

EXHIBIT NO. ___(GJZ-4)
DOCKET NO. UE-07___/UG-07___
2007 PSE GENERAL RATE CASE
WITNESS: GREG ZELLER

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___

**THIRD EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF
GREG ZELLER
ON BEHALF OF PUGET SOUND ENERGY, INC.**

DECEMBER 3, 2007

PSE BWP0221.03 Cost Element Detail LO w AFUDC_STORM1

Last Refreshed 11/21/2007 13:58:54
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CO Order
IM Node
Leading Order
MATCode
Project
Resp Cost Ctr
WBS Element (CO Ord)
Key Figures
Fiscal year/period
Cost Element

Approval FY 1998
Program Def. Puget Sound Energy
Restricted Order Ind #, N
Cost Element Direct Charges, Corporate Items, Indirect Charges
Controlling area Puget Sound Energy
Fiscal year/period K1/001/2006..K1/009/2007
Fiscal Year Variant K1
CO Order 2006 Storm Deferrals, 2007 Storm Deferrals, 2006 Storm Damage No, 2006 Storm Damage Ca, 2007 Storm Damage No, 2007 Storm Damage De..

| Order Group | Event | Test Year Event | 2006 | 2007 | Total 10/1/2006 to 9/30/2007* | Customers Out** |
|---|--|-----------------|------------|------------|-------------------------------|-----------------|
| Storm Damage NonDeferred O&M Tree | | | | | | |
| STM0106NQ | 01-01-06 Storm, Non-Qualifying OM | N | \$ - | \$ - | \$ - | 32,309 |
| STM0106NQ3 | Jan 10 2006 Storm Damage NonDeferred O&M | N | \$ - | \$ - | \$ - | 4,560 |
| STM0106NQ4 | Jan 28 2006 Storm Damage NonDeferred O&M | N | \$ - | \$ - | \$ - | 7,460 |
| STM0106NQ2 | 01-31-06 Storm, Non-Qualifying OM | N | \$ - | \$ - | \$ - | 27,000 |
| STM0206NQ | Feb 3 2006 Storm Damage NonDeferred O&M | N | \$ - | \$ - | \$ - | 246,650 |
| STM0206NQ3 | 02-10-06 Storm, Non-Qualifying OM | N | \$ - | \$ - | \$ - | 20,000 |
| STM0206NQ2 | Feb 17 2006 Storm Damage NonDeferred OM | N | \$ - | \$ - | \$ - | 89,075 |
| STM0206NQ4 | Feb 27 2006 Storm Damage NonDeferred O&M | N | \$ - | \$ - | \$ - | 9,460 |
| STM0306NQ | Mar 8 2006 Storm Damage NonDeferred O&M | N | \$ - | \$ - | \$ - | 20,000 |
| STM1006NQ | Oct 29 2006 Storm Damage NonDeferred O&M | Y | \$ 119,186 | \$ 2,831 | \$ 122,016 | 4,500 |
| STM1106NQ | Nov 3 2006 Storm Damage NonDeferred O&M | Y | \$ 278,964 | \$ 33,340 | \$ 312,304 | 7,800 |
| STM1106NQ5 | Nov 10 2006 Storm Damage NonDeferred O&M | Y | \$ 278,395 | \$ 6,101 | \$ 284,495 | 26,355 |
| STM1106NQ2 | Nov 13 2006 Storm Damage NonDeferred O&M | Y | \$ 87,272 | \$ 976 | \$ 88,248 | 45,000 |
| STM1106NQ3 | Nov 15 2006 Storm Damage NonDeferred O&M | Y | \$ 422,960 | \$ 20,555 | \$ 443,516 | 179,600 |
| STM1106NQ6 | Nov 19 2006 Storm Damage NonDeferred O&M | Y | \$ 188,505 | \$ 2,767 | \$ 191,273 | 10,350 |
| STM1106NQ4 | Nov 26 2006 Storm Damage NonDeferred O&M | Y | \$ 273,586 | \$ 52,159 | \$ 325,745 | 48,470 |
| STM1206NQ | Dec 11 2006 Storm Damage NonDeferred O&M | Y | \$ 10,288 | \$ 13,485 | \$ 23,773 | 34,980 |
| STM1206NQ2 | Dec 13 2006 Storm Damage NonDeferred O&M | Y | \$ 778,392 | \$ 595,595 | \$ 1,373,987 | 700,000 |
| STM0107NQ | Jan 2 2007 Storm Damage NonDeferred O&M | Y | \$ - | \$ 50,990 | \$ 50,990 | 24,050 |
| STM0107NQ2 | Jan 5 2007 Storm Damage NonDeferred O&M | Y | \$ - | \$ 79,342 | \$ 79,342 | 43,320 |
| STM0107NQ3 | Jan 9 2007 Storm Damage NonDeferred O&M | Y | \$ - | \$ 128,929 | \$ 128,929 | 56,800 |
| STM0307NQ | Mar 11 2007 Storm Damage NonDeferred O&M | Y | \$ - | \$ 480,991 | \$ 480,991 | 17,000 |
| Total Test Year Storm Damage NonDeferred O&M | | | | | \$ 3,905,610 | |

| Order Group | Event | Test Year Event | 2006 | 2007 | Total 10/1/2006 to 9/30/2007* | Customers Out** |
|--|---|-----------------|---------------|---------------|-------------------------------|-----------------|
| Storm Damage Deferrable O&M Tree | | | | | | |
| STM0106Q | 01-01-06 Storm, Qualifying OM | N | \$ - | \$ - | \$ - | - |
| STM0106Q2 | 01-31-06 Storm, Qualifying OM | N | \$ - | \$ - | \$ - | - |
| STM0206Q | Feb 3 2006 Storm Damage Deferrable O&M | N | \$ 807 | \$ (41) | \$ 767 | - |
| STM0206Q3 | 02-10-06 storm, Qualifying OM | N | \$ - | \$ - | \$ - | - |
| STM0206Q2 | Feb 17 2006 Storm Damage Deferrable O&M | N | \$ 7,334 | \$ 22 | \$ 7,356 | - |
| STM0306Q | Mar 8 2006 Storm Damage Deferrable O&M | N | \$ - | \$ - | \$ - | - |
| STM1006Q2 | Nov 13 2006 Storm Damage Deferrable O&M | Y | \$ 1,487,076 | \$ (389,993) | \$ 1,097,083 | - |
| STM1106Q3 | Nov 15 2006 Storm Damage Deferrable O&M | Y | \$ 7,940,470 | \$ 432,741 | \$ 8,373,211 | - |
| STM1106Q4 | Nov 26 2006 Storm Damage Deferrable O&M | Y | \$ 5,200,045 | \$ 828,052 | \$ 6,028,097 | - |
| STM1206Q | Dec 11 2006 Storm Damage Deferrable O&M | Y | \$ 1,492,175 | \$ (19,073) | \$ 1,473,102 | - |
| STM1206Q2 | Dec 13 2006 Storm Damage Deferrable O&M | Y | \$ 67,666,104 | \$ 15,908,146 | \$ 83,574,249 | - |
| STM0107Q | Jan 2 2007 Storm Damage Deferrable O&M | Y | \$ - | \$ 1,388,915 | \$ 1,388,915 | - |
| STM0107Q2 | Jan 5 2007 Storm Damage Deferrable O&M | Y | \$ - | \$ 2,675,882 | \$ 2,675,882 | - |
| STM0107Q3 | Jan 9 2007 Storm Damage Deferrable O&M | Y | \$ - | \$ 3,716,523 | \$ 3,716,523 | - |
| Total Test Year Storm Damage Deferrable O&M | | | | | \$ 108,335,185 | |

| Order Group | Event | Test Year Event | 2006 | 2007 | Total 10/1/2006 to 9/30/2007* | Customers Out** |
|---|---|-----------------|--------------|--------------|-------------------------------|-----------------|
| Storm Damage Capital Order Tree | | | | | | |
| STM0106CP3 | Jan 10 2006 Storm Damage Capital Orders | N | \$ - | \$ - | \$ - | - |
| STM0106CP4 | Jan 28 2006 Storm Damage Capital Orders | N | \$ - | \$ - | \$ - | - |
| STM0106CP2 | 01-31-06 Storm, Capital | N | \$ - | \$ - | \$ - | - |
| STM0206CP | Feb 3 2006 Storm Damage Capital Orders | N | \$ 679 | \$ 21,594 | \$ 22,273 | - |
| STM0206CP3 | 02-10-06 Storm, Capital | N | \$ 238 | \$ - | \$ 238 | - |
| STM0206CP2 | Feb 17 2006 Storm Damage Capital Orders | N | \$ 138 | \$ - | \$ 138 | - |
| STM0206CP4 | Feb 27 2006 Storm Damage Capital Orders | N | \$ - | \$ - | \$ - | - |
| STM0306CP | Mar 8 2006 Storm Damage Capital Orders | N | \$ - | \$ - | \$ - | - |
| STM1006CP | Oct 29 2006 Storm Damage Capital Orders | Y | \$ 2,088 | \$ - | \$ 2,088 | - |
| STM1106CP | Nov 3 2006 Storm Damage Capital Orders | Y | \$ 42,637 | \$ 9,221 | \$ 51,858 | - |
| STM1106CP5 | Nov 10 2006 Storm Damage Capital Orders | Y | \$ 29,863 | \$ 286 | \$ 30,150 | - |
| STM1106CP2 | Nov 13 2006 Storm Damage Capital Orders | Y | \$ 26,308 | \$ 5 | \$ 26,313 | - |
| STM1106CP3 | Nov 15 2006 Storm Damage Capital Orders | Y | \$ 521,289 | \$ 54,765 | \$ 576,054 | - |
| STM1106CP6 | Nov 19 2006 Storm Damage Capital Orders | Y | \$ 18,541 | \$ 1,066 | \$ 19,607 | - |
| STM1106CP4 | Nov 26 2006 Storm Damage Capital Orders | Y | \$ 197,468 | \$ 48,240 | \$ 245,729 | - |
| STM1206CP | Dec 11 2006 Storm Damage Capital Orders | Y | \$ 11,697 | \$ 69,875 | \$ 81,572 | - |
| STM1206CP2 | Dec 13 2006 Storm Damage Capital Orders | Y | \$ 2,639,883 | \$ 2,859,626 | \$ 5,499,509 | - |
| STM0107CP | Jan 2 2007 Storm Damage Capital Orders | Y | \$ - | \$ 86,437 | \$ 86,437 | - |
| STM0107CP2 | Jan 5 2007 Storm Damage Capital Orders | Y | \$ - | \$ 147,771 | \$ 147,771 | - |
| STM0107CP3 | Jan 9 2007 Storm Damage Capital Orders | Y | \$ - | \$ 181,228 | \$ 181,228 | - |
| STM0307CP | Mar 11 2007 Storm Damage Capital Orders | Y | \$ - | \$ 53,885 | \$ 53,885 | - |
| Total Test Year Storm Damage Capital | | | | | \$ 7,024,848 | |

| | | |
|--|--|----------------|
| Total Deferrable O&M Test Year O&M Storms - Before expensed first \$7M Threshold | | \$ 108,327,062 |
| Less \$7M Threshold | | \$ (7,000,000) |
| Total 12ME Sept '07 Deferrable Storms | | \$ 101,327,062 |
| Test Year O&M Summary | | |
| \$7M Storm Threshold | | \$ 7,000,000 |
| Non-deferrable Charges | | \$ 3,905,610 |
| Over Expense of 2006 Qualified Events | | \$ 90,290 |
| Storm Charges Not Included in PSE Storm Order Groups*** | | \$ -458 |
| Total Test Year O&M Storm Charges (ties to SAP AL_STORMOM) | | \$ 10,996,358 |
| Total Test Year Capital Charges | | \$ 7,024,848 |

* Per PSE Business Warehouse 11/21/7

**Per PSE Emergency Planning, Event Customers Out shown on Non Deferred O&M Tree only

***PSE created the Storm Order Group's during 2006 to track individual event costs. PSE is working to improve processes to have all charges included in Order Groups.