8 Total	Long Term Debt					2,776,572,317
1 9	Short Term Debt	14200073	A/R Short-Term Securitization Agreemen	-	100.00%	-
1 9	Short Term Debt	23100011	Note Payable - Hopper - Wind Ridge Site	(5,833)	100.00%	5,833
1 9	Short Term Debt	23100093	Lehman Brother CP issuances	(81,803,750)	100.00%	81,803,750
1 9	Short Term Debt	23100400	Short Term Debt - Citibank	(50,958,333)	100.00%	50,958,333
1 9	Short Term Debt	23100410	Short Term Debt - JP Morgan Chase	(50,958,333)	100.00%	50,958,333
1 9	Short Term Debt	23108313	US Bank - Commercial Paper	-	100.00%	-
1 9	Short Term Debt	23108323	Wells Fargo Bank - Commercial Paper	(48,846,042)	100.00%	48,846,042
1 9	Short Term Debt	23108363	Merrill Lynch - Commercial Paper	(104,277,167)	100.00%	104,277,167
1 9	Short Term Debt	23108623	MM-BID LINE-KBC	-	100.00%	-
1 9	Short Term Debt	23108373	Wachovia - Credit Facility Loan	(11,250,000)	100.00%	11,250,000

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
1 9	Short Term Debt	23300043	Note Payable to Puget Energy	(24,305,264)	100.00%	24,305,264
1 10	Accumulated Deferred ITC	25500002	Accum Defer Inv Tax Cr - Gas	(8,165,809)	100.00%	8,165,809
1 10	Accumulated Deferred ITC	25500022	Accum Defer Inv Tax Cr - Gas	6,565,200	100.00%	(6,565,200)
10 Total	Accumulated Deferred ITC					1,600,609
1 11	Deferred Debits-Other	18600003	\$200M 2 year floating rate note issuance	-	100.00%	-
1 11	Deferred Debits-Other	18600193	2004 Credit Facility	(142)	100.00%	142
1 11	Deferred Debits-Other	18600213	2005 - ShelfReg	-	100.00%	-
1 11	Deferred Debits-Other	18600283	2006 - Shelf Registration	34,634	100.00%	(34,634)
1 11	Deferred Debits-Other	18600323	2002 Universal Shelf	-	100.00%	-
1 11	Deferred Debits-Other	18600703	APB-25 Restricted Stock Grant	78,030	100.00%	(78,030)
1 11	Deferred Debits-Other	18600813	PSE New Credit Agreement - 364 days	-	100.00%	-
1 11	Deferred Debits-Other	18600823	PSE A/R Securitization - 3 years Facili	-	100.00%	-
1 11	Deferred Debits-Other	18600953	1900-Restructuree maturing \$250mm credi	-	100.00%	-
1 11	Deferred Debits-Other	18600983	1900-2004 Shelf Registration	-	100.00%	-
11 Total	Deferred Debits-Other					(112,522)
1 12	Unamortized Gain/Loss on D	18900013	Unamort Loss on Reacquired Debt - 1995	176,510	100.00%	(176,510)
1 12	Unamortized Gain/Loss on D	18900083	8-7/8% Series 10/1/06 - Unam Loss Reacq Debt	-	100.00%	-
1 12	Unamortized Gain/Loss on D	18900153	8.25% Series 4/1/96 - Unam Loss Reacq Debt	6,065	100.00%	(6,065)
1 12	Unamortized Gain/Loss on D	18900173	9-5/8% Series 9/15/94 - Unam Loss Reacq Debt	2,842,816	100.00%	(2,842,816)
1 12	Unamortized Gain/Loss on D	18900183	\$200M VRN - Amort of Debt Retirement	481,271	100.00%	(481,271)
1 12	Unamortized Gain/Loss on D	18900193	8.231% Trust Preferred Notes - Amort of	4,634,592	100.00%	(4,634,592)
1 12	Unamortized Gain/Loss on D	18900223	9.375% PEI Bonds 2017 - Unam Loss Reacq Debt	-	100.00%	-
1 12	Unamortized Gain/Loss on D	18900243	9.14% Med Term Notes Due 06/15/18- Unam Loss	39,362	100.00%	(39,362)
1 12	Unamortized Gain/Loss on D	18900253	7.05% PCB Series 1991A-Unamort Loss on	1,087,741	100.00%	(1,087,741)
1 12	Unamortized Gain/Loss on D	18900263	7.25% PCB Series 1991B-Unamort Loss on	826,594	100.00%	(826,594)
1 12	Unamortized Gain/Loss on D	18900273	6.8% PCB Series 1992-Unamort Loss on Re	2,530,992	100.00%	(2,530,992)
1 12	Unamortized Gain/Loss on D	18900283	5.875% PCB Series 1993-Unamort Loss on	772,456	100.00%	(772,456)
1 12	Unamortized Gain/Loss on D	18900293	8.4% WING MTN SERIES A DUE 1/13/2022 (rd	16,831	100.00%	(16,831)
1 12	Unamortized Gain/Loss on D	18900303	8.39% WING MTN SERIES A DUE 1/13/2022 (rd	39,272	100.00%	(39,272)
1 12	Unamortized Gain/Loss on D	18900313	8.4% PP MTN SERIES A DUE 5/7/07 (rdeemd	1,030	100.00%	(1,030)
1 12	Unamortized Gain/Loss on D	18900323	8.25% WNG MTN SERIES A DUE 8/12/22, rde	963,321	100.00%	(963,321)
1 12	Unamortized Gain/Loss on D	18900333	8.2% PSPL MTN SERIES B DUE 12/21/12, rde	568,325	100.00%	(568,325)
1 12	Unamortized Gain/Loss on D	18900343	8.59% PSPL MTN SERIE A DUE 4/9/12 rdeem	77,213	100.00%	(77,213)
1 12	Unamortized Gain/Loss on D	18900353	7.19% WNG Series B due 8/18/2023	174,048	100.00%	(174,048)
1 12	Unamortized Gain/Loss on D	18900363	Unamort Loss on Reaqt Debt -\$55 Million	-	100.00%	-
1 12	Unamortized Gain/Loss on D	18900373	8.40% Cap Trst - Unamort Reacq Debt	5,762,875	100.00%	(5,762,875)
1 12	Unamortized Gain/Loss on D	18900383	8.231% Capital Trust I Pfd Stock Due 6/1/2	546,343	100.00%	(546,343)
1 12	Unamortized Gain/Loss on D	25700013	Unamort Gain on Required Debt-WNG MTN 7.	(463,823)	100.00%	463,823
1 12	Unamortized Gain/Loss on D	25700023	Unamort Gain on Required Debt-8.231% Cap	-	100.00%	-
1 12	Unamortized Gain/Loss on D	25700033	Unamort Gain on Reacquired Debt-6.25% M	-	100.00%	-
12 Total	Unamortized Gain/Loss on Debt					(21,083,833)
Total Invested Capital						5,253,168,710

Electric Operating Investment

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
2 18	Plant in Service (includes acq 10100001)	ARO - Plant in Service	Electric - Plant in Service	5,229,114,948		5,229,114,948
2 18	Plant in Service (includes acq 10100001)	ARO - Plant in Service	Electric - Plant in Service	1,056,828		1,056,828
2 18	Plant in Service (includes acq 10100001)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 10200001)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 10200001)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 11400001)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 11400001)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 11400001)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 11491001)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23001001)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23001011)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23001021)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23001031)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23001041)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23001061)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23001071)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23001081)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23001091)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23002001)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23002061)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23002071)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23002081)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23002091)	ARO - Plant in Service	Electric - Plant in Service			
2 18	Plant in Service (includes acq 23003011)	ARO - Plant in Service	Electric - Plant in Service			
18 Total	Plant in Service (includes acquisition adj)					
2 19	Electric Future Use Property 10500001	Electric - Plant Held for Future Use	Electric - Plant Held for Future Use	8,390,149		8,390,149
19 Total	Electric Future Use Property					
2 20	Customer Advances for Cons 25200111	1998 Cust Advances for Construction	1998 Cust Advances for Construction			
2 20	Customer Advances for Cons 25200121	Cust Advances for Const Posted 9/1	Cust Advances for Const Posted 9/1			
2 20	Customer Advances for Cons 25200141	Contractor's Security Bond	Contractor's Security Bond			
2 20	Customer Advances for Cons 25200161	Residential Single Family Elec Customer	Residential Single Family Elec Customer			
2 20	Customer Advances for Cons 25200171	Residential Plat Elec Customer Advances	Residential Plat Elec Customer Advances			
2 20	Customer Advances for Cons 25200181	Non-Residential Elec Customer Advances	Non-Residential Elec Customer Advances			
2 20	Customer Advances for Cons 25200191	CIAC - Seattle Public Utilities-Electri	CIAC - Seattle Public Utilities-Electri			
20 Total	Customer Advances for Construction					
2 21	Customer Deposits 23500011	Transmission Services Deposits	Transmission Services Deposits			
2 21	Customer Deposits 23500021	Customer Deposits - Electric CLX	Customer Deposits - Electric CLX			
2 21	Customer Deposits 23500121	Customer Deposits - Elect CLX - Effecti	Customer Deposits - Elect CLX - Effecti			
21 Total	Customer Deposits					
2 22	Deferred Taxes 19000021	Def FIT - White River Water Right	Def FIT - White River Water Right			
2 22	Deferred Taxes 19000041	CIAC after 10/8/76 - Accum Def Income Tax	CIAC after 10/8/76 - Accum Def Income Tax			
2 22	Deferred Taxes 19000051	CIAC - 1986 Changes - Accum Def Income Tax	CIAC - 1986 Changes - Accum Def Income Tax			
2 22	Deferred Taxes 19000061	CIAC - 7/1/87 - Accum Def Income Tax	CIAC - 7/1/87 - Accum Def Income Tax			
2 22	Deferred Taxes 19000121	Cabot Gas Contract - Accum Def Inc Taxe	Cabot Gas Contract - Accum Def Inc Taxe			

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
2 22	22	19000451	Deferred FIT - Canwest Gas Supply - Ele	1,658,000		1,658,000
2 22	22	19000551	DefFIT - Production Tax Credit	5,011,756		5,011,756
2 22	22	28200101	Major Projects - Property Tax Expense	(2,601,417)		(2,601,417)
2 22	22	28200111	Def Inc Tax - Pre 1981 Additions	(372,848)		(372,848)
2 22	22	28200121	Def Inc Tax - Post 1980 Additions	(427,329,261)		(427,329,261)
2 22	22	28200131	Colstrip 3 & 4 Deferred Inc Tax	(694,042)		(694,042)
2 22	22	28200141	Excess Def Taxes - Centralia Sale	(31,504)		(31,504)
2 22	22	28200151	DefFIT Indirect Cost Adj - Electric	(618,094)		(618,094)
2 22	22	28200161	DefFIT Removal Cost	(22,491,740)		(22,491,740)
2 22	22	28300011	DefFIT White River	(4,155,604)		(4,155,604)
2 22	22	28300231	Def Tax - Schedule 94 - Residential Exchange	(490,591)		(490,591)
2 22	22	28300261	DefFIT Bond Redemption Costs	-		-
2 22	22	28300341	Def Tax - Fredonia Turbine Lease	(1,808,527)		(1,808,527)
2 22	22	28300431	Deferred Taxes WNP#3	(11,460,181)		(11,460,181)
2 22	22	28300451	Accum Def Inc Tax - Tenaska Purchase	(8,722,625)		(8,722,625)
2 22	22	28300461	Accum Def Inc Tax - Cabot Gas Contract	(733,833)		(733,833)
2 22	22	28300541	DFIT - Goldendale Deferral - UE-070533	(1,140,042)		(1,140,042)
2 22	22	28300551	DFIT - Goldendale Carrying Costs - UE-070533	(19,708)		(19,708)
2 22	22		Deferred Taxes			
2 23	23	14300061	Canwest Settlement Receivable	-		-
2 23	23	14300071	A/R Hopkins BPA Transm Int Recble 05TX-11905	113,526		113,526
2 23	23	14300101	A/R Hopkins BPA Transm Int Recble 02TX-11040	484,646		484,646
2 23	23	18220001	White River Preliminary Survey Tunnel I	74,422		74,422
2 23	23	18220011	White River Plant Costs Reg Asset	65,824,332		65,824,332
2 23	23	18220021	White River Land Reg Asset	744,795		744,795
2 23	23	18220031	White River Accum Depreciation to 1/15/	(18,840,989)		(18,840,989)
2 23	23	18220041	White River Accum Amort. from 1/16/04 R	(4,795,502)		(4,795,502)
2 23	23	18230001	Tenaska Regulatory Asset	157,250,505		157,250,505
2 23	23	182300031	Electric - Def AFUDC - Regulatory Asset	33,826,267		33,826,267
2 23	23	18230051	Electric - Colstrip Common FERC Adj - Reg Ass	21,589,277		21,589,277
2 23	23	18230071	Electric - Accum Amort Colstrip Common FERC A	(11,673,843)		(11,673,843)
2 23	23	18230081	Electric - BPA Power Exch Invstmt - Reg Asset	113,632,921		113,632,921
2 23	23	18230171	Electric - BPA Power Exch Inv Amort - Reg Ass	(77,485,158)		(77,485,158)
2 23	23	18230191	Cabot Oil & Gas - Encogen Regulatory Asset	3,704,033		3,704,033
2 23	23	18230231	Carrying Cost-Ratebase Cap OH Tax Reduct	3,101,145		3,101,145
2 23	23	18230301	Hopkins Ridge BPA Trans Upgrade 05TX-11905	4,623,594		4,623,594
2 23	23	18230351	Interest on PTC Deferred Tax	(141,879)		(141,879)
2 23	23	18230361	Interest on PTC Deferred Tax - Contra	141,879		141,879
2 23	23	18230371	Chelan PUD Contract Initiation	97,921,326		97,921,326
2 23	23	18230381	Hopkins Ridge BPA Trans Upgrade 02TX-11040	3,893,265		3,893,265
2 23	23	18230391	Goldendale Deferral - UE-070533	3,402,676		3,402,676
2 23	23	18230461	Goldendale Carrying Costs - UE-070533	69,427		69,427
2 23	23	18230461	Residential Exchange Deferral UE-071024	4,204,502		4,204,502
2 23	23	18230691	White River Relicensing & CWIP Reg Asse	563		563
2 23	23	18230791	White River Salvage	(473,285)		(473,285)
2 23	23	18230801	PCA Customer Portion	2,250,762		2,250,762
2 23	23		PCA - Customer Deferral Contra	-		-

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
2 23	Deferred Debits - Other	18236021	White River Relicensing - UE-040641	15,256,064		15,256,064
2 23	Deferred Debits - Other	18236031	White River Safety & Regulatory - UE-040641	2,873,006		2,873,006
2 23	Deferred Debits - Other	18236041	White River Water Rights - UE-040641	(228,710)		(228,710)
2 23	Deferred Debits - Other	18236051	White River Relicensing - UE-040641 - Post Jan 15, 2004	106,902		106,902
2 23	Deferred Debits - Other	18236061	White River Safety & Regulatory - UE-040641 - Post Jan 15, 2004	4,903,902		4,903,902
2 23	Deferred Debits - Other	18236071	White River Water Rights - UE-040641 - Post Jan 15, 2004	2,354,290		2,354,290
2 23	Deferred Debits - Other	18239061	PCA Customer Portion - Interest	1,342,808		1,342,808
2 23	Deferred Debits - Other	25300171	Hopkins Ridge Transmission Interest Due	-		-
2 23	Deferred Debits - Other	25400001	Tenaska Disallowance Reserve	-		-
2 23	Deferred Debits - Other	25400011	Tenaska Disallowance Reserve Contra	(4,746,872)		(4,746,872)
2 23	Deferred Debits - Other	25400021	Proceeds from Canwest Settlement	(787,125)		(787,125)
2 23	Deferred Debits - Other	28300511	Deferred FIT - PCA Customer Portion			
23 Total	Deferred Debits - Other			(2,103,985,391)		(2,103,985,391)
2 24	Less: Accumulated Depreciat	10800001	Elec-Accum Depreciation	(126,648)		(126,648)
2 24	Less: Accumulated Depreciat	10800001	ARC where ARO Not Recovered in Depreciat	12,836,343		12,836,343
2 24	Less: Accumulated Depreciat	10800001	ARC where ARO Not Recovered in Depreciat	441,018		441,018
2 24	Less: Accumulated Depreciat	10800001	Specific C.O.R./Salvage	(33,161,745)		(33,161,745)
2 24	Less: Accumulated Depreciat	10800001	Non-legal Cost of Removal	33,161,745		33,161,745
2 24	Less: Accumulated Depreciat	10800001	Contra Accum Depreciation Non-legal Cost of Removal	177,328		177,328
2 24	Less: Accumulated Depreciat	10800501	AMA Reserve	76,313		76,313
2 24	Less: Accumulated Depreciat	10800541	Elec-RWIP-CED3 C.O.R./Salvage-PP	-		-
2 24	Less: Accumulated Depreciat	10891001	Accum Dep - Encogen	(14)		(14)
2 24	Less: Accumulated Depreciat	11100001	Elec-Accum Depreciation	(8,005,073)		(8,005,073)
2 24	Less: Accumulated Depreciat	11100001	Provisions for Retired Assets	39,581		39,581
2 24	Less: Accumulated Depreciat	11500001	Accum Amort Acq Adj. Milwaukee RR - Electric	(648,039)		(648,039)
2 24	Less: Accumulated Depreciat	11500001	Accum Amort Acq Adj. Dupont - Electric	(251,999)		(251,999)
2 24	Less: Accumulated Depreciat	11500011	Accum Amort Acq Adj. Dupont - Electric	(35,281,564)		(35,281,564)
2 24	Less: Accumulated Depreciat	11500031	Accumulated Amort Acq Adj. - Encogen	-		-
2 24	Less: Accumulated Depreciat	11591001	Accum Amort Acquis Adjust - Encogen	2,392,180		2,392,180
2 24	Less: Accumulated Depreciat	18230061	Electric - Colstrip Def Depr FERC Adj - Reg A	577		577
24 Total	Less: Accumulated Depreciation			450,057,823		293,212,672
2 26	Common Plant-Allocation to	18230221	Electric - Accum Unamort Constr Costs	577		577
2 26	Common Plant-Allocation to	10100003	Common - Plant in Service	12,097		7,881
2 26	Common Plant-Allocation to	10100003	ARC where ARO Not Recovered in Depreciat	(49,812)		(32,453)
2 26	Common Plant-Allocation to	23001013	ARO - Asbestos Common	(12,347)		(8,044)
2 26	Common Plant-Allocation to	23003003	ARO - Common - Short Term	12,347		8,044
2 26	Common Plant-Allocation to	23003013	ARO - Asebestos Common - ST	(9,373,333)		(6,106,727)
2 26	Common Plant-Allocation to	25300353	PSE Building (A) - Landlord Incentives	(3,553,448)		(2,315,071)
2 26	Common Plant-Allocation to	25300363	PSE Building (B) - Landlord Incentives			
26 Total	Common Plant-Allocation to Electric			(31,096,241)		284,766,879
2 27	Common Accum Depr-Alloc	10800003	Common-Accum Depreciation	(11,571)		(7,539)
2 27	Common Accum Depr-Alloc	10800003	ARC where ARO Not Recovered in Deprec	3,358,764		2,188,235
2 27	Common Accum Depr-Alloc	10800043	Common-RWIP-Mass C.O.R./Salvage	216,272		140,901
2 27	Common Accum Depr-Alloc	10800203	Common-Accum Depreciation AMA Reserve	-		-
2 27	Common Accum Depr-Alloc	10800543	Common-RWIP-RETI C.O.R./Salvage PP	(191,412,958)		(124,705,542)
2 27	Common Accum Depr-Alloc	11100003	Common-Accum Depreciation			(142,643,146)
27 Total	Common Accum Depr-Allocation to Electric					

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
2 28	Common Deferred Taxes-All 28200013	Account	Deferred Tax - Common Depreciation	(73,057)	65.15%	(47,597)
2 28	Common Deferred Taxes-All 28300023	Common Deferred Taxes-All 28300023	Def Tax - CLX Amortization	(19,190,405)	65.15%	(12,502,549)
2 28	Common Deferred Taxes-All 28300043	Common Deferred Taxes-All 28300043	Def FIT Bond Related	(7,771,442)	65.15%	(5,063,094)
2 28	Common Deferred Taxes-All 28300193	Common Deferred Taxes-All 28300193	Deferred Income Tax - SAP Amortization	(1,967,288)	65.15%	(1,281,688)
2 28	Common Deferred Taxes-All 28300501	Common Deferred Taxes-All 28300501	IRS Carryover Adjustments (a)	(428,231)	65.15%	(278,992)
28 Total	Common Deferred Taxes-Allocation to Electric					(19,173,920)
Total Electric Operating Investment						3,204,771,795
3 34	Gas Utility Plant in Service 10100002	Gas Utility Plant in Service	Gas - Plant in Service	2,123,370,167	100.00%	2,123,370,167
3 34	Gas Utility Plant in Service 10100012	Gas Utility Plant in Service	ARC - Gas Plant	-	100.00%	-
3 34	Gas Utility Plant in Service 10500002	Gas Utility Plant in Service	Gas - Plant Held for Future Use	64,439	100.00%	64,439
3 34	Gas Utility Plant in Service 11400002	Gas Utility Plant in Service	Gas - Plant Acquisition Adjustment	-	100.00%	-
3 34	Gas Utility Plant in Service 23001092	Gas Utility Plant in Service	ARO - Gas Mains	(2,799,282)	100.00%	(2,799,282)
3 34	Gas Utility Plant in Service 23002002	Gas Utility Plant in Service	ARO-Gas Cast Iron Pipe Removal	(677,160)	100.00%	(677,160)
3 34	Gas Utility Plant in Service 23002012	Gas Utility Plant in Service	ARO-Gas Bare Steel Pipe Removal	(3,667,693)	100.00%	(3,667,693)
3 34	Gas Utility Plant in Service 23002022	Gas Utility Plant in Service	ARO - Gas Bare Steel Pipe Removal to Short	597,871	100.00%	597,871
3 34	Gas Utility Plant in Service 23002032	Gas Utility Plant in Service	ARO - Gas Bare Steel Pipe Removal to Short	351,909	100.00%	351,909
3 34	Gas Utility Plant in Service 23002092	Gas Utility Plant in Service	ARO - Gas Short Term	(949,780)	100.00%	(949,780)
34 Total	Gas Utility Plant in Service					2,116,290,472
3 35	Deferred Items - Other 18230192	Deferred Items - Other	Carrying Cost-Ratebase Cap OH Tax Reduct	2,141,680	100.00%	2,141,680
35 Total	Deferred Items - Other					2,141,680
3 36	Gas Stored Underground, Non-Current 11730002	Gas Stored Underground, Non-Current	Gas Stored at JP Reservoir - Noncurrent	5,771,153	100.00%	5,771,153
36 Total	Gas Stored Underground, Non-Current					5,771,153
3 37	Gas Accumulated Depreciati 10800002	Gas Accumulated Depreciati 10800002	Gas-Accum Depreciation	(676,610,989)	100.00%	(676,610,989)
3 37	Gas Accumulated Depreciati 10800042	Gas Accumulated Depreciati 10800042	Gas-RWIP-Mass C.O.R./Salvage	3,407,486	100.00%	3,407,486
3 37	Gas Accumulated Depreciati 10800052	Gas Accumulated Depreciati 10800052	Gas-RWIP-Specific C.O.R./Salvage	3,606,430	100.00%	3,606,430
3 37	Gas Accumulated Depreciati 10800062	Gas Accumulated Depreciati 10800062	Accum Depreciation Non-legal Cost of Removal	(97,268,846)	100.00%	(97,268,846)
3 37	Gas Accumulated Depreciati 10800072	Gas Accumulated Depreciati 10800072	Contra Accum Depreciation Non-legal Cost of Removal	97,268,846	100.00%	97,268,846
3 37	Gas Accumulated Depreciati 10800202	Gas Accumulated Depreciati 10800202	Gas-Accum Depreciation AMA Reserve	(73,225)	100.00%	(73,225)
3 37	Gas Accumulated Depreciati 10800502	Gas Accumulated Depreciati 10800502	GAS-Accum Depreciation -PP	(80,391)	100.00%	(80,391)
3 37	Gas Accumulated Depreciati 10800552	Gas Accumulated Depreciati 10800552	Gas-RWIP-RETI C.O.R./Salvage PP	-	100.00%	-
3 37	Gas Accumulated Depreciati 11100002	Gas Accumulated Depreciati 11100002	Gas-Accum Depreciation	(8,655,329)	100.00%	(8,655,329)
3 37	Gas Accumulated Depreciati 11100092	Gas Accumulated Depreciati 11100092	Gas-Accum Provisions for Retired Assets	(43,135)	100.00%	(43,135)
3 37	Gas Accumulated Depreciati 11500002	Gas Accumulated Depreciati 11500002	Gas - Accum Prov for Amort of Plant Acquis Ad	-	100.00%	-
37 Total	Gas Accumulated Depreciation					(678,449,153)
3 38	Gas Customer Advances for (25200002	Gas Customer Advances for (25200002	Advances Refundable User	-	100.00%	-
3 38	Gas Customer Advances for (25200022	Gas Customer Advances for (25200022	Rule 7 Customer Advances	-	100.00%	-
3 38	Gas Customer Advances for (25200032	Gas Customer Advances for (25200032	Developers Deposit Rule 7	(24,265)	100.00%	(24,265)
3 38	Gas Customer Advances for (25200122	Gas Customer Advances for (25200122	Rule 7 Customer Advances Posted 9/1	(10,169,629)	100.00%	(10,169,629)
3 38	Gas Customer Advances for (25200132	Gas Customer Advances for (25200132	Developers Deposit Rule 7 Posted 9/1	(275,139)	100.00%	(275,139)
3 38	Gas Customer Advances for (25200142	Gas Customer Advances for (25200142	NewRule7 nonref zero consump cust advan	(139,500)	100.00%	(139,500)
3 38	Gas Customer Advances for (25200152	Gas Customer Advances for (25200152	NewRule7 Refund zero consump cust adva	(79,931)	100.00%	(79,931)
3 38	Gas Customer Advances for (25200202	Gas Customer Advances for (25200202	Rule 7 Cust Adv With Tax (9-1-03)	(9,285,229)	100.00%	(9,285,229)
3 38	Gas Customer Advances for (25200212	Gas Customer Advances for (25200212	Rule 7 Cust Adv W/O Tax (9-1-03)	(3,064,654)	100.00%	(3,064,654)
3 38	Gas Customer Advances for (25200222	Gas Customer Advances for (25200222	Developers Deposit Rule 7 (9-1-03)	(1,046,956)	100.00%	(1,046,956)
3 38	Gas Customer Advances for (25200232	Gas Customer Advances for (25200232	CA to Eliminate the NCR (9-1-03)	(20,159)	100.00%	(20,159)
3 38	Gas Customer Advances for (25200262	Gas Customer Advances for (25200262	Rule 7A Cust Adv With Tax (Kitt) (9-1-0	(790)	100.00%	(790)

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
3 38	Gas Customer Advances for (25200272	Rule 7A Cust Adv W/O Tax (Kit) (9-1-03		(338)	100.00%	(338)
3 38	Gas Customer Advances for (25300002	Unearned Mt.Star Conversion Revenue		(100,000)	100.00%	(100,000)
38 Total	Gas Customer Advances for Construction					(24,206,589)
3 39	DFIT 17	19000552	Def FIT - Bad Debts	285,467	100.00%	285,467
3 39	DFIT 17	19000652	Def FIT - Demand Side Mgmt	(3,157,073)	100.00%	(3,157,073)
3 39	DFIT 17	19000012	Gas - Accum Def Income Taxes	-	100.00%	-
3 39	DFIT 17	19000022	Gas - Merchandise - Accum Def Income Taxes	-	100.00%	-
3 39	DFIT 17	19000282	Def FIT - Deferred Compensation	-	100.00%	-
3 39	DFIT 17	19000592	Def FIT - ARO	998,241	100.00%	998,241
3 39	DFIT 17	19000612	Def FIT - Post Retirement Benefits	-	100.00%	-
3 39	DFIT 17	19000622	Def FIT - Net CIAC	2,648,375	100.00%	2,648,375
3 39	DFIT 17	19000632	Def FIT - Pension	-	100.00%	-
3 39	DFIT 17	19000642	Def FIT - Environmental	(1,801,065)	100.00%	(1,801,065)
3 39	DFIT 17	19000662	Def FIT - Software	(527,429)	100.00%	(527,429)
3 39	DFIT 17	19000672	Def FIT - Rate Case	(143,225)	100.00%	(143,225)
3 39	DFIT 17	19000682	Def FIT - Bond Amortization	-	100.00%	-
3 39	DFIT 17	28200002	Deferred Inc Tax - Liberalized Deprec	(176,349,403)	100.00%	(176,349,403)
3 39	DFIT 17	28200142	Accum Deferred Income Tax - Gas	-	100.00%	-
3 39	DFIT 17	28200152	Def FIT Indirect Cost Adj - Gas	(420,578)	100.00%	(420,578)
3 39	DFIT 17	28300022	Deferred Inc Tax - Environmental	-	100.00%	-
3 39	DFIT 17	28300032	Deferred Inc Tax - Other Utility	-	100.00%	-
3 39	DFIT 17	28300042	Def FIT Environ - UG920781	-	100.00%	-
3 39	DFIT 17	28300052	Def FIT LFSH - UG920782	-	100.00%	-
3 39	DFIT 17	28300062	FIT Def LFSH Regional - UG930287	-	100.00%	-
3 39	DFIT 17	28300072	FIT Def AFUCE on 18676-18677 - UG930287	-	100.00%	-
3 39	DFIT 17	28300082	FIT Def Energy Matchmaker - Weatherization	-	100.00%	-
3 39	DFIT 17	28300102	FIT Deferred on 18231 & 18251	-	100.00%	-
3 39	DFIT 17	28300112	FIT Deferred on 18232 & 18252	-	100.00%	-
3 39	DFIT 17	28300122	FIT Deferred on 18233 & 18253	-	100.00%	-
3 39	DFIT 17	28300132	FIT Deferred on 18234 18253 & 18254	-	100.00%	-
3 39	DFIT 17	28300142	FIT Deferred on 18239	-	100.00%	-
3 39	DFIT 17	28300442	Accum Def Inc Tax - Gas	-	100.00%	-
39 Total	DFIT 17					(178,466,691)
3 40	PGA	19100012	Current Demand Def - Unrec Purch Gas Costs	3,139,053	100.00%	3,139,053
3 40	PGA	19100022	Curr Commodity Def - Unrec Purch Gas Costs	(50,622,408)	100.00%	(50,622,408)
3 40	PGA	19100132	Interest Curr Comm.- Unrevd Purch Gas C	(920,265)	100.00%	(920,265)
3 40	PGA	19100142	Interest Curr Demand-Unrevd Purch Gas C	362,131	100.00%	362,131
3 40	PGA	19100152	PGA Amort - Demand	8,322,901	100.00%	8,322,901
3 40	PGA	19100162	PGA Amort - Dommod	39,577,389	100.00%	39,577,389
40 Total	PGA					(141,199)
3 41	Common Plant-Allocation to 10100003	Common - Plant in Service		450,057,823	34.85%	156,845,151
3 41	Common Plant-Allocation to 10100003ARC	Common - Plant in Service - ARC where ARO Not Recovered in Depreciati		12,097	34.85%	4,216
3 41	Common Plant-Allocation to 23001013	ARO - Asbestos Common		(49,812)	34.85%	(17,359)
3 41	Common Plant-Allocation to 23003003	ARO - Common - Short Term		(12,347)	34.85%	(4,303)
3 41	Common Plant-Allocation to 23003013	ARO - Asbestos Common - ST		12,347	34.85%	4,303
3 41	Common Plant-Allocation to 25300353	PSE Building (A) - Landlord Incentives		(9,373,333)	34.85%	(3,266,607)

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
3 41	Common Plant-Allocation to 25300363		PSE Building (B) - Landlord Incentives	(3,553,448)	34.85%	(1,238,377)
41 Total	Common Plant-Allocation to Gas					152,327,024
3 42	Common Deferred Tax	28200013	Deferred Tax - Common Depreciation	(73,057)	34.85%	(25,460)
3 42	Common Deferred Tax	28300023	Def Tax - CLX Amortization	(19,190,405)	34.85%	(6,687,856)
3 42	Common Deferred Tax	28300043	Def FIT Bond Related	(7,771,442)	34.85%	(2,708,347)
3 42	Common Deferred Tax	28300193	Deferred Income Tax - SAP Amortization	(1,967,288)	34.85%	(685,600)
3 42	Common Deferred Tax	28300501	IRS Carryover Adjustments (a)	(428,231)	34.85%	(149,238)
42 Total	Common Deferred Tax					(10,256,502)
3 43	Common Accumulated Depr	10800003	Common-Accum Depreciation	(31,096,241)	34.85%	(10,837,040)
3 43	Common Accumulated Depr	10800003	Common-Accum Depreciation - ARC where ARO Not Recovered in Deprac	(11,571)	34.85%	(4,033)
3 43	Common Accumulated Depr	10800043	Common-RWIP-Mass C.O.R./Salvage	3,358,764	34.85%	1,170,529
3 43	Common Accumulated Depr	10800203	Common-Accum Depreciation AMA Reserve	216,272	34.85%	75,371
3 43	Common Accumulated Depr	10800543	Common-RWIP-RETI C.O.R./Salvage PP	-	34.85%	-
3 43	Common Accumulated Depr	11100003	Common-Accum Depreciation	(191,412,958)	34.85%	(66,707,416)
43 Total	Common Accumulated Depreciation-Allocation to Gas					(76,302,588)
4 39	DFIT 17	12100503	Non-Utility Property - PP	-	100.00%	-
4 39	DFIT 17	12100513	Non-Utility Property - PP	-	100.00%	-
39 Total	DFIT 17					-
Grand Total						1,308,707,606

Non Operating

4 39.1	Electric Construction work in P	10700001	Electric - Construction Work in Progress	225,707,474	100.00%	225,707,474
4 39.1	Electric Construction work in P	18230901	White River Conveyance Costs Reimburse	1,795,527	100.00%	1,795,527
4 39.1	Electric Construction work in P	18230961	WHR Conveyance Costs - Army Corp Reimbursement	269,181	100.00%	269,181
4 39.1	Electric Construction work in P	18230971	White River Land Sales Costs	397,600	100.00%	397,600
4 39.1	Electric Construction work in P	18600701	White River Conveyance Costs	-	100.00%	-
39.1 Total	Electric Construction work in Progress					228,169,781
4 39.2	Gas Construction work in Progi	10700021	CWIP/Retention Clearing (Debit) - Electric	16,256	100.00%	16,256
4 39.2	Gas Construction work in Progi	10700002	Gas - Construction Work in Progress	39,066,315	100.00%	39,066,315
4 39.2	Gas Construction work in Progi	10700022	CWIP/Retention Clearing (Debit) - Gas	8,591	100.00%	8,591
4 39.2	Gas Construction work in Progi	10700042	CWIP SP Accrual - Gas	16,294,915	100.00%	16,294,915
4 39.2	Gas Construction work in Progi	10700003	Construction Work in Process - Common Plant	15,791,635	34.85%	5,503,385
4 39.2	Electric Construction work in Progress		Construction Support Clearing - Common	(653,222)	34.85%	(227,648)
39.2 Total	Gas Construction work in Progress					60,661,814
4 39.3	Common Construction Work In	10700041	CWIP SP Accrual - Electric	9,925,515	100.00%	9,925,515
4 39.3	Common Construction Work In	10700003	Construction Work in Process - Common Plant	15,791,635	65.15%	10,288,250
4 39.3	Common Construction Work In	10700013	Construction Support Clearing - Common	(653,222)	65.15%	(425,574)
39.3 Total	Common Construction Work In Progress					19,788,191
4 39.4	Other Work IN Progress	18600011	OWIP - Electric - Non-Temp Facility & Damage	(64,001)	100.00%	(64,001)
4 39.4	Other Work IN Progress	18600021	Upper Baker Structure Fire- Interim Mit	6,619	100.00%	6,619
4 39.4	Other Work IN Progress	18500003	JO1 Job Orders Temporary Facilities	(339,476)	100.00%	(339,476)
4 39.4	Other Work IN Progress	18600013	JO2 Job Orders Non-Temp Facilities	1,008,782	100.00%	1,008,782
4 39.4	Other Work IN Progress	18600143	CEO1 186 Orders Billed by G/L	1,568,740	100.00%	1,568,740
4 39.4	Other Work IN Progress	25300041	Deferred Electric Conservation Grant - Bremerton	(120,013)	100.00%	(120,013)

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
4 40	39.4 Total	12100003	Nonutility Property	299,266	100.00%	2,060,652
4 40		12100013	Nonutility Plant in Service	2,745,602	100.00%	299,266
4 40		12200003	Accum Prov for Deprec & Amort - Nonutil	(445,522)	100.00%	2,745,602
4 40		13100773	Cash - Residential Exchange - Restrict	(7)	100.00%	(445,522)
4 40		17500001	Invest in Derivative Instruments - Opi	410,442	100.00%	(7)
4 40		17500021	FAS 133 Day 1 Gain Deferral - Electric	(4,969)	100.00%	410,442
4 40		17600001	FAS 133 CFH Unrealized Gain ST	11,307,417	100.00%	(4,969)
4 40		17600002	FAS 133 Unrealized Gain ST	7,018,477	100.00%	11,307,417
4 40		17600011	FAS 133 CFH Unrealized Gain LT	4,715,328	100.00%	7,018,477
4 40		17600012	FAS 133 Unrealized Gain LT	51,581	100.00%	4,715,328
4 40		17600023	FAS 133 CFH Unrealized Gain - Gwd Swap	-	100.00%	51,581
4 40		17600051	FAS 133 Non-qualified NPNS - Electric Long-Term	2,478,274	100.00%	-
4 40		17600061	FAS 133 Non-qualified NPNS - Electric Short-Term	3,916,614	100.00%	2,478,274
4 40		17600071	FAS 133 Non-qualified NPNS - LT Reserve	(2,128,262)	100.00%	3,916,614
4 40		17600081	FAS 133 NO NPNS ST RESERVE	(1,681,592)	100.00%	(2,128,262)
4 40		18600511	PCA FAS 133 Derivative	-	100.00%	(1,681,592)
4 40		18600512	PGA FAS 133 Net Unrealized Gain/(Loss)	33,388,483	100.00%	-
4 40		18600601	Limited Use Permit PSPL RR ROW	-	100.00%	33,388,483
4 40		21900003	OCI-FAS133C-15NPNS	(20,782,555)	100.00%	-
4 40		21900013	OCI-FAS133C-15NPNS Reclass to Earnings	20,782,555	100.00%	(20,782,555)
4 40		21900023	OCI-FAS133	12,995,163	100.00%	20,782,555
4 40		21900033	OCI-FAS133 Reclass to Earnings	(16,987,612)	100.00%	12,995,163
4 40		21900053	FAS 87 - Minimum Pension Liability Adju	1,487,629	100.00%	(16,987,612)
4 40		21900063	PCA - OCI FAS 133	-	100.00%	1,487,629
4 40		21900073	OCI - FAS 133 Treasury Lock Hedge - CQ	-	100.00%	-
4 40		21900093	OCI - FAS 133 Fwd Swap CQ Marks	(13,859,690)	100.00%	(13,859,690)
4 40		21900113	OCI - Treasury Lock Settlements	21,549,069	100.00%	21,549,069
4 40		21900123	OCI - Forward Swap Settlement	416,406	100.00%	416,406
4 40		21900133	OCI - Forward Swap 9/13/06	(7,431)	100.00%	(7,431)
4 40		24400001	FAS 133 Opt Unrealized Loss ST	(1,259,377)	100.00%	(1,259,377)
4 40		24400011	FAS 133 Opt Unrealized Loss LT	(2,123,110)	100.00%	(2,123,110)
4 40		24400021	FAS 133 Day 1 Loss Deferral - Electric - ST	771,884	100.00%	771,884
4 40		24400031	FAS 133 Day 1 Loss Deferral - Electric - LT	2,159,599	100.00%	2,159,599
4 40		24500001	FAS 133 Cash Flow Hedge Unrealized Loss	(9,241,006)	100.00%	(9,241,006)
4 40		24500002	FAS 133 Unrealized Loss - ST	(40,248,906)	100.00%	(40,248,906)
4 40		24500003	FAS 133 CFH Unrealized Loss - TLock S/T	-	100.00%	-
4 40		24500011	FAS 133 Cash Flow Hedge Unrealized Loss	(639,510)	100.00%	(639,510)
4 40		24500012	FAS 133 Unrealized Loss - LT	(209,635)	100.00%	(209,635)
4 40		24500023	FAS 133 CFH Unrealized Loss - Fwd Swap	-	100.00%	-
4 40		24500031	FAS 133 - Ineffective CFH Loss LT	(162,335)	100.00%	(162,335)
4 40		25300701	Unearned Electric Option Revenue - FAS	-	100.00%	-
4 40		25300761	Unearned Easement Revenue	(418,926)	100.00%	(418,926)
4 40		25300771	Deferred Credit - Green Power Tariff	(1,059,564)	100.00%	(1,059,564)
4 40		25300781	Unearned Rev-Renewable Energy Credit-Wi	(76,250)	100.00%	(76,250)
4 40		25300801	Unearned Fees - Cascade Water Alliance	-	100.00%	-
4 40		25302101	Unapplied Conservation and Receivables	(1,102,519)	100.00%	(1,102,519)

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
4 40	Non Utility Property	28300141	FIT-FAS 133 - PCA Derivative	-	100.00%	-
4 40	Non Utility Property	28300162	DFIT - FAS 133 LT Liability - Gas	(18,053)	100.00%	(18,053)
4 40	Non Utility Property	28300481	Deferred FIT - FAS 133	-	100.00%	-
4 40	Non Utility Property	28300012	DFIT - FAS 133 Liability - PGA	(11,685,968)	100.00%	(11,685,968)
4 40	Non Utility Property	25300541	Residential Exchange - Other Deferred C	(554,434)	100.00%	(554,434)
40 Total	Non Utility Property			317,532,007	100.00%	1,796,553
4 41		12310000	Invest in Assoc.-Other than Rainier Receivables		100.00%	317,532,007
4 41		12310000(RR)	Invest in Assoc.-Rainier Receivables		100.00%	-
5 42		21100210	Invest in Assoc.-Rainier Receivables	(257,682,140)	100.00%	(257,682,140)
4 41		14600000	Intercompany accounts receivable	1,306,993	100.00%	1,306,993
4 41		14600010	Intercompany Accounts - PSE Funding	1,000	100.00%	1,000
4 41		23300000	Notes Pay- Assoc Companies	-	100.00%	-
4 41		23400000	AP Associated Companies	(478,785)	100.00%	(478,785)
4 41		23400000	A/P Associated Company	(1,032,532)	100.00%	(1,032,532)
4 41		10110001	Whitehorn Capital Lease	20,084,066	100.00%	20,084,066
4 41		14200010	Account Receivable	254,658,327	100.00%	254,658,327
4 41		14200020	Secure Pledge Accounts Receivable	101,083,333	100.00%	101,083,333
4 41		20100150	Common Stock	(1,000)	100.00%	(1,000)
4 41		22700001	Whitehorn Capital Lease - Non-Current	(19,163,192)	100.00%	(19,163,192)
4 41		23600033RR	Federal Income Taxes - Rainier Rec	-	100.00%	-
4 41		23700781	Accrued Interest Whitehorn Capital Lease	(320,782)	100.00%	(320,782)
4 41		24300011	Whitehorn Capital Lease - Current	(956,772)	100.00%	(956,772)
41 Total	Investment in Associated Companies			-	100.00%	415,030,525
4 42		19000011	Deferred FIT - Tenaska Regulatory Liabi	-	100.00%	-
4 42		28300031	DFIT - FAS 133 ST Liability - Electric	(4,886,913)	100.00%	(4,886,913)
4 42		12400013	Other Investments - Stock Misc	100,000	100.00%	100,000
4 42		12400043	Other Investment Life Insurance	55,338,293	100.00%	55,338,293
4 42		12400063	Other Investments - Ramgen Power System	(100,000)	100.00%	(100,000)
4 42		12400373	Notes Rec - Misc	(4,714)	100.00%	(4,714)
4 42		12400383	Notes Rec - River Oak	-	100.00%	-
4 42		12400483	Notes Rec - Sheridan	19,005	100.00%	19,005
4 42		12400503	Notes Rec - Intolight	1,493,888	100.00%	1,493,888
4 42		12400543	Notes Rec - Petersen Family Ltd.	-	100.00%	-
4 42		12400553	Notes Rec - BOA Keypport Lighting & Capa	799,597	100.00%	799,597
4 42		12400603	Notes Rec - Alaska Power & Telephone	-	100.00%	-
4 42		12400633	Notes Rec - Glenn S. Cook	-	100.00%	-
4 42		12400653	Notes Rec - Bernie & Doris Larson	-	100.00%	-
4 42		12400663	Notes Rec - Greenwater L.L.C.	-	100.00%	-
4 42		12400673	Notes Rec - Newcastle Homeowners' Assoc.	17,575	100.00%	17,575
4 42		12400683	Notes Rec - AP&T Promissory Bad Debit R	-	100.00%	-
4 42		12400703	Note Rec - Soresiad	-	100.00%	-
4 42		12400713	Note Rec - Mt. Erie	-	100.00%	-
4 42		14100183	S-T Notes Rec - Misc	4,714	100.00%	4,714
4 42		14100301	Notes Rec Line Extensions	2,448,295	100.00%	2,448,295
4 42		14200061	Accounts Receivable - PSE Customers - E	(128,150,070)	100.00%	(128,150,070)
4 42		14200062	Accounts Receivable - PSE Customers - G	(89,399,875)	100.00%	(89,399,875)
4 42		14200063	Subordinated Note Receivable from RR	-	100.00%	-

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
4 42	14200101	Discount for NPV - Elect		471,244	100.00%	471,244
4 42	14200102	Discount for NPV - Gas		323,389	100.00%	323,389
4 42	14300401	California ISO/PX Receivables		21,161,714	100.00%	21,161,714
4 42	14400041	Electric - APUA - California ISO/PX Rec		-	100.00%	-
4 42	14400061	Discount for uncollectible accounts - E		731,072	100.00%	731,072
4 42	14400062	Discount for uncollectible accounts - G		447,030	100.00%	447,030
4 42	17100093	Interest Rec - Misc		-	100.00%	-
4 42	17100103	Interest Rec - River Oak		-	100.00%	-
4 42	17100203	Interest Rec - Petersen Family Ltd.		-	100.00%	-
4 42	17100303	Interest Rec - Newcastle Homeowners' As		651	100.00%	651
4 42	17100333	Interest Receivable - Sorestad		-	100.00%	-
4 42	17300061	Unbilled Revenue, PSE customers, Electr		(83,845,517)	100.00%	(83,845,517)
4 42	17300062	Unbilled Revenue, PSE customers, Gas		(56,318,935)	100.00%	(56,318,935)
4 42	19000033	DFIT - FAS 133 CFH TLOCK ST		412,105	100.00%	412,105
4 42	19000032	DFIT - FAS 133 ST Asset - Gas		14,087,117	100.00%	14,087,117
4 42	19000052	DFIT - FAS 133 Asset - PGA		-	100.00%	-
4 42	19000053	FIT - FAS 133 Unrealized Loss Fwd Swap		-	100.00%	-
4 42	19000081	DFIT - FAS 133 ST Asset - Electric		3,674,536	100.00%	3,674,536
4 42	19000393	Deferred FIT - FAS 133 Fwd Swap Short Term		7,474	100.00%	7,474
4 42	19000481	Deferred FIT - FAS 143 ARO Gain/Loss on Settlement		(5,078)	100.00%	(5,078)
4 42	19000042	DFIT - FAS 133 LT Asset - Gas		73,372	100.00%	73,372
4 42	19000043	DFIT - FAS 133 CFH TLOCK LT		11,191,253	100.00%	11,191,253
4 42	19000091	DFIT - FAS 133 LT Asset - Electric		1,023,734	100.00%	1,023,734
4 42	19000131	DFIT - FAS 133 Asset PCA - LT		-	100.00%	-
4 42	19000403	Deferred FIT - FAS 133 Fwd Swap Long Term		212,743	100.00%	212,743
4 42	19000401	Deferred FIT - California ISO		(670,541)	100.00%	(670,541)
4 42	21900103	OCI - Fwd Swap 6/27/2036 Amortization		347,747	100.00%	347,747
4 42	23202203	PSE Customer Connections Penalty		(331,458)	100.00%	(331,458)
4 42	24200713	Common - WUTC SQJ Penalty		(15,000)	100.00%	(15,000)
4 42	28300041	DFIT - FAS 133 LT Liability - Electric		(2,793,145)	100.00%	(2,793,145)
4 42	28300503	DFIT - FAS 133 Fwd Swap Int LT		(7,026,903)	100.00%	(7,026,903)
4 42	19000413	Deferred FIT - Ramgen Reserve		1,458	100.00%	1,458
4 42	23200312	Gas - WUTC Penalty Payable		-	100.00%	-
4 42	24200002	WUTC Gas Pipeline Penalty		(583,333)	100.00%	(583,333)
4 42	24200632	Gas - WUTC SQJ Penalty		-	100.00%	-
4 42	23200141	Encogen Acid Rain Fines		(374,733)	100.00%	(374,733)
4 42	23200311	Penalties - Crystal Mountain Oil Spill		(791,667)	100.00%	(791,667)
4 42	24200641	Electric - WUTC SQJ Penalty		(440,985)	100.00%	(440,985)
4 42	28300152	DFIT - FAS 133 ST Liability - Gas		(2,456,467)	100.00%	(2,456,467)
4 42	28300053	DFIT - FAS 133 Fwd Swap Int ST		(248,764)	100.00%	(248,764)
42 Total	Other Investmetn & FAS 133					
4 47	21100363	FAS 123R LTTP Equity Awards		(1,709,390)	100.00%	(1,709,390)
4 47	21100393	FAS 123R LTTP Equity Awards - Performance		(687,251)	100.00%	(687,251)
4 47	19000083	Pension Liability - Accum Def Inc Taxes		-	100.00%	-
4 47	18608642	Env Rem - WSDOT Fedl/State Legal Costs		15,888	100.00%	15,888
4 47	18609142	5th & Jackson Indemnity		-	100.00%	-
4 47	18609542	Env Rem - Olympia (Columbia Street) MGP		22	100.00%	22

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
4 47	Deferred Items - Other	18230811	PCA YR #5 Gross	(1,922,357)	100.00%	(1,922,357)
4 47	Deferred Items - Other	18230831	PCA YR #6 Gross	(10,441,327)	100.00%	(10,441,327)
4 47	Deferred Items - Other	18230841	PCA YR #6 Gross # Contra	10,441,327	100.00%	10,441,327
4 47	Deferred Items - Other	21100373	FAS 123R ESPP Equity	(32,744)	100.00%	(32,744)
4 47	Deferred Items - Other	21100383	SFAS 123R Tax Windfall Benefit	(10,273)	100.00%	(10,273)
4 47	Deferred Items - Other	21900143	Acc Other Comprehensive Income - FAS 15	16,170,000	100.00%	16,170,000
4 47	Deferred Items - Other	21900153	SFAS 158 Tax Benefit Qualified Pension	(5,659,501)	100.00%	(5,659,501)
4 47	Deferred Items - Other	21900163	Acc Other Comprehensive Income - FAS 15	11,849,186	100.00%	11,849,186
4 47	Deferred Items - Other	21900173	SFAS 158 Tax Benefit SERP - AOCI	(4,147,217)	100.00%	(4,147,217)
4 47	Deferred Items - Other	21900183	Acc Other Cmpthnsve Income-FAS 158 Post	(1,146,765)	100.00%	(1,146,765)
4 47	Deferred Items - Other	21900193	SFAS 158 Tax Benefit Post Ret. Benefit	396,496	100.00%	396,496
4 47	Deferred Items - Other	24200513	SFAS 123 ESPP liability	-	100.00%	-
4 47	Deferred Items - Other	18230021	Electric Conservation not in RB	19,386,569	100.00%	19,386,569
4 47	Deferred Items - Other	18230281	Electric - Gross PCA	2,269,066	100.00%	2,269,066
4 47	Deferred Items - Other	18230291	Electric - Gross PCA - Contra	(2,269,066)	100.00%	(2,269,066)
4 47	Deferred Items - Other	18230621	Cons Costs NIRB - 1998 Conservation Rider	(25,533,911)	100.00%	(25,533,911)
4 47	Deferred Items - Other	18230631	FAS 109 Taxes	87,284,814	100.00%	87,284,814
4 47	Deferred Items - Other	18230711	PCA YR #2 Gross	30,203,454	100.00%	30,203,454
4 47	Deferred Items - Other	18230721	PCA YR #2 Gross - Contra	(30,203,454)	100.00%	(30,203,454)
4 47	Deferred Items - Other	18230731	PCA YR #3 Gross	10,302,187	100.00%	10,302,187
4 47	Deferred Items - Other	18230741	PCA YR #3 Gross - Contra	(10,302,187)	100.00%	(10,302,187)
4 47	Deferred Items - Other	18230751	PCA YR #4 Gross	(10,522,768)	100.00%	(10,522,768)
4 47	Deferred Items - Other	18230761	PCA YR #4 Gross - Contra	10,522,768	100.00%	10,522,768
4 47	Deferred Items - Other	18230821	PCA YR #5 Gross - Contra	1,922,357	100.00%	1,922,357
4 47	Deferred Items - Other	18230771	PCA Company Portion	17,637,494	100.00%	17,637,494
4 47	Deferred Items - Other	18230781	PCA Company Portion - contra	(17,637,494)	100.00%	(17,637,494)
4 47	Deferred Items - Other	18230941	2001 Rate Case Expenses - Electric	258,374	100.00%	258,374
4 47	Deferred Items - Other	18238001	2004 Rate Case Costs - Electric	368,103	100.00%	368,103
4 47	Deferred Items - Other	18600091	Generating Plant Expenses	6,475	100.00%	6,475
4 47	Deferred Items - Other	18600101	Unamortized AFUCE Gross Up (2/97-12/02)	-	100.00%	-
4 47	Deferred Items - Other	18600121	Wind Resource Acquisition	-	100.00%	-
4 47	Deferred Items - Other	18600131	All Source Resource Acquisition	-	100.00%	-
4 47	Deferred Items - Other	18600141	PTC Credits (Sch 95a)	5,335,034	100.00%	5,335,034
4 47	Deferred Items - Other	18600151	PTC Credits (Sch 95a) Contra	(5,335,034)	100.00%	(5,335,034)
4 47	Deferred Items - Other	18600291	Redmond Ridge Soil Mgmt Agmt	16	100.00%	16
4 47	Deferred Items - Other	18600341	Whitehorn Turbine Repair	2,023	100.00%	2,023
4 47	Deferred Items - Other	18600561	SFAS 71 - Snoqualmie License Expenses	2,050,639	100.00%	2,050,639
4 47	Deferred Items - Other	18601051	FIN 48 Capitalized Overheads - Electric	1,449,366	100.00%	1,449,366
4 47	Deferred Items - Other	18630031	WUTC-AFUDC	132,320	100.00%	132,320
4 47	Deferred Items - Other	18600473	SFAS 132 Supplemental Death Intangible	-	100.00%	-
4 47	Deferred Items - Other	23700793	Interest Accrued	(3,919,167)	100.00%	(3,919,167)
4 47	Deferred Items - Other	25300173	Sr Mgmt LT Incentive Plans	-	100.00%	-
4 47	Deferred Items - Other	25300203	Spec Employee Retire Benefits	(156,261)	100.00%	(156,261)
4 47	Deferred Items - Other	25300223	FAS87 Add'l Min Pension Liab - Officer Supp R	(2,751,070)	100.00%	(2,751,070)
4 47	Deferred Items - Other	25300263	Def Credit for Stock Options Payable	38	100.00%	38
4 47	Deferred Items - Other	25300293	LT Incentive Plan for Sr Mgmt	505	100.00%	505
4 47	Deferred Items - Other	25300373	FAS 148, 123 LTIP	(2,246,924)	100.00%	(2,246,924)

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
4 47	Deferred Items - Other	25300533	SFAS 132 Supplemental Death Add'l Minim	-	100.00%	-
4 47	Deferred Items - Other	25303003	Other Def C-r-S. Reynolds Perform Based	-	100.00%	-
4 47	Deferred Items - Other	28300033	DefFIT Pension	(41,299,527)	100.00%	(41,299,527)
4 47	Deferred Items - Other	18230002	Regulatory Asset	24,752,207	100.00%	24,752,207
4 47	Deferred Items - Other	18230011	Tenaska - Tax Indemnification	-	100.00%	-
4 47	Deferred Items - Other	18230032	Gas Conservation - Tracker Programs	4,943,991	100.00%	4,943,991
4 47	Deferred Items - Other	18230042	UG950288 DSM Tracker Balance	3,991,331	100.00%	3,991,331
4 47	Deferred Items - Other	18230402	Gas Conservation - Equity Kicker on Low Inc P	952	100.00%	952
4 47	Deferred Items - Other	18230422	Water Heater Programs in Rates UG-950278	-	100.00%	-
4 47	Deferred Items - Other	18230432	Gas Rental Equip Pipe & Vent UE-001315	2,678,362	100.00%	2,678,362
4 47	Deferred Items - Other	18230442	Gas Rental Equip Pipe & Vent Amortize U	(1,218,683)	100.00%	(1,218,683)
4 47	Deferred Items - Other	18230942	2001 Rate Case Expenses - Gas	353,455	100.00%	353,455
4 47	Deferred Items - Other	18236612	Env Rem - UG Tank - Crossroads Operating Base	-	100.00%	-
4 47	Deferred Items - Other	18236812	Env Rem - UW Tacoma	-	100.00%	-
4 47	Deferred Items - Other	18237122	Env Rem - South Seattle GS	5,007	100.00%	5,007
4 47	Deferred Items - Other	18238002	2004 Rate Case Costs - Gas	163,792	100.00%	163,792
4 47	Deferred Items - Other	18600082	Env Rem - Lake Union Legal Costs	142,057	100.00%	142,057
4 47	Deferred Items - Other	18600122	Gas - Misc Def Debits	53	100.00%	53
4 47	Deferred Items - Other	18600321	Residential Exchange - Misc Deferred De	13,821,651	100.00%	13,821,651
4 47	Deferred Items - Other	18600393	Deferred Debits - CFS Parts Warranty Re	-	100.00%	-
4 47	Deferred Items - Other	18601052	FIN 48 Capitalized Overheads - Gas	1,003,030	100.00%	1,003,030
4 47	Deferred Items - Other	18608022	Env Rem - Estimated Future Costs Misc Gas Sit	29,394,330	100.00%	29,394,330
4 47	Deferred Items - Other	18608112	Env Rem - Tacoma Tide Flats Remediation Costs	37,254,324	100.00%	37,254,324
4 47	Deferred Items - Other	18608142	Env Rem - Tacoma Tide Flats Legal Costs	9,351,937	100.00%	9,351,937
4 47	Deferred Items - Other	18608152	Env Rem - Tac Tide Flts Historical Internal C	209,797	100.00%	209,797
4 47	Deferred Items - Other	18608212	Env Rem - Everett Remediation Costs	1,309,153	100.00%	1,309,153
4 47	Deferred Items - Other	18608242	Env Rem - Everett Legal Costs	8,718	100.00%	8,718
4 47	Deferred Items - Other	18608312	Env Rem - Chehalis Remediation Costs	2,499,614	100.00%	2,499,614
4 47	Deferred Items - Other	18608412	Env Rem - Gas Works Remediation Costs	2,574,192	100.00%	2,574,192
4 47	Deferred Items - Other	18608442	Env Rem - Gas Works Legal Costs	856,121	100.00%	856,121
4 47	Deferred Items - Other	18608452	Env Rem - Gas Works Historical Internal Costs	367	100.00%	367
4 47	Deferred Items - Other	18608512	Env Rem - WSDOT Federal/State Remediat	-	100.00%	-
4 47	Deferred Items - Other	18608542	Env Rem - WSDOT Fedl/State Legal Costs	379,591	100.00%	379,591
4 47	Deferred Items - Other	18608612	Env Rem - WSDOT Upland Remediation Costs	769,040	100.00%	769,040
4 47	Deferred Items - Other	18608712	Env Rem - WSDOT Thea Foss Remediation Costs	3,103,296	100.00%	3,103,296
4 47	Deferred Items - Other	18608742	Env Rem - WSDOT Thea Foss Legal Costs	3,180,773	100.00%	3,180,773
4 47	Deferred Items - Other	18608812	Env Rem - Tulalip Remediation Costs	995	100.00%	995
4 47	Deferred Items - Other	18608912	Env Rem - System Oil Insur Lit Legal Co	63	100.00%	63
4 47	Deferred Items - Other	18608941	Env Rem - Omnibus Insur Lit Legal Cost	-	100.00%	-
4 47	Deferred Items - Other	18608942	Env Rem - Omnibus Insur Lit Legal Cost	-	100.00%	-
4 47	Deferred Items - Other	18609112	Env Rem - 5th & Jackson Remediation Costs	3,072,299	100.00%	3,072,299
4 47	Deferred Items - Other	18609122	Env Rem - 5th & Jackson Remed Reimbur	2,225	100.00%	2,225
4 47	Deferred Items - Other	18609132	5th & Jackson Legal Costs	-	100.00%	-
4 47	Deferred Items - Other	18609212	Env Rem - Mercer Street Remediation Costs	66,942	100.00%	66,942
4 47	Deferred Items - Other	18609312	Env Rem - Quendall Terminal Remediation	6,439,724	100.00%	6,439,724
4 47	Deferred Items - Other	18609522	Env Rem - Quendall Terminal Legal Costs	59,008	100.00%	59,008
4 47	Deferred Items - Other	18609532	Env Rem - Bay Station (Elliot Ave) MGP	18,159	100.00%	18,159

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
4 47	Deferred Items - Other	22840002	Gas - Accrued Environ Remediation Costs	(29,512,045)	100.00%	(29,512,045)
4 47	Deferred Items - Other	18236022	Env Rem - UG Tank - Estimated Future Co	117,715	100.00%	117,715
4 47	Deferred Items - Other	18237112	Env Rem - Swarr Station	186,444	100.00%	186,444
4 47	Deferred Items - Other	18238003	2004 Rate Case Costs - Common	-	100.00%	-
4 47	Deferred Items - Other	18600073	Intang FAS87 Pension Asset - Misc Def Debits	1,263,442	100.00%	1,263,442
4 47	Deferred Items - Other	18600083	Prepd Pens Cost Excess Contrib - Misc Def Deb	105,377,100	100.00%	105,377,100
4 47	Deferred Items - Other	18600203	Def Debits - Misc Def Debits	8,701	100.00%	8,701
47 Total	Deferred Items - Other					278,700,061
4 48	Deferred FIT	19000443	Defird Tax Asset - SFAS 158 Qualified P	5,659,501	100.00%	5,659,501
4 48	Deferred FIT	19000453	Defird Tax Asset - SFAS 158 SERP	4,147,217	100.00%	4,147,217
4 48	Deferred FIT	19000463	Defird Tax Asset - SFAS 158 Posttrmt	(396,496)	100.00%	(396,496)
4 48	Deferred FIT	19000133	Non-Qual SRP - Officers - Accum Def Inc Taxes	8,632,425	100.00%	8,632,425
4 48	Deferred FIT	19000153	L-T Incentive Plan - Accum Def Inc Taxes	-	100.00%	-
4 48	Deferred FIT	19000163	DFIT - LTIP Restricted Stock	325,485	100.00%	325,485
4 48	Deferred FIT	19000173	DFIT - Officer Restricted Stock	14,588	100.00%	14,588
4 48	Deferred FIT	19000283	Sr Mgmt L-T Incentive Plan - Accum Def Inc Ta	(4,713)	100.00%	(4,713)
4 48	Deferred FIT	19000303	Def FIT - FAS 123 LTIP	1,702,584	100.00%	1,702,584
4 48	Deferred FIT	19000313	Def FIT - Performance Based Compensatio	-	100.00%	-
4 48	Deferred FIT	19000361	Gardiner Property Deferred Loss	159,437	100.00%	159,437
4 48	Deferred FIT	19000701	DFIT FIN 48 Interest - Electric	780,428	100.00%	780,428
4 48	Deferred FIT	28300321	AFUCE Deferred Taxes	(6,545)	100.00%	(6,545)
4 48	Deferred FIT	28300331	Def Tax - Interest Inc - HEDC	(37,214)	100.00%	(37,214)
4 48	Deferred FIT	28300361	Accum Def Tax Liability - SFAS 109	(87,284,814)	100.00%	(87,284,814)
4 48	Deferred FIT	19000153	L-T Incentive Plan - Accum Def Inc Taxes	-	100.00%	-
4 48	Deferred FIT	19000702	DFIT FIN 48 Interest - Gas	540,093	100.00%	540,093
4 48	Deferred FIT	28300362	Def FIT - FAS 109	(24,752,207)	100.00%	(24,752,207)
4 48	Deferred FIT	28300153	Deferred Income Tax - Thermal Energy	-	100.00%	-
4 48	Deferred FIT	28300183	Deferred Income Tax - Therm Rail	-	100.00%	-
48 Total	Deferred FIT					(90,520,232)
4 49	Temporary Cash Investment	13600003	Temporary Cash Investments-Non Tax Exempt	6,858,333	100.00%	6,858,333
4 49	Temporary Cash Investment	13600013	Temporary Cash Investments-Taxable	1,770,833	100.00%	1,770,833
4 49	Temporary Cash Investment	13600403	Temporary Cash Investments- Key Bank	14,072	100.00%	14,072
49 Total	Temporary Cash Investment					8,643,238
4 50	Electric Preliminary Surveys	18300111	Elec-White River Tunnel Inspection	908	100.00%	908
4 50	Electric Preliminary Surveys	18300121	Elec-Update Seismic Analysis for Baker	712,384	100.00%	712,384
50 Total	Electric Preliminary Surveys					713,292
4 51	Environmental Receivables	18608062	Env Rem - Gas Historical Actual Ins Recoverie	(66,259,121)	100.00%	(66,259,121)
51 Total	Environmental Receivables					(66,259,121)
4 52	Current Accounts	18600063	Cashiers Shortages - Misc Def Debits	169	100.00%	169
4 52	Current Accounts	18600123	Cashiers Shortages - CLX	135,487	100.00%	135,487
4 52	Current Accounts	24200603	Severance Payable	-	100.00%	-
52 Total	Current Accounts					135,655
Grand Total	Merchandising					594,864,319
Working Capital						594,944,209
5	Working Capital	13100033	Cash - Seafirst - Check Clearing Account	-	100.00%	-

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	13100053	Cash - First Union - PSE A/P C/D - 1069509	-	100.00%	-
5	Working Capital	13100143	Cash - Wells Fargo - WNG CBR - 4159652569	-	100.00%	-
5	Working Capital	13100153	Cash - Seafirst - PSPL Non-CLIP - Clsd 10/97	-	100.00%	-
5	Working Capital	13100293	Cash - Seafirst - WNG Disburse - 158	-	100.00%	-
5	Working Capital	13100300	Cash - PE Key Bank 7738	833,333	100.00%	833,333
5	Working Capital	13100353	Cash-Key Bank-Flexben-6467	-	100.00%	-
5	Working Capital	13100543	Cash - State Bank - Concrete	196,338	100.00%	196,338
5	Working Capital	13100563	US Bank - General Account 1775586	1,095,662	100.00%	1,095,662
5	Working Capital	13100573	US Bank - Damage Claims 1771847	(748,905)	100.00%	(748,905)
5	Working Capital	13100583	Cash - Bank of Amer - Cr Bal Refid - 32	-	100.00%	-
5	Working Capital	13100771	Conservation Trust Restricted Cash	-	100.00%	-
5	Working Capital	13100783	Cash - BofA - Credit Card Payments-3751	-	100.00%	-
5	Working Capital	13101003	Cash-UBOC-Payment Processing Bothell 44	9,880,876	100.00%	9,880,876
5	Working Capital	13101013	Cash-UBOC-Bill Payment Consolidator 443	(484)	100.00%	(484)
5	Working Capital	13101023	Cash-Key Bank-Concentration 47968102460	2,550,917	100.00%	2,550,917
5	Working Capital	13101033	Cash-Key Bank-PSE Receipts 479681024614	1,176,674	100.00%	1,176,674
5	Working Capital	13101043	Cash-Key Bank-Direct Debit Deposit AFT4	-	100.00%	-
5	Working Capital	13101063	Cash-Key Bank-Baker Recreation 47968102	1,205	100.00%	1,205
5	Working Capital	13101073	Cash-Key Bank-Internet Receipts Bill479	0	100.00%	0
5	Working Capital	13101083	Cash-Key Bank-Credit Card Receipts 4796	(3,611)	100.00%	(3,611)
5	Working Capital	13101093	Cash-Key Bank-Payroll 190994701174	(576,650)	100.00%	(576,650)
5	Working Capital	13101103	Cash-Key Bank-Credit Balance Refund 190	-	100.00%	-
5	Working Capital	13101113	Cash-Key Bank-Accounts Payable 19099470	(11,262,709)	100.00%	(11,262,709)
5	Working Capital	13101123	Cash-Key Bank- SAP Credit Balance Refun	(879,022)	100.00%	(879,022)
5	Working Capital	13101133	Cash-Key Bank- Checkfree	-	100.00%	-
5	Working Capital	13101143	Cash-Citibank-Direct Debit Deposit AFT	408,263	100.00%	408,263
5	Working Capital	13101153	Cash - Citibank E-Payment	402	100.00%	402
5	Working Capital	13108123	First Un - Clearing A/P Disb.	-	100.00%	-
5	Working Capital	13108243	Cash - Bank of America - A/P Disbursement	-	100.00%	-
5	Working Capital	13109993	CLX Cash Clearing	256,946	100.00%	256,946
5	Working Capital	13400011	Other Special Deposits	8,663	100.00%	8,663
5	Working Capital	13400012	Other Special Deposits - Gas	2,083	100.00%	2,083
5	Working Capital	13400021	PSE Merchant Deposit - Transmission	424,997	100.00%	424,997
5	Working Capital	13400031	PSE Transmission Contra - Merchant Deposit	(424,997)	100.00%	(424,997)
5	Working Capital	13400041	BPA Cross-Cascades Transmission Request	35,467	100.00%	35,467
5	Working Capital	13400051	BPA Fredrickson 1 Transmission Request	-	100.00%	-
5	Working Capital	13400061	BPA Hopkins Ridge Transmission Request	2,314	100.00%	2,314
5	Working Capital	13400063	Other Special Deposits	1,396	100.00%	1,396
5	Working Capital	13400071	BPA Linden Transmission Request Deposit	8,512	100.00%	8,512
5	Working Capital	13400073	PSE Ben Protect Trust-Bank of NY Money	2,018,587	100.00%	2,018,587
5	Working Capital	13400081	BPA Saddleback Transmission Request Deposit	3,800	100.00%	3,800
5	Working Capital	13400083	Payroll - Health / Dependent Spending Deposit	37,826	100.00%	37,826
5	Working Capital	13400093	Health / Dependent Spending Deposit - Year 2	31,342	100.00%	31,342
5	Working Capital	13500003	Petty Cash	91,537	100.00%	91,537
5	Working Capital	13500041	Freddie #1 Operating Advance	224,665	100.00%	224,665
5	Working Capital	13500051	Colstrip 500KV Transmission O&M Operati	73,353	100.00%	73,353
5	Working Capital	13500061	Colstrip 1&2 Operating Advance	1,160,548	100.00%	1,160,548

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	13500071	Colstrip 3&4 Operating Advance	892,821	100.00%	892,821
5	Working Capital	13500073	Stock Exch Fractional Shares	-	100.00%	-
5	Working Capital	13500081	Credit Balance Refunds	-	100.00%	-
5	Working Capital	13500142	Refunds - SeaFirst #68523505	-	100.00%	-
5	Working Capital	13500153	Workers Comp - ESIS Working Fund	67,655	100.00%	67,655
5	Working Capital	13500163	Working Fund - Baker Lodge	-	100.00%	-
5	Working Capital	13500172	Northwest Permits Operating Advance- Gas	-	100.00%	-
5	Working Capital	13500173	RW (Right of Way) Easements & Permits	2,686	100.00%	2,686
5	Working Capital	13501001	Working Fund - Agent (Encogen)	-	100.00%	-
5	Working Capital	14200003	Customer Accounts Receivable	(346,386)	100.00%	(346,386)
5	Working Capital	14200011	Elec/Cust Accounts Receivable CLX	128,150,070	100.00%	128,150,070
5	Working Capital	14200012	Gas - Cust Accts Rec - Unprocessed Rece	12,188	100.00%	12,188
5	Working Capital	14200052	Gas- Cust Accounts Receivable CLX	89,399,875	100.00%	89,399,875
5	Working Capital	14209993	Cust Accounts Receivable Clearing - CLX	(17,024,267)	100.00%	(17,024,267)
5	Working Capital	14300003	Accts Rec - Misc -401k forfeiture accou	7,812	100.00%	7,812
5	Working Capital	14300062	Gas Off System Sales - Other Accts Rec	25,973,746	100.00%	25,973,746
5	Working Capital	14300072	Jackson Prairie / NW Pipeline - Other A/R	576,946	100.00%	576,946
5	Working Capital	14300082	Jackson Prairie / WWP - Other A/R	546,032	100.00%	546,032
5	Working Capital	14300141	Power Sales - Other Accts Rec	14,364,209	100.00%	14,364,209
5	Working Capital	14300151	Transmission - Other Accts Rec	914,960	100.00%	914,960
5	Working Capital	14300171	BPA Residential Exchange - Other Accts Rec	6,727,673	100.00%	6,727,673
5	Working Capital	14300211	A/R - Crystal Mountain Insurance Receivable	8,859,284	100.00%	8,859,284
5	Working Capital	14300213	Other Accts Rec - Misc	4,137	100.00%	4,137
5	Working Capital	14300323	Emp Rec / Payroll Advances & Misc - OARM	130	100.00%	130
5	Working Capital	14300333	Loans - Exit Payback - Other Accts Rec	207,500	100.00%	207,500
5	Working Capital	14300353	A/R - Damage Claims - CLX	4,067,197	100.00%	4,067,197
5	Working Capital	14300363	A/R - Energy Diversion - CLX	31,510	100.00%	31,510
5	Working Capital	14300373	A/R - Vandalism - CLX	-	100.00%	-
5	Working Capital	14300383	A/R - Subsidiaries - CLX	58,427	100.00%	58,427
5	Working Capital	14300393	A/R - Miscellaneous - CLX	9,712,822	100.00%	9,712,822
5	Working Capital	14300411	Electric - Water Heater Financing - Oth	-	100.00%	-
5	Working Capital	14300441	Whitehorn Unit 2 Reimbursable Repair Co	1,918,912	100.00%	1,918,912
5	Working Capital	14300451	A/R - Goldendale Insurance Receivable	418,750	100.00%	418,750
5	Working Capital	14300523	A/R-Mellon Investor Services	2,387	100.00%	2,387
5	Working Capital	14300533	A/R-Treble Damages	527,555	100.00%	527,555
5	Working Capital	14300603	A/R - Merchandise - CLX	-	100.00%	-
5	Working Capital	14300613	A/R CARS Conversion - CLX	-	100.00%	-
5	Working Capital	14300623	A/R - Damage Claim Conversion - CLX	14,099	100.00%	14,099
5	Working Capital	14300701	A/R - Powerex Power Exchange	416,520	100.00%	416,520
5	Working Capital	14300901	A/R - Refundable Federal Fuel Tax	465,002	100.00%	465,002
5	Working Capital	14301001	A/R - Encogen (GP)	-	100.00%	-
5	Working Capital	14301003	Account Receivable Reconciliation Accou	-	100.00%	-
5	Working Capital	14301022	Refundable GST on PSE Gas Purchase	3,768,704	100.00%	3,768,704
5	Working Capital	14400011	Electric APUA - Customer Accts Receivable	(801,619)	100.00%	(801,619)
5	Working Capital	14400032	Gas - APUA - Customer Accts Receivable	(487,786)	100.00%	(487,786)
5	Working Capital	14400071	APUA - Electric Counterparties	(158,521)	100.00%	(158,521)
5	Working Capital	14400213	APUA - Damage Claims - CLX	(609,495)	100.00%	(609,495)

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	14400223	APUA - Energy Diversion - CLX	2,378	100.00%	2,378
5	Working Capital	14400233	APUA - Vandalism - CLX	-	100.00%	-
5	Working Capital	14400253	APUA - Miscellaneous - CLX	19,379	100.00%	19,379
5	Working Capital	14400263	APUA - Merchandise - CLX	-	100.00%	-
5	Working Capital	14400273	APUA - CARS Conversion-CLX	-	100.00%	-
5	Working Capital	14400293	APUA-Treble Damages	(527,555)	100.00%	(527,555)
5	Working Capital	15100021	Fuel Stock - Colstrip 1&2	1,089,610	100.00%	1,089,610
5	Working Capital	15100031	Fuel Stock - Colstrip 3&4	1,299,972	100.00%	1,299,972
5	Working Capital	15100041	Fuel Stock - Colstrip 3&4 Fuel	285,550	100.00%	285,550
5	Working Capital	15100061	Fuel Stock - Crystal Mountain	33,523	100.00%	33,523
5	Working Capital	15100081	Fuel Stock - Whitehorn #1	925,602	100.00%	925,602
5	Working Capital	15100091	Fuel Stock - Fredrickson #1	737,852	100.00%	737,852
5	Working Capital	15100101	Fuel Stock - Fredonia 1&2	1,026,070	100.00%	1,026,070
5	Working Capital	15100121	Fuel Stock - Fredrickson #1	(369)	100.00%	(369)
5	Working Capital	15100122	Fuel Stock - Propane SWARR Station	295,023	100.00%	295,023
5	Working Capital	15100151	Fuel Stock - Whitehorn Non-Core Gas Inv	5,984	100.00%	5,984
5	Working Capital	15100161	Fuel Stock - Fredrickson Non-Core Gas	(501)	100.00%	(501)
5	Working Capital	15100171	Fuel Stock - Fredonia Non-Core Gas Inve	(361)	100.00%	(361)
5	Working Capital	15100181	Fuel Stock - Colstrip 1&2 Propane	151,830	100.00%	151,830
5	Working Capital	15100201	Fuel Stock - Tenaska - Oil	1,317,600	100.00%	1,317,600
5	Working Capital	15100211	Fuel Stock - Pooled CT Non-Core Gas Inv	89,375	100.00%	89,375
5	Working Capital	15101001	Fuel Stock - Encogen Oil	-	100.00%	-
5	Working Capital	15101011	Fuel Stock - Encogen Natural Gas	-	100.00%	-
5	Working Capital	15111001	Fuel Stock - Encogen Oil	470,987	100.00%	470,987
5	Working Capital	15111011	Fuel Stock - Encogen Natural Gas	3,103	100.00%	3,103
5	Working Capital	15400023	Inventory - Pre-Capitalized Material	9,230,471	100.00%	9,230,471
5	Working Capital	15400031	Plant Materials - Colstrip 1 & 2	3,271,505	100.00%	3,271,505
5	Working Capital	15400033	Inventory Reserve Account - Pre-Capitalized M	(9,230,363)	100.00%	(9,230,363)
5	Working Capital	15400041	Plant Materials - Colstrip 3 & 4	2,518,649	100.00%	2,518,649
5	Working Capital	15400061	Encogen Storeroom	1,457,422	100.00%	1,457,422
5	Working Capital	15400071	Hopkins Ridge Storeroom	72,776	100.00%	72,776
5	Working Capital	15400081	Wild Horse Wind Farm Storeroom	85,667	100.00%	85,667
5	Working Capital	15400101	Electric - Plant Material & Supplies	29,303,970	100.00%	29,303,970
5	Working Capital	15400102	Gas - Plant Material & Supplies	7,163,573	100.00%	7,163,573
5	Working Capital	15400103	Plant Material & Supplies	3,114,340	100.00%	3,114,340
5	Working Capital	15400111	Inventory - Fredonia	182,698	100.00%	182,698
5	Working Capital	15400121	Inventory - Fredrickson	1,079,147	100.00%	1,079,147
5	Working Capital	15400131	Inventory - Whitehorn	188,678	100.00%	188,678
5	Working Capital	15400141	Inventory - Goldendale	577,069	100.00%	577,069
5	Working Capital	15400201	CT Site Inventories	254,000	100.00%	254,000
5	Working Capital	16300023	Undistributed Stores Expense	1,794,930	100.00%	1,794,930
5	Working Capital	16300063	Undistributed Substation Equipment Stor	478,505	100.00%	478,505
5	Working Capital	16300073	Undistributed Communications Equip Stor	-	100.00%	-
5	Working Capital	16300083	Undistributed Intolight Stores Expense	-	100.00%	-
5	Working Capital	16410002	SGS-1 Gas Stored Underground	29,617,682	100.00%	29,617,682
5	Working Capital	16410012	SGS-2 Gas Stored Underground	6,589,180	100.00%	6,589,180
5	Working Capital	16410022	Clay Basin Gas Storage - 00925	45,144,930	100.00%	45,144,930

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	16410042	AECO - Gas Stored Underground	6,295,723	100.00%	6,295,723
5	Working Capital	16420002	Liquefied Natural Gas Stored	576,201	100.00%	576,201
5	Working Capital	16420012	LNG - Gig Harbor	77,679	100.00%	77,679
5	Working Capital	16500002	Gas - Prepaid Insurance	14,312	100.00%	14,312
5	Working Capital	16500011	Prepmts - Tucannon	-	100.00%	-
5	Working Capital	16500013	Prepmts - Puget Auto / General Liability	1,014,718	100.00%	1,014,718
5	Working Capital	16500021	Prepmts - WIES - Blackout / Brownout	32,426	100.00%	32,426
5	Working Capital	16500031	Prepmts - BPA Reconnector Agreement	-	100.00%	-
5	Working Capital	16500033	Prepmts - Puget Crime Insurance	10,706	100.00%	10,706
5	Working Capital	16500043	Prepmts - Puget Dir & Officers Liab Ins	934,353	100.00%	934,353
5	Working Capital	16500051	Prepmts - BC Auto Liability	23,230	100.00%	23,230
5	Working Capital	16500063	Prepmts - Puget Workman's Comp - Aegis	80,966	100.00%	80,966
5	Working Capital	16500073	Prepmts - Workman Comp / Letters of Credit	44,667	100.00%	44,667
5	Working Capital	16500083	Prepmts - All Risk Property Insurance	837,416	100.00%	837,416
5	Working Capital	16500093	Prepmts - King Air Aircraft Insurance	11,148	100.00%	11,148
5	Working Capital	16500103	Prepmts - M&M Consulting Fee	32,083	100.00%	32,083
5	Working Capital	16500113	Prepmts - Pollution Control Bond	166,918	100.00%	166,918
5	Working Capital	16500123	Prepaid- Transmission software	265,493	100.00%	265,493
5	Working Capital	16500241	Prepayments - Hopkins Ridge Prop Insurance	-	100.00%	-
5	Working Capital	16500253	Prepmts - Misc - Prepaid Insurance	12,176	100.00%	12,176
5	Working Capital	16500263	Prepmts - Payroll Taxes	-	100.00%	-
5	Working Capital	16500282	Prepaid Stanfield Meter Station Upgrade	-	100.00%	-
5	Working Capital	16500283	Prepaid SAP Support	474,539	100.00%	474,539
5	Working Capital	16500313	Prepayments - Misc Employee Benefits	224,602	100.00%	224,602
5	Working Capital	16500333	Prepmts - Heavy Vehicle Licenses	1,554	100.00%	1,554
5	Working Capital	16500341	Prepmts - License Fee - Users of Water	-	100.00%	-
5	Working Capital	16500343	Prepmts - 3 yr. Websense License	15,364	100.00%	15,364
5	Working Capital	16500361	Prepmts - Electric - Municipal Taxes	1,042	100.00%	1,042
5	Working Capital	16500373	Prepmts - Interest	778,681	100.00%	778,681
5	Working Capital	16500383	Microsoft Maintenance Contract	27,154	100.00%	27,154
5	Working Capital	16500393	Prepmts - State Street Cond Trustee Fee	-	100.00%	-
5	Working Capital	16500401	Prepmts - FERC License Fee - Lower Baker	48,536	100.00%	48,536
5	Working Capital	16500411	Prepmts - FERC License Fee - Upper Baker	48,536	100.00%	48,536
5	Working Capital	16500461	Prepmts - SCL - Bothell	105,553	100.00%	105,553
5	Working Capital	16500471	Prepaid Sales Tax - Fredonia CT 3 & 4	2,324,434	100.00%	2,324,434
5	Working Capital	16500501	Unamortized Premiums Paid on Unexpired Option	-	100.00%	-
5	Working Capital	16500551	Prepaid Exp - Hopkins Ridge Interconec	-	100.00%	-
5	Working Capital	16500553	Prepaid- Miscellaneous	347,093	100.00%	347,093
5	Working Capital	16500563	Prepayments - Licensing Fees (Vehicles)	101,186	100.00%	101,186
5	Working Capital	16500573	Prepaid insurance - Liab - Navy Contrac	25,393	100.00%	25,393
5	Working Capital	16500581	Caminus Aces Prepaid Maintenance (elect	27,177	100.00%	27,177
5	Working Capital	16500582	Caminus GMS Prepaid Maintenance (gas)	17,165	100.00%	17,165
5	Working Capital	16500611	Prepaid Edison Electric Institute dues	222,160	100.00%	222,160
5	Working Capital	16500612	Prepaid American Gas Association Dues	148,338	100.00%	148,338
5	Working Capital	16500622	Prepaid NW Gas Association Dues	13,461	100.00%	13,461
5	Working Capital	16500623	Prepaid Subscripts	14,876	100.00%	14,876
5	Working Capital	16500633	Prepaid -2007 CISCO Smartnet (Dimension	104,432	100.00%	104,432

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	16500641	Prepaid Rent for Skagit Svc Ctr	24,086	100.00%	24,086
5	Working Capital	16500713	Prepaid KWI Maintenance	114,165	100.00%	114,165
5	Working Capital	16501003	Advance/Down Payments	57,786	100.00%	57,786
5	Working Capital	16501011	Wildhorse Prepaid O&M to Vestas	290,284	100.00%	290,284
5	Working Capital	16501013	Prepaid - Future Year Expenses	7,134	100.00%	7,134
5	Working Capital	16599011	Prepaid Colstrip 1&2 WECO Coal Resv Ded.	2,708,333	100.00%	2,708,333
5	Working Capital	17300001	Electric - Accrued Utility Revenue	82,927,420	100.00%	82,927,420
5	Working Capital	17300002	Gas - Unbilled Revenue	56,318,935	100.00%	56,318,935
5	Working Capital	17300011	Electric-Accrued Utility Revenue-Transp	804,039	100.00%	804,039
5	Working Capital	17400001	Energy Storage	3,894,022	100.00%	3,894,022
5	Working Capital	18210051	12/26/96 Snow / Ice Storm - Extr Prpty Loss	-	100.00%	-
5	Working Capital	18210171	11/23/98 Storm Damage - Catastrophic	-	100.00%	-
5	Working Capital	18210181	1/16/00 Windstorm - Extr Property Loss	-	100.00%	-
5	Working Capital	18210191	12/4/03 Wind Storm - Extr Property Los	8,084,555	100.00%	8,084,555
5	Working Capital	18210201	2006 Storm Excess Costs	85,995,205	100.00%	85,995,205
5	Working Capital	18210211	2007 Storm Excess Costs	398,359	100.00%	398,359
5	Working Capital	18230131	Electric - SFAS 106 Post Ret Bene - Reg Asset	1,276,556	100.00%	1,276,556
5	Working Capital	18230241	Electric - Retail Wheeling Pilot - Reg. Assets	-	100.00%	-
5	Working Capital	18230311	Env Rem - UG Tank - Whidbey Is. (Future	15,000	100.00%	15,000
5	Working Capital	18230321	Env Rem - UG Tank - Tenino (Future Cost	52,472	100.00%	52,472
5	Working Capital	18230331	Env Rem - UG Tank - White River (Future	-	100.00%	-
5	Working Capital	18230471	Residential Exchange Carrying Costs UE-	118,146	100.00%	118,146
5	Working Capital	18230921	Virtual Right of Way	18,649,747	100.00%	18,649,747
5	Working Capital	18232221	Env Rem - Buckely Headworks Site Est Fu	978,826	100.00%	978,826
5	Working Capital	18232241	Buckley Headworks Remediation Costs	-	100.00%	-
5	Working Capital	18232251	Buckley Ph II Burn Pile & Wood Debris E	531,808	100.00%	531,808
5	Working Capital	18232271	Env Rem - Duwamish River Site (former G	56,801	100.00%	56,801
5	Working Capital	18232281	Env Rem - Olympia Svc Capacitor Site	-	100.00%	-
5	Working Capital	18232291	Env Rem - Bellevue G.O.UST Site Est Fut	-	100.00%	-
5	Working Capital	18233051	Env Rem - UG Tank -Baker Lodge	-	100.00%	-
5	Working Capital	18233061	Env Rem - UG Tank -Poulsbo Service Cent	10,000	100.00%	10,000
5	Working Capital	18233071	Env Rem - UG Tank - Kent Fleet	-	100.00%	-
5	Working Capital	18233081	Env Rem-Olympia SVC Capacitor Site Futu	-	100.00%	-
5	Working Capital	18233091	Tenino Service Center - UG Tank - Env	-	100.00%	-
5	Working Capital	18233101	Env. Rem. - Bremerton UST Def Site	22,528	100.00%	22,528
5	Working Capital	18233121	Env Rem - UG Tank - Bremerton (Future C	33,851	100.00%	33,851
5	Working Capital	18238011	Power Cost Only Ratecase Proceeding Costs	28,418	100.00%	28,418
5	Working Capital	18238021	Contra Power Cost Only Ratecase Proceeding Costs	-	100.00%	-
5	Working Capital	18239001	Low Income Grants - Electric	-	100.00%	-
5	Working Capital	18239002	Low Income Grants - Gas	20,175,187	100.00%	20,175,187
5	Working Capital	18239011	PSE Low Income Program Costs - Electric	7,305,663	100.00%	7,305,663
5	Working Capital	18239012	PSE Low Income Program Costs - Gas	765,818	100.00%	765,818
5	Working Capital	18239021	Low Income Agency Admin Fees - Electric	381,469	100.00%	381,469
5	Working Capital	18239022	Low Income Agency Admin Fees - Gas	4,601,406	100.00%	4,601,406
5	Working Capital	18239031	Contra Low Income Program - Electric	2,269,038	100.00%	2,269,038
5	Working Capital	18239032	Contra Low Income Program - Gas	(25,542,411)	100.00%	(25,542,411)
5	Working Capital	18239041	Conservation & Renewable Discount Progr	(9,956,171)	100.00%	(9,956,171)
5	Working Capital	18239041	Conservation & Renewable Discount Progr	14,767,136	100.00%	14,767,136

Working Capital Detail

Category	Elec	W/C Line No.	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	18239051	BPA Reimbursement of C&R Costs - Electr	(14,541,959)	100.00%	(14,541,959)
5	Working Capital	18400013	Land Transportation Clearing	(549,676)	100.00%	(549,676)
5	Working Capital	18400123	Employee Related Taxes Clearing	160,925	100.00%	160,925
5	Working Capital	18400143	Employee Benefits Clearing	(378,300)	100.00%	(378,300)
5	Working Capital	18400153	Accounts Payable Suspense	-	100.00%	-
5	Working Capital	18400223	Master Card Central Billing - Clearing	-	100.00%	-
5	Working Capital	18400483	Employee Incentive Plan Clearing	631,723	100.00%	631,723
5	Working Capital	18400703	CLX Other Miscellaneous Credits	-	100.00%	-
5	Working Capital	18401013	CLX Balance Transfer	-	100.00%	-
5	Working Capital	18401023	CLX Bank Credit Adjustments	17	100.00%	17
5	Working Capital	18401033	Credit Balance Refund Clearing	(6,891)	100.00%	(6,891)
5	Working Capital	18401063	CLX - Account Credit Adj for Rule 7	-	100.00%	-
5	Working Capital	18600053	ZCLM Damage Claim Orders	999,283	100.00%	999,283
5	Working Capital	18600161	Advance Pmt Montana Firm Contract - Misc Def	191,333	100.00%	191,333
5	Working Capital	18700041	Real Estate Brokerage Fee	131,770	100.00%	131,770
5	Working Capital	18700001	Electric - Def Losses fr Disposition of Utili	468,696	100.00%	468,696
5	Working Capital	18700002	Def Losses fr Disposition of Utility Pl	184,152	100.00%	184,152
5	Working Capital	18700003	Def Losses fr Disposition of Utility Pl	497,515	100.00%	497,515
5	Working Capital	18700011	Def Loss Disp Plt. - Electric	682,070	100.00%	682,070
5	Working Capital	18700012	Def Loss Disp Plt. - Gas	379,353	100.00%	379,353
5	Working Capital	18700021	Deferred Losses post 12/31/05 Property	20,655	100.00%	20,655
5	Working Capital	18700022	Deferred Losses post 12/31/05 Property	(9,486)	100.00%	(9,486)
5	Working Capital	19000003	Def FIT Deferred Compensation	12,501,475	100.00%	12,501,475
5	Working Capital	19000013	Def FIT FAS 106 Retirement Benefits	4,504,876	100.00%	4,504,876
5	Working Capital	19000023	Deferred Revenue Connct - Accum Def Income Tax	2,691,000	100.00%	2,691,000
5	Working Capital	19000062	Pipeline Capacity Assignment	14,581,042	100.00%	14,581,042
5	Working Capital	19000073	DFIT - Gain on Sale of Crossroads Building	516,057	100.00%	516,057
5	Working Capital	19000093	Vacation Pay - Accum Def Inc Taxes	2,908,596	100.00%	2,908,596
5	Working Capital	19000111	Land Sales - Accum Def Inc Taxes	510,890	100.00%	510,890
5	Working Capital	19000123	SERPS - Accum Def Inc Taxes	(3,573)	100.00%	(3,573)
5	Working Capital	19000141	DFIT Gain on Skagit Sale	68,625	100.00%	68,625
5	Working Capital	19000161	Env Clean-Up - Accum Def Inc Taxes	-	100.00%	-
5	Working Capital	19000181	Electric - Env Remediation Costs - Accum Def	984,000	100.00%	984,000
5	Working Capital	19000221	SFAS106 Operating - Accum Def Inc Taxes	-	100.00%	-
5	Working Capital	19000233	SFAS106 Non-Operating - Accum Def Inc Taxes	-	100.00%	-
5	Working Capital	19000243	SFAS106 Plan Curtail Loss - Accum Def Inc Tax	-	100.00%	-
5	Working Capital	19000251	Gain on Disp Of Emiss Allow - Acc Def Inc Tax	590,830	100.00%	590,830
5	Working Capital	19000261	Pension Costs - VSRP/ESP - Accum Def Inc Tax	-	100.00%	-
5	Working Capital	19000281	Def FIT - Deferred Compensation	-	100.00%	-
5	Working Capital	19000293	Non-Integr Merger Costs - Accum Def Inc Taxes	-	100.00%	-
5	Working Capital	19000301	IRS Audit 92-94 - Accum Def Inc Taxes	(161,383)	100.00%	(161,383)
5	Working Capital	19000321	Mark to Market A/R (Sec. 475) - Accum Def Inc	-	100.00%	-
5	Working Capital	19000341	Deferred Stock Options (WECO) - Accum Def Inc	-	100.00%	-
5	Working Capital	19000371	Def Tax Colstrip Reclamation Electric	718,878	100.00%	718,878
5	Working Capital	19000381	Def Tax Employee Stock Grants-Electric	-	100.00%	-
5	Working Capital	19000383	Def Tax - Workers Compensation Reserve	-	100.00%	-
5	Working Capital	19000411	Deferred FIT - California PX	-	100.00%	-

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	19000431	Deferred FIT-Deferred Income (Advance P	-	100.00%	-
5	Working Capital	19000433	Deferred FIT Receivable - NOL	2,235,293	100.00%	2,235,293
5	Working Capital	19000441	Deferred FIT - FAS 143 Whitehorn 2 & 3	675,893	100.00%	675,893
5	Working Capital	19000461	Deferred FIT - Sale of GO	2,345,024	100.00%	2,345,024
5	Working Capital	19000471	Deferred FIT - Horizon Wind Energy Paym	188,678	100.00%	188,678
5	Working Capital	19000521	Ecogen Activity - Electric	(4,123,424)	100.00%	(4,123,424)
5	Working Capital	19000531	Deferred FIT AP&T Note Receivable Reser	-	100.00%	-
5	Working Capital	19000541	Deferred FIT Colstrip 1&2 Liability Res	82,152	100.00%	82,152
5	Working Capital	19000543	DFIT Summit Purchase Opt Buyout	1,931,417	100.00%	1,931,417
5	Working Capital	19000562	Def FIT - Demand Charges	1,270,717	100.00%	1,270,717
5	Working Capital	19000572	Def FIT - JP Storage 263A	179,522	100.00%	179,522
5	Working Capital	19000582	Def FIT - Non Qual SERP	-	100.00%	-
5	Working Capital	19000602	Def FIT - Accrued PTO	-	100.00%	-
5	Working Capital	19000692	Def FIT - Reserve for Injuries and Damage	-	100.00%	-
5	Working Capital	22100691	Conservation Trust Bonds 6.45%	-	100.00%	-
5	Working Capital	22820011	Injuries / Damages	(1,028,553)	100.00%	(1,028,553)
5	Working Capital	22820012	Liability Reserve - Gas	-	100.00%	-
5	Working Capital	22840011	Accrued Env Rem - NWT - Mission Pole	290	100.00%	290
5	Working Capital	22840021	Accrued Env Rem - White River (Buckley	(978,826)	100.00%	(978,826)
5	Working Capital	22840031	Accrued Env Rem - Olympia UST	(129,471)	100.00%	(129,471)
5	Working Capital	22840041	Accrued Env Rem - Bremerton UST	(29,534)	100.00%	(29,534)
5	Working Capital	22840051	Accrued Env Rem - Whidbey Island UST	(15,000)	100.00%	(15,000)
5	Working Capital	22840061	Accrued Env Rem - Tenino UST	(52,472)	100.00%	(52,472)
5	Working Capital	22840071	Accrued Env Rem - White River UST	(48,852)	100.00%	(48,852)
5	Working Capital	22840081	Accrued Env Rem - Puyallup Garage	(453,028)	100.00%	(453,028)
5	Working Capital	22840091	Accrued Env Rem - G.O. UST	-	100.00%	-
5	Working Capital	22840101	Env Rem - Centralia Plant	-	100.00%	-
5	Working Capital	22840111	Accrued Env Rem - Poulsho Service Cente	(10,000)	100.00%	(10,000)
5	Working Capital	22840121	Accrued Env Rem - Olympia SVC Capacitor	-	100.00%	-
5	Working Capital	22840131	Accrued Env. Remediation - Crystal Mountain	(2,483,738)	100.00%	(2,483,738)
5	Working Capital	22840411	White River Selling Cost - Carpenter Shop	(23,656)	100.00%	(23,656)
5	Working Capital	22841001	AETNA II Lawsuit unallocated proceeds -	(889,956)	100.00%	(889,956)
5	Working Capital	23200011	WECO - Vouchers Payable	(5,252,636)	100.00%	(5,252,636)
5	Working Capital	23200031	A/P - Power Cost	(15,363,779)	100.00%	(15,363,779)
5	Working Capital	23200033	Accounts Payable - Vouchers (Electric Sys)	(881,514)	100.00%	(881,514)
5	Working Capital	23200041	A/P - BPA Transmission Payable	(5,307,609)	100.00%	(5,307,609)
5	Working Capital	23200051	A/P - Firm Contract Power Payable	(7,027,677)	100.00%	(7,027,677)
5	Working Capital	23200061	A/P - Secondary Power Payable	(30,831,778)	100.00%	(30,831,778)
5	Working Capital	23200063	Accounts Payable - Payroll (Electric Sys)	(423,447)	100.00%	(423,447)
5	Working Capital	23200071	A/P - PURPA Power Payable	(20,435,926)	100.00%	(20,435,926)
5	Working Capital	23200081	A/P - Combustion Turbine Fuel Payable	(1,456,800)	100.00%	(1,456,800)
5	Working Capital	23200083	Accrued Liabilities	-	100.00%	-
5	Working Capital	23200091	A/P - Competitive Bid Conservation Paya	(51,236)	100.00%	(51,236)
5	Working Capital	23200101	A/P - Financial Swap payable	(5,138)	100.00%	(5,138)
5	Working Capital	23200103	Salvation Army Donations	(58,510)	100.00%	(58,510)
5	Working Capital	23200111	A/P - Transmission Payable (Non-BPA)	(79,230)	100.00%	(79,230)
5	Working Capital	23200113	Payroll W/Holding - Energy Fund	(25)	100.00%	(25)

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	23200121	A/P Frederickson #1 Vouchers	(522,219)	100.00%	(522,219)
5	Working Capital	23200131	BPA Ratcheted Demand Liability	-	100.00%	-
5	Working Capital	23200153	Misc Payroll Deductions	(4,789)	100.00%	(4,789)
5	Working Capital	23200173	Deductions - Medical Insurance (Electric Hist	(10,896)	100.00%	(10,896)
5	Working Capital	23200202	A/P - Everett Delta - NW Pipeline - Gas	(336)	100.00%	(336)
5	Working Capital	23200212	A/P - Gas Purchases-GST Payable	-	100.00%	-
5	Working Capital	23200222	A/P - Gas Pipeline Liability	(7,948,963)	100.00%	(7,948,963)
5	Working Capital	23200241	AP - BPA 2006 Capital Projects	(201,936)	100.00%	(201,936)
5	Working Capital	23200242	A/P - Gas Purchases	(66,275,496)	100.00%	(66,275,496)
5	Working Capital	23200243	Payroll Deductions - Garnishments	-	100.00%	-
5	Working Capital	23200281	Electric - Payroll Deductions - IBEW Union Du	(78)	100.00%	(78)
5	Working Capital	23200282	Gas - Payroll Deductions - UA Union Dues	(1,510)	100.00%	(1,510)
5	Working Capital	23200292	A/P - GST on Gas Purch. Payable to Counterparties	-	100.00%	-
5	Working Capital	23200293	A/P Payroll W/H - Stock Purchase Plan	(384,944)	100.00%	(384,944)
5	Working Capital	23200300	A/P Other	-	100.00%	-
5	Working Capital	23200313	Payroll - Parking Payable	(32)	100.00%	(32)
5	Working Capital	23200333	PTO / Holiday / etc - Clearing	(9,216,045)	100.00%	(9,216,045)
5	Working Capital	23200483	Incentive Pay Liability	(7,130,980)	100.00%	(7,130,980)
5	Working Capital	23200543	DBS Non-PO Accrual	(59,123,462)	100.00%	(59,123,462)
5	Working Capital	23200563	Medical Insurance - Premera	-	100.00%	-
5	Working Capital	23200573	Medical Insurance - Group Health	-	100.00%	-
5	Working Capital	23200583	Dental Insurance - WDS	-	100.00%	-
5	Working Capital	23200593	Life Insurance - Aetna	-	100.00%	-
5	Working Capital	23200603	AD&D Insurance - CIGNA	-	100.00%	-
5	Working Capital	23200613	LTD Insurance - Hartford	-	100.00%	-
5	Working Capital	23200623	LTC Insurance - CNA	-	100.00%	-
5	Working Capital	23200633	Accident Insurance - Carrier name to be	-	100.00%	-
5	Working Capital	23200643	A/P - Salary Month End Payroll Accrual	(3,918,452)	100.00%	(3,918,452)
5	Working Capital	23200653	A/P - Hourly Month End Payroll Accrual	(1,030,312)	100.00%	(1,030,312)
5	Working Capital	23200673	Payroll - Misc Payable Deductions-credi	-	100.00%	-
5	Working Capital	23200683	Payroll - Misc Payable Deductions-good	(138)	100.00%	(138)
5	Working Capital	23200693	Payroll - 401k company match	(55,754)	100.00%	(55,754)
5	Working Capital	23200713	LTC Insurance - UNUM	-	100.00%	-
5	Working Capital	23200723	Medical Insurance - Group Health	291,319	100.00%	291,319
5	Working Capital	23200733	Dental Insurance - WDS	46,830	100.00%	46,830
5	Working Capital	23200743	Life Insurance - Hartford	20,060	100.00%	20,060
5	Working Capital	23200753	AD&D Insurance - CIGNA	2,491	100.00%	2,491
5	Working Capital	23200763	LTD Insurance - Hartford	6,933	100.00%	6,933
5	Working Capital	23200773	LTC Insurance - UNUM	(10,264)	100.00%	(10,264)
5	Working Capital	23200953	Default Payroll Withholding - S/B \$0.00	616	100.00%	616
5	Working Capital	23200963	Charitable Contribution Pledges	(306,667)	100.00%	(306,667)
5	Working Capital	23201001	A/P - Encogen Vouchers	-	100.00%	-
5	Working Capital	23201003	Accounts Payable Reconciliation Account	(24,960,693)	100.00%	(24,960,693)
5	Working Capital	23201011	A/P - Encogen Gas Supply	-	100.00%	-
5	Working Capital	23201013	GR/IR Clearing Account	(4,602,809)	100.00%	(4,602,809)
5	Working Capital	23201023	Freight Clearing	-	100.00%	-
5	Working Capital	23201033	Medical Aid - Supplemental	(81,296)	100.00%	(81,296)

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	23201043	Health/Dependent Spending Accts - Year 1	(37,455)	100.00%	(37,455)
5	Working Capital	23201053	Health/Dependent Spending Accts - Year	(28,546)	100.00%	(28,546)
5	Working Capital	23201063	United Way - Payroll Deductions	(2,219)	100.00%	(2,219)
5	Working Capital	23201073	401(k) Plan EE	(121,062)	100.00%	(121,062)
5	Working Capital	23201093	Loan Payback 401(k)	(4,348)	100.00%	(4,348)
5	Working Capital	23201103	P/R-401(k) PE Common Stk issue rounding	53	100.00%	53
5	Working Capital	23201113	Cash Discount Clearing	7,465	100.00%	7,465
5	Working Capital	23201153	Accounts Payable - BillServ NSF's and A	6,094	100.00%	6,094
5	Working Capital	23201163	Accounts Payable - APS NSF's and Adj-Ke	(1,015)	100.00%	(1,015)
5	Working Capital	23201173	Payroll - Medical Insurance Payable- Re	166,374	100.00%	166,374
5	Working Capital	23201183	Payroll - ArtsFund Workplace Giving Pay	(137)	100.00%	(137)
5	Working Capital	23202173	Payroll - Life Insurance Payable-Retir	(7,180)	100.00%	(7,180)
5	Working Capital	23202183	A/P Liability - Credit Balance Refund	(35,273)	100.00%	(35,273)
5	Working Capital	23202193	Medical Insurance - Regence	402,098	100.00%	402,098
5	Working Capital	23500012	Customer Deposits - Gas CLX	-	100.00%	-
5	Working Capital	23500112	Customer Deposits - Gas CLX- Effective	(6,542,162)	100.00%	(6,542,162)
5	Working Capital	23600000	FIT Payable	1,447,742	100.00%	1,447,742
5	Working Capital	23600011	WA Property Tax-Freddie 1-Electric	(343,907)	100.00%	(343,907)
5	Working Capital	23600021	Accrued WA Tax - Unbilled Electric Reve	(3,250,342)	100.00%	(3,250,342)
5	Working Capital	23600022	Accrued WA Tax - Unbilled Gas Revenue	(2,161,341)	100.00%	(2,161,341)
5	Working Capital	23600023	FIT Current Payable	(32,844)	100.00%	(32,844)
5	Working Capital	23600043	Federal Income Taxes	10,145,245	100.00%	10,145,245
5	Working Capital	23600063	Current Deferred FIT Liability	-	100.00%	-
5	Working Capital	23600093	Federal Excise Tax - Fuel/Drayage Veh	(573)	100.00%	(573)
5	Working Capital	23600103	Accrued FICA - Company	(153,555)	100.00%	(153,555)
5	Working Capital	23600113	Accrued Federal Unemployment Ins	-	100.00%	-
5	Working Capital	23600123	Federal Unemployment Insurance	-	100.00%	-
5	Working Capital	23600201	Accrued State Unemployment Ins	-	100.00%	-
5	Working Capital	23600211	Property Taxes - Washington - Electric	(23,526,560)	100.00%	(23,526,560)
5	Working Capital	23600213	Property Taxes - Montana - Electric	(6,010,449)	100.00%	(6,010,449)
5	Working Capital	23600221	Washington Unemployment Tax - Employer	(296,692)	100.00%	(296,692)
5	Working Capital	23600232	Property Taxes - Oregon - Electric	91,476	100.00%	91,476
5	Working Capital	23600301	Property Taxes - Washington - Gas	(10,156,546)	100.00%	(10,156,546)
5	Working Capital	23600351	Washington State Real Estate Sales Tax	-	100.00%	-
5	Working Capital	23600381	Accrued Washington Municipal Util Tax - Elect	(6,204,705)	100.00%	(6,204,705)
5	Working Capital	23600391	Washington Municipal Tax Reserve - El	-	100.00%	-
5	Working Capital	23600421	Montana State Electric Energy Producer Tax	(298,596)	100.00%	(298,596)
5	Working Capital	23600441	Montana Unemployment Tax Withheld - Employee	(16)	100.00%	(16)
5	Working Capital	23600451	Corp License Tax - Montana	186,314	100.00%	186,314
5	Working Capital	23600471	Accrued Washington State Utility Tax - Electr	(5,730,729)	100.00%	(5,730,729)
5	Working Capital	23600552	Accrued Washington State Utility Tax - Gas	(3,890,258)	100.00%	(3,890,258)
5	Working Capital	23600602	Accrued Washington Municipal Utility Taxes -	(4,727,441)	100.00%	(4,727,441)
5	Working Capital	23601001	Washington Municipal Tax Reserve - Ga	-	100.00%	-
5	Working Capital	23601003	WA State & City of Bellingham Excise Tax	-	100.00%	-
5	Working Capital	23601011	Accrued WA State & Local Use Tax	(583,514)	100.00%	(583,514)
5	Working Capital	23601013	WA State Fuel Tax - Encogen	-	100.00%	-
5	Working Capital	23601013	Accrued WA State B & O Taxes	(98,747)	100.00%	(98,747)

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	23601021	WA State Property Tax - Encogen	-	100.00%	-
5	Working Capital	23601023	Accrued WA City B & O Taxes	(6,523)	100.00%	(6,523)
5	Working Capital	23601031	Bellingham Excise Tax - Encogen	-	100.00%	-
5	Working Capital	23601033	Municipal Tax Reserve	-	100.00%	-
5	Working Capital	23601043	Federal Unemployment Tax - Employer	(38,409)	100.00%	(38,409)
5	Working Capital	23700001	accrued int construction of Lake Young	(222,394)	100.00%	(222,394)
5	Working Capital	23700033	Accrued Int 20 Bonds Due Mar & Sep	(697,813)	100.00%	(697,813)
5	Working Capital	23700163	Accrued Int 6.53% Notes Due Dec & Jun	(57,137)	100.00%	(57,137)
5	Working Capital	23700193	Accrued Int 6.83% Notes Due Dec & Jun	(51,225)	100.00%	(51,225)
5	Working Capital	23700210	Interest Payable - Debt	(429,386)	100.00%	(429,386)
5	Working Capital	23700213	Accrued Int 6.51% Notes Due Dec & Jun	(16,275)	100.00%	(16,275)
5	Working Capital	23700233	Accrued Int 6.10% Notes Due Dec & Jun	-	100.00%	-
5	Working Capital	23700243	Accrued Int 6.07% Notes Due Dec & Jun	-	100.00%	-
5	Working Capital	23700253	Accrued Int 6.90% Notes Due Dec & Jun	(172,500)	100.00%	(172,500)
5	Working Capital	23700263	Accrued Int 6.92% Notes Due Dec & Jun	-	100.00%	-
5	Working Capital	23700273	Accrued Int 6.92% Notes Due Dec & Jun	-	100.00%	-
5	Working Capital	23700283	Accrued Int 6.93% Notes Due Dec & Jun	-	100.00%	-
5	Working Capital	23700293	Accrued Int 7.02% Notes Due Dec & Jun	(333,938)	100.00%	(333,938)
5	Working Capital	23700303	Accrued Int 7.04% Notes Due Dec & Jun	(83,722)	100.00%	(83,722)
5	Working Capital	23700313	Accrued Int 7.12% Notes Due Dec & Jun	(124,600)	100.00%	(124,600)
5	Working Capital	23700323	Accrued Int 7.35% Notes Due Dec & Jun	(183,750)	100.00%	(183,750)
5	Working Capital	23700333	Accrued Int 7.36% Notes Due Dec & Jun	(36,800)	100.00%	(36,800)
5	Working Capital	23700343	Accrued Int 6.61% Notes Due Dec & Jun	(49,575)	100.00%	(49,575)
5	Working Capital	23700353	Accrued Int 6.62% Notes Due Dec & Jun	(82,750)	100.00%	(82,750)
5	Working Capital	23700363	Accrued Int 7.15% Notes Due Dec & Jun	(268,125)	100.00%	(268,125)
5	Working Capital	23700373	Accrued Int 6.58% Notes Due Dec & Jun	(53,539)	100.00%	(53,539)
5	Working Capital	23700383	Accrued Int 7.20% Notes Due Dec & Jun	(36,000)	100.00%	(36,000)
5	Working Capital	23700443	8.14% Med Term Notes Due 11/30/06 - Accrued I	(45,929)	100.00%	(45,929)
5	Working Capital	23700453	7.75% Med Term Notes Due 2/1/07 - Accrued Int	(578,559)	100.00%	(578,559)
5	Working Capital	23700493	8.06% Med Term Notes Due 6/19/06 - Accrued In	-	100.00%	-
5	Working Capital	23700573	7.70% Med Term Notes Due 12/10/04 - Accrued I	-	100.00%	-
5	Working Capital	23700663	7.35% Med Term Notes Due 2/1/24 - Accrued Int	-	100.00%	-
5	Working Capital	23700673	7.80% Med Term Notes Due 5/27/04 - Accrued In	-	100.00%	-
5	Working Capital	23700683	8.231% Debentures Due 6/1/27 - Accrued Int.	(733,645)	100.00%	(733,645)
5	Working Capital	23700713	Accrued Int Bank Notes - Domestic	(100,881)	100.00%	(100,881)
5	Working Capital	23700771	Conservation Trust Interest Payable	-	100.00%	-
5	Working Capital	23700773	Accrued Interest - Misc Liabilities	(11,355)	100.00%	(11,355)
5	Working Capital	23700803	6.46% MTN Series B Due 3/9/09 - Accrued	(2,422,500)	100.00%	(2,422,500)
5	Working Capital	23700813	7.00% MTN Series B Due 3/9/29 - Accrued	(1,750,000)	100.00%	(1,750,000)
5	Working Capital	23700821	Electric - Accrued Interest Customer De	(197,407)	100.00%	(197,407)
5	Working Capital	23700822	Gas - Accrued Interest Customer Deposit	(153,072)	100.00%	(153,072)
5	Working Capital	23700823	6.74% Med Term Notes Due 6/15/18 - Accrued In	(3,370,000)	100.00%	(3,370,000)
5	Working Capital	23700833	Accrued Interest - Tax Assessments	-	100.00%	-
5	Working Capital	23700841	Accrued Interest - Transm Deposits	(151,717)	100.00%	(151,717)
5	Working Capital	23700843	Accrued Interest - 7.96% MTN Series B D	(4,477,500)	100.00%	(4,477,500)
5	Working Capital	23700853	Accrued Interest - 7.61% MTN Series B D	(475,625)	100.00%	(475,625)
5	Working Capital	23700873	Accrued Int - Bonds 9.14% MTN Due 06/21/01	(5,265,000)	100.00%	(5,265,000)

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	23700893	7.69% MTN Due 2/1/11 - Accrued Interest	(4,998,500)	100.00%	(4,998,500)
5	Working Capital	23700913	8.40% Capital Trust II Pfd Stk 6/30/41	-	100.00%	-
5	Working Capital	23700933	5.0% PCB-Series 2003A due 03/01/2031-Ac	(2,019,208)	100.00%	(2,019,208)
5	Working Capital	23700943	5.1% PCB-Series 2003B due 03/01/2031-Ac	(348,075)	100.00%	(348,075)
5	Working Capital	23700953	accrued interest - \$200M 2 year floatin	-	100.00%	-
5	Working Capital	23700963	5.483% Senior Notes due 6/1/2035	(4,036,097)	100.00%	(4,036,097)
5	Working Capital	23700993	5.197% Senior Notes Dues 10/1/05 - Interest Accr	(2,273,688)	100.00%	(2,273,688)
5	Working Capital	23701002	Purchased Gas Commodity Security Deposit	-	100.00%	-
5	Working Capital	23701003	3.363% Senior Notes Due 6/1/08 - Accrue	(1,471,313)	100.00%	(1,471,313)
5	Working Capital	23701013	Accrued Interest on PE Note	(114,123)	100.00%	(114,123)
5	Working Capital	23701023	Accrued Interest - 6.724% Notes Due 6/1	(4,102,635)	100.00%	(4,102,635)
5	Working Capital	23701033	Accrued Interest - 6.274% Senior Notes Due 3/15/2037	(4,685,894)	100.00%	(4,685,894)
5	Working Capital	23701043	6.974% Junior Subordinated Notes Due 6/	(108,969)	100.00%	(108,969)
5	Working Capital	23701053	6.974% Jr Sub Notes (Hybrid) due 6/1/20	(817,266)	100.00%	(817,266)
5	Working Capital	24100013	Federal Income Tax Withheld - Employee	12,237	100.00%	12,237
5	Working Capital	24100043	FICA Tax Withheld - Employee	(153,526)	100.00%	(153,526)
5	Working Capital	24100063	Washington State & Local Sales Tax Collected	(51,913)	100.00%	(51,913)
5	Working Capital	24100101	Montana State Income Tax Withheld	-	100.00%	-
5	Working Capital	24100111	Montana Income Tax Withheld - Employee	(108)	100.00%	(108)
5	Working Capital	24100143	Federal Income Tax Withheld - Employee	(294,308)	100.00%	(294,308)
5	Working Capital	24100153	Montana State Income Tax Withheld	-	100.00%	-
5	Working Capital	24100212	GST on Gas Sales from PSE	(2,086,335)	100.00%	(2,086,335)
5	Working Capital	24200001	Colstrip Units 1 & 2 loss reserve	(221,052)	100.00%	(221,052)
5	Working Capital	24200021	Misc Accd Liabilities - Western Energy	(239,344)	100.00%	(239,344)
5	Working Capital	24200031	Accrued Liabilities - Elect. Reserve Sh	-	100.00%	-
5	Working Capital	24200063	Accrued Severance Costs	-	100.00%	-
5	Working Capital	24200453	2005 Attorney General Settlement	-	100.00%	-
5	Working Capital	24200491	Whitehorn #2 & #3 - Leases Oper or Leveraged	(150,686)	100.00%	(150,686)
5	Working Capital	24200511	Wash St Annual Filing Fee	(2,693,447)	100.00%	(2,693,447)
5	Working Capital	24200541	Lower Baker - FERC License Fees	(87,836)	100.00%	(87,836)
5	Working Capital	24200551	Upper Baker - FERC License Fees	(87,836)	100.00%	(87,836)
5	Working Capital	24200561	Snoqualmie #1 - FERC License Fees	(24,018)	100.00%	(24,018)
5	Working Capital	24200571	Snoqualmie #2 - FERC License Fees	(24,018)	100.00%	(24,018)
5	Working Capital	24200581	White River - FERC License Fees	-	100.00%	-
5	Working Capital	24200593	PSE Non-Employee Director Stock Plan	(2,128,337)	100.00%	(2,128,337)
5	Working Capital	24200611	Trading Floor FERC Fees Payable	(141,467)	100.00%	(141,467)
5	Working Capital	24200621	Accrued Real Estate Brokerage Fee	(153,591)	100.00%	(153,591)
5	Working Capital	24200622	Accrued WUTC Fee	(1,910,589)	100.00%	(1,910,589)
5	Working Capital	24200631	Conservation Trust Payable	-	100.00%	-
5	Working Capital	24200633	401(k) 1% Company Contribution	(730,043)	100.00%	(730,043)
5	Working Capital	24200643	Wkrs Comp Reserve- Richard Grant Accident 10	(547,024)	100.00%	(547,024)
5	Working Capital	24200653	Accrual - 401(k) Match on Incentive Pla	(428,064)	100.00%	(428,064)
5	Working Capital	24200723	Non-Employee DSP Unissued Shares	(3,891)	100.00%	(3,891)
5	Working Capital	25300001	Colstrip 3 & 4 Final Reclamation Liability	(120,871)	100.00%	(120,871)
5	Working Capital	25300011	J Harvey Const Eneorach. Dep/BPA Kitsap	(5,000)	100.00%	(5,000)
5	Working Capital	25300022	Gas - Pipeline Capacity Assignment	-	100.00%	-
5	Working Capital	25300031	Colstrip 3&4 Coal Supply Agreement Loss	(1,885,160)	100.00%	(1,885,160)

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	25300033	Deferred Compensation - Salary Deferred	(35,838,672)	100.00%	(35,838,672)
5	Working Capital	25300131	Unearned Option Revenue	-	100.00%	-
5	Working Capital	25300141	Unearned Revenue - Pole Contacts	(1,941,092)	100.00%	(1,941,092)
5	Working Capital	25300143	FAS106 - Post Retirmt Benefits	(9,319,784)	100.00%	(9,319,784)
5	Working Capital	25300151	Def Rev Sch85 Lifetime O&M on Inerem Li	(3,116,896)	100.00%	(3,116,896)
5	Working Capital	25300161	Deferred Pole Contact Compliance Payment	(641,297)	100.00%	(641,297)
5	Working Capital	25300303	Unclaimed Vendor Payments	(29)	100.00%	(29)
5	Working Capital	25300323	Unearned Revenue - Miscellaneous	(174,684)	100.00%	(174,684)
5	Working Capital	25300371	Deferred Interchange Power	(4,037,878)	100.00%	(4,037,878)
5	Working Capital	25300393	Bothell Access Center Tenant Incentives	(771,961)	100.00%	(771,961)
5	Working Capital	25300423	Oth Deferrd Credit-Alliance Data Sys In	(7,682,146)	100.00%	(7,682,146)
5	Working Capital	25300433	Misc Cash Receipts	-	100.00%	-
5	Working Capital	25300503	Unclaimed Property - Customer Refunds	(35,998)	100.00%	(35,998)
5	Working Capital	25300513	Unclaimed Property - Payroll Checks	1,094	100.00%	1,094
5	Working Capital	25300521	Deutsche Bank Collateral Deposit with PSE	-	100.00%	-
5	Working Capital	25300543	Unclaimed Vendor Payments - California	-	100.00%	-
5	Working Capital	25300551	Deposit - Rainbow Energy Marketing	-	100.00%	-
5	Working Capital	25300553	Unclaimed Property - Customer Refunds - California	-	100.00%	-
5	Working Capital	25300561	Snoqualmie License O&M Liability	(2,050,639)	100.00%	(2,050,639)
5	Working Capital	25300573	Workers Compensation Reserve - Pinnacle	(12,867)	100.00%	(12,867)
5	Working Capital	25300633	PSE Non-Qualified Retirement Plan Liability	(36,666,417)	100.00%	(36,666,417)
5	Working Capital	25300803	Summit Purchase Option Buyout Receipt	(5,513,085)	100.00%	(5,513,085)
5	Working Capital	25300973	1997 Cashiers Overages	-	100.00%	-
5	Working Capital	25300983	1998 Cashiers Overages	-	100.00%	-
5	Working Capital	25300993	1999 Cashiers Overages	-	100.00%	-
5	Working Capital	25301003	2000 Cashiers Overages	-	100.00%	-
5	Working Capital	25301013	2001 Cashiers Overages	-	100.00%	-
5	Working Capital	25301023	2002 Cashiers Overages	(37)	100.00%	(37)
5	Working Capital	25301033	2003 Cashiers Overages	(321)	100.00%	(321)
5	Working Capital	25301043	2004 Cashiers Overages	(746)	100.00%	(746)
5	Working Capital	25301053	2005 Cashiers Overages	(841)	100.00%	(841)
5	Working Capital	25301063	2006 Cashiers Overages	(554)	100.00%	(554)
5	Working Capital	25301073	2007 Cashiers Overages	(466)	100.00%	(466)
5	Working Capital	25301993	1999 Cashiers Overages-Baker Resort	-	100.00%	-
5	Working Capital	25302003	2000 Cashiers Overages-Baker Resort	-	100.00%	-
5	Working Capital	25302013	2001 Cashiers Overages-Baker Resort	-	100.00%	-
5	Working Capital	25302023	2002 Cashiers Overages-Baker Resort	(5)	100.00%	(5)
5	Working Capital	25302033	2003 Cashiers Overages-Baker Resort	(503)	100.00%	(503)
5	Working Capital	25302043	2004 Cashiers Overages-Baker Resort	(872)	100.00%	(872)
5	Working Capital	25302053	2005 Cashiers Overages-Baker Resort	(97)	100.00%	(97)
5	Working Capital	25302063	2006 Cashiers Overages-Baker Resort	(187)	100.00%	(187)
5	Working Capital	25302073	2007 Cashiers Overages-Baker Resort	(1)	100.00%	(1)
5	Working Capital	25302221	Low Income Program - Electric	(838,007)	100.00%	(838,007)
5	Working Capital	25302222	Low Income Program - Gas	(822,613)	100.00%	(822,613)
5	Working Capital	25302231	Contra Low Income Program - Electric	-	100.00%	-
5	Working Capital	25302232	Contra Low Income Program - Gas	-	100.00%	-
5	Working Capital	25400031	Rock Island Power Costs	(911,267)	100.00%	(911,267)

Working Capital Detail

Category	Elec W/C Line No.	Account	Account Description	AMA (Sep 07)	Allocation Factor	Working Capital
5	Working Capital	25400033	Gain from Sale of Former Bellevue GO Bu	(2,086,687)	100.00%	(2,086,687)
5	Working Capital	25400041	Whitehorn 2 & 3 Lease	-	100.00%	-
5	Working Capital	25400043	Gain from Sale of Crossroads land and building	(297,642)	100.00%	(297,642)
5	Working Capital	25400061	Unamortized Gain from Disp Allowance - Centra	(15,311)	100.00%	(15,311)
5	Working Capital	25400101	Unamortized Gain from Disp Allowance - Colstr	(1,674,674)	100.00%	(1,674,674)
5	Working Capital	25400111	Unamortized Gain from Disp Allowance - Colstr	(73,633)	100.00%	(73,633)
5	Working Capital	25400131	Unamort Gain from Disp Allow - Conserva	(48,731)	100.00%	(48,731)
5	Working Capital	25400141	Gain on Sale Bellevue General Office -	(2,860,479)	100.00%	(2,860,479)
5	Working Capital	25400142	Gain on Sale Bellevue General Office -	(1,590,936)	100.00%	(1,590,936)
5	Working Capital	25400151	Gain on Sale Crossroads - Electric	(407,990)	100.00%	(407,990)
5	Working Capital	25400152	Gain on Sale Crossroads - Gas	(226,915)	100.00%	(226,915)
5	Working Capital	25400161	Gain on Sale Skagit Svc Ctr-Electric	(531,515)	100.00%	(531,515)
5	Working Capital	25400202	DETM - NW Pipeline Capacity Agreement	(32,009,279)	100.00%	(32,009,279)
5	Working Capital	25400212	DETM - Westcoast Pipeline Cap. 10% Agreement	(5,444,122)	100.00%	(5,444,122)
5	Working Capital	25400222	DETM - Westcoast Cap. Transition Agreement	(4,202,033)	100.00%	(4,202,033)
5	Working Capital	25600031	Def Gains - Disp Utility Plant 7/1/92 - 6/30/	(1,993,531)	100.00%	(1,993,531)
5	Working Capital	25600051	Def Gains fr Disp Utility Plant - Elec	(473,533)	100.00%	(473,533)
5	Working Capital	25600052	Def Gains for Disp Utility Plant - Gas	(564)	100.00%	(564)
5	Working Capital	25600061	Deferred Gains post 12/31/05 Property s	(318,699)	100.00%	(318,699)
5	Working Capital	28300021	Def Tax - Environmental Recoveries	-	100.00%	-
5	Working Capital	28300172	DFIT - Loss on Sale of Everett Building	(1,375,000)	100.00%	(1,375,000)
5	Working Capital	28300191	Duvall Sub Land Exchange - Def Inc Tax	-	100.00%	-
5	Working Capital	28300211	DFIT - 2006 Storm Excess Costs	(30,112,625)	100.00%	(30,112,625)
5	Working Capital	28300241	DFIT - Section 263 A Deductible Costs	(3,333)	100.00%	(3,333)
5	Working Capital	28300251	Def FIT - 1/16/00 Wind Storm Damage	208	100.00%	208
5	Working Capital	28300301	Def FIT - 12/04/03 Wind Storm Damage	(2,830,570)	100.00%	(2,830,570)
5	Working Capital	28300371	Superfund Site Cleanup	-	100.00%	-
5	Working Capital	28300401	1996 Holiday Storm	-	100.00%	-
5	Working Capital	28300411	11/23/98 Storm Loss	-	100.00%	-
5	Working Capital	28300452	FIT - Tight Sands Credit (TSCR)	-	100.00%	-
5	Working Capital	28300462	Investment Tax Credit Not Recognized	-	100.00%	-
5	Working Capital	28300471	Deferred Income Tax - Virtual Right of Way Pr	(6,893,750)	100.00%	(6,893,750)
5	Working Capital	28300513	Indirect Cost Adjustment(b)	-	100.00%	-
5	Working Capital	28300513	Indirect Cost Adjustment(b)	-	100.00%	-
5	Working Capital	28300531	DFIT - 2007 Storm Damage Deferred	(139,500)	100.00%	(139,500)
Working Capital Total						144,824,990
Merchandising						(79,890)
						144,745,100