

**EXHIBIT NO. \_\_\_(JKP-6)**  
**DOCKET NO. UG-10\_\_\_**  
**WITNESS: JANET K. PHELPS**

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**In the Matter of**  
**PUGET SOUND ENERGY, INC.**  
**Natural Gas Tariff Increase**

**Docket No. UG-10\_\_\_\_\_**

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

**OCTOBER 1, 2010**

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
Acct. No.	Account Description	Allocator	Total	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>RATE BASE</b>															
<b>Plant-in-Service</b>															
<b>Intangible Plant</b>															
301	Organization	PLT	158,692	59,768	-	47,488	-	-	107,256	20,476	-	15,365	-	-	35,841
302	Franchise and Consents	PLT	156,698	59,017	-	46,891	-	-	105,908	20,219	-	15,172	-	-	35,391
303	Misc. Intangible	OML	108,178,169	18,046,854	1,251,000	59,287,869	1,611,692	-	80,197,415	6,162,187	449,837	11,222,308	1,881,014	-	19,715,345
-	<b>Sub-total</b>		<b>108,493,559</b>	<b>18,165,639</b>	<b>1,251,000</b>	<b>59,382,248</b>	<b>1,611,692</b>	-	<b>80,410,580</b>	<b>6,202,882</b>	<b>449,837</b>	<b>11,252,846</b>	<b>1,881,014</b>	-	<b>19,786,578</b>
<b>Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	153,211	109,140	-	-	-	-	109,140	36,914	-	-	-	-	36,914
305	Structures and Improvements	PRODPT	508,737	362,401	-	-	-	-	362,401	122,572	-	-	-	-	122,572
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,099,978	4,345,346	-	-	-	-	4,345,346	1,469,693	-	-	-	-	1,469,693
320	Other Equipment	PDAYXT	4,853	3,457	-	-	-	-	3,457	1,169	-	-	-	-	1,169
-	<b>Sub-total</b>		<b>6,766,779</b>	<b>4,820,345</b>	-	-	-	-	<b>4,820,345</b>	<b>1,630,348</b>	-	-	-	-	<b>1,630,348</b>
<b>Natural Gas Underground Storage</b>															
-	JP Storage Balancing - DIR	COM1	8,062,755	-	4,047,076	-	-	-	4,047,076	-	1,455,254	-	-	-	1,455,254
350	Land and Land Rights	SEAS3_DEM	369,011	256,138	-	-	-	-	256,138	78,270	-	-	-	-	78,270
351	Structures and Improvements	SEAS3_DEM	478,188	331,920	-	-	-	-	331,920	101,427	-	-	-	-	101,427
352	Wells	SEAS3_DEM	13,098,872	9,092,200	-	-	-	-	9,092,200	2,778,354	-	-	-	-	2,778,354
353	Lines	SEAS3_DEM	2,051,643	1,424,088	-	-	-	-	1,424,088	435,167	-	-	-	-	435,167
354	Compressor Equipment	SEAS3_DEM	13,603,508	9,442,478	-	-	-	-	9,442,478	2,885,391	-	-	-	-	2,885,391
355	Measuring and Regulating Equipment	SEAS3_DEM	373,562	259,297	-	-	-	-	259,297	79,235	-	-	-	-	79,235
356	Purification Equipment	SEAS3_DEM	2,070,558	1,437,217	-	-	-	-	1,437,217	439,179	-	-	-	-	439,179
357	Other Equipment	SEAS3_DEM	205,679	142,766	-	-	-	-	142,766	43,626	-	-	-	-	43,626
-	<b>Sub-total</b>		<b>40,313,774</b>	<b>22,386,104</b>	<b>4,047,076</b>	-	-	-	<b>26,433,181</b>	<b>6,840,646</b>	<b>1,455,254</b>	-	-	-	<b>8,295,900</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	1,704,569	1,183,177	-	-	-	-	1,183,177	361,550	-	-	-	-	361,550
361	Structures & improvement	SEAS3_DEM	3,973,839	2,758,324	-	-	-	-	2,758,324	842,877	-	-	-	-	842,877
362	Gas Holders	SEAS3_DEM	3,683,221	2,556,601	-	-	-	-	2,556,601	781,235	-	-	-	-	781,235
363	Purification Equipment	SEAS3_DEM	3,978,020	2,761,226	-	-	-	-	2,761,226	843,763	-	-	-	-	843,763
364	Terminating & Processing	SEAS3_DEM	970,581	673,700	-	-	-	-	673,700	205,866	-	-	-	-	205,866
-	<b>Sub-total</b>		<b>14,310,230</b>	<b>9,933,029</b>	-	-	-	-	<b>9,933,029</b>	<b>3,035,291</b>	-	-	-	-	<b>3,035,291</b>
<b>Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>RATE BASE</b>															
<b>Plant-in-Service</b>															
<b>Intangible Plant</b>															
301	Organization	PLT	158,692	5,195	-	1,095	-	-	6,290	2,420	-	301	-	-	2,721
302	Franchise and Consents	PLT	156,698	5,130	-	1,081	-	-	6,211	2,389	-	297	-	-	2,686
303	Misc. Intangible	OML	108,178,169	1,553,006	177,119	717,986	598,497	75,920	3,122,528	723,859	97,122	124,449	295,439	197,750	1,438,620
-	<b>Sub-total</b>		<b>108,493,559</b>	<b>1,563,331</b>	<b>177,119</b>	<b>720,162</b>	<b>598,497</b>	<b>75,920</b>	<b>3,135,029</b>	<b>728,668</b>	<b>97,122</b>	<b>125,047</b>	<b>295,439</b>	<b>197,750</b>	<b>1,444,027</b>
<b>Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	153,211	6,813	-	-	-	-	6,813	170	-	-	-	-	170
305	Structures and Improvements	PRODPT	508,737	22,623	-	-	-	-	22,623	565	-	-	-	-	565
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,099,978	271,265	-	-	-	-	271,265	6,775	-	-	-	-	6,775
320	Other Equipment	PDAYXT	4,853	216	-	-	-	-	216	5	-	-	-	-	5
-	<b>Sub-total</b>		<b>6,766,779</b>	<b>300,917</b>	-	-	-	-	<b>300,917</b>	<b>7,516</b>	-	-	-	-	<b>7,516</b>
<b>Natural Gas Underground Storage</b>															
-	JP Storage Balancing - DIR	COM1	8,062,755	-	592,900	-	-	-	592,900	-	610,220	-	-	-	610,220
350	Land and Land Rights	SEAS3_DEM	369,011	18,820	-	-	-	-	18,820	4,092	-	-	-	-	4,092
351	Structures and Improvements	SEAS3_DEM	478,188	24,388	-	-	-	-	24,388	5,303	-	-	-	-	5,303
352	Wells	SEAS3_DEM	13,098,872	668,063	-	-	-	-	668,063	145,271	-	-	-	-	145,271
353	Lines	SEAS3_DEM	2,051,643	104,637	-	-	-	-	104,637	22,753	-	-	-	-	22,753
354	Compressor Equipment	SEAS3_DEM	13,603,508	693,800	-	-	-	-	693,800	150,867	-	-	-	-	150,867
355	Measuring and Regulating Equipment	SEAS3_DEM	373,562	19,052	-	-	-	-	19,052	4,143	-	-	-	-	4,143
356	Purification Equipment	SEAS3_DEM	2,070,558	105,602	-	-	-	-	105,602	22,963	-	-	-	-	22,963
357	Other Equipment	SEAS3_DEM	205,679	10,490	-	-	-	-	10,490	2,281	-	-	-	-	2,281
-	<b>Sub-total</b>		<b>40,313,774</b>	<b>1,644,851</b>	<b>592,900</b>	-	-	-	<b>2,237,751</b>	<b>357,675</b>	<b>610,220</b>	-	-	-	<b>967,895</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	1,704,569	86,936	-	-	-	-	86,936	18,904	-	-	-	-	18,904
361	Structures & improvement	SEAS3_DEM	3,973,839	202,672	-	-	-	-	202,672	44,071	-	-	-	-	44,071
362	Gas Holders	SEAS3_DEM	3,683,221	187,850	-	-	-	-	187,850	40,848	-	-	-	-	40,848
363	Purification Equipment	SEAS3_DEM	3,978,020	202,885	-	-	-	-	202,885	44,118	-	-	-	-	44,118
364	Terminating & Processing	SEAS3_DEM	970,581	49,501	-	-	-	-	49,501	10,764	-	-	-	-	10,764
-	<b>Sub-total</b>		<b>14,310,230</b>	<b>729,844</b>	-	-	-	-	<b>729,844</b>	<b>158,705</b>	-	-	-	-	<b>158,705</b>
<b>Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
<b>RATE BASE</b>																
<b>Plant-in-Service</b>																
<b>Intangible Plant</b>																
301	Organization	PLT	158,692	509	-	211	-	-	720	2,624	-	45	-	-	2,668	
302	Franchise and Consents	PLT	156,698	503	-	208	-	-	711	2,591	-	44	-	-	2,635	
303	Misc. Intangible	OML	108,178,169	158,735	32,467	120,208	170,931	-	482,342	827,641	160,113	21,255	175,825	59,535	1,244,369	
-	<b>Sub-total</b>		<b>108,493,559</b>	<b>159,747</b>	<b>32,467</b>	<b>120,628</b>	<b>170,931</b>	-	<b>483,773</b>	<b>832,855</b>	<b>160,113</b>	<b>21,344</b>	<b>175,825</b>	<b>59,535</b>	<b>1,249,672</b>	
<b>Production and Gathering Plant</b>																
304	Land and Land Rights	PRODPT	153,211	164	-	-	-	-	164	9	-	-	-	-	9	
305	Structures and Improvements	PRODPT	508,737	545	-	-	-	-	545	30	-	-	-	-	30	
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,099,978	6,540	-	-	-	-	6,540	359	-	-	-	-	359	
320	Other Equipment	PDAYXT	4,853	5	-	-	-	-	5	0	-	-	-	-	0	
-	<b>Sub-total</b>		<b>6,766,779</b>	<b>7,255</b>	-	-	-	-	<b>7,255</b>	<b>398</b>	-	-	-	-	<b>398</b>	
<b>Natural Gas Underground Storage</b>																
-	JP Storage Balancing - DIR	COM1	8,062,755	-	105,033	-	-	-	105,033	-	984,909	-	-	-	984,909	
350	Land and Land Rights	SEAS3_DEM	369,011	5,901	-	-	-	-	5,901	5,790	-	-	-	-	5,790	
351	Structures and Improvements	SEAS3_DEM	478,188	7,646	-	-	-	-	7,646	7,503	-	-	-	-	7,503	
352	Wells	SEAS3_DEM	13,098,872	209,457	-	-	-	-	209,457	205,527	-	-	-	-	205,527	
353	Lines	SEAS3_DEM	2,051,643	32,807	-	-	-	-	32,807	32,191	-	-	-	-	32,191	
354	Compressor Equipment	SEAS3_DEM	13,603,508	217,527	-	-	-	-	217,527	213,445	-	-	-	-	213,445	
355	Measuring and Regulating Equipment	SEAS3_DEM	373,562	5,973	-	-	-	-	5,973	5,861	-	-	-	-	5,861	
356	Purification Equipment	SEAS3_DEM	2,070,558	33,109	-	-	-	-	33,109	32,488	-	-	-	-	32,488	
357	Other Equipment	SEAS3_DEM	205,679	3,289	-	-	-	-	3,289	3,227	-	-	-	-	3,227	
-	<b>Sub-total</b>		<b>40,313,774</b>	<b>515,709</b>	<b>105,033</b>	-	-	-	<b>620,742</b>	<b>506,034</b>	<b>984,909</b>	-	-	-	<b>1,490,943</b>	
<b>Natural Gas Local Storage</b>																
360	Land & Land Rights	SEAS3_DEM	1,704,569	27,257	-	-	-	-	27,257	26,745	-	-	-	-	26,745	
361	Structures & improvement	SEAS3_DEM	3,973,839	63,544	-	-	-	-	63,544	62,351	-	-	-	-	62,351	
362	Gas Holders	SEAS3_DEM	3,683,221	58,896	-	-	-	-	58,896	57,791	-	-	-	-	57,791	
363	Purification Equipment	SEAS3_DEM	3,978,020	63,610	-	-	-	-	63,610	62,417	-	-	-	-	62,417	
364	Terminating & Processing	SEAS3_DEM	970,581	15,520	-	-	-	-	15,520	15,229	-	-	-	-	15,229	
-	<b>Sub-total</b>		<b>14,310,230</b>	<b>228,827</b>	-	-	-	-	<b>228,827</b>	<b>224,534</b>	-	-	-	-	<b>224,534</b>	
<b>Transmission Plant</b>																
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-	
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	-	
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>RATE BASE</b>															
<b>Plant-in-Service</b>															
<b>Intangible Plant</b>															
301	Organization	PLT	158,692	884	-	37	-	-	920	-	-	2,276	-	-	2,276
302	Franchise and Consents	PLT	156,698	872	-	36	-	-	908	-	-	2,247	-	-	2,247
303	Misc. Intangible	OML	108,178,169	271,265	32,292	12,129	-	37,328	353,014	-	-	163	1,624,374	-	1,624,537
-	<b>Sub-total</b>		<b>108,493,559</b>	<b>273,021</b>	<b>32,292</b>	<b>12,201</b>	-	<b>37,328</b>	<b>354,842</b>	-	-	<b>4,685</b>	<b>1,624,374</b>	-	<b>1,629,059</b>
<b>Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	153,211	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	508,737	-	-	-	-	-	-	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,099,978	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	PDAYXT	4,853	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>6,766,779</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Natural Gas Underground Storage</b>															
-	JP Storage Balancing - DIR	COM1	8,062,755	-	267,362	-	-	-	267,362	-	-	-	-	-	-
350	Land and Land Rights	SEAS3_DEM	369,011	-	-	-	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	478,188	-	-	-	-	-	-	-	-	-	-	-	-
352	Wells	SEAS3_DEM	13,098,872	-	-	-	-	-	-	-	-	-	-	-	-
353	Lines	SEAS3_DEM	2,051,643	-	-	-	-	-	-	-	-	-	-	-	-
354	Compressor Equipment	SEAS3_DEM	13,603,508	-	-	-	-	-	-	-	-	-	-	-	-
355	Measuring and Regulating Equipment	SEAS3_DEM	373,562	-	-	-	-	-	-	-	-	-	-	-	-
356	Purification Equipment	SEAS3_DEM	2,070,558	-	-	-	-	-	-	-	-	-	-	-	-
357	Other Equipment	SEAS3_DEM	205,679	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>40,313,774</b>	-	<b>267,362</b>	-	-	-	<b>267,362</b>	-	-	-	-	-	-
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	1,704,569	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	3,973,839	-	-	-	-	-	-	-	-	-	-	-	-
362	Gas Holders	SEAS3_DEM	3,683,221	-	-	-	-	-	-	-	-	-	-	-	-
363	Purification Equipment	SEAS3_DEM	3,978,020	-	-	-	-	-	-	-	-	-	-	-	-
364	Terminating & Processing	SEAS3_DEM	970,581	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>14,310,230</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	11,757,523	4,411,709	-	3,647,747	-	-	8,059,456	1,517,308	-	1,180,272	-	-	2,697,580
375	Structures and Improvements	DISTPT	8,327,932	3,124,843	-	2,583,724	-	-	5,708,566	1,074,719	-	835,994	-	-	1,910,714
376	Mains	PA_MAINS	1,305,148,020	847,917,342	-	-	-	-	847,917,342	291,634,825	-	-	-	-	291,634,825
378	Meas. & Reg. Station Equip.- Gen.	PAVG	84,831,354	53,901,954	-	-	-	-	53,901,954	18,525,593	-	-	-	-	18,525,593
380	Services	SERV	687,862,601	-	-	509,365,971	-	-	509,365,971	-	-	172,241,405	-	-	172,241,405
380	Services - DIR	DIR380	2,767,070	-	-	-	-	-	-	-	-	-	-	-	-
381	Meters	MTRS_CUS	61,343,131	-	-	45,951,402	-	-	45,951,402	-	-	14,467,649	-	-	14,467,649
382	Meter Installations	MTRS_INST	134,942,542	-	-	124,636,377	-	-	124,636,377	-	-	10,050,780	-	-	10,050,780
383	House Regulators	MTRS_CUS	13,654,612	-	-	10,228,505	-	-	10,228,505	-	-	3,220,412	-	-	3,220,412
384	House Regulators Installations	MTRS_CUS	73,730,013	-	-	55,230,267	-	-	55,230,267	-	-	17,389,070	-	-	17,389,070
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	39,134,366	-	-	241,655	-	-	241,655	-	-	23,895,915	-	-	23,895,915
386	Rental Property on Customers Premise	DIR386	36,203,188	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	3,457,945	1,297,505	-	1,072,820	-	-	2,370,325	446,248	-	347,124	-	-	793,371
388	ARO	DISTPT	8,191,905	3,073,802	-	2,541,522	-	-	5,615,324	1,057,165	-	822,339	-	-	1,879,504
-	<b>Sub-total</b>		<b>2,471,352,199</b>	<b>913,727,154</b>	-	<b>755,499,990</b>	-	-	<b>1,669,227,143</b>	<b>314,255,857</b>	-	<b>244,450,960</b>	-	-	<b>558,706,817</b>
<b>General Plant</b>															
389	Land and Land Rights	PLTXR	6,967,432	2,653,712	11,295	2,108,476	-	-	4,773,483	909,149	4,061	682,222	-	-	1,595,432
390	Structures and Improvements	PLTXR	45,600,531	17,368,048	73,922	13,799,580	-	-	31,241,550	5,950,206	26,581	4,465,017	-	-	10,441,805
391	Office Furniture and Equipment	OML	34,385,867	5,736,432	397,647	18,845,436	512,298	-	25,491,813	1,958,733	142,987	3,567,160	597,905	-	6,266,784
392	Transportation Equipment	OML	7,420,129	1,237,865	85,808	4,066,658	110,549	-	5,500,880	422,675	30,855	769,758	129,022	-	1,352,310
393	Stores Equipment	PLTXR	137,552	52,390	223	41,626	-	-	94,238	17,948	80	13,468	-	-	31,497
394	Tools, Shop, and Garage Equipment	OML	10,127,643	1,689,547	117,119	5,550,532	150,887	-	7,508,084	576,904	42,114	1,050,633	176,101	-	1,845,751
395	Laboratory Equipment	PLTXR	2,471,503	941,331	4,006	747,923	-	-	1,693,260	322,495	1,441	241,999	-	-	565,935
396	Power Operated Equipment	PLTXR	1,159,954	441,796	1,880	351,024	-	-	794,700	151,357	676	113,578	-	-	265,611
397	Communication Equipment	OML	18,651,791	3,111,590	215,694	10,222,256	277,884	-	13,827,424	1,062,468	77,560	1,934,920	324,319	-	3,399,267
398	Misc. Equipment	OML	376,542	62,817	4,354	206,367	5,610	-	279,148	21,449	1,566	39,062	6,547	-	68,624
399	Other Intangible Property	OML	5,428	906	63	2,975	81	-	4,024	309	23	563	94	-	989
-	<b>Sub-total</b>		<b>127,304,372</b>	<b>33,296,434</b>	<b>912,012</b>	<b>55,942,853</b>	<b>1,057,308</b>	-	<b>91,208,607</b>	<b>11,393,694</b>	<b>327,943</b>	<b>12,878,381</b>	<b>1,233,989</b>	-	<b>25,834,007</b>
<b>TOTAL PLANT-IN-SERVICE</b>			<b>2,768,540,914</b>	<b>1,002,328,705</b>	<b>6,210,088</b>	<b>870,825,090</b>	<b>2,669,000</b>	-	<b>1,882,032,883</b>	<b>343,358,718</b>	<b>2,233,033</b>	<b>268,582,187</b>	<b>3,115,002</b>	-	<b>617,288,941</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	11,757,523	386,126	-	84,112	-	-	470,238	183,326	-	23,131	-	-	206,457
375	Structures and Improvements	DISTPT	8,327,932	273,496	-	59,577	-	-	333,073	129,851	-	16,384	-	-	146,235
376	Mains	PA_MAINS	1,305,148,020	74,267,685	-	-	-	-	74,267,685	34,914,587	-	-	-	-	34,914,587
378	Meas. & Reg. Station Equip.- Gen.	PAVG	84,831,354	4,662,336	-	-	-	-	4,662,336	2,560,040	-	-	-	-	2,560,040
380	Services	SERV	687,862,601	-	-	5,357,804	-	-	5,357,804	-	-	-	-	-	-
380	Services - DIR	DIR380	2,767,070	-	-	-	-	-	-	-	-	2,165,631	-	-	2,165,631
381	Meters	MTRS_CUS	61,343,131	-	-	780,662	-	-	780,662	-	-	47,279	-	-	47,279
382	Meter Installations	MTRS_INST	134,942,542	-	-	216,068	-	-	216,068	-	-	13,515	-	-	13,515
383	House Regulators	MTRS_CUS	13,654,612	-	-	173,771	-	-	173,771	-	-	10,524	-	-	10,524
384	House Regulators Installations	MTRS_CUS	73,730,013	-	-	938,300	-	-	938,300	-	-	56,826	-	-	56,826
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	39,134,366	-	-	9,727,157	-	-	9,727,157	-	-	2,434,477	-	-	2,434,477
386	Rental Property on Customers Premise	DIR386	36,203,188	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	3,457,945	113,562	-	24,738	-	-	138,299	53,917	-	6,803	-	-	60,720
388	ARO	DISTPT	8,191,905	269,029	-	58,604	-	-	327,633	127,730	-	16,116	-	-	143,846
-	<b>Sub-total</b>		<b>2,471,352,199</b>	<b>79,972,235</b>	-	<b>17,420,792</b>	-	-	<b>97,393,027</b>	<b>37,969,452</b>	-	<b>4,790,687</b>	-	-	<b>42,760,138</b>
<b>General Plant</b>															
389	Land and Land Rights	PLTXR	6,967,432	230,657	1,655	48,619	-	-	280,930	107,429	1,703	13,370	-	-	122,502
390	Structures and Improvements	PLTXR	45,600,531	1,509,604	10,830	318,199	-	-	1,838,633	703,100	11,146	87,504	-	-	801,750
391	Office Furniture and Equipment	OML	34,385,867	493,644	56,300	228,221	190,240	24,132	992,537	230,088	30,872	39,558	93,909	62,857	457,284
392	Transportation Equipment	OML	7,420,129	106,523	12,149	49,248	41,052	5,208	214,180	49,651	6,662	8,536	20,265	13,564	98,677
393	Stores Equipment	PLTXR	137,552	4,554	33	960	-	-	5,546	2,121	34	264	-	-	2,418
394	Tools, Shop, and Garage Equipment	OML	10,127,643	145,392	16,582	67,218	56,031	7,108	292,331	67,768	9,093	11,651	27,659	18,513	134,684
395	Laboratory Equipment	PLTXR	2,471,503	81,819	587	17,246	-	-	99,652	38,107	604	4,743	-	-	43,454
396	Power Operated Equipment	PLTXR	1,159,954	38,400	275	8,094	-	-	46,770	17,885	284	2,226	-	-	20,394
397	Communication Equipment	OML	18,651,791	267,765	30,538	123,793	103,191	13,090	538,378	124,806	16,746	21,457	50,939	34,096	248,043
398	Misc. Equipment	OML	376,542	5,406	617	2,499	2,083	264	10,869	2,520	338	433	1,028	688	5,007
399	Other Intangible Property	OML	5,428	78	9	36	30	4	157	36	5	6	15	10	72
-	<b>Sub-total</b>		<b>127,304,372</b>	<b>2,883,841</b>	<b>129,573</b>	<b>864,133</b>	<b>392,628</b>	<b>49,806</b>	<b>4,319,982</b>	<b>1,343,510</b>	<b>77,485</b>	<b>189,748</b>	<b>193,815</b>	<b>129,729</b>	<b>1,934,287</b>
<b>TOTAL PLANT-IN-SERVICE</b>			<b>2,768,540,914</b>	<b>87,095,019</b>	<b>899,592</b>	<b>19,005,088</b>	<b>991,125</b>	<b>125,726</b>	<b>108,116,549</b>	<b>40,565,526</b>	<b>784,827</b>	<b>5,105,482</b>	<b>489,254</b>	<b>327,479</b>	<b>47,272,568</b>

Puget Sound Energy  
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Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	11,757,523	35,461	-	16,216	-	-	51,676	197,997	-	3,447	-	-	201,444
375	Structures and Improvements	DISTPT	8,327,932	25,117	-	11,486	-	-	36,603	140,243	-	2,442	-	-	142,684
376	Mains	PA_MAINS	1,305,148,020	6,827,739	-	-	-	-	6,827,739	36,867,937	-	-	-	-	36,867,937
378	Meas. & Reg. Station Equip.- Gen.	PAVG	84,831,354	420,996	-	-	-	-	420,996	3,605,594	-	-	-	-	3,605,594
380	Services	SERV	687,862,601	-	-	897,421	-	-	897,421	-	-	-	-	-	-
380	Services - DIR	DIR380	2,767,070	-	-	-	-	-	-	-	-	278,122	-	-	278,122
381	Meters	MTRS_CUS	61,343,131	-	-	95,127	-	-	95,127	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	134,942,542	-	-	25,451	-	-	25,451	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	13,654,612	-	-	21,175	-	-	21,175	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	73,730,013	-	-	114,336	-	-	114,336	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	39,134,366	-	-	2,161,189	-	-	2,161,189	-	-	426,546	-	-	426,546
386	Rental Property on Customers Premise	DIR386	36,203,188	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	3,457,945	10,429	-	4,769	-	-	15,198	58,232	-	1,014	-	-	59,246
388	ARO	DISTPT	8,191,905	24,707	-	11,298	-	-	36,005	137,952	-	2,402	-	-	140,354
-	<b>Sub-total</b>		<b>2,471,352,199</b>	<b>7,344,450</b>	-	<b>3,358,467</b>	-	-	<b>10,702,917</b>	<b>41,007,954</b>	-	<b>713,972</b>	-	-	<b>41,721,927</b>
<b>General Plant</b>															
389	Land and Land Rights	PLTXR	6,967,432	22,595	293	9,373	-	-	32,261	116,486	2,749	1,993	-	-	121,228
390	Structures and Improvements	PLTXR	45,600,531	147,882	1,918	61,344	-	-	211,144	762,382	17,990	13,041	-	-	793,413
391	Office Furniture and Equipment	OML	34,385,867	50,456	10,320	38,210	54,333	-	153,319	263,077	50,894	6,756	55,888	18,924	395,539
392	Transportation Equipment	OML	7,420,129	10,888	2,227	8,245	11,724	-	33,085	56,769	10,982	1,458	12,060	4,084	85,353
393	Stores Equipment	PLTXR	137,552	446	6	185	-	-	637	2,300	54	39	-	-	2,393
394	Tools, Shop, and Garage Equipment	OML	10,127,643	14,861	3,040	11,254	16,003	-	45,157	77,484	14,990	1,990	16,461	5,574	116,498
395	Laboratory Equipment	PLTXR	2,471,503	8,015	104	3,325	-	-	11,444	41,320	975	707	-	-	43,002
396	Power Operated Equipment	PLTXR	1,159,954	3,762	49	1,560	-	-	5,371	19,393	458	332	-	-	20,182
397	Communication Equipment	OML	18,651,791	27,369	5,598	20,726	29,471	-	83,164	142,700	27,606	3,665	30,315	10,265	214,551
398	Misc. Equipment	OML	376,542	553	113	418	595	-	1,679	2,881	557	74	612	207	4,331
399	Other Intangible Property	OML	5,428	8	2	6	9	-	24	42	8	1	9	3	62
-	<b>Sub-total</b>		<b>127,304,372</b>	<b>286,834</b>	<b>23,669</b>	<b>154,647</b>	<b>112,135</b>	-	<b>577,285</b>	<b>1,484,833</b>	<b>127,264</b>	<b>30,055</b>	<b>115,345</b>	<b>39,056</b>	<b>1,796,553</b>
<b>TOTAL PLANT-IN-SERVICE</b>			<b>2,768,540,914</b>	<b>8,542,822</b>	<b>161,169</b>	<b>3,633,742</b>	<b>283,066</b>	-	<b>12,620,798</b>	<b>44,056,609</b>	<b>1,272,287</b>	<b>765,372</b>	<b>291,170</b>	<b>98,591</b>	<b>46,484,028</b>



Puget Sound Energy  
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Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	11,757,523	67,866	-	2,806	-	-	70,671	-	-	-	-	-	-
375	Structures and Improvements	DISTPT	8,327,932	48,070	-	1,987	-	-	50,057	-	-	-	-	-	-
376	Mains	PA_MAINS	1,305,148,020	12,717,905	-	-	-	-	12,717,905	-	-	-	-	-	-
378	Meas. & Reg. Station Equip.- Gen.	PAVG	84,831,354	1,154,840	-	-	-	-	1,154,840	-	-	-	-	-	-
380	Services	SERV	687,862,601	-	-	-	-	-	-	-	-	-	-	-	-
380	Services - DIR	DIR380	2,767,070	-	-	323,316	-	-	323,316	-	-	-	-	-	-
381	Meters	MTRS_CUS	61,343,131	-	-	1,011	-	-	1,011	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	134,942,542	-	-	351	-	-	351	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	13,654,612	-	-	225	-	-	225	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	73,730,013	-	-	1,215	-	-	1,215	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	39,134,366	-	-	247,427	-	-	247,427	-	-	-	-	-	-
386	Rental Property on Customers Premise	DIR386	36,203,188	-	-	-	-	-	-	-	-	36,203,188	-	-	36,203,188
387	Other Equipment	DISTPT	3,457,945	19,960	-	825	-	-	20,785	-	-	-	-	-	-
388	ARO	DISTPT	8,191,905	47,284	-	1,955	-	-	49,239	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>2,471,352,199</b>	<b>14,055,923</b>	-	<b>581,118</b>	-	-	<b>14,637,042</b>	-	-	<b>36,203,188</b>	-	-	<b>36,203,188</b>
<b>General Plant</b>															
389	Land and Land Rights	PLTXR	6,967,432	39,228	746	1,622	-	-	41,596	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	45,600,531	256,738	4,883	10,614	-	-	272,236	-	-	-	-	-	-
391	Office Furniture and Equipment	OML	34,385,867	86,225	10,264	3,855	-	11,865	112,210	-	10,264	52	516,329	-	516,381
392	Transportation Equipment	OML	7,420,129	18,607	2,215	832	-	2,560	24,214	-	-	11	111,419	-	111,430
393	Stores Equipment	PLTXR	137,552	774	15	32	-	-	821	-	-	-	-	-	-
394	Tools, Shop, and Garage Equipment	OML	10,127,643	25,396	3,023	1,135	-	3,495	33,049	-	-	15	152,074	-	152,089
395	Laboratory Equipment	PLTXR	2,471,503	13,915	265	575	-	-	14,755	-	-	-	-	-	-
396	Power Operated Equipment	PLTXR	1,159,954	6,531	124	270	-	-	6,925	-	-	-	-	-	-
397	Communication Equipment	OML	18,651,791	46,771	5,568	2,091	-	6,436	60,866	-	-	28	280,070	-	280,098
398	Misc. Equipment	OML	376,542	944	112	42	-	130	1,229	-	-	1	5,654	-	5,655
399	Other Intangible Property	OML	5,428	14	2	1	-	2	18	-	-	0	82	-	82
-	<b>Sub-total</b>		<b>127,304,372</b>	<b>495,142</b>	<b>27,218</b>	<b>21,070</b>	-	<b>24,488</b>	<b>567,918</b>	-	-	<b>107</b>	<b>1,065,627</b>	-	<b>1,065,734</b>
<b>TOTAL PLANT-IN-SERVICE</b>			<b>2,768,540,914</b>	<b>14,824,087</b>	<b>326,872</b>	<b>614,390</b>	-	<b>61,815</b>	<b>15,827,164</b>	-	-	<b>36,207,980</b>	<b>2,690,001</b>	-	<b>38,897,982</b>

Puget Sound Energy  
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Account Detail by Classification and Rate Class

Proposed Test Year With Gas

			Residential (16,23,53)							Comm. & Indus. (31,61)					
Acct. No.	Account Description	Allocator	Total	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Accumulated Reserve</b>															
<b>- Intangible Plant</b>															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchise and Consents	PLT	(37,303)	(14,049)	-	(11,163)	-	-	(25,212)	(4,813)	-	(3,612)	-	-	(8,425)
303	Misc. Intangible	OML	(87,054,428)	(14,522,880)	(1,006,720)	(47,710,842)	(1,296,980)	-	(64,537,422)	(4,958,909)	(361,998)	(9,030,950)	(1,513,712)	-	(15,865,568)
	<b>- Sub-total</b>		<b>(87,091,731)</b>	<b>(14,536,929)</b>	<b>(1,006,720)</b>	<b>(47,722,004)</b>	<b>(1,296,980)</b>	<b>-</b>	<b>(64,562,634)</b>	<b>(4,963,722)</b>	<b>(361,998)</b>	<b>(9,034,562)</b>	<b>(1,513,712)</b>	<b>-</b>	<b>(15,873,993)</b>
<b>- Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(471,634)	(335,971)	-	-	-	-	(335,971)	(113,633)	-	-	-	-	(113,633)
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,391,052)	(3,840,340)	-	-	-	-	(3,840,340)	(1,298,889)	-	-	-	-	(1,298,889)
320	Other Equipment	PDAYXT	(754)	(537)	-	-	-	-	(537)	(182)	-	-	-	-	(182)
	<b>- Sub-total</b>		<b>(5,863,441)</b>	<b>(4,176,848)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,176,848)</b>	<b>(1,412,703)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,412,703)</b>
<b>Natural Gas Underground Storage</b>															
<b>- JP Storage Balancing - DIR</b>															
350	Land and Land Rights	COM1	(2,999,176)	-	(1,505,428)	-	-	-	(1,505,428)	-	(541,324)	-	-	-	(541,324)
351	Structures and Improvements	SEAS3_DEM	(322,682)	(223,980)	-	-	-	-	(223,980)	(68,443)	-	-	-	-	(68,443)
352	Wells	SEAS3_DEM	(6,946,392)	(4,821,635)	-	-	-	-	(4,821,635)	(1,473,374)	-	-	-	-	(1,473,374)
353	Lines	SEAS3_DEM	(1,011,056)	(701,795)	-	-	-	-	(701,795)	(214,451)	-	-	-	-	(214,451)
354	Compressor Equipment	SEAS3_DEM	(3,282,209)	(2,278,250)	-	-	-	-	(2,278,250)	(696,177)	-	-	-	-	(696,177)
355	Measuring and Regulating Equipment	SEAS3_DEM	212,828	147,728	-	-	-	-	147,728	45,142	-	-	-	-	45,142
356	Purification Equipment	SEAS3_DEM	(576,553)	(400,198)	-	-	-	-	(400,198)	(122,291)	-	-	-	-	(122,291)
357	Other Equipment	SEAS3_DEM	(70,640)	(49,033)	-	-	-	-	(49,033)	(14,983)	-	-	-	-	(14,983)
	<b>- Sub-total</b>		<b>(14,995,880)</b>	<b>(8,327,162)</b>	<b>(1,505,428)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,832,590)</b>	<b>(2,544,577)</b>	<b>(541,324)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,085,901)</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(659,102)	(457,496)	-	-	-	-	(457,496)	(139,800)	-	-	-	-	(139,800)
362	Gas Holders	SEAS3_DEM	(413,097)	(286,739)	-	-	-	-	(286,739)	(87,621)	-	-	-	-	(87,621)
363	Purification Equipment	SEAS3_DEM	(885,667)	(614,760)	-	-	-	-	(614,760)	(187,856)	-	-	-	-	(187,856)
364	Terminating & Processing	SEAS3_DEM	(373,485)	(259,244)	-	-	-	-	(259,244)	(79,219)	-	-	-	-	(79,219)
	<b>- Sub-total</b>		<b>(2,331,351)</b>	<b>(1,618,239)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,618,239)</b>	<b>(494,494)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(494,494)</b>
<b>- Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>- Sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Accumulated Reserve</b>															
<b>- Intangible Plant</b>															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchise and Consents	PLT	(37,303)	(1,221)	-	(257)	-	-	(1,479)	(569)	-	(71)	-	-	(640)
303	Misc. Intangible	OML	(87,054,428)	(1,249,754)	(142,533)	(577,786)	(481,630)	(61,096)	(2,512,798)	(582,513)	(78,157)	(100,148)	(237,749)	(159,136)	(1,157,703)
	<b>- Sub-total</b>		<b>(87,091,731)</b>	<b>(1,250,975)</b>	<b>(142,533)</b>	<b>(578,044)</b>	<b>(481,630)</b>	<b>(61,096)</b>	<b>(2,514,277)</b>	<b>(583,082)</b>	<b>(78,157)</b>	<b>(100,219)</b>	<b>(237,749)</b>	<b>(159,136)</b>	<b>(1,158,343)</b>
<b>- Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(471,634)	(20,973)	-	-	-	-	(20,973)	(524)	-	-	-	-	(524)
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,391,052)	(239,739)	-	-	-	-	(239,739)	(5,988)	-	-	-	-	(5,988)
320	Other Equipment	PDAYXT	(754)	(34)	-	-	-	-	(34)	(1)	-	-	-	-	(1)
	<b>- Sub-total</b>		<b>(5,863,441)</b>	<b>(260,746)</b>	-	-	-	-	<b>(260,746)</b>	<b>(6,513)</b>	-	-	-	-	<b>(6,513)</b>
<b>Natural Gas Underground Storage</b>															
	<b>- JP Storage Balancing - DIR</b>	COM1	(2,999,176)	-	(220,546)	-	-	-	(220,546)	-	(226,989)	-	-	-	(226,989)
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	(322,682)	(16,457)	-	-	-	-	(16,457)	(3,579)	-	-	-	-	(3,579)
352	Wells	SEAS3_DEM	(6,946,392)	(354,277)	-	-	-	-	(354,277)	(77,038)	-	-	-	-	(77,038)
353	Lines	SEAS3_DEM	(1,011,056)	(51,565)	-	-	-	-	(51,565)	(11,213)	-	-	-	-	(11,213)
354	Compressor Equipment	SEAS3_DEM	(3,282,209)	(167,398)	-	-	-	-	(167,398)	(36,401)	-	-	-	-	(36,401)
355	Measuring and Regulating Equipment	SEAS3_DEM	212,828	10,855	-	-	-	-	10,855	2,360	-	-	-	-	2,360
356	Purification Equipment	SEAS3_DEM	(576,553)	(29,405)	-	-	-	-	(29,405)	(6,394)	-	-	-	-	(6,394)
357	Other Equipment	SEAS3_DEM	(70,640)	(3,603)	-	-	-	-	(3,603)	(783)	-	-	-	-	(783)
	<b>- Sub-total</b>		<b>(14,995,880)</b>	<b>(611,850)</b>	<b>(220,546)</b>	-	-	-	<b>(832,397)</b>	<b>(133,047)</b>	<b>(226,989)</b>	-	-	-	<b>(360,037)</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(659,102)	(33,615)	-	-	-	-	(33,615)	(7,310)	-	-	-	-	(7,310)
362	Gas Holders	SEAS3_DEM	(413,097)	(21,069)	-	-	-	-	(21,069)	(4,581)	-	-	-	-	(4,581)
363	Purification Equipment	SEAS3_DEM	(885,667)	(45,170)	-	-	-	-	(45,170)	(9,822)	-	-	-	-	(9,822)
364	Terminating & Processing	SEAS3_DEM	(373,485)	(19,048)	-	-	-	-	(19,048)	(4,142)	-	-	-	-	(4,142)
	<b>- Sub-total</b>		<b>(2,331,351)</b>	<b>(118,902)</b>	-	-	-	-	<b>(118,902)</b>	<b>(25,855)</b>	-	-	-	-	<b>(25,855)</b>
<b>- Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>- Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Accumulated Reserve</b>															
<b>- Intangible Plant</b>															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchise and Consents	PLT	(37,303)	(120)	-	(50)	-	-	(169)	(617)	-	(11)	-	-	(627)
303	Misc. Intangible	OML	(87,054,428)	(127,739)	(26,127)	(96,736)	(137,554)	-	(388,156)	(666,029)	(128,848)	(17,104)	(141,492)	(47,909)	(1,001,383)
	<b>- Sub-total</b>		<b>(87,091,731)</b>	<b>(127,859)</b>	<b>(26,127)</b>	<b>(96,785)</b>	<b>(137,554)</b>	<b>-</b>	<b>(388,325)</b>	<b>(666,646)</b>	<b>(128,848)</b>	<b>(17,115)</b>	<b>(141,492)</b>	<b>(47,909)</b>	<b>(1,002,011)</b>
<b>- Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(471,634)	(506)	-	-	-	-	(506)	(28)	-	-	-	-	(28)
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,391,052)	(5,780)	-	-	-	-	(5,780)	(317)	-	-	-	-	(317)
320	Other Equipment	PDAYXT	(754)	(1)	-	-	-	-	(1)	(0)	-	-	-	-	(0)
	<b>- Sub-total</b>		<b>(5,863,441)</b>	<b>(6,286)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,286)</b>	<b>(345)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(345)</b>
<b>Natural Gas Underground Storage</b>															
	- JP Storage Balancing - DIR	COM1	(2,999,176)	-	(39,070)	-	-	-	(39,070)	-	(366,366)	-	-	-	(366,366)
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	(322,682)	(5,160)	-	-	-	-	(5,160)	(5,063)	-	-	-	-	(5,063)
352	Wells	SEAS3_DEM	(6,946,392)	(111,076)	-	-	-	-	(111,076)	(108,992)	-	-	-	-	(108,992)
353	Lines	SEAS3_DEM	(1,011,056)	(16,167)	-	-	-	-	(16,167)	(15,864)	-	-	-	-	(15,864)
354	Compressor Equipment	SEAS3_DEM	(3,282,209)	(52,484)	-	-	-	-	(52,484)	(51,499)	-	-	-	-	(51,499)
355	Measuring and Regulating Equipment	SEAS3_DEM	212,828	3,403	-	-	-	-	3,403	3,339	-	-	-	-	3,339
356	Purification Equipment	SEAS3_DEM	(576,553)	(9,219)	-	-	-	-	(9,219)	(9,046)	-	-	-	-	(9,046)
357	Other Equipment	SEAS3_DEM	(70,640)	(1,130)	-	-	-	-	(1,130)	(1,108)	-	-	-	-	(1,108)
	<b>- Sub-total</b>		<b>(14,995,880)</b>	<b>(191,833)</b>	<b>(39,070)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(230,903)</b>	<b>(188,234)</b>	<b>(366,366)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(554,600)</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(659,102)	(10,539)	-	-	-	-	(10,539)	(10,342)	-	-	-	-	(10,342)
362	Gas Holders	SEAS3_DEM	(413,097)	(6,606)	-	-	-	-	(6,606)	(6,482)	-	-	-	-	(6,482)
363	Purification Equipment	SEAS3_DEM	(885,667)	(14,162)	-	-	-	-	(14,162)	(13,897)	-	-	-	-	(13,897)
364	Terminating & Processing	SEAS3_DEM	(373,485)	(5,972)	-	-	-	-	(5,972)	(5,860)	-	-	-	-	(5,860)
	<b>- Sub-total</b>		<b>(2,331,351)</b>	<b>(37,279)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(37,279)</b>	<b>(36,580)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(36,580)</b>
<b>- Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>- Sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Accumulated Reserve</b>															
<b>- Intangible Plant</b>															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchise and Consents	PLT	(37,303)	(208)	-	(9)	-	-	(216)	-	-	(535)	-	-	(535)
303	Misc. Intangible	OML	(87,054,428)	(218,296)	(25,987)	(9,760)	-	(30,039)	(284,081)	-	-	(131)	(1,307,186)	-	(1,307,317)
	<b>- Sub-total</b>		<b>(87,091,731)</b>	<b>(218,503)</b>	<b>(25,987)</b>	<b>(9,769)</b>	-	<b>(30,039)</b>	<b>(284,298)</b>	-	-	<b>(666)</b>	<b>(1,307,186)</b>	-	<b>(1,307,852)</b>
<b>- Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(471,634)	-	-	-	-	-	-	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,391,052)	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	PDAYXT	(754)	-	-	-	-	-	-	-	-	-	-	-	-
	<b>- Sub-total</b>		<b>(5,863,441)</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Natural Gas Underground Storage</b>															
<b>- JP Storage Balancing - DIR</b>															
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	(322,682)	-	-	-	-	-	-	-	-	-	-	-	-
352	Wells	SEAS3_DEM	(6,946,392)	-	-	-	-	-	-	-	-	-	-	-	-
353	Lines	SEAS3_DEM	(1,011,056)	-	-	-	-	-	-	-	-	-	-	-	-
354	Compressor Equipment	SEAS3_DEM	(3,282,209)	-	-	-	-	-	-	-	-	-	-	-	-
355	Measuring and Regulating Equipment	SEAS3_DEM	212,828	-	-	-	-	-	-	-	-	-	-	-	-
356	Purification Equipment	SEAS3_DEM	(576,553)	-	-	-	-	-	-	-	-	-	-	-	-
357	Other Equipment	SEAS3_DEM	(70,640)	-	-	-	-	-	-	-	-	-	-	-	-
	<b>- Sub-total</b>		<b>(14,995,880)</b>	-	<b>(99,453)</b>	-	-	-	<b>(99,453)</b>	-	-	-	-	-	-
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(659,102)	-	-	-	-	-	-	-	-	-	-	-	-
362	Gas Holders	SEAS3_DEM	(413,097)	-	-	-	-	-	-	-	-	-	-	-	-
363	Purification Equipment	SEAS3_DEM	(885,667)	-	-	-	-	-	-	-	-	-	-	-	-
364	Terminating & Processing	SEAS3_DEM	(373,485)	-	-	-	-	-	-	-	-	-	-	-	-
	<b>- Sub-total</b>		<b>(2,331,351)</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>- Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>- Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>- Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	(666,985)	(250,269)	-	(206,931)	-	-	(457,199)	(86,074)	-	(66,955)	-	-	(153,029)
375	Structures and Improvements	DISTPT	(3,427,090)	(1,285,928)	-	(1,063,248)	-	-	(2,349,175)	(442,266)	-	(344,026)	-	-	(786,292)
376	Mains	PA_MAINS	(372,177,773)	(241,793,255)	-	-	-	-	(241,793,255)	(83,162,981)	-	-	-	-	(83,162,981)
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(15,505,444)	(9,852,180)	-	-	-	-	(9,852,180)	(3,386,101)	-	-	-	-	(3,386,101)
380	Services	SERV	(286,953,957)	-	-	(212,490,955)	-	-	(212,490,955)	-	-	(71,853,525)	-	-	(71,853,525)
380	Services - DIR	DIR380	(1,154,332)	-	-	-	-	-	-	-	-	-	-	-	-
381	Meters	MTRS_CUS	(18,219,033)	-	-	(13,647,659)	-	-	(13,647,659)	-	-	(4,296,921)	-	-	(4,296,921)
382	Meter Installations	MTRS_INST	(26,126,440)	-	-	(24,131,047)	-	-	(24,131,047)	-	-	(1,945,947)	-	-	(1,945,947)
383	House Regulators	MTRS_CUS	(5,664,736)	-	-	(4,243,385)	-	-	(4,243,385)	-	-	(1,336,016)	-	-	(1,336,016)
384	House Regulators Installations	MTRS_CUS	(12,943,689)	-	-	(9,695,962)	-	-	(9,695,962)	-	-	(3,052,742)	-	-	(3,052,742)
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(11,167,620)	-	-	(68,960)	-	-	(68,960)	-	-	(6,819,083)	-	-	(6,819,083)
386	Rental Property on Customers Premise	DIR386	(23,944,330)	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(746,081)	(279,948)	-	(231,470)	-	-	(511,418)	(96,282)	-	(74,895)	-	-	(171,177)
388	ARO	DISTPT	(6,471,796)	(2,428,375)	-	(2,007,862)	-	-	(4,436,237)	(835,185)	-	(649,667)	-	-	(1,484,852)
-	<b>Sub-total</b>		<b>(785,169,307)</b>	<b>(255,889,954)</b>	-	<b>(267,787,479)</b>	-	-	<b>(523,677,433)</b>	<b>(88,008,889)</b>	-	<b>(90,439,779)</b>	-	-	<b>(178,448,668)</b>
<b>- General Plant</b>															
389	Land and Land Rights	PLTXR	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	(13,029,078)	(4,962,434)	(21,121)	(3,942,844)	-	-	(8,926,400)	(1,700,105)	(7,595)	(1,275,754)	-	-	(2,983,454)
391	Office Furniture and Equipment	OML	(7,813,885)	(1,303,554)	(90,362)	(4,282,459)	(116,415)	-	(5,792,789)	(445,105)	(32,492)	(810,606)	(135,869)	-	(1,424,071)
392	Transportation Equipment	OML	(1,049,495)	(175,082)	(12,137)	(575,184)	(15,636)	-	(778,038)	(59,783)	(4,364)	(108,874)	(18,249)	-	(191,269)
393	Stores Equipment	PLTXR	(79,854)	(30,414)	(129)	(24,165)	-	-	(54,709)	(10,420)	(47)	(7,819)	-	-	(18,285)
394	Tools, Shop, and Garage Equipment	OML	(4,629,517)	(772,320)	(53,537)	(2,537,242)	(68,973)	-	(3,432,072)	(263,713)	(19,251)	(480,262)	(80,499)	-	(843,724)
395	Laboratory Equipment	PLTXR	(284,815)	(108,479)	(462)	(86,191)	-	-	(195,131)	(37,164)	(166)	(27,888)	-	-	(65,218)
396	Power Operated Equipment	PLTXR	(418,122)	(159,252)	(678)	(126,532)	-	-	(286,461)	(54,559)	(244)	(40,941)	-	-	(95,743)
397	Communication Equipment	OML	(5,073,535)	(846,394)	(58,672)	(2,780,589)	(75,588)	-	(3,761,243)	(289,005)	(21,097)	(526,324)	(88,219)	-	(924,646)
398	Misc. Equipment	OML	(81,491)	(13,595)	(942)	(44,662)	(1,214)	-	(60,413)	(4,642)	(339)	(8,454)	(1,417)	-	(14,852)
399	Other Intangible Plant	OML	(7,094)	(1,183)	(82)	(3,888)	(106)	-	(5,259)	(404)	(29)	(736)	(123)	-	(1,293)
-	<b>Sub-total</b>		<b>(32,466,884)</b>	<b>(8,372,707)</b>	<b>(238,121)</b>	<b>(14,403,755)</b>	<b>(277,932)</b>	-	<b>(23,292,515)</b>	<b>(2,864,900)</b>	<b>(85,624)</b>	<b>(3,287,657)</b>	<b>(324,375)</b>	-	<b>(6,562,556)</b>
<b>- Other Assets</b>															
108	Retirement Work in Progress	DISTPT	1,084,893	407,078	-	336,586	-	-	743,664	140,005	-	108,906	-	-	248,912
230	Asset Retirement Obligations	DISTPT	(6,147,091)	(2,306,538)	-	(1,907,122)	-	-	(4,213,660)	(793,282)	-	(617,072)	-	-	(1,410,354)
253	Landlord Incentives	DISTPT	(3,781,104)	(1,418,762)	-	(1,173,080)	-	-	(2,591,842)	(487,951)	-	(379,564)	-	-	(867,515)
182	Gas Rental Equip & Pipe	DISTPT	168,633	63,275	-	52,318	-	-	115,593	21,762	-	16,928	-	-	38,690
-	Other	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>(8,674,668)</b>	<b>(3,254,947)</b>	-	<b>(2,691,298)</b>	-	-	<b>(5,946,245)</b>	<b>(1,119,466)</b>	-	<b>(870,801)</b>	-	-	<b>(1,990,267)</b>
<b>- TOTAL ACCUMULATED RESERVE</b>			<b>(936,593,262)</b>	<b>(296,176,787)</b>	<b>(2,750,269)</b>	<b>(332,604,536)</b>	<b>(1,574,912)</b>	-	<b>(633,106,504)</b>	<b>(101,408,750)</b>	<b>(988,946)</b>	<b>(103,632,798)</b>	<b>(1,838,087)</b>	-	<b>(207,868,582)</b>

Puget Sound Energy  
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Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>- Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	(666,985)	(21,904)	-	(4,772)	-	-	(26,676)	(10,400)	-	(1,312)	-	-	(11,712)
375	Structures and Improvements	DISTPT	(3,427,090)	(112,548)	-	(24,517)	-	-	(137,065)	(53,436)	-	(6,742)	-	-	(60,178)
376	Mains	PA_MAINS	(372,177,773)	(21,178,274)	-	-	-	-	(21,178,274)	(9,956,291)	-	-	-	-	(9,956,291)
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(15,505,444)	(852,180)	-	-	-	-	(852,180)	(467,923)	-	-	-	-	(467,923)
380	Services	SERV	(286,953,957)	-	-	(2,235,102)	-	-	(2,235,102)	-	-	-	-	-	-
380	Services - DIR	DIR380	(1,154,332)	-	-	-	-	-	-	-	-	(903,431)	-	-	(903,431)
381	Meters	MTRS_CUS	(18,219,033)	-	-	(231,858)	-	-	(231,858)	-	-	(14,042)	-	-	(14,042)
382	Meter Installations	MTRS_INST	(26,126,440)	-	-	(41,833)	-	-	(41,833)	-	-	(2,617)	-	-	(2,617)
383	House Regulators	MTRS_CUS	(5,664,736)	-	-	(72,090)	-	-	(72,090)	-	-	(4,366)	-	-	(4,366)
384	House Regulators Installations	MTRS_CUS	(12,943,689)	-	-	(164,723)	-	-	(164,723)	-	-	(9,976)	-	-	(9,976)
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(11,167,620)	-	-	(2,775,801)	-	-	(2,775,801)	-	-	(694,717)	-	-	(694,717)
386	Rental Property on Customers Premise	DIR386	(23,944,330)	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(746,081)	(24,502)	-	(5,337)	-	-	(29,839)	(11,633)	-	(1,468)	-	-	(13,101)
388	ARO	DISTPT	(6,471,796)	(212,539)	-	(46,299)	-	-	(258,837)	(100,910)	-	(12,732)	-	-	(113,642)
-	<b>Sub-total</b>		<b>(785,169,307)</b>	<b>(22,401,947)</b>	-	<b>(5,602,332)</b>	-	-	<b>(28,004,279)</b>	<b>(10,600,593)</b>	-	<b>(1,651,403)</b>	-	-	<b>(12,251,996)</b>
<b>- General Plant</b>															
389	Land and Land Rights	PLTXR	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	(13,029,078)	(431,327)	(3,094)	(90,917)	-	-	(525,338)	(200,891)	(3,185)	(25,002)	-	-	(229,078)
391	Office Furniture and Equipment	OML	(7,813,885)	(112,176)	(12,794)	(51,861)	(43,230)	(5,484)	(225,545)	(52,286)	(7,015)	(8,989)	(21,340)	(14,284)	(103,914)
392	Transportation Equipment	OML	(1,049,495)	(15,067)	(1,718)	(6,966)	(5,806)	(737)	(30,293)	(7,023)	(942)	(1,207)	(2,866)	(1,918)	(13,957)
393	Stores Equipment	PLTXR	(79,854)	(2,644)	(19)	(557)	-	-	(3,220)	(1,231)	(20)	(153)	-	-	(1,404)
394	Tools, Shop, and Garage Equipment	OML	(4,629,517)	(66,461)	(7,580)	(30,726)	(25,613)	(3,249)	(133,630)	(30,978)	(4,156)	(5,326)	(12,643)	(8,463)	(61,566)
395	Laboratory Equipment	PLTXR	(284,815)	(9,429)	(68)	(1,987)	-	-	(11,484)	(4,391)	(70)	(547)	-	-	(5,008)
396	Power Operated Equipment	PLTXR	(418,122)	(13,842)	(99)	(2,918)	-	-	(16,859)	(6,447)	(102)	(802)	-	-	(7,351)
397	Communication Equipment	OML	(5,073,535)	(72,836)	(8,307)	(33,673)	(28,069)	(3,561)	(146,446)	(33,949)	(4,555)	(5,837)	(13,856)	(9,274)	(67,471)
398	Misc. Equipment	OML	(81,491)	(1,170)	(133)	(541)	(451)	(57)	(2,352)	(545)	(73)	(94)	(223)	(149)	(1,084)
399	Other Intangible Plant	OML	(7,094)	(102)	(12)	(47)	(39)	(5)	(205)	(47)	(6)	(8)	(19)	(13)	(94)
-	<b>Sub-total</b>		<b>(32,466,884)</b>	<b>(725,053)</b>	<b>(33,824)</b>	<b>(220,193)</b>	<b>(103,209)</b>	<b>(13,092)</b>	<b>(1,095,371)</b>	<b>(337,788)</b>	<b>(20,124)</b>	<b>(47,965)</b>	<b>(50,948)</b>	<b>(34,101)</b>	<b>(490,927)</b>
<b>- Other Assets</b>															
108	Retirement Work in Progress	DISTPT	1,084,893	35,629	-	7,761	-	-	43,390	16,916	-	2,134	-	-	19,050
230	Asset Retirement Obligations	DISTPT	(6,147,091)	(201,875)	-	(43,976)	-	-	(245,851)	(95,847)	-	(12,093)	-	-	(107,940)
253	Landlord Incentives	DISTPT	(3,781,104)	(124,174)	-	(27,050)	-	-	(151,224)	(58,956)	-	(7,439)	-	-	(66,395)
182	Gas Rental Equip & Pipe	DISTPT	168,633	5,538	-	1,206	-	-	6,744	2,629	-	332	-	-	2,961
-	Other	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>(8,674,668)</b>	<b>(284,883)</b>	-	<b>(62,058)</b>	-	-	<b>(346,941)</b>	<b>(135,258)</b>	-	<b>(17,066)</b>	-	-	<b>(152,323)</b>
<b>- TOTAL ACCUMULATED RESERVE</b>			<b>(936,593,262)</b>	<b>(25,654,356)</b>	<b>(396,903)</b>	<b>(6,462,627)</b>	<b>(584,839)</b>	<b>(74,188)</b>	<b>(33,172,913)</b>	<b>(11,822,136)</b>	<b>(325,271)</b>	<b>(1,816,653)</b>	<b>(288,697)</b>	<b>(193,237)</b>	<b>(14,445,994)</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>- Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	(666,985)	(2,012)	-	(920)	-	-	(2,932)	(11,232)	-	(196)	-	-	(11,428)
375	Structures and Improvements	DISTPT	(3,427,090)	(10,336)	-	(4,727)	-	-	(15,063)	(57,712)	-	(1,005)	-	-	(58,717)
376	Mains	PA_MAINS	(372,177,773)	(1,947,007)	-	-	-	-	(1,947,007)	(10,513,311)	-	-	-	-	(10,513,311)
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(15,505,444)	(76,950)	-	-	-	-	(76,950)	(659,029)	-	-	-	-	(659,029)
380	Services	SERV	(286,953,957)	-	-	(374,375)	-	-	(374,375)	-	-	-	-	-	-
380	Services - DIR	DIR380	(1,154,332)	-	-	-	-	-	-	-	-	(116,024)	-	-	(116,024)
381	Meters	MTRS_CUS	(18,219,033)	-	-	(28,253)	-	-	(28,253)	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	(26,126,440)	-	-	(4,928)	-	-	(4,928)	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	(5,664,736)	-	-	(8,785)	-	-	(8,785)	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	(12,943,689)	-	-	(20,072)	-	-	(20,072)	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(11,167,620)	-	-	(616,730)	-	-	(616,730)	-	-	(121,722)	-	-	(121,722)
386	Rental Property on Customers Premise	DIR386	(23,944,330)	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(746,081)	(2,250)	-	(1,029)	-	-	(3,279)	(12,564)	-	(219)	-	-	(12,783)
388	ARO	DISTPT	(6,471,796)	(19,519)	-	(8,926)	-	-	(28,445)	(108,985)	-	(1,897)	-	-	(110,883)
-	<b>Sub-total</b>		<b>(785,169,307)</b>	<b>(2,058,074)</b>	-	<b>(1,068,743)</b>	-	-	<b>(3,126,817)</b>	<b>(11,362,833)</b>	-	<b>(241,062)</b>	-	-	<b>(11,603,895)</b>
<b>- General Plant</b>															
389	Land and Land Rights	PLTXR	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	(13,029,078)	(42,253)	(548)	(17,527)	-	-	(60,329)	(217,829)	(5,140)	(3,726)	-	-	(226,696)
391	Office Furniture and Equipment	OML	(7,813,885)	(11,466)	(2,345)	(8,683)	(12,347)	-	(34,840)	(59,782)	(11,565)	(1,535)	(12,700)	(4,300)	(89,883)
392	Transportation Equipment	OML	(1,049,495)	(1,540)	(315)	(1,166)	(1,658)	-	(4,679)	(8,029)	(1,553)	(206)	(1,706)	(578)	(12,072)
393	Stores Equipment	PLTXR	(79,854)	(259)	(3)	(107)	-	-	(370)	(1,335)	(32)	(23)	-	-	(1,389)
394	Tools, Shop, and Garage Equipment	OML	(4,629,517)	(6,793)	(1,389)	(5,144)	(7,315)	-	(20,642)	(35,419)	(6,852)	(910)	(7,524)	(2,548)	(53,253)
395	Laboratory Equipment	PLTXR	(284,815)	(924)	(12)	(383)	-	-	(1,319)	(4,762)	(112)	(81)	-	-	(4,956)
396	Power Operated Equipment	PLTXR	(418,122)	(1,356)	(18)	(562)	-	-	(1,936)	(6,990)	(165)	(120)	-	-	(7,275)
397	Communication Equipment	OML	(5,073,535)	(7,445)	(1,523)	(5,638)	(8,017)	-	(22,622)	(38,816)	(7,509)	(997)	(8,246)	(2,792)	(58,361)
398	Misc. Equipment	OML	(81,491)	(120)	(24)	(91)	(129)	-	(363)	(623)	(121)	(16)	(132)	(45)	(937)
399	Other Intangible Plant	OML	(7,094)	(10)	(2)	(8)	(11)	-	(32)	(54)	(10)	(1)	(12)	(4)	(82)
-	<b>Sub-total</b>		<b>(32,466,884)</b>	<b>(72,165)</b>	<b>(6,180)</b>	<b>(39,310)</b>	<b>(29,477)</b>	-	<b>(147,132)</b>	<b>(373,641)</b>	<b>(33,060)</b>	<b>(7,615)</b>	<b>(30,321)</b>	<b>(10,267)</b>	<b>(454,903)</b>
<b>- Other Assets</b>															
108	Retirement Work in Progress	DISTPT	1,084,893	3,272	-	1,496	-	-	4,768	18,270	-	318	-	-	18,588
230	Asset Retirement Obligations	DISTPT	(6,147,091)	(18,540)	-	(8,478)	-	-	(27,018)	(103,517)	-	(1,802)	-	-	(105,319)
253	Landlord Incentives	DISTPT	(3,781,104)	(11,404)	-	(5,215)	-	-	(16,619)	(63,674)	-	(1,109)	-	-	(64,782)
182	Gas Rental Equip & Pipe	DISTPT	168,633	509	-	233	-	-	741	2,840	-	49	-	-	2,889
-	Other	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>(8,674,668)</b>	<b>(26,163)</b>	-	<b>(11,964)</b>	-	-	<b>(38,127)</b>	<b>(146,082)</b>	-	<b>(2,543)</b>	-	-	<b>(148,625)</b>
-	<b>TOTAL ACCUMULATED RESERVE</b>		<b>(936,593,262)</b>	<b>(2,519,660)</b>	<b>(71,377)</b>	<b>(1,216,802)</b>	<b>(167,030)</b>	-	<b>(3,974,869)</b>	<b>(12,774,361)</b>	<b>(528,274)</b>	<b>(268,335)</b>	<b>(171,813)</b>	<b>(58,176)</b>	<b>(13,800,959)</b>



Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>- Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	(666,985)	(3,850)	-	(159)	-	-	(4,009)	-	-	-	-	-	-
375	Structures and Improvements	DISTPT	(3,427,090)	(19,782)	-	(818)	-	-	(20,599)	-	-	-	-	-	-
376	Mains	PA_MAINS	(372,177,773)	(3,626,655)	-	-	-	-	(3,626,655)	-	-	-	-	-	-
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(15,505,444)	(211,081)	-	-	-	-	(211,081)	-	-	-	-	-	-
380	Services	SERV	(286,953,957)	-	-	-	-	-	-	-	-	-	-	-	-
380	Services - DIR	DIR380	(1,154,332)	-	-	(134,877)	-	-	(134,877)	-	-	-	-	-	-
381	Meters	MTRS_CUS	(18,219,033)	-	-	(300)	-	-	(300)	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	(26,126,440)	-	-	(68)	-	-	(68)	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	(5,664,736)	-	-	(93)	-	-	(93)	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	(12,943,689)	-	-	(213)	-	-	(213)	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(11,167,620)	-	-	(70,607)	-	-	(70,607)	-	-	-	-	-	-
386	Rental Property on Customers Premise	DIR386	(23,944,330)	-	-	-	-	-	-	-	(23,944,330)	-	-	-	(23,944,330)
387	Other Equipment	DISTPT	(746,081)	(4,306)	-	(178)	-	-	(4,484)	-	-	-	-	-	-
388	ARO	DISTPT	(6,471,796)	(37,356)	-	(1,544)	-	-	(38,900)	-	-	-	-	-	-
	<b>- Sub-total</b>		<b>(785,169,307)</b>	<b>(3,903,030)</b>	-	<b>(208,859)</b>	-	-	<b>(4,111,888)</b>	-	-	<b>(23,944,330)</b>	-	-	<b>(23,944,330)</b>
<b>- General Plant</b>															
389	Land and Land Rights	PLTXR	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	(13,029,078)	(73,356)	(1,395)	(3,033)	-	-	(77,784)	-	-	-	-	-	-
391	Office Furniture and Equipment	OML	(7,813,885)	(19,594)	(2,333)	(876)	-	(2,696)	(25,499)	-	-	(12)	(117,331)	-	(117,343)
392	Transportation Equipment	OML	(1,049,495)	(2,632)	(313)	(118)	-	(362)	(3,425)	-	-	(2)	(15,759)	-	(15,761)
393	Stores Equipment	PLTXR	(79,854)	(450)	(9)	(19)	-	-	(477)	-	-	-	-	-	-
394	Tools, Shop, and Garage Equipment	OML	(4,629,517)	(11,609)	(1,382)	(519)	-	(1,597)	(15,107)	-	-	(7)	(69,516)	-	(69,523)
395	Laboratory Equipment	PLTXR	(284,815)	(1,604)	(31)	(66)	-	-	(1,700)	-	-	-	-	-	-
396	Power Operated Equipment	PLTXR	(418,122)	(2,354)	(45)	(97)	-	-	(2,496)	-	-	-	-	-	-
397	Communication Equipment	OML	(5,073,535)	(12,722)	(1,514)	(569)	-	(1,751)	(16,556)	-	-	(8)	(76,183)	-	(76,190)
398	Misc. Equipment	OML	(81,491)	(204)	(24)	(9)	-	(28)	(266)	-	-	(0)	(1,224)	-	(1,224)
399	Other Intangible Plant	OML	(7,094)	(18)	(2)	(1)	-	(2)	(23)	-	-	(0)	(107)	-	(107)
	<b>- Sub-total</b>		<b>(32,466,884)</b>	<b>(124,542)</b>	<b>(7,048)</b>	<b>(5,307)</b>	-	<b>(6,437)</b>	<b>(143,333)</b>	-	-	<b>(28)</b>	<b>(280,119)</b>	-	<b>(280,147)</b>
<b>- Other Assets</b>															
108	Retirement Work in Progress	DISTPT	1,084,893	6,262	-	259	-	-	6,521	-	-	-	-	-	-
230	Asset Retirement Obligations	DISTPT	(6,147,091)	(35,482)	-	(1,467)	-	-	(36,949)	-	-	-	-	-	-
253	Landlord Incentives	DISTPT	(3,781,104)	(21,825)	-	(902)	-	-	(22,727)	-	-	-	-	-	-
182	Gas Rental Equip & Pipe	DISTPT	168,633	973	-	40	-	-	1,014	-	-	-	-	-	-
	- Other	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>- Sub-total</b>		<b>(8,674,668)</b>	<b>(50,071)</b>	-	<b>(2,070)</b>	-	-	<b>(52,141)</b>	-	-	-	-	-	-
	<b>- TOTAL ACCUMULATED RESERVE</b>		<b>(936,593,262)</b>	<b>(4,296,146)</b>	<b>(132,487)</b>	<b>(226,004)</b>	-	<b>(36,476)</b>	<b>(4,691,113)</b>	-	-	<b>(23,945,023)</b>	<b>(1,587,304)</b>	-	<b>(25,532,328)</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

**Proposed Test Year With Gas**

			<u>Residential (16,23,53)</u>							<u>Comm. &amp; Indus. (31,61)</u>					
Acct. No.	Account Description	Allocator	Total	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Rate Base Adjustments and Working Capital</b>															
<b>Other Rate Base</b>															
n/a	Customer Advances for Construction	DIR252	(31,606,842)	-	-	(29,229,019)	-	-	(29,229,019)	-	-	(2,290,294)	-	-	(2,290,294)
n/a	Gas Stored Underground - Non current	SEAS3_DEM	7,521,887	5,221,098	-	-	-	-	5,221,098	1,595,440	-	-	-	-	1,595,440
n/a	CIAC - Accum. Def. FIT.	DIR252	5,081,542	-	-	4,699,251	-	-	4,699,251	-	-	368,219	-	-	368,219
n/a	Customer Deposit	DIR235	(8,294,665)	-	-	(6,373,930)	-	-	(6,373,930)	-	-	(1,851,780)	-	-	(1,851,780)
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(265,812,427)	(105,262,330)	-	(75,401,955)	-	-	(180,664,285)	(36,069,174)	-	(23,810,634)	-	-	(59,879,809)
n/a	Allowance for Working Capital	OM	76,948,024	13,277,224	514,567	33,307,633	10,853,336	-	57,952,760	4,542,300	185,029	6,821,045	2,369,534	-	13,917,908
	<b>- Total Other Rate Base</b>		<b>(216,162,481)</b>	<b>(86,764,007)</b>	<b>514,567</b>	<b>(72,998,021)</b>	<b>10,853,336</b>	<b>-</b>	<b>(148,394,125)</b>	<b>(29,931,435)</b>	<b>185,029</b>	<b>(20,763,445)</b>	<b>2,369,534</b>	<b>-</b>	<b>(48,140,317)</b>
<b>TOTAL</b>		<b>-</b>	<b>1,615,785,171</b>	<b>619,387,911</b>	<b>3,974,386</b>	<b>465,222,534</b>	<b>11,947,424</b>	<b>-</b>	<b>1,100,532,254</b>	<b>212,018,533</b>	<b>1,429,116</b>	<b>144,185,943</b>	<b>3,646,450</b>	<b>-</b>	<b>361,280,042</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Rate Base Adjustments and Working Capital</b>															
<b>Other Rate Base</b>															
n/a	Customer Advances for Construction	DIR252	(31,606,842)	-	-	(87,529)	-	-	(87,529)	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	7,521,887	383,628	-	-	-	-	383,628	83,420	-	-	-	-	83,420
n/a	CIAC - Accum. Def. FIT.	DIR252	5,081,542	-	-	14,072	-	-	14,072	-	-	-	-	-	
n/a	Customer Deposit	DIR235	(8,294,665)	-	-	(29,979)	-	-	(29,979)	-	-	-	-	-	
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(265,812,427)	(9,160,925)	-	(1,827,173)	-	-	(10,988,098)	(4,286,738)	-	(485,343)	-	-	(4,772,081)
n/a	Allowance for Working Capital	OM	76,948,024	1,147,468	73,470	224,050	511,301	43,480	1,999,769	536,276	49,126	32,477	165,361	136,779	920,020
-	<b>Total Other Rate Base</b>		<b>(216,162,481)</b>	<b>(7,629,829)</b>	<b>73,470</b>	<b>(1,706,559)</b>	<b>511,301</b>	<b>43,480</b>	<b>(8,708,136)</b>	<b>(3,667,041)</b>	<b>49,126</b>	<b>(452,866)</b>	<b>165,361</b>	<b>136,779</b>	<b>(3,768,641)</b>
<b>TOTAL</b>		-	<b>1,615,785,171</b>	<b>53,810,833</b>	<b>576,159</b>	<b>10,835,902</b>	<b>917,587</b>	<b>95,018</b>	<b>66,235,500</b>	<b>25,076,349</b>	<b>508,682</b>	<b>2,835,963</b>	<b>365,919</b>	<b>271,020</b>	<b>29,057,933</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Rate Base Adjustments and Working Capital</b>															
	<b>Other Rate Base</b>														
n/a	Customer Advances for Construction	DIR252	(31,606,842)	-	-	-	-	-	-	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	7,521,887	120,279	-	-	-	-	120,279	118,022	-	-	-	-	118,022
n/a	CIAC - Accum. Def. FIT.	DIR252	5,081,542	-	-	-	-	-	-	-	-	-	-	-	
n/a	Customer Deposit	DIR235	(8,294,665)	-	-	(38,975)	-	-	(38,975)	-	-	-	-	-	
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(265,812,427)	(897,127)	-	(353,999)	-	-	(1,251,126)	(4,661,432)	-	(73,114)	-	-	(4,734,546)
n/a	Allowance for Working Capital	OM	76,948,024	113,998	13,354	26,078	135,166	-	288,596	601,994	80,335	3,257	87,481	34,690	807,757
	- <b>Total Other Rate Base</b>		<b>(216,162,481)</b>	<b>(662,850)</b>	<b>13,354</b>	<b>(366,896)</b>	<b>135,166</b>	-	<b>(881,226)</b>	<b>(3,941,417)</b>	<b>80,335</b>	<b>(69,856)</b>	<b>87,481</b>	<b>34,690</b>	<b>(3,808,767)</b>
<b>TOTAL</b>		-	<b>1,615,785,171</b>	<b>5,360,312</b>	<b>103,146</b>	<b>2,050,043</b>	<b>251,201</b>	-	<b>7,764,703</b>	<b>27,340,831</b>	<b>824,347</b>	<b>427,180</b>	<b>206,839</b>	<b>75,104</b>	<b>28,874,302</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Rate Base Adjustments and Working Capital</b>															
<b>Other Rate Base</b>															
n/a	Customer Advances for Construction	DIR252	(31,606,842)	-	-	-	-	-	-	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	7,521,887	-	-	-	-	-	-	-	-	-	-	-	-
n/a	CIAC - Accum. Def. FIT.	DIR252	5,081,542	-	-	-	-	-	-	-	-	-	-	-	-
n/a	Customer Deposit	DIR235	(8,294,665)	-	-	-	-	-	-	-	-	-	-	-	-
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(265,812,427)	(1,569,671)	-	(57,553)	-	-	(1,627,223)	-	-	(1,895,260)	-	-	(1,895,260)
n/a	Allowance for Working Capital	OM	76,948,024	199,832	18,333	4,023	-	25,366	247,553	-	-	9,596	804,065	-	813,661
	<b>- Total Other Rate Base</b>		<b>(216,162,481)</b>	<b>(1,369,839)</b>	<b>18,333</b>	<b>(53,530)</b>	<b>-</b>	<b>25,366</b>	<b>(1,379,670)</b>	<b>-</b>	<b>-</b>	<b>(1,885,663)</b>	<b>804,065</b>	<b>-</b>	<b>(1,081,598)</b>
<b>TOTAL</b>		<b>-</b>	<b>1,615,785,171</b>	<b>9,158,102</b>	<b>212,717</b>	<b>334,856</b>	<b>-</b>	<b>50,706</b>	<b>9,756,381</b>	<b>-</b>	<b>-</b>	<b>10,377,293</b>	<b>1,906,762</b>	<b>-</b>	<b>12,284,055</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
Acct. No.	Account Description	Allocator	Total	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>EXPENSES</b>															
<b>O &amp; M Expenses</b>															
<b>Production Expense</b>															
710	Oper.Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	294,442	209,747	-	-	-	-	209,747	70,941	-	-	-	-	70,941
735	Misc.Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Main.Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
742	Maintenance of Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>294,442</b>	<b>209,747</b>	-	-	-	-	<b>209,747</b>	<b>70,941</b>	-	-	-	-	<b>70,941</b>
<b>Other Gas Supply Expenses</b>															
804	Natural Gas Purchases - City Gate	GAS	672,037,481	65,800,952	356,232,777	-	-	-	422,033,729	22,626,754	127,919,027	-	-	-	150,545,781
805	Other Gas Purchases	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
805	Purchased Gas Cost Adjustment	GAS	(53,030,228)	(5,192,329)	(28,110,196)	-	-	-	(33,302,525)	(1,785,469)	(10,094,043)	-	-	-	(11,879,512)
807	Oper.of Purch.Gas Measuring Sta.	COM1	365,983	-	183,704	-	-	-	183,704	-	66,057	-	-	-	66,057
807	Purch.Gas Calculation Exp.	COM1XT_COM	403,089	-	250,571	-	-	-	250,571	-	90,101	-	-	-	90,101
808	Gas Withdrawn From Storage	GAS	84,760,967	8,299,169	44,929,986	-	-	-	53,229,155	2,853,807	16,133,833	-	-	-	18,987,640
808	Gas Delivered to Storage	GAS	(74,463,952)	(7,290,961)	(39,471,757)	-	-	-	(46,762,718)	(2,507,118)	(14,173,847)	-	-	-	(16,680,665)
812	Gas Used for Other Utility Operations	COM1	(138,212)	-	(69,375)	-	-	-	(69,375)	-	(24,946)	-	-	-	(24,946)
-	<b>Sub-total</b>		<b>629,935,127</b>	<b>61,616,831</b>	<b>333,945,709</b>	-	-	-	<b>395,562,540</b>	<b>21,187,974</b>	<b>119,916,181</b>	-	-	-	<b>141,104,155</b>
<b>Underground Storage Expenses</b>															
-	JP Storage Balancing - DIR	COM1	162,490	-	81,562	-	-	-	81,562	-	29,328	-	-	-	29,328
814	Operation Supv & Eng	STOR_OML	113,946	79,092	-	-	-	-	79,092	24,169	-	-	-	-	24,169
815	Oper Map & Records	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
816	Oper Wells Expense	STORPT	7,909	5,490	-	-	-	-	5,490	1,677	-	-	-	-	1,677
817	Oper Lines Expense	STORPT	889	617	-	-	-	-	617	189	-	-	-	-	189
818	Oper Compressor Sta Exp	STORPT	121,006	83,992	-	-	-	-	83,992	25,666	-	-	-	-	25,666
819	Oper Compressor Sta Fuel	STORPT	19,915	13,824	-	-	-	-	13,824	4,224	-	-	-	-	4,224
820	Oper Meas & Reg Sta Exp	STORPT	7,305	5,070	-	-	-	-	5,070	1,549	-	-	-	-	1,549
821	Oper Purification Exp	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
823	Storage Gas Losses	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
824	Oper Other Expenses	STORPT	23,408	16,248	-	-	-	-	16,248	4,965	-	-	-	-	4,965
825	Oper Storage Well Royalty	STORPT	21,784	15,121	-	-	-	-	15,121	4,621	-	-	-	-	4,621
826	Oper Other Storage Rents	STORPT	(3)	(2)	-	-	-	-	(2)	(1)	-	-	-	-	(1)
830	Maint Supv & Engineering	STORPT	99,061	68,760	-	-	-	-	68,760	21,011	-	-	-	-	21,011
831	Maint Structures	STORPT	2,647	1,837	-	-	-	-	1,837	561	-	-	-	-	561
832	Maint Reservoirs & Wells	STORPT	23,722	16,466	-	-	-	-	16,466	5,032	-	-	-	-	5,032
833	Maint Of Lines	STORPT	1,779	1,235	-	-	-	-	1,235	377	-	-	-	-	377
834	Maint Compressor Sta Equip	STORPT	198,460	137,755	-	-	-	-	137,755	42,095	-	-	-	-	42,095
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	1,262	876	-	-	-	-	876	268	-	-	-	-	268
837	Maint Other Equipment	STORPT	6,872	4,770	-	-	-	-	4,770	1,458	-	-	-	-	1,458
-	<b>Sub-total</b>		<b>812,452</b>	<b>451,152</b>	<b>81,562</b>	-	-	-	<b>532,714</b>	<b>137,861</b>	<b>29,328</b>	-	-	-	<b>167,189</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)					Interruptible (85, 85T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>EXPENSES</b>															
<b>O &amp; M Expenses</b>															
<b>Production Expense</b>															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	294,442	13,094	-	-	-	-	13,094	327	-	-	-	-	327
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Main. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
742	Maintenance of Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>294,442</b>	<b>13,094</b>	-	-	-	-	<b>13,094</b>	<b>327</b>	-	-	-	-	<b>327</b>
<b>Other Gas Supply Expenses</b>															
804	Natural Gas Purchases - City Gate	GAS	672,037,481	6,831,787	48,942,359	-	-	-	55,774,146	1,258,186	10,877,584	-	-	-	12,135,770
805	Other Gas Purchases	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
805	Purchased Gas Cost Adjustment	GAS	(53,030,228)	(539,094)	(3,862,023)	-	-	-	(4,401,117)	(99,283)	(858,346)	-	-	-	(957,629)
807	Oper. of Purch. Gas Measuring Sta.	COM1	365,983	-	26,913	-	-	-	26,913	-	27,699	-	-	-	27,699
807	Purch. Gas Calculation Exp.	COM1XT_COM	403,089	-	34,686	-	-	-	34,686	-	7,699	-	-	-	7,699
808	Gas Withdrawn From Storage	GAS	84,760,967	861,662	6,172,873	-	-	-	7,034,534	158,689	1,371,939	-	-	-	1,530,628
808	Gas Delivered to Storage	GAS	(74,463,952)	(756,984)	(5,422,974)	-	-	-	(6,179,958)	(139,411)	(1,205,272)	-	-	-	(1,344,683)
812	Gas Used for Other Utility Operations	COM1	(138,212)	-	(10,164)	-	-	-	(10,164)	-	(10,460)	-	-	-	(10,460)
-	<b>Sub-total</b>		<b>629,935,127</b>	<b>6,397,370</b>	<b>45,881,670</b>	-	-	-	<b>52,279,040</b>	<b>1,178,181</b>	<b>10,210,843</b>	-	-	-	<b>11,389,024</b>
<b>Underground Storage Expenses</b>															
-	JP Storage Balancing - DIR	COM1	162,490	-	11,949	-	-	-	11,949	-	12,298	-	-	-	12,298
814	Operation Supv & Eng	STOR_OML	113,946	5,811	-	-	-	-	5,811	1,264	-	-	-	-	1,264
815	Oper Map & Records	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
816	Oper Wells Expense	STORPT	7,909	403	-	-	-	-	403	88	-	-	-	-	88
817	Oper Lines Expense	STORPT	889	45	-	-	-	-	45	10	-	-	-	-	10
818	Oper Compressor Sta Exp	STORPT	121,006	6,171	-	-	-	-	6,171	1,342	-	-	-	-	1,342
819	Oper Compressor Sta Fuel	STORPT	19,915	1,016	-	-	-	-	1,016	221	-	-	-	-	221
820	Oper Meas & Reg Sta Exp	STORPT	7,305	373	-	-	-	-	373	81	-	-	-	-	81
821	Oper Purification Exp	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
823	Storage Gas Losses	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
824	Oper Other Expenses	STORPT	23,408	1,194	-	-	-	-	1,194	260	-	-	-	-	260
825	Oper Storage Well Royalty	STORPT	21,784	1,111	-	-	-	-	1,111	242	-	-	-	-	242
826	Oper Other Storage Rents	STORPT	(3)	(0)	-	-	-	-	(0)	(0)	-	-	-	-	(0)
830	Maint Supv & Engineering	STORPT	99,061	5,052	-	-	-	-	5,052	1,099	-	-	-	-	1,099
831	Maint Structures	STORPT	2,647	135	-	-	-	-	135	29	-	-	-	-	29
832	Maint Reservoirs & Wells	STORPT	23,722	1,210	-	-	-	-	1,210	263	-	-	-	-	263
833	Maint Of Lines	STORPT	1,779	91	-	-	-	-	91	20	-	-	-	-	20
834	Maint Compressor Sta Equip	STORPT	198,460	10,122	-	-	-	-	10,122	2,201	-	-	-	-	2,201
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	1,262	64	-	-	-	-	64	14	-	-	-	-	14
837	Maint Other Equipment	STORPT	6,872	350	-	-	-	-	350	76	-	-	-	-	76
-	<b>Sub-total</b>		<b>812,452</b>	<b>33,149</b>	<b>11,949</b>	-	-	-	<b>45,098</b>	<b>7,208</b>	<b>12,298</b>	-	-	-	<b>19,506</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
<b>EXPENSES</b>																
<b>O &amp; M Expenses</b>																
<b>Production Expense</b>																
710	Oper.Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	294,442	316	-	-	-	-	316	17	-	-	-	-	-	17
735	Misc.Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Main.Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
742	Maintenance of Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>294,442</b>	<b>316</b>	-	-	-	-	<b>316</b>	<b>17</b>	-	-	-	-	-	<b>17</b>
<b>Other Gas Supply Expenses</b>																
804	Natural Gas Purchases - City Gate	GAS	672,037,481	1,171,352	9,160,425	-	-	-	10,331,777	2,099,421	19,086,390	-	-	-	-	21,185,811
805	Other Gas Purchases	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
805	Purchased Gas Cost Adjustment	GAS	(53,030,228)	(92,431)	(722,846)	-	-	-	(815,277)	(165,664)	(1,506,100)	-	-	-	-	(1,671,764)
807	Oper.of Purch.Gas Measuring Sta.	COM1	365,983	-	4,768	-	-	-	4,768	-	44,707	-	-	-	-	44,707
807	Purch.Gas Calculation Exp.	COM1XT_COM	403,089	-	6,503	-	-	-	6,503	-	13,530	-	-	-	-	13,530
808	Gas Withdrawn From Storage	GAS	84,760,967	147,737	1,155,362	-	-	-	1,303,099	264,790	2,407,278	-	-	-	-	2,672,068
808	Gas Delivered to Storage	GAS	(74,463,952)	(129,790)	(1,015,005)	-	-	-	(1,144,795)	(232,623)	(2,114,835)	-	-	-	-	(2,347,457)
812	Gas Used for Other Utility Operations	COM1	(138,212)	-	(1,800)	-	-	-	(1,800)	-	(16,883)	-	-	-	-	(16,883)
-	<b>Sub-total</b>		<b>629,935,127</b>	<b>1,096,869</b>	<b>8,587,406</b>	-	-	-	<b>9,684,275</b>	<b>1,965,924</b>	<b>17,914,087</b>	-	-	-	-	<b>19,880,011</b>
<b>Underground Storage Expenses</b>																
-	JP Storage Balancing - DIR	COM1	162,490	-	2,117	-	-	-	2,117	-	19,849	-	-	-	-	19,849
814	Operation Supv & Eng	STOR_OML	113,946	1,822	-	-	-	-	1,822	1,788	-	-	-	-	-	1,788
815	Oper Map & Records	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
816	Oper Wells Expense	STORPT	7,909	126	-	-	-	-	126	124	-	-	-	-	-	124
817	Oper Lines Expense	STORPT	889	14	-	-	-	-	14	14	-	-	-	-	-	14
818	Oper Compressor Sta Exp	STORPT	121,006	1,935	-	-	-	-	1,935	1,899	-	-	-	-	-	1,899
819	Oper Compressor Sta Fuel	STORPT	19,915	318	-	-	-	-	318	312	-	-	-	-	-	312
820	Oper Meas & Reg Sta Exp	STORPT	7,305	117	-	-	-	-	117	115	-	-	-	-	-	115
821	Oper Purification Exp	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
823	Storage Gas Losses	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
824	Oper Other Expenses	STORPT	23,408	374	-	-	-	-	374	367	-	-	-	-	-	367
825	Oper Storage Well Royalty	STORPT	21,784	348	-	-	-	-	348	342	-	-	-	-	-	342
826	Oper Other Storage Rents	STORPT	(3)	(0)	-	-	-	-	(0)	(0)	-	-	-	-	-	(0)
830	Maint Supv & Engineering	STORPT	99,061	1,584	-	-	-	-	1,584	1,554	-	-	-	-	-	1,554
831	Maint Structures	STORPT	2,647	42	-	-	-	-	42	42	-	-	-	-	-	42
832	Maint Reservoirs & Wells	STORPT	23,722	379	-	-	-	-	379	372	-	-	-	-	-	372
833	Maint Of Lines	STORPT	1,779	28	-	-	-	-	28	28	-	-	-	-	-	28
834	Maint Compressor Sta Equip	STORPT	198,460	3,173	-	-	-	-	3,173	3,114	-	-	-	-	-	3,114
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	1,262	20	-	-	-	-	20	20	-	-	-	-	-	20
837	Maint Other Equipment	STORPT	6,872	110	-	-	-	-	110	108	-	-	-	-	-	108
-	<b>Sub-total</b>		<b>812,452</b>	<b>10,393</b>	<b>2,117</b>	-	-	-	<b>12,510</b>	<b>10,198</b>	<b>19,849</b>	-	-	-	-	<b>30,047</b>



Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
<b>EXPENSES</b>																
<b>O &amp; M Expenses</b>																
<b>Production Expense</b>																
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	294,442	-	-	-	-	-	-	-	-	-	-	-	-	-
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Main. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
742	Maintenance of Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>294,442</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Gas Supply Expenses</b>																
804	Natural Gas Purchases - City Gate	GAS	672,037,481	-	30,466	-	-	-	-	30,466	-	-	-	-	-	-
805	Other Gas Purchases	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
805	Purchased Gas Cost Adjustment	GAS	(53,030,228)	-	(2,404)	-	-	-	-	(2,404)	-	-	-	-	-	-
807	Oper. of Purch. Gas Measuring Sta.	COM1	365,983	-	12,136	-	-	-	-	12,136	-	-	-	-	-	-
807	Purch. Gas Calculation Exp.	COM1XT_COM	403,089	-	-	-	-	-	-	-	-	-	-	-	-	-
808	Gas Withdrawn From Storage	GAS	84,760,967	-	3,843	-	-	-	-	3,843	-	-	-	-	-	-
808	Gas Delivered to Storage	GAS	(74,463,952)	-	-	-	-	-	-	(3,376)	-	-	-	-	-	-
812	Gas Used for Other Utility Operations	COM1	(138,212)	-	(4,583)	-	-	-	-	(4,583)	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>629,935,127</b>	-	<b>36,082</b>	-	-	-	-	<b>36,082</b>	-	-	-	-	-	-
<b>Underground Storage Expenses</b>																
-	JP Storage Balancing - DIR	COM1	162,490	-	5,388	-	-	-	-	5,388	-	-	-	-	-	-
814	Operation Supv & Eng	STOR_OML	113,946	-	-	-	-	-	-	-	-	-	-	-	-	-
815	Oper Map & Records	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
816	Oper Wells Expense	STORPT	7,909	-	-	-	-	-	-	-	-	-	-	-	-	-
817	Oper Lines Expense	STORPT	889	-	-	-	-	-	-	-	-	-	-	-	-	-
818	Oper Compressor Sta Exp	STORPT	121,006	-	-	-	-	-	-	-	-	-	-	-	-	-
819	Oper Compressor Sta Fuel	STORPT	19,915	-	-	-	-	-	-	-	-	-	-	-	-	-
820	Oper Meas & Reg Sta Exp	STORPT	7,305	-	-	-	-	-	-	-	-	-	-	-	-	-
821	Oper Purification Exp	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
823	Storage Gas Losses	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
824	Oper Other Expenses	STORPT	23,408	-	-	-	-	-	-	-	-	-	-	-	-	-
825	Oper Storage Well Royalty	STORPT	21,784	-	-	-	-	-	-	-	-	-	-	-	-	-
826	Oper Other Storage Rents	STORPT	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-
830	Maint Supv & Engineering	STORPT	99,061	-	-	-	-	-	-	-	-	-	-	-	-	-
831	Maint Structures	STORPT	2,647	-	-	-	-	-	-	-	-	-	-	-	-	-
832	Maint Reservoirs & Wells	STORPT	23,722	-	-	-	-	-	-	-	-	-	-	-	-	-
833	Maint Of Lines	STORPT	1,779	-	-	-	-	-	-	-	-	-	-	-	-	-
834	Maint Compressor Sta Equip	STORPT	198,460	-	-	-	-	-	-	-	-	-	-	-	-	-
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	1,262	-	-	-	-	-	-	-	-	-	-	-	-	-
837	Maint Other Equipment	STORPT	6,872	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>812,452</b>	-	<b>5,388</b>	-	-	-	-	<b>5,388</b>	-	-	-	-	-	-

Puget Sound Energy  
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Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Natural Gas Local Storage Expenses</b>															
841	Operating Labor & Expenses	LNGPLT	250,010	173,537	-	-	-	-	173,537	53,029	-	-	-	-	53,029
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Other Gas Maintenance	LNGPLT	21	14	-	-	-	-	14	4	-	-	-	-	4
-	<b>Sub-total</b>		<b>250,030</b>	<b>173,551</b>	-	-	-	-	<b>173,551</b>	<b>53,033</b>	-	-	-	-	<b>53,033</b>
<b>Transmission</b>															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
856	Oper Mains Expenses	PAVG	18,923	12,024	-	-	-	-	12,024	4,133	-	-	-	-	4,133
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
862	Maint Structures & Improvements	PAVG	89,307	56,746	-	-	-	-	56,746	19,503	-	-	-	-	19,503
863	Maint Mains	PAVG	628,263	399,199	-	-	-	-	399,199	137,201	-	-	-	-	137,201
864	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
867	Maint Other Equipment	PAVG	82,153	52,200	-	-	-	-	52,200	17,941	-	-	-	-	17,941
-	<b>Sub-total</b>		<b>818,646</b>	<b>520,169</b>	-	-	-	-	<b>520,169</b>	<b>178,777</b>	-	-	-	-	<b>178,777</b>
<b>Distribution</b>															
870	Oper Supv & Engineering	DIST_OML	1,422,836	333,159	5,271	654,217	285	-	992,933	114,571	1,895	184,494	18,198	-	319,159
871	Oper Load Dispatching	COM1	164,602	-	82,622	-	-	-	82,622	-	29,709	-	-	-	29,709
874	Oper Mains & Services Exp	DMAINS_SERV	14,017,639	5,955,472	-	3,577,607	-	-	9,533,079	2,048,340	-	1,209,763	-	-	3,258,103
875	Oper Meas & Reg Sta Gen	PAVG	1,619,082	1,028,767	-	-	-	-	1,028,767	353,578	-	-	-	-	353,578
876	Oper Meas & Reg Sta Indus	INDUSMR	(269,054)	-	-	(1,661)	-	-	(1,661)	-	-	(164,288)	-	-	(164,288)
878	Oper Meter & House Reg	MRHREG	6,909,113	-	-	5,175,534	-	-	5,175,534	-	-	1,629,500	-	-	1,629,500
879	Oper Customer Install Exp	CUSINSTL	4,516,487	-	-	3,893,015	-	-	3,893,015	-	-	593,905	-	-	593,905
880	Oper Other Expense	DISTOM	2,886,588	747,857	8,847	1,353,944	-	-	2,110,648	257,192	3,181	350,024	-	-	610,398
881	Oper Rents Expense	DISTOM	223,652	57,944	685	104,903	-	-	163,532	19,927	246	27,120	-	-	47,293
887	Maint Mains	DMAINS	6,428,323	4,176,298	-	-	-	-	4,176,298	1,436,406	-	-	-	-	1,436,406
889	Maint Meas & Reg Sta Gen	PAVG	510,367	324,288	-	-	-	-	324,288	111,455	-	-	-	-	111,455
890	Maint Meas & Reg Sta Ind	INDUSMR	(12,779)	-	-	(79)	-	-	(79)	-	-	(7,803)	-	-	(7,803)
892	Maint Services	DSERV	6,106,578	-	-	4,503,836	-	-	4,503,836	-	-	1,522,966	-	-	1,522,966
893	Maint Meters & House Reg	MRHREG	2,496,968	-	-	1,870,449	-	-	1,870,449	-	-	588,905	-	-	588,905
894	Maint Other Equipment	DMAINT	190,926	55,332	-	78,367	-	-	133,700	19,030	-	25,868	-	-	44,899
-	Direct Assign to Sales		1,917,845	-	-	-	-	14,160	14,160	-	-	-	902,709	-	902,709
-	Direct Assignment to Transport		80,169	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>49,209,344</b>	<b>12,679,117</b>	<b>97,425</b>	<b>21,210,132</b>	<b>14,445</b>	-	<b>34,001,119</b>	<b>4,360,499</b>	<b>35,032</b>	<b>5,960,455</b>	<b>920,907</b>	-	<b>11,276,894</b>
<b>Customer Accounts Expense</b>															
901	Supervision - Customer Accounting	CUSTACC	186,885	-	-	87,354	76,270	-	163,624	-	-	7,808	10,477	-	18,285
902	Meter Reading Expense SALES		12,711,408	-	-	-	11,391,341	-	11,391,341	-	-	-	1,188,107	-	1,188,107
902	Meter Reading Expense TRANSPORT		49,831	-	-	-	-	-	-	-	-	-	-	-	-
903	Cust. Records & Collection Exp.	CUST	13,130,042	-	-	12,133,548	-	-	12,133,548	-	-	951,132	-	-	951,132
904	Uncollectible Accounts	DIR904	1,167,689	-	-	927,247	-	-	927,247	-	-	216,224	-	-	216,224
904	Uncollectible Accounts - Gas Cost Rel	DIR904	1,967,359	-	-	1,562,255	-	-	1,562,255	-	-	364,301	-	-	364,301
904	Uncollectible Accounts - Rate Inc Rel	DIR904	73,658	-	-	58,491	-	-	58,491	-	-	13,639	-	-	13,639
905	Misc. Customer Accounts Expense	CUSTACC	(55,230)	-	-	(25,816)	(22,540)	-	(48,356)	-	-	(2,307)	(3,096)	-	(5,404)
903	Direct Assign to Sales		762,839	-	-	-	12,223	-	12,223	-	-	-	378,374	-	378,374
903	Direct Assignment to Transport		120,400	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>30,114,881</b>	-	-	<b>14,743,080</b>	<b>11,457,294</b>	-	<b>26,200,374</b>	-	-	<b>1,550,798</b>	<b>1,573,862</b>	-	<b>3,124,659</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Natural Gas Local Storage Expenses</b>															
841	Operating Labor & Expenses	LNGPLT	250,010	12,751	-	-	-	-	12,751	2,773	-	-	-	-	2,773
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	21	1	-	-	-	-	1	0	-	-	-	-	0
-	<b>Sub-total</b>		<b>250,030</b>	<b>12,752</b>	-	-	-	-	<b>12,752</b>	<b>2,773</b>	-	-	-	-	<b>2,773</b>
<b>Transmission</b>															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
856	Oper Mains Expenses	PAVG	18,923	1,040	-	-	-	-	1,040	571	-	-	-	-	571
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	89,307	4,908	-	-	-	-	4,908	2,695	-	-	-	-	2,695
863	Maint Mains	PAVG	628,263	34,529	-	-	-	-	34,529	18,960	-	-	-	-	18,960
864	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	82,153	4,515	-	-	-	-	4,515	2,479	-	-	-	-	2,479
-	<b>Sub-total</b>		<b>818,646</b>	<b>44,993</b>	-	-	-	-	<b>44,993</b>	<b>24,705</b>	-	-	-	-	<b>24,705</b>
<b>Distribution</b>															
870	Oper Supv & Engineering	DIST_OML	1,422,836	29,110	772	12,757	6,326	295	49,260	14,128	795	2,231	703	1,476	19,333
871	Oper Load Dispatching	COM1	164,602	-	12,104	-	-	-	12,104	-	12,458	-	-	-	12,458
874	Oper Mains & Services Exp	DMAINS_SERV	14,017,639	521,630	-	37,631	-	-	559,261	245,228	-	15,211	-	-	260,438
875	Oper Meas & Reg Sta Gen	PAVG	1,619,082	88,985	-	-	-	-	88,985	48,861	-	-	-	-	48,861
876	Oper Meas & Reg Sta Indus	INDUSMR	(269,054)	-	-	(66,876)	-	-	(66,876)	-	-	(16,737)	-	-	(16,737)
878	Oper Meter & House Reg	MRHREG	6,909,113	-	-	87,926	-	-	87,926	-	-	5,325	-	-	5,325
879	Oper Customer Install Exp	CUSINSTL	4,516,487	-	-	24,985	-	-	24,985	-	-	1,522	-	-	1,522
880	Oper Other Expense	DISTOM	2,886,588	65,383	1,296	8,959	-	-	75,638	31,490	1,334	570	-	-	33,394
881	Oper Rents Expense	DISTOM	223,652	5,066	100	694	-	-	5,860	2,440	103	44	-	-	2,587
887	Maint Mains	DMAINS	6,428,323	365,795	-	-	-	-	365,795	171,967	-	-	-	-	171,967
889	Maint Meas & Reg Sta Gen	PAVG	510,367	28,050	-	-	-	-	28,050	15,402	-	-	-	-	15,402
890	Maint Meas & Reg Sta Ind	INDUSMR	(12,779)	-	-	(3,176)	-	-	(3,176)	-	-	(795)	-	-	(795)
892	Maint Services	DSERV	6,106,578	-	-	47,374	-	-	47,374	-	-	19,149	-	-	19,149
893	Maint Meters & House Reg	MRHREG	2,496,968	-	-	31,777	-	-	31,777	-	-	1,924	-	-	1,924
894	Maint Other Equipment	DMAINT	190,926	4,842	-	934	-	-	5,776	2,304	-	249	-	-	2,553
-	Direct Assign to Sales		1,917,845	-	-	-	313,770	-	313,770	-	-	-	34,855	-	34,855
-	Direct Assignment to Transport		80,169	-	-	-	-	10,384	10,384	-	-	-	-	51,935	51,935
-	<b>Sub-total</b>		<b>49,209,344</b>	<b>1,108,861</b>	<b>14,273</b>	<b>182,986</b>	<b>320,095</b>	<b>10,679</b>	<b>1,636,894</b>	<b>531,819</b>	<b>14,690</b>	<b>28,693</b>	<b>35,558</b>	<b>53,411</b>	<b>664,171</b>
<b>Customer Accounts Expense</b>															
901	Supervision - Customer Accounting	CUSTACC	186,885	-	-	324	1,427	234	1,985	-	-	21	926	604	1,551
902	Meter Reading Expense SALES		12,711,408	-	-	-	92,065	-	92,065	-	-	-	13,801	-	13,801
902	Meter Reading Expense TRANSPORT		49,831	-	-	-	-	6,034	6,034	-	-	-	-	32,856	32,856
903	Cust. Records & Collection Exp.	CUST	13,130,042	-	-	36,335	-	-	36,335	-	-	2,331	-	-	2,331
904	Uncollectible Accounts	DIR904	1,167,689	-	-	12,129	-	-	12,129	-	-	742	-	-	742
904	Uncollectible Accounts - Gas Cost Rel	DIR904	1,967,359	-	-	20,435	-	-	20,435	-	-	1,251	-	-	1,251
904	Uncollectible Accounts - Rate Inc Rel	DIR904	73,658	-	-	765	-	-	765	-	-	47	-	-	47
905	Misc. Customer Accounts Expense	CUSTACC	(55,230)	-	-	(96)	(422)	(69)	(587)	-	-	(6)	(274)	(179)	(458)
903	Direct Assign to Sales		762,839	-	-	-	121,329	-	121,329	-	-	-	124,610	-	124,610
903	Direct Assignment to Transport		120,400	-	-	-	-	28,925	28,925	-	-	-	-	57,509	57,509
-	<b>Sub-total</b>		<b>30,114,881</b>	-	-	<b>69,892</b>	<b>214,399</b>	<b>35,124</b>	<b>319,415</b>	-	-	<b>4,386</b>	<b>139,062</b>	<b>90,790</b>	<b>234,238</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Natural Gas Local Storage Expenses</b>															
841	Operating Labor & Expenses	LNGPLT	250,010	3,998	-	-	-	-	3,998	3,923	-	-	-	-	3,923
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	21	0	-	-	-	-	0	0	-	-	-	-	0
-	<b>Sub-total</b>		<b>250,030</b>	<b>3,998</b>	-	-	-	-	<b>3,998</b>	<b>3,923</b>	-	-	-	-	<b>3,923</b>
<b>Transmission</b>															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
856	Oper Mains Expenses	PAVG	18,923	94	-	-	-	-	94	804	-	-	-	-	804
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	89,307	443	-	-	-	-	443	3,796	-	-	-	-	3,796
863	Maint Mains	PAVG	628,263	3,118	-	-	-	-	3,118	26,703	-	-	-	-	26,703
864	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	82,153	408	-	-	-	-	408	3,492	-	-	-	-	3,492
-	<b>Sub-total</b>		<b>818,646</b>	<b>4,063</b>	-	-	-	-	<b>4,063</b>	<b>34,795</b>	-	-	-	-	<b>34,795</b>
<b>Distribution</b>															
870	Oper Supv & Engineering	DIST_OML	1,422,836	2,667	137	2,121	1,496	-	6,421	16,003	1,283	296	119	238	17,938
871	Oper Load Dispatching	COM1	164,602	-	2,144	-	-	-	2,144	-	20,107	-	-	-	20,107
874	Oper Mains & Services Exp	DMAINS_SERV	14,017,639	47,956	-	6,303	-	-	54,259	258,947	-	1,953	-	-	260,901
875	Oper Meas & Reg Sta Gen	PAVG	1,619,082	8,035	-	-	-	-	8,035	68,816	-	-	-	-	68,816
876	Oper Meas & Reg Sta Indus	INDUSMR	(269,054)	-	-	(14,858)	-	-	(14,858)	-	-	(2,933)	-	-	(2,933)
878	Oper Meter & House Reg	MRHREG	6,909,113	-	-	10,714	-	-	10,714	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	4,516,487	-	-	3,026	-	-	3,026	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	2,886,588	5,995	230	555	-	-	6,780	35,096	2,153	(105)	-	-	37,144
881	Oper Rents Expense	DISTOM	223,652	465	18	43	-	-	525	2,719	167	(8)	-	-	2,878
887	Maint Mains	DMAINS	6,428,323	33,629	-	-	-	-	33,629	181,588	-	-	-	-	181,588
889	Maint Meas & Reg Sta Gen	PAVG	510,367	2,533	-	-	-	-	2,533	21,692	-	-	-	-	21,692
890	Maint Meas & Reg Sta Ind	INDUSMR	(12,779)	-	-	(706)	-	-	(706)	-	-	(139)	-	-	(139)
892	Maint Services	DSERV	6,106,578	-	-	7,935	-	-	7,935	-	-	2,459	-	-	2,459
893	Maint Meters & House Reg	MRHREG	2,496,968	-	-	3,872	-	-	3,872	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	190,926	445	-	136	-	-	581	2,499	-	29	-	-	2,528
-	Direct Assign to Sales		1,917,845	-	-	-	74,215	-	74,215	-	-	-	5,893	-	5,893
-	Direct Assignment to Transport		80,169	-	-	-	-	-	-	-	-	-	-	8,369	8,369
-	<b>Sub-total</b>		<b>49,209,344</b>	<b>101,724</b>	<b>2,528</b>	<b>19,141</b>	<b>75,711</b>	-	<b>199,105</b>	<b>587,361</b>	<b>23,710</b>	<b>1,552</b>	<b>6,012</b>	<b>8,607</b>	<b>627,241</b>
<b>Customer Accounts Expense</b>															
901	Supervision - Customer Accounting	CUSTACC	186,885	-	-	49	444	-	493	-	-	3	576	187	765
902	Meter Reading Expense SALES		12,711,408	-	-	-	21,736	-	21,736	-	-	-	4,359	-	4,359
902	Meter Reading Expense TRANSPORT		49,831	-	-	-	-	-	-	-	-	-	-	5,197	5,197
903	Cust. Records & Collection Exp.	CUST	13,130,042	-	-	6,086	-	-	6,086	-	-	399	-	-	399
904	Uncollectible Accounts	DIR904	1,167,689	-	-	1,251	-	-	1,251	-	-	-	-	-	-
904	Uncollectible Accounts - Gas Cost Rel	DIR904	1,967,359	-	-	2,107	-	-	2,107	-	-	-	-	-	-
904	Uncollectible Accounts - Rate Inc Rel	DIR904	73,658	-	-	79	-	-	79	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	(55,230)	-	-	(15)	(131)	-	(146)	-	-	(1)	(170)	(55)	(226)
903	Direct Assign to Sales		762,839	-	-	-	44,616	-	44,616	-	-	-	81,687	-	81,687
903	Direct Assignment to Transport		120,400	-	-	-	-	-	-	-	-	-	-	22,729	22,729
-	<b>Sub-total</b>		<b>30,114,881</b>	-	-	<b>9,557</b>	<b>66,665</b>	-	<b>76,222</b>	-	-	<b>401</b>	<b>86,452</b>	<b>28,057</b>	<b>114,910</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Natural Gas Local Storage Expenses</b>															
841	Operating Labor & Expenses	LNGPLT	250,010	-	-	-	-	-	-	-	-	-	-	-	-
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	21	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>250,030</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission</b>															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
856	Oper Mains Expenses	PAVG	18,923	258	-	-	-	-	258	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	89,307	1,216	-	-	-	-	1,216	-	-	-	-	-	-
863	Maint Mains	PAVG	628,263	8,553	-	-	-	-	8,553	-	-	-	-	-	-
864	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	82,153	1,118	-	-	-	-	1,118	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>818,646</b>	<b>11,145</b>	-	-	-	-	<b>11,145</b>	-	-	-	-	-	-
<b>Distribution</b>															
870	Oper Supv & Engineering	DIST_OML	1,422,836	5,413	348	225	-	270	6,256	-	-	-	11,536	-	11,536
871	Oper Load Dispatching	COM1	164,602	-	5,458	-	-	-	5,458	-	-	-	-	-	-
874	Oper Mains & Services Exp	DMAINS_SERV	14,017,639	89,326	-	2,271	-	-	91,597	-	-	-	-	-	-
875	Oper Meas & Reg Sta Gen	PAVG	1,619,082	22,041	-	-	-	-	22,041	-	-	-	-	-	-
876	Oper Meas & Reg Sta Indus	INDUSMR	(269,054)	-	-	(1,701)	-	-	(1,701)	-	-	-	-	-	-
878	Oper Meter & House Reg	MRHREG	6,909,113	-	-	114	-	-	114	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	4,516,487	-	-	34	-	-	34	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	2,886,588	11,925	584	77	-	-	12,586	-	-	-	-	-	-
881	Oper Rents Expense	DISTOM	223,652	924	45	6	-	-	975	-	-	-	-	-	-
887	Maint Mains	DMAINS	6,428,323	62,640	-	-	-	-	62,640	-	-	-	-	-	-
889	Maint Meas & Reg Sta Gen	PAVG	510,367	6,948	-	-	-	-	6,948	-	-	-	-	-	-
890	Maint Meas & Reg Sta Ind	INDUSMR	(12,779)	-	-	(81)	-	-	(81)	-	-	-	-	-	-
892	Maint Services	DSERV	6,106,578	-	-	2,859	-	-	2,859	-	-	-	-	-	-
893	Maint Meters & House Reg	MRHREG	2,496,968	-	-	41	-	-	41	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	190,926	856	-	35	-	-	890	-	-	-	-	-	-
-	Direct Assign to Sales		1,917,845	-	-	-	-	-	-	-	-	-	572,244	-	572,244
-	Direct Assignment to Transport		80,169	-	-	-	-	9,481	9,481	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>49,209,344</b>	<b>200,073</b>	<b>6,436</b>	<b>3,879</b>	-	<b>9,751</b>	<b>220,139</b>	-	-	-	<b>583,780</b>	-	<b>583,780</b>
<b>Customer Accounts Expense</b>															
901	Supervision - Customer Accounting	CUSTACC	186,885	-	-	1	-	114	115	-	-	68	-	-	68
902	Meter Reading Expense SALES		12,711,408	-	-	-	-	-	-	-	-	-	-	-	-
902	Meter Reading Expense TRANSPORT		49,831	-	-	-	-	5,744	5,744	-	-	-	-	-	-
903	Cust. Records & Collection Exp.	CUST	13,130,042	-	-	210	-	-	210	-	-	-	-	-	-
904	Uncollectible Accounts	DIR904	1,167,689	-	-	-	-	-	-	-	-	10,096	-	-	10,096
904	Uncollectible Accounts - Gas Cost Rel	DIR904	1,967,359	-	-	-	-	-	-	-	-	17,009	-	-	17,009
904	Uncollectible Accounts - Rate Inc Rel	DIR904	73,658	-	-	-	-	-	-	-	-	637	-	-	637
905	Misc. Customer Accounts Expense	CUSTACC	(55,230)	-	-	(0)	-	(34)	(34)	-	-	(20)	-	-	(20)
903	Direct Assign to Sales		762,839	-	-	-	-	-	-	-	-	-	-	-	-
903	Direct Assignment to Transport		120,400	-	-	-	-	11,237	11,237	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>30,114,881</b>	-	-	<b>211</b>	-	<b>17,061</b>	<b>17,272</b>	-	-	<b>27,789</b>	-	-	<b>27,789</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
<b>Customer Service &amp; Information Expenses</b>																
908	Direct Assignment to Sales		282,472	-	-	-	-	-	-	-	-	-	-	9,777	-	9,777
908	Direct Assignment to Transport		527	-	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	CUST	256,513	-	-	-	-	-	237,045	-	-	-	-	-	-	18,582
909	Information, Instructional Advertising	CUSTXT	526,912	-	-	-	-	-	487,019	-	-	-	-	-	-	38,177
910	Misc. Cust. Serv. & Infor. Expenses	DIR_CSI_910	15,211	-	-	-	-	-	-	-	-	-	-	-	-	7,952
908	Conservation Amortization	CUSTXT	(0)	-	-	-	-	-	(0)	-	-	-	-	-	-	(0)
-	<b>Sub-total</b>		<b>1,081,636</b>	-	-	-	-	-	<b>724,064</b>	-	-	-	-	<b>9,777</b>	-	<b>74,488</b>
<b>Sales Expense</b>																
911	Sales Supervision Exp		-	-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	160,257	-	-	-	-	-	148,124	-	-	-	-	11,611	-	11,611
913	Advertising Expenses	CUSTXT	852	-	-	-	-	-	787	-	-	-	-	62	-	62
-	<b>Sub-total</b>		<b>161,109</b>	-	-	-	-	-	<b>148,911</b>	-	-	-	-	<b>11,673</b>	-	<b>11,673</b>
<b>Administrative &amp; General Expenses</b>																
920	A & G Salaries - DIR Sales Procurement		618,588	-	-	-	-	-	571,754	-	-	-	-	44,819	-	44,819
920	A & G Salaries - DIR Transport		49,704	-	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	OM	9,878,106	1,704,447	66,057	4,275,826	1,393,283	-	7,439,613	583,112	23,753	875,643	304,186	-	-	1,786,694
921	Office Supplies and Expenses- DIR Sales Procurement		23,850	-	-	-	-	-	22,044	-	-	-	-	1,728	-	1,728
921	Office Supplies and Expenses- Transport		1,916	-	-	-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies and Expenses	OM	2,192,009	378,227	14,658	948,830	309,178	-	1,650,893	129,396	5,271	194,310	67,501	-	-	396,478
922	Admin Expenses Transferred	OM	(83,966)	(14,488)	(561)	(36,346)	(11,843)	-	(63,239)	(4,957)	(202)	(7,443)	(2,586)	-	-	(15,187)
923	Outside Services Employed	OM	7,016,036	1,210,603	46,918	3,036,953	989,595	-	5,284,068	414,162	16,871	621,935	216,052	-	-	1,269,019
924	Property Insurance	PLT	1,183,569	445,766	-	354,178	-	-	799,944	152,717	-	114,599	-	-	-	267,316
925	Injuries & Damages	OML	2,168,841	361,818	25,081	1,188,650	32,312	-	1,607,861	123,544	9,019	224,994	37,712	-	-	395,269
926	Benefits - DIR Sales		526,092	-	-	-	-	-	7,717	-	-	-	-	323,461	-	323,461
926	Benefits - DIR Transport		70,591	-	-	-	-	-	-	-	-	-	-	-	-	-
926	Benefits - DIR Sales Procurement		156,331	-	-	-	-	-	144,495	-	-	-	-	11,327	-	11,327
926	Benefit - DIR Rental	DIR386	170,446	-	-	-	-	-	-	-	-	-	-	-	-	-
926	Emp Pension & Benefits	OML	11,900,532	1,985,310	137,621	6,522,177	177,300	-	8,822,408	677,894	49,486	1,234,551	206,928	-	-	2,168,858
928	Regulatory Commission Expense	STRREV	1,373,915	-	942,995	-	-	-	942,995	-	272,649	-	-	-	-	272,649
928	Regulatory Commission Expense - Other Revenue	OTHREV	13,822	-	10,704	-	-	-	10,704	-	2,635	-	-	-	-	2,635
928	Regulatory Commission Expense - Gas Cost Rel	GASREV	1,316,821	-	824,794	-	-	-	824,794	-	294,516	-	-	-	-	294,516
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	49,286	-	33,828	-	-	-	33,828	-	9,781	-	-	-	-	9,781
930	Gen Advertising Exp	OM	137,311	23,693	918	59,436	19,367	-	103,415	8,106	330	12,172	4,228	-	-	24,836
930	Misc. General Expenses	OM	839,018	144,771	5,611	363,177	118,342	-	631,900	49,528	2,017	74,375	25,837	-	-	151,757
931	Rents	OM	2,133,790	368,181	14,269	923,630	300,966	-	1,607,046	125,959	5,131	189,149	65,708	-	-	385,948
932	Maint Of General Plant- DIR		-	-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,921,525	764,124	20,930	1,283,840	24,264	-	2,093,159	261,475	7,526	295,548	28,319	-	-	592,868
928	Regulatory Commission Expense - Other Revenue	OTHREV	13,822	-	10,704	-	-	-	10,704	-	2,635	-	-	-	-	2,635
-	<b>Sub-total</b>		<b>44,658,134</b>	<b>7,372,451</b>	<b>2,143,823</b>	<b>18,920,352</b>	<b>4,098,775</b>	-	<b>32,535,401</b>	<b>2,520,937</b>	<b>698,782</b>	<b>3,829,832</b>	<b>1,335,219</b>	-	-	<b>8,384,770</b>
-	<b>TOTAL O &amp; M EXPENSES</b>		<b>757,335,801</b>	<b>83,023,018</b>	<b>336,268,518</b>	<b>55,746,540</b>	<b>15,570,514</b>	-	<b>490,608,589</b>	<b>28,510,023</b>	<b>120,679,323</b>	<b>11,417,469</b>	<b>3,839,765</b>	-	-	<b>164,446,580</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)					Interruptible (85, 85T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Customer Service &amp; Information Expenses</b>															
908	Direct Assignment to Sales		282,472	-	-	-	5,940	-	5,940	-	-	-	163	-	163
908	Direct Assignment to Transport		527	-	-	-	-	155	155	-	-	-	-	371	371
908	Customer Assistance Expenses	CUST	256,513	-	-	710	-	-	710	-	-	46	-	-	46
909	Information, Instructional Advertising	CUSTXT	526,912	-	-	1,443	-	-	1,443	-	-	23	-	-	23
910	Misc. Cust. Serv. & Infor. Expenses	DIR_CSL_910	15,211	-	-	2,544	-	-	2,544	-	-	2,471	-	-	2,471
908	Conservation Amortization	CUSTXT	(0)	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)
-	<b>Sub-total</b>		<b>1,081,636</b>	-	-	<b>4,697</b>	<b>5,940</b>	<b>155</b>	<b>10,791</b>	-	-	<b>2,539</b>	<b>163</b>	<b>371</b>	<b>3,073</b>
<b>Sales Expense</b>															
911	Sales Supervision Exp		-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	160,257	-	-	439	-	-	439	-	-	7	-	-	7
913	Advertising Expenses	CUSTXT	852	-	-	2	-	-	2	-	-	0	-	-	0
-	<b>Sub-total</b>		<b>161,109</b>	-	-	<b>441</b>	-	-	<b>441</b>	-	-	<b>7</b>	-	-	<b>7</b>
<b>Administrative &amp; General Expenses</b>															
920	A & G Salaries - DIR Sales Procurement		618,588	-	-	-	1,694	-	1,694	-	-	-	27	-	27
920	A & G Salaries - DIR Transport		49,704	-	-	-	-	6,008	6,008	-	-	-	-	32,772	32,772
920	A & G Salaries	OM	9,878,106	147,305	9,432	28,762	65,638	5,582	256,718	68,844	6,307	4,169	21,228	17,559	118,106
921	Office Supplies and Expenses- DIR Sales Procurement		23,850	-	-	-	65	-	65	-	-	-	1	-	1
921	Office Supplies and Expenses- Transport		1,916	-	-	-	-	232	232	-	-	-	-	1,264	1,264
921	Office Supplies and Expenses	OM	2,192,009	32,688	2,093	6,382	14,565	1,239	56,967	15,277	1,399	925	4,711	3,896	26,208
922	Admin Expenses Transferred	OM	(83,966)	(1,252)	(80)	(244)	(558)	(47)	(2,182)	(585)	(54)	(35)	(180)	(149)	(1,004)
923	Outside Services Employed	OM	7,016,036	104,625	6,699	20,429	46,620	3,964	182,337	48,897	4,479	2,961	15,077	12,471	83,886
924	Property Insurance	PLT	1,183,569	38,745	-	8,167	-	-	46,912	18,046	-	2,246	-	-	20,292
925	Injuries & Damages	OML	2,168,841	31,136	3,551	14,395	11,999	1,522	62,603	14,513	1,947	2,495	5,923	3,965	28,843
926	Benefits - DIR Sales		526,092	-	-	-	96,849	-	96,849	-	-	-	43,354	-	43,354
926	Benefits - DIR Transport		70,591	-	-	-	-	11,762	11,762	-	-	-	-	41,035	41,035
926	Benefits - DIR Sales Procurement		156,331	-	-	-	428	-	428	-	-	-	7	-	7
926	Benefit - DIR Rental	DIR386	170,446	-	-	-	-	-	-	-	-	-	-	-	-
926	Emp Pension & Benefits	OML	11,900,532	170,844	19,485	78,985	65,840	8,352	343,505	79,631	10,684	13,690	32,501	21,754	158,261
928	Regulatory Commission Expense	STRREV	1,373,915	-	65,349	-	-	-	65,349	-	30,165	-	-	-	30,165
928	Regulatory Commission Expense - Other Revenue	OTHREV	13,822	-	232	-	-	-	232	-	102	-	-	-	102
928	Regulatory Commission Expense - Gas Cost Rel	GASREV	1,316,821	-	111,874	-	-	-	111,874	-	23,891	-	-	-	23,891
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	49,286	-	2,344	-	-	-	2,344	-	1,082	-	-	-	1,082
930	Gen Advertising Exp	OM	137,311	2,048	131	400	912	78	3,569	957	88	58	295	244	1,642
930	Misc. General Expenses	OM	839,018	12,512	801	2,443	5,575	474	21,805	5,847	536	354	1,803	1,491	10,032
931	Rents	OM	2,133,790	31,820	2,037	6,213	14,179	1,206	55,454	14,871	1,362	901	4,586	3,793	25,512
932	Maint Of General Plant- DIR		-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,921,525	66,182	2,974	19,831	9,010	1,143	99,140	30,832	1,778	4,355	4,448	2,977	44,390
928	Regulatory Commission Expense - Other Revenue	OTHREV	13,822	-	232	-	-	-	232	-	102	-	-	-	102
-	<b>Sub-total</b>		<b>44,658,134</b>	<b>636,651</b>	<b>226,921</b>	<b>185,762</b>	<b>332,817</b>	<b>41,513</b>	<b>1,423,664</b>	<b>297,129</b>	<b>83,767</b>	<b>32,119</b>	<b>133,779</b>	<b>143,072</b>	<b>689,866</b>
-	<b>TOTAL O &amp; M EXPENSES</b>		<b>757,335,801</b>	<b>8,246,870</b>	<b>46,134,813</b>	<b>443,778</b>	<b>873,250</b>	<b>87,471</b>	<b>55,786,182</b>	<b>2,042,143</b>	<b>10,321,597</b>	<b>67,744</b>	<b>308,563</b>	<b>287,644</b>	<b>13,027,691</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Customer Service &amp; Information Expenses</b>															
908	Direct Assignment to Sales		282,472	-	-	-	491	-	491	-	-	-	2	-	2
908	Direct Assignment to Transport		527	-	-	-	-	-	-	-	-	-	-	1	1
908	Customer Assistance Expenses	CUST	256,513	-	-	119	-	-	119	-	-	8	-	-	8
909	Information, Instructional Advertising	CUSTXT	526,912	-	-	244	-	-	244	-	-	7	-	-	7
910	Misc. Cust. Serv. & Infor. Expenses	DIR_CSI_910	15,211	-	-	613	-	-	613	-	-	1,473	-	-	1,473
908	Conservation Amortization	CUSTXT	(0)	-	-	(0)	-	-	(0)	-	-	(0)	-	-	(0)
-	<b>Sub-total</b>		<b>1,081,636</b>	-	-	<b>976</b>	<b>491</b>	-	<b>1,467</b>	-	-	<b>1,488</b>	<b>2</b>	<b>1</b>	<b>1,491</b>
<b>Sales Expense</b>															
911	Sales Supervision Exp		-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	160,257	-	-	74	-	-	74	-	-	2	-	-	2
913	Advertising Expenses	CUSTXT	852	-	-	0	-	-	0	-	-	0	-	-	0
-	<b>Sub-total</b>		<b>161,109</b>	-	-	<b>75</b>	-	-	<b>75</b>	-	-	<b>2</b>	-	-	<b>2</b>
<b>Administrative &amp; General Expenses</b>															
920	A & G Salaries - DIR Sales Procurement		618,588	-	-	-	287	-	287	-	-	-	8	-	8
920	A & G Salaries - DIR Transport		49,704	-	-	-	-	-	-	-	-	-	-	5,189	5,189
920	A & G Salaries	OM	9,878,106	14,634	1,714	3,348	17,352	-	37,048	77,280	10,313	418	11,230	4,453	103,695
921	Office Supplies and Expenses- DIR Sales Procurement		23,850	-	-	-	11	-	11	-	-	-	0	-	0
921	Office Supplies and Expenses- Transport		1,916	-	-	-	-	-	-	-	-	-	-	200	200
921	Office Supplies and Expenses	OM	2,192,009	3,247	380	743	3,850	-	8,221	17,149	2,288	93	2,492	988	23,010
922	Admin Expenses Transferred	OM	(83,966)	(124)	(15)	(28)	(147)	-	(315)	(657)	(88)	(4)	(95)	(38)	(881)
923	Outside Services Employed	OM	7,016,036	10,394	1,218	2,378	12,324	-	26,314	54,889	7,325	297	7,976	3,163	73,650
924	Property Insurance	PLT	1,183,569	3,796	-	1,574	-	-	5,370	19,567	-	335	-	-	19,902
925	Injuries & Damages	OML	2,168,841	3,182	651	2,410	3,427	-	9,670	16,593	3,210	426	3,525	1,194	24,948
926	Benefits - DIR Sales		526,092	-	-	-	29,874	-	29,874	-	-	-	24,836	-	24,836
926	Benefits - DIR Transport		70,591	-	-	-	-	-	-	-	-	-	-	10,011	10,011
926	Benefits - DIR Sales Procurement		156,331	-	-	-	72	-	72	-	-	-	2	-	2
926	Benefit - DIR Rental	DIR386	170,446	-	-	-	-	-	-	-	-	-	-	-	-
926	Emp Pension & Benefits	OML	11,900,532	17,462	3,572	13,224	18,804	-	53,062	91,048	17,614	2,338	19,342	6,549	136,891
928	Regulatory Commission Expense	STRREV	1,373,915	-	10,292	-	-	-	10,292	-	19,695	-	-	-	19,695
928	Regulatory Commission Expense - Other Revenue	OTHREV	13,822	-	10	-	-	-	10	-	10	-	-	-	10
928	Regulatory Commission Expense - Gas Cost Rel	GASREV	1,316,821	-	20,261	-	-	-	20,261	-	41,485	-	-	-	41,485
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	49,286	-	369	-	-	-	369	-	707	-	-	-	707
930	Gen Advertising Exp	OM	137,311	203	24	47	241	-	515	1,074	143	6	156	62	1,441
930	Misc. General Expenses	OM	839,018	1,243	146	284	1,474	-	3,147	6,564	876	36	954	378	8,808
931	Rents	OM	2,133,790	3,161	370	723	3,748	-	8,003	16,693	2,228	90	2,426	962	22,399
932	Maint Of General Plant- DIR		-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,921,525	6,583	543	3,549	2,573	-	13,248	34,076	2,921	690	2,647	896	41,229
928	Regulatory Commission Expense - Other Revenue	OTHREV	13,822	-	10	-	-	-	10	-	10	-	-	-	10
-	<b>Sub-total</b>		<b>44,658,134</b>	<b>63,782</b>	<b>39,535</b>	<b>28,251</b>	<b>93,891</b>	-	<b>225,460</b>	<b>334,277</b>	<b>108,727</b>	<b>4,725</b>	<b>75,500</b>	<b>34,007</b>	<b>557,235</b>
<b>- TOTAL O &amp; M EXPENSES</b>			<b>757,335,801</b>	<b>1,281,145</b>	<b>8,631,586</b>	<b>58,001</b>	<b>236,758</b>	-	<b>10,207,490</b>	<b>2,936,495</b>	<b>18,066,372</b>	<b>8,168</b>	<b>167,966</b>	<b>70,673</b>	<b>21,249,674</b>



Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

**Proposed Test Year With Gas**

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
<b>Customer Service &amp; Information Expenses</b>																
908	Direct Assignment to Sales		282,472	-	-	-	-	-	-	-	-	-	-	266,099	-	266,099
908	Direct Assignment to Transport		527	-	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	CUST	256,513	-	-	4	-	-	4	-	-	-	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	526,912	-	-	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Cust. Serv. & Infor. Expenses	DIR_CSI_910	15,211	-	-	157	-	-	157	-	-	-	-	-	-	-
908	Conservation Amortization	CUSTXT	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>1,081,636</b>	-	-	<b>161</b>	-	-	<b>161</b>	-	-	-	-	<b>266,099</b>	-	<b>266,099</b>
<b>Sales Expense</b>																
911	Sales Supervision Exp		-	-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	160,257	-	-	-	-	-	-	-	-	-	-	-	-	-
913	Advertising Expenses	CUSTXT	852	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>161,109</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Administrative &amp; General Expenses</b>																
920	A & G Salaries - DIR Sales Procurement		618,588	-	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries - DIR Transport		49,704	-	-	-	-	5,735	5,735	-	-	-	-	-	-	-
920	A & G Salaries	OM	9,878,106	25,653	2,353	516	-	3,256	31,779	-	-	1,232	103,221	-	104,453	
921	Office Supplies and Expenses- DIR Sales Procurement		23,850	-	-	-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies and Expenses- Transport		1,916	-	-	-	-	221	221	-	-	-	-	-	-	-
921	Office Supplies and Expenses	OM	2,192,009	5,693	522	115	-	723	7,052	-	-	273	22,905	-	23,179	
922	Admin Expenses Transferred	OM	(83,966)	(218)	(20)	(4)	-	(28)	(270)	-	-	(10)	(877)	-	(888)	
923	Outside Services Employed	OM	7,016,036	18,220	1,672	367	-	2,313	22,572	-	-	875	73,314	-	74,189	
924	Property Insurance	PLT	1,183,569	6,589	-	272	-	-	6,862	-	-	16,972	-	-	16,972	
925	Injuries & Damages	OML	2,168,841	5,439	647	243	-	748	7,077	-	-	3	32,567	-	32,570	
926	Benefits - DIR Sales		526,092	-	-	-	-	-	-	-	-	-	-	-	-	
926	Benefits - DIR Transport		70,591	-	-	-	-	7,783	7,783	-	-	-	-	-	-	
926	Benefits - DIR Sales Procurement		156,331	-	-	-	-	-	-	-	-	-	-	-	-	
926	Benefit - DIR Rental	DIR386	170,446	-	-	-	-	-	-	-	-	170,446	-	-	170,446	
926	Emp Pension & Benefits	OML	11,900,532	29,841	3,552	1,334	-	4,106	38,835	-	-	18	178,695	-	178,713	
928	Regulatory Commission Expense	STRREV	1,373,915	-	5,608	-	-	-	5,608	-	27,163	-	-	-	27,163	
928	Regulatory Commission Expense - Other Revenue	OTHREV	13,822	-	0	-	-	-	0	-	128	-	-	-	128	
928	Regulatory Commission Expense - Gas Cost Rel	GASREV	1,316,821	-	-	-	-	-	-	-	-	-	-	-	-	
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	49,286	-	201	-	-	-	201	-	974	-	-	-	974	
930	Gen Advertising Exp	OM	137,311	357	33	7	-	45	442	-	-	17	1,435	-	1,452	
930	Misc. General Expenses	OM	839,018	2,179	200	44	-	277	2,699	-	-	105	8,767	-	8,872	
931	Rents	OM	2,133,790	5,541	508	112	-	703	6,865	-	-	266	22,297	-	22,563	
932	Maint Of General Plant- DIR		-	-	-	-	-	-	-	-	-	-	-	-	-	
932	Maint Of General Plant- Gas	GENPLT	2,921,525	11,363	625	484	-	562	13,033	-	-	2	24,455	-	24,458	
928	Regulatory Commission Expense - Other Revenue	OTHREV	13,822	-	0	-	-	-	0	-	128	-	-	-	128	
-	<b>Sub-total</b>		<b>44,658,134</b>	<b>110,657</b>	<b>15,902</b>	<b>3,489</b>	-	<b>26,446</b>	<b>156,495</b>	-	<b>28,266</b>	<b>190,200</b>	<b>466,779</b>	-	<b>685,244</b>	
-	<b>TOTAL O &amp; M EXPENSES</b>		<b>757,335,801</b>	<b>321,875</b>	<b>63,808</b>	<b>7,741</b>	-	<b>53,257</b>	<b>446,682</b>	-	<b>28,266</b>	<b>217,989</b>	<b>1,316,658</b>	-	<b>1,562,913</b>	

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Labor O &amp; M Expenses</b>															
<b>Production Expense - Labor</b>															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	144,397	102,862	-	-	-	-	102,862	34,790	-	-	-	-	34,790
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>- Sub-total</b>		<b>144,397</b>	<b>102,862</b>	-	-	-	-	<b>102,862</b>	<b>34,790</b>	-	-	-	-	<b>34,790</b>
	- Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	140,364	-	70,455	-	-	-	70,455	-	25,334	-	-	-	25,334
807	Purchased Gas Expense	COM1XT_COM	375,577	-	233,469	-	-	-	233,469	-	83,951	-	-	-	83,951
	<b>- Sub-total</b>		<b>515,941</b>	-	<b>303,924</b>	-	-	-	<b>303,924</b>	-	<b>109,285</b>	-	-	-	<b>109,285</b>
<b>Natural Gas Underground Storage - Labor</b>															
	- JP Storage Balancing - DIR	COM1	121,078	-	60,775	-	-	-	60,775	-	21,854	-	-	-	21,854
814	Operation Supv & Eng	STOR_OML	88,881	61,694	-	-	-	-	61,694	18,852	-	-	-	-	18,852
818	Oper Compressor Sta Exp	STORPT	90,307	62,684	-	-	-	-	62,684	19,155	-	-	-	-	19,155
841	Operating Labor & Expenses	STORPT	117,391	81,483	-	-	-	-	81,483	24,899	-	-	-	-	24,899
830	Maint Supv & Engineering	STORPT	82,688	57,396	-	-	-	-	57,396	17,539	-	-	-	-	17,539
834	Maint Compressor Sta Equip	STORPT	103,283	71,691	-	-	-	-	71,691	21,907	-	-	-	-	21,907
824	Other Expenses	STORPT	1,764	1,224	-	-	-	-	1,224	374	-	-	-	-	374
	<b>- Sub-total</b>		<b>605,392</b>	<b>336,172</b>	<b>60,775</b>	-	-	-	<b>396,947</b>	<b>102,726</b>	<b>21,854</b>	-	-	-	<b>124,580</b>
<b>Natural Gas Local Storage - Labor</b>															
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>- Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission - Labor</b>															
856	Oper Mains Expenses	PAVG	15,640	9,938	-	-	-	-	9,938	3,415	-	-	-	-	3,415
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	48,629	30,899	-	-	-	-	30,899	10,620	-	-	-	-	10,620
863	Maint Supv & Eng	PAVG	15,109	9,600	-	-	-	-	9,600	3,300	-	-	-	-	3,300
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	43,503	27,642	-	-	-	-	27,642	9,500	-	-	-	-	9,500
	<b>- Sub-total</b>		<b>122,880</b>	<b>78,078</b>	-	-	-	-	<b>78,078</b>	<b>26,835</b>	-	-	-	-	<b>26,835</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)					Interruptible (85, 85T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Labor O &amp; M Expenses</b>															
<b>Production Expense - Labor</b>															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	144,397	6,421	-	-	-	-	6,421	160	-	-	-	-	160
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>144,397</b>	<b>6,421</b>	-	-	-	-	<b>6,421</b>	<b>160</b>	-	-	-	-	<b>160</b>
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	140,364	-	10,322	-	-	-	10,322	-	10,623	-	-	-	10,623
807	Purchased Gas Expense	COM1XT_COM	375,577	-	32,318	-	-	-	32,318	-	7,174	-	-	-	7,174
-	<b>Sub-total</b>		<b>515,941</b>	-	<b>42,640</b>	-	-	-	<b>42,640</b>	-	<b>17,797</b>	-	-	-	<b>17,797</b>
<b>Natural Gas Underground Storage - Labor</b>															
-	JP Storage Balancing - DIR	COM1	121,078	-	8,904	-	-	-	8,904	-	9,164	-	-	-	9,164
814	Operation Supv & Eng	STOR_OML	88,881	4,533	-	-	-	-	4,533	986	-	-	-	-	986
818	Oper Compressor Sta Exp	STORPT	90,307	4,606	-	-	-	-	4,606	1,002	-	-	-	-	1,002
841	Operating Labor & Expenses	STORPT	117,391	5,987	-	-	-	-	5,987	1,302	-	-	-	-	1,302
830	Maint Supv & Engineering	STORPT	82,688	4,217	-	-	-	-	4,217	917	-	-	-	-	917
834	Maint Compressor Sta Equip	STORPT	103,283	5,268	-	-	-	-	5,268	1,145	-	-	-	-	1,145
824	Other Expenses	STORPT	1,764	90	-	-	-	-	90	20	-	-	-	-	20
-	<b>Sub-total</b>		<b>605,392</b>	<b>24,701</b>	<b>8,904</b>	-	-	-	<b>33,604</b>	<b>5,371</b>	<b>9,164</b>	-	-	-	<b>14,535</b>
<b>Natural Gas Local Storage - Labor</b>															
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission - Labor</b>															
856	Oper Mains Expenses	PAVG	15,640	860	-	-	-	-	860	472	-	-	-	-	472
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	48,629	2,673	-	-	-	-	2,673	1,468	-	-	-	-	1,468
863	Maint Supv & Eng	PAVG	15,109	830	-	-	-	-	830	456	-	-	-	-	456
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	43,503	2,391	-	-	-	-	2,391	1,313	-	-	-	-	1,313
-	<b>Sub-total</b>		<b>122,880</b>	<b>6,754</b>	-	-	-	-	<b>6,754</b>	<b>3,708</b>	-	-	-	-	<b>3,708</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
<b>Labor O &amp; M Expenses</b>																
<b>Production Expense - Labor</b>																
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	144,397	155	-	-	-	-	155	9	-	-	-	-	-	9
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	- <b>Sub-total</b>		<b>144,397</b>	<b>155</b>	-	-	-	-	<b>155</b>	<b>9</b>	-	-	-	-	-	<b>9</b>
	- Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	140,364	-	1,829	-	-	-	1,829	-	17,146	-	-	-	-	17,146
807	Purchased Gas Expense	COM1XT_COM	375,577	-	6,059	-	-	-	6,059	-	12,606	-	-	-	-	12,606
	- <b>Sub-total</b>		<b>515,941</b>	-	<b>7,888</b>	-	-	-	<b>7,888</b>	-	<b>29,753</b>	-	-	-	-	<b>29,753</b>
<b>Natural Gas Underground Storage - Labor</b>																
	- JP Storage Balancing - DIR	COM1	121,078	-	1,577	-	-	-	1,577	-	14,790	-	-	-	-	14,790
814	Operation Supv & Eng	STOR_OML	88,881	1,421	-	-	-	-	1,421	1,395	-	-	-	-	-	1,395
818	Oper Compressor Sta Exp	STORPT	90,307	1,444	-	-	-	-	1,444	1,417	-	-	-	-	-	1,417
841	Operating Labor & Expenses	STORPT	117,391	1,877	-	-	-	-	1,877	1,842	-	-	-	-	-	1,842
830	Maint Supv & Engineering	STORPT	82,688	1,322	-	-	-	-	1,322	1,297	-	-	-	-	-	1,297
834	Maint Compressor Sta Equip	STORPT	103,283	1,652	-	-	-	-	1,652	1,621	-	-	-	-	-	1,621
824	Other Expenses	STORPT	1,764	28	-	-	-	-	28	28	-	-	-	-	-	28
	- <b>Sub-total</b>		<b>605,392</b>	<b>7,744</b>	<b>1,577</b>	-	-	-	<b>9,322</b>	<b>7,599</b>	<b>14,790</b>	-	-	-	-	<b>22,389</b>
<b>Natural Gas Local Storage - Labor</b>																
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	- <b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission - Labor</b>																
856	Oper Mains Expenses	PAVG	15,640	78	-	-	-	-	78	665	-	-	-	-	-	665
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	48,629	241	-	-	-	-	241	2,067	-	-	-	-	-	2,067
863	Maint Supv & Eng	PAVG	15,109	75	-	-	-	-	75	642	-	-	-	-	-	642
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	43,503	216	-	-	-	-	216	1,849	-	-	-	-	-	1,849
	- <b>Sub-total</b>		<b>122,880</b>	<b>610</b>	-	-	-	-	<b>610</b>	<b>5,223</b>	-	-	-	-	-	<b>5,223</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Labor O &amp; M Expenses</b>															
<b>Production Expense - Labor</b>															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	144,397	-	-	-	-	-	-	-	-	-	-	-	-
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>144,397</b>	-	-	-	-	-	-	-	-	-	-	-	-
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	140,364	-	4,654	-	-	-	4,654	-	-	-	-	-	-
807	Purchased Gas Expense	COM1XT_COM	375,577	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>515,941</b>	-	<b>4,654</b>	-	-	-	<b>4,654</b>	-	-	-	-	-	-
<b>Natural Gas Underground Storage - Labor</b>															
-	JP Storage Balancing - DIR	COM1	121,078	-	4,015	-	-	-	4,015	-	-	-	-	-	-
814	Operation Supv & Eng	STOR_OML	88,881	-	-	-	-	-	-	-	-	-	-	-	-
818	Oper Compressor Sta Exp	STORPT	90,307	-	-	-	-	-	-	-	-	-	-	-	-
841	Operating Labor & Expenses	STORPT	117,391	-	-	-	-	-	-	-	-	-	-	-	-
830	Maint Supv & Engineering	STORPT	82,688	-	-	-	-	-	-	-	-	-	-	-	-
834	Maint Compressor Sta Equip	STORPT	103,283	-	-	-	-	-	-	-	-	-	-	-	-
824	Other Expenses	STORPT	1,764	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>605,392</b>	-	<b>4,015</b>	-	-	-	<b>4,015</b>	-	-	-	-	-	-
<b>Natural Gas Local Storage - Labor</b>															
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission - Labor</b>															
856	Oper Mains Expenses	PAVG	15,640	213	-	-	-	-	213	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	48,629	662	-	-	-	-	662	-	-	-	-	-	-
863	Maint Supv & Eng	PAVG	15,109	206	-	-	-	-	206	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	43,503	592	-	-	-	-	592	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>122,880</b>	<b>1,673</b>	-	-	-	-	<b>1,673</b>	-	-	-	-	-	-

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
Acct. No.	Account Description	Allocator	Total	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution - Labor</b>															
870	Oper Supv & Engineering	DIST_OML	1,182,469	276,877	4,380	543,697	237	-	825,192	95,216	1,575	153,327	15,124	-	265,242
871	Oper Load Dispatching	COM1	143,603	-	72,081	-	-	-	72,081	-	25,919	-	-	-	25,919
874	Oper Mains & Services Exp	DMAINS_SERV	5,241,823	2,227,018	-	1,337,828	-	-	3,564,845	765,966	-	452,385	-	-	1,218,351
875	Oper Meas & Reg Sta Gen	PAVG	1,142,832	726,157	-	-	-	-	726,157	249,573	-	-	-	-	249,573
876	Oper Meas & Reg Sta Indus	INDUSMR	77,937	-	-	481	-	-	481	-	-	47,589	-	-	47,589
878	Oper Meter & House Reg	MRHREG	3,375,458	-	-	2,528,515	-	-	2,528,515	-	-	796,095	-	-	796,095
879	Oper Customer Install Exp	CUSINSTL	3,602,616	-	-	3,105,298	-	-	3,105,298	-	-	473,734	-	-	473,734
880	Oper Other Expense	DISTOM	917,340	237,664	2,812	430,275	-	-	670,751	81,734	1,011	111,236	-	-	193,981
887	Maint Mains	DMAINS	1,940,981	1,261,000	-	-	-	-	1,261,000	433,711	-	-	-	-	433,711
889	Maint Meas & Reg Sta Gen	PAVG	235,803	149,829	-	-	-	-	149,829	51,495	-	-	-	-	51,495
890	Maint Meas & Reg Sta Ind	INDUSMR	215,958	-	-	1,334	-	-	1,334	-	-	131,867	-	-	131,867
892	Maint Services	DSERV	582,290	-	-	429,461	-	-	429,461	-	-	145,222	-	-	145,222
893	Maint Meters & House Reg	MRHREG	1,702,637	-	-	1,275,425	-	-	1,275,425	-	-	401,563	-	-	401,563
894	Maint Other Equipment	DMAINT	456,568	132,318	-	187,402	-	-	319,720	45,507	-	61,860	-	-	107,367
-	Direct Assign to Sales		549,384	-	-	-	-	4,056	4,056	-	-	-	258,589	-	258,589
-	Direct Assignment to Transport		32,384	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>21,400,084</b>	<b>5,010,863</b>	<b>79,273</b>	<b>9,839,716</b>	<b>4,293</b>	<b>-</b>	<b>14,934,146</b>	<b>1,723,203</b>	<b>28,505</b>	<b>2,774,876</b>	<b>273,713</b>	<b>-</b>	<b>4,800,298</b>
<b>Customer Accounts Expense - Labor</b>															
901	Supervision - Customer Accounting	CUSTACC	137,902	-	-	64,459	56,280	-	120,738	-	-	5,761	7,731	-	13,492
902	Meter Reading Expenses	MR_EXP	476,564	-	-	-	425,405	-	425,405	-	-	-	44,369	-	44,369
903	Cust. Records & Coll. Exp.	EXP903	8,831,391	-	-	7,646,754	7,703	-	7,654,457	-	-	599,419	238,457	-	837,876
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>9,445,857</b>	<b>-</b>	<b>-</b>	<b>7,711,212</b>	<b>489,388</b>	<b>-</b>	<b>8,200,600</b>	<b>-</b>	<b>-</b>	<b>605,180</b>	<b>290,558</b>	<b>-</b>	<b>895,738</b>
<b>Customer Service &amp; Information Expenses - Labor</b>															
908	Customer Assistance Expenses	EXP908	665,062	-	-	284,195	-	-	284,195	-	-	31,812	11,722	-	43,534
909	Information, Instructional Advertising	CUSTXT	219,542	-	-	202,921	-	-	202,921	-	-	15,907	-	-	15,907
910	Misc. Customer Service & Informational Expenses	EXP908	10,478	-	-	4,477	-	-	4,477	-	-	501	185	-	686
-	<b>Sub-total</b>		<b>895,082</b>	<b>-</b>	<b>-</b>	<b>491,593</b>	<b>-</b>	<b>-</b>	<b>491,593</b>	<b>-</b>	<b>-</b>	<b>48,220</b>	<b>11,907</b>	<b>-</b>	<b>60,126</b>
<b>Sales Expense - Labor</b>															
912	Demonstrating and Selling	CUSTXT	127,761	-	-	118,088	-	-	118,088	-	-	9,257	-	-	9,257
-	<b>Sub-total</b>		<b>127,761</b>	<b>-</b>	<b>-</b>	<b>118,088</b>	<b>-</b>	<b>-</b>	<b>118,088</b>	<b>-</b>	<b>-</b>	<b>9,257</b>	<b>-</b>	<b>-</b>	<b>9,257</b>
-	<b>TOTAL LABOR O &amp; M EXPENSES</b>		<b>33,257,394</b>	<b>5,527,975</b>	<b>443,972</b>	<b>18,160,610</b>	<b>493,681</b>	<b>-</b>	<b>24,626,238</b>	<b>1,887,554</b>	<b>159,644</b>	<b>3,437,532</b>	<b>576,178</b>	<b>-</b>	<b>6,060,908</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)					Interruptible (85, 85T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution - Labor</b>															
870	Oper Supv & Engineering	DIST_OML	1,182,469	24,192	642	10,602	5,257	245	40,939	11,741	660	1,854	584	1,227	16,067
871	Oper Load Dispatching	COM1	143,603	-	10,560	-	-	-	10,560	-	10,868	-	-	-	10,868
874	Oper Mains & Services Exp	DMAINS_SERV	5,241,823	195,061	-	14,072	-	-	209,133	91,702	-	5,688	-	-	97,390
875	Oper Meas & Reg Sta Gen	PAVG	1,142,832	62,810	-	-	-	-	62,810	34,488	-	-	-	-	34,488
876	Oper Meas & Reg Sta Indus	INDUSMR	77,937	-	-	19,372	-	-	19,372	-	-	4,848	-	-	4,848
878	Oper Meter & House Reg	MRHREG	3,375,458	-	-	42,957	-	-	42,957	-	-	2,602	-	-	2,602
879	Oper Customer Install Exp	CUSINSTL	3,602,616	-	-	19,930	-	-	19,930	-	-	1,214	-	-	1,214
880	Oper Other Expense	DISTOM	917,340	20,778	412	2,847	-	-	24,037	10,007	424	181	-	-	10,612
887	Maint Mains	DMAINS	1,940,981	110,449	-	-	-	-	110,449	51,924	-	-	-	-	51,924
889	Maint Meas & Reg Sta Gen	PAVG	235,803	12,960	-	-	-	-	12,960	7,116	-	-	-	-	7,116
890	Maint Meas & Reg Sta Ind	INDUSMR	215,958	-	-	53,678	-	-	53,678	-	-	13,434	-	-	13,434
892	Maint Services	DSERV	582,290	-	-	4,517	-	-	4,517	-	-	1,826	-	-	1,826
893	Maint Meters & House Reg	MRHREG	1,702,637	-	-	21,668	-	-	21,668	-	-	1,312	-	-	1,312
894	Maint Other Equipment	DMAINT	456,568	11,579	-	2,234	-	-	13,813	5,509	-	596	-	-	6,105
-	Direct Assign to Sales		549,384	-	-	-	-	89,882	89,882	-	-	-	9,985	-	9,985
-	Direct Assignment to Transport		32,384	-	-	-	-	-	4,194	-	-	-	-	20,979	20,979
-	<b>Sub-total</b>		<b>21,400,084</b>	<b>437,830</b>	<b>11,614</b>	<b>191,876</b>	<b>95,139</b>	<b>4,440</b>	<b>740,898</b>	<b>212,487</b>	<b>11,953</b>	<b>33,556</b>	<b>10,569</b>	<b>22,206</b>	<b>290,771</b>
<b>Customer Accounts Expense - Labor</b>															
901	Supervision - Customer Accounting	CUSTACC	137,902	-	-	239	1,053	173	1,465	-	-	15	683	446	1,144
902	Meter Reading Expenses	MR_EXP	476,564	-	-	-	3,438	225	3,663	-	-	-	515	1,227	1,742
903	Cust. Records & Coll. Exp.	EXP903	8,831,391	-	-	22,899	76,463	18,229	117,591	-	-	1,469	78,531	36,243	116,243
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>9,445,857</b>	-	-	<b>23,138</b>	<b>80,955</b>	<b>18,627</b>	<b>122,720</b>	-	-	<b>1,484</b>	<b>79,729</b>	<b>37,916</b>	<b>119,129</b>
<b>Customer Service &amp; Information Expenses - Labor</b>															
908	Customer Assistance Expenses	EXP908	665,062	-	-	3,902	7,121	186	11,208	-	-	3,017	196	444	3,657
909	Information, Instructional Advertising	CUSTXT	219,542	-	-	601	-	-	601	-	-	10	-	-	10
910	Misc. Customer Service & Informational Expenses	EXP908	10,478	-	-	61	112	3	177	-	-	48	3	7	58
-	<b>Sub-total</b>		<b>895,082</b>	-	-	<b>4,564</b>	<b>7,233</b>	<b>188</b>	<b>11,986</b>	-	-	<b>3,074</b>	<b>199</b>	<b>451</b>	<b>3,724</b>
<b>Sales Expense - Labor</b>															
912	Demonstrating and Selling	CUSTXT	127,761	-	-	350	-	-	350	-	-	6	-	-	6
-	<b>Sub-total</b>		<b>127,761</b>	-	-	<b>350</b>	-	-	<b>350</b>	-	-	<b>6</b>	-	-	<b>6</b>
-	<b>TOTAL LABOR O &amp; M EXPENSES</b>		<b>33,257,394</b>	<b>475,705</b>	<b>63,157</b>	<b>219,928</b>	<b>183,327</b>	<b>23,255</b>	<b>965,373</b>	<b>221,727</b>	<b>38,913</b>	<b>38,120</b>	<b>90,497</b>	<b>60,573</b>	<b>449,831</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution - Labor</b>															
870	Oper Supv & Engineering	DIST_OML	1,182,469	2,216	114	1,763	1,243	-	5,336	13,299	1,066	246	99	198	14,907
871	Oper Load Dispatching	COM1	143,603	-	1,871	-	-	-	1,871	-	17,542	-	-	-	17,542
874	Oper Mains & Services Exp	DMAINS_SERV	5,241,823	17,933	-	2,357	-	-	20,290	96,832	-	730	-	-	97,563
875	Oper Meas & Reg Sta Gen	PAVG	1,142,832	5,672	-	-	-	-	5,672	48,574	-	-	-	-	48,574
876	Oper Meas & Reg Sta Indus	INDUSMR	77,937	-	-	4,304	-	-	4,304	-	-	849	-	-	849
878	Oper Meter & House Reg	MRHREG	3,375,458	-	-	5,234	-	-	5,234	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	3,602,616	-	-	2,413	-	-	2,413	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	917,340	1,905	73	176	-	-	2,155	11,153	684	(33)	-	-	11,804
887	Maint Mains	DMAINS	1,940,981	10,154	-	-	-	-	10,154	54,829	-	-	-	-	54,829
889	Maint Meas & Reg Sta Gen	PAVG	235,803	1,170	-	-	-	-	1,170	10,022	-	-	-	-	10,022
890	Maint Meas & Reg Sta Ind	INDUSMR	215,958	-	-	11,926	-	-	11,926	-	-	2,354	-	-	2,354
892	Maint Services	DSERV	582,290	-	-	757	-	-	757	-	-	234	-	-	234
893	Maint Meters & House Reg	MRHREG	1,702,637	-	-	2,640	-	-	2,640	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	456,568	1,063	-	326	-	-	1,390	5,976	-	68	-	-	6,045
-	Direct Assign to Sales		549,384	-	-	-	21,259	-	21,259	-	-	-	1,688	-	1,688
-	Direct Assignment to Transport		32,384	-	-	-	-	-	-	-	-	-	-	3,381	3,381
-	<b>Sub-total</b>		<b>21,400,084</b>	<b>40,114</b>	<b>2,057</b>	<b>31,897</b>	<b>22,503</b>	-	<b>96,571</b>	<b>240,686</b>	<b>19,292</b>	<b>4,449</b>	<b>1,787</b>	<b>3,579</b>	<b>269,793</b>
<b>Customer Accounts Expense - Labor</b>															
901	Supervision - Customer Accounting	CUSTACC	137,902	-	-	36	327	-	364	-	-	2	425	138	564
902	Meter Reading Expenses	MR_EXP	476,564	-	-	-	812	-	812	-	-	-	163	194	357
903	Cust. Records & Coll. Exp.	EXP903	8,831,391	-	-	3,835	28,118	-	31,953	-	-	251	51,481	14,324	66,056
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>9,445,857</b>	-	-	<b>3,872</b>	<b>29,257</b>	-	<b>33,129</b>	-	-	<b>253</b>	<b>52,068</b>	<b>14,656</b>	<b>66,977</b>
<b>Customer Service &amp; Information Expenses - Labor</b>															
908	Customer Assistance Expenses	EXP908	665,062	-	-	877	589	-	1,466	-	-	1,776	3	2	1,780
909	Information, Instructional Advertising	CUSTXT	219,542	-	-	102	-	-	102	-	-	3	-	-	3
910	Misc. Customer Service & Informational Expenses	EXP908	10,478	-	-	14	9	-	23	-	-	28	0	0	28
-	<b>Sub-total</b>		<b>895,082</b>	-	-	<b>993</b>	<b>598</b>	-	<b>1,591</b>	-	-	<b>1,807</b>	<b>3</b>	<b>2</b>	<b>1,811</b>
<b>Sales Expense - Labor</b>															
912	Demonstrating and Selling	CUSTXT	127,761	-	-	59	-	-	59	-	-	2	-	-	2
-	<b>Sub-total</b>		<b>127,761</b>	-	-	<b>59</b>	-	-	<b>59</b>	-	-	<b>2</b>	-	-	<b>2</b>
-	<b>TOTAL LABOR O &amp; M EXPENSES</b>		<b>33,257,394</b>	<b>48,623</b>	<b>11,522</b>	<b>36,821</b>	<b>52,358</b>	-	<b>149,324</b>	<b>253,517</b>	<b>63,835</b>	<b>6,511</b>	<b>53,857</b>	<b>18,236</b>	<b>395,956</b>



Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution - Labor</b>															
870	Oper Supv & Engineering	DIST_OML	1,182,469	4,499	289	187	-	224	5,199	-	-	-	9,587	-	9,587
871	Oper Load Dispatching	COM1	143,603	-	4,762	-	-	-	4,762	-	-	-	-	-	-
874	Oper Mains & Services Exp	DMAINS_SERV	5,241,823	33,403	-	849	-	-	34,252	-	-	-	-	-	-
875	Oper Meas & Reg Sta Gen	PAVG	1,142,832	15,558	-	-	-	-	15,558	-	-	-	-	-	-
876	Oper Meas & Reg Sta Indus	INDUSMR	77,937	-	-	493	-	-	493	-	-	-	-	-	-
878	Oper Meter & House Reg	MRHREG	3,375,458	-	-	56	-	-	56	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	3,602,616	-	-	27	-	-	27	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	917,340	3,790	186	24	-	-	4,000	-	-	-	-	-	-
887	Maint Mains	DMAINS	1,940,981	18,914	-	-	-	-	18,914	-	-	-	-	-	-
889	Maint Meas & Reg Sta Gen	PAVG	235,803	3,210	-	-	-	-	3,210	-	-	-	-	-	-
890	Maint Meas & Reg Sta Ind	INDUSMR	215,958	-	-	1,365	-	-	1,365	-	-	-	-	-	-
892	Maint Services	DSERV	582,290	-	-	273	-	-	273	-	-	-	-	-	-
893	Maint Meters & House Reg	MRHREG	1,702,637	-	-	28	-	-	28	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	456,568	2,046	-	83	-	-	2,129	-	-	-	-	-	-
-	Direct Assign to Sales		549,384	-	-	-	-	-	-	-	-	-	163,924	-	163,924
-	Direct Assignment to Transport		32,384	-	-	-	-	3,830	3,830	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>21,400,084</b>	<b>81,419</b>	<b>5,237</b>	<b>3,385</b>	-	<b>4,054</b>	<b>94,095</b>	-	-	-	<b>173,512</b>	-	<b>173,512</b>
<b>Customer Accounts Expense - Labor</b>															
901	Supervision - Customer Accounting	CUSTACC	137,902	-	-	1	-	84	85	-	-	50	-	-	50
902	Meter Reading Expenses	MR_EXP	476,564	-	-	-	-	215	215	-	-	-	-	-	-
903	Cust. Records & Coll. Exp.	EXP903	8,831,391	-	-	133	-	7,082	7,214	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>9,445,857</b>	-	-	<b>134</b>	-	<b>7,380</b>	<b>7,514</b>	-	-	<b>50</b>	-	-	<b>50</b>
<b>Customer Service &amp; Information Expenses - Labor</b>															
908	Customer Assistance Expenses	EXP908	665,062	-	-	193	-	-	193	-	-	-	319,028	-	319,028
909	Information, Instructional Advertising	CUSTXT	219,542	-	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Customer Service & Informational Expenses	EXP908	10,478	-	-	3	-	-	3	-	-	-	5,026	-	5,026
-	<b>Sub-total</b>		<b>895,082</b>	-	-	<b>197</b>	-	-	<b>197</b>	-	-	-	<b>324,054</b>	-	<b>324,054</b>
<b>Sales Expense - Labor</b>															
912	Demonstrating and Selling	CUSTXT	127,761	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>127,761</b>	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>TOTAL LABOR O &amp; M EXPENSES</b>		<b>33,257,394</b>	<b>83,092</b>	<b>13,906</b>	<b>3,715</b>	-	<b>11,434</b>	<b>112,147</b>	-	-	<b>50</b>	<b>497,566</b>	-	<b>497,616</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Depreciation Expense</b>															
403	Production Depreciation Expense	PRODPT	60,496	43,094	-	-	-	-	43,094	14,576	-	-	-	-	14,576
403	JP Balancing Depreciation Expense	COM1	163,273	-	81,955	-	-	-	81,955	-	29,469	-	-	-	29,469
403	Underground Depreciation Expense	STORPT	653,094	453,326	-	-	-	-	453,326	138,525	-	-	-	-	138,525
403	Storage Depreciation Expense	LSTORPT	372,262	258,395	-	-	-	-	258,395	78,959	-	-	-	-	78,959
403	LNG Terminal/Processing Depr Exp	LSTORPT	31,447	21,828	-	-	-	-	21,828	6,670	-	-	-	-	6,670
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
403	Distribution Depreciation Expense	DISTPT	79,287,418	29,750,568	-	24,598,759	-	-	54,349,327	10,232,037	-	7,959,220	-	-	18,191,257
403	Rental Depreciation Expense	DIR386	1,538,170	-	-	-	-	-	-	-	-	-	-	-	
403	General Depreciation Expense	GENPLT	8,725,775	2,282,225	62,512	3,834,470	72,471	-	6,251,677	780,954	22,478	882,718	84,581	-	1,770,730
403	Depr. Expense - FAS 143	DMAINS	1,168,740	759,297	-	-	-	-	759,297	261,154	-	-	-	-	261,154
404	Amort. Ltd - Term Plant	GENPLT	15,036,275	3,932,735	107,720	6,607,567	124,882	-	10,772,903	1,345,741	38,734	1,521,102	145,750	-	3,051,327
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
407	Regulatory Debits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	
407	Regulatory Credits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	
411	Accretion Exp - FAS143	DMAINS	396,160	257,374	-	-	-	-	257,374	88,522	-	-	-	-	88,522
414	Gains/Losses Property Sales	GENPLT	(150,141)	(39,269)	(1,076)	(65,978)	(1,247)	-	(107,570)	(13,438)	(387)	(15,189)	(1,455)	-	(30,468)
-	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>107,282,969</b>	<b>37,719,573</b>	<b>251,111</b>	<b>34,974,817</b>	<b>196,105</b>	-	<b>73,141,606</b>	<b>12,933,701</b>	<b>90,295</b>	<b>10,347,851</b>	<b>228,875</b>	-	<b>23,600,722</b>
<b>Taxes (other than income)</b>															
408	Taxes other than Income Taxes - DIR Sales		170,641	-	-	-	2,495	-	2,495	-	-	-	104,934	-	104,934
408	Taxes other than Income Taxes - DIR Transport		22,810	-	-	-	-	-	-	-	-	-	-	-	-
408	Other Taxes - DIR Sales Procurement		50,282	-	-	-	46,475	-	46,475	-	-	-	3,643	-	3,643
408	Other Taxes - DIR Rental	DIR386	54,713	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other Than Income - Excise Taxes	STRREV	15,168,977	-	10,411,322	-	-	-	10,411,322	-	3,010,232	-	-	-	3,010,232
408	Other Taxes - Property Taxes	PLT	11,925,020	4,491,303	-	3,568,512	-	-	8,059,815	1,538,698	-	1,154,634	-	-	2,693,332
408	Other Taxes - Payroll Taxes	OML	3,674,596	613,016	42,494	2,013,890	54,746	-	2,724,146	209,317	15,280	381,199	63,894	-	669,691
408	Other Taxes - Rate Inc Rel	STRREV	946,415	-	649,578	-	-	-	649,578	-	187,813	-	-	-	187,813
408	Other Taxes - Gas Cost Rel	GASREV	25,282,834	-	15,835,966	-	-	-	15,835,966	-	5,654,674	-	-	-	5,654,674
-	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>57,296,286</b>	<b>5,104,318</b>	<b>26,939,360</b>	<b>5,582,402</b>	<b>103,716</b>	-	<b>37,729,796</b>	<b>1,748,015</b>	<b>8,867,998</b>	<b>1,535,834</b>	<b>172,472</b>	-	<b>12,324,319</b>
<b>TOTAL EXPENSES</b>			<b>921,915,057</b>	<b>125,846,909</b>	<b>363,458,988</b>	<b>96,303,759</b>	<b>15,870,335</b>	-	<b>601,479,992</b>	<b>43,191,739</b>	<b>129,637,616</b>	<b>23,301,153</b>	<b>4,241,113</b>	-	<b>200,371,620</b>
<b>INCOME TAXES &amp; ITC</b>															
	DIT, utility operating income	BASE	25,395,672	9,735,064	62,466	7,312,011	187,780	-	17,297,322	3,332,345	22,462	2,266,204	57,312	-	5,678,323
	Provision for DIT - credit	BASE	(4,458,028)	(1,708,920)	(10,966)	(1,283,571)	(32,964)	-	(3,036,420)	(584,969)	(3,943)	(397,816)	(10,061)	-	(996,789)
	ITC adjustments	BASE	(276,207)	(105,880)	(679)	(79,526)	(2,042)	-	(188,128)	(36,243)	(244)	(24,648)	(623)	-	(61,758)
	FIT Current	BASE	8,755,698	3,356,371	21,537	2,520,971	64,741	-	5,963,620	1,148,897	7,744	781,322	19,760	-	1,957,723
	FIT Current - Rate Incr. Rel.	BASE	8,250,773	3,162,815	20,295	2,375,592	61,008	-	5,619,709	1,082,642	7,298	736,265	18,620	-	1,844,824
	<b>TOTAL INCOME TAXES &amp; ITC</b>		<b>37,667,909</b>	<b>14,439,449</b>	<b>92,653</b>	<b>10,845,477</b>	<b>278,524</b>	-	<b>25,656,102</b>	<b>4,942,671</b>	<b>33,316</b>	<b>3,361,327</b>	<b>85,008</b>	-	<b>8,422,323</b>

Puget Sound Energy  
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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)					Interruptible (85, 85T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Depreciation Expense</b>															
403	Production Depreciation Expense	PRODPT	60,496	2,690	-	-	-	-	2,690	67	-	-	-	-	67
403	JP Balancing Depreciation Expense	COM1	163,273	-	12,006	-	-	-	12,006	-	12,357	-	-	-	12,357
403	Underground Depreciation Expense	STORPT	653,094	33,309	-	-	-	-	33,309	7,243	-	-	-	-	7,243
403	Storage Depreciation Expense	LSTORPT	372,262	18,986	-	-	-	-	18,986	4,129	-	-	-	-	4,129
403	LNG Terminal/Processing Depr Exp	LSTORPT	31,447	1,604	-	-	-	-	1,604	349	-	-	-	-	349
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
403	Distribution Depreciation Expense	DISTPT	79,287,418	2,603,862	-	567,214	-	-	3,171,076	1,236,269	-	155,983	-	-	1,392,252
403	Rental Depreciation Expense	DIR386	1,538,170	-	-	-	-	-	-	-	-	-	-	-	
403	General Depreciation Expense	GENPLT	8,725,775	197,666	8,881	59,230	26,912	3,414	296,103	92,088	5,311	13,006	13,285	8,892	132,581
403	Depr. Expense - FAS 143	DMAINS	1,168,740	66,506	-	-	-	-	66,506	31,265	-	-	-	-	31,265
404	Amort. Ltd - Term Plant	GENPLT	15,036,275	340,619	15,304	102,065	46,374	5,883	510,245	158,686	9,152	22,412	22,892	15,323	228,464
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Credits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	-
411	Accretion Exp - FAS143	DMAINS	396,160	22,543	-	-	-	-	22,543	10,598	-	-	-	-	10,598
414	Gains/Losses Property Sales	GENPLT	(150,141)	(3,401)	(153)	(1,019)	(463)	(59)	(5,095)	(1,585)	(91)	(224)	(229)	(153)	(2,281)
-	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>107,282,969</b>	<b>3,284,383</b>	<b>36,039</b>	<b>727,490</b>	<b>72,823</b>	<b>9,238</b>	<b>4,129,972</b>	<b>1,539,109</b>	<b>26,729</b>	<b>191,176</b>	<b>35,948</b>	<b>24,062</b>	<b>1,817,024</b>
<b>Taxes (other than income)</b>															
408	Taxes other than Income Taxes - DIR Sales		170,641	-	-	-	31,489	-	31,489	-	-	-	14,017	-	14,017
408	Taxes other than Income Taxes - DIR Transport		22,810	-	-	-	-	3,799	3,799	-	-	-	-	13,264	13,264
408	Other Taxes - DIR Sales Procurement		50,282	-	-	-	138	-	138	-	-	-	2	-	2
408	Other Taxes - DIR Rental	DIR386	54,713	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other Than Income - Excise Taxes	STRREV	15,168,977	-	721,498	-	-	-	721,498	-	333,037	-	-	-	333,037
408	Other Taxes - Property Taxes	PLT	11,925,020	390,377	-	82,285	-	-	472,662	181,819	-	22,628	-	-	204,447
408	Other Taxes - Payroll Taxes	OML	3,674,596	52,753	6,016	24,389	20,330	2,579	106,066	24,588	3,299	4,227	10,035	6,717	48,867
408	Other Taxes - Rate Inc Rel	STRREV	946,415	-	45,015	-	-	-	45,015	-	20,779	-	-	-	20,779
408	Other Taxes - Gas Cost Rel	GASREV	25,282,834	-	2,147,970	-	-	-	2,147,970	-	458,705	-	-	-	458,705
-	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>57,296,286</b>	<b>443,130</b>	<b>2,920,499</b>	<b>106,674</b>	<b>51,957</b>	<b>6,378</b>	<b>3,528,637</b>	<b>206,407</b>	<b>815,820</b>	<b>26,856</b>	<b>24,055</b>	<b>19,981</b>	<b>1,093,117</b>
<b>TOTAL EXPENSES</b>			<b>921,915,057</b>	<b>11,974,382</b>	<b>49,091,351</b>	<b>1,277,941</b>	<b>998,030</b>	<b>103,087</b>	<b>63,444,791</b>	<b>3,787,658</b>	<b>11,164,145</b>	<b>285,776</b>	<b>368,566</b>	<b>331,686</b>	<b>15,937,832</b>
<b>INCOME TAXES &amp; ITC</b>															
	DIT, utility operating income	BASE	25,395,672	845,757	9,056	170,310	14,422	1,493	1,041,039	394,131	7,995	44,573	5,751	4,260	456,710
	Provision for DIT - credit	BASE	(4,458,028)	(148,467)	(1,590)	(29,897)	(2,532)	(262)	(182,747)	(69,187)	(1,403)	(7,825)	(1,010)	(748)	(80,172)
	ITC adjustments	BASE	(276,207)	(9,199)	(98)	(1,852)	(157)	(16)	(11,322)	(4,287)	(87)	(485)	(63)	(46)	(4,967)
	FIT Current	BASE	8,755,698	291,593	3,122	58,718	4,972	515	358,920	135,885	2,756	15,368	1,983	1,469	157,461
	FIT Current - Rate Incr. Rel.	BASE	8,250,773	274,777	2,942	55,332	4,686	485	338,222	128,049	2,598	14,481	1,869	1,384	148,380
	<b>TOTAL INCOME TAXES &amp; ITC</b>		<b>37,667,909</b>	<b>1,254,462</b>	<b>13,432</b>	<b>252,611</b>	<b>21,391</b>	<b>2,215</b>	<b>1,544,112</b>	<b>584,591</b>	<b>11,859</b>	<b>66,113</b>	<b>8,530</b>	<b>6,318</b>	<b>677,412</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

**Proposed Test Year With Gas**

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Depreciation Expense</b>															
403	Production Depreciation Expense	PRODPT	60,496	65	-	-	-	-	65	4	-	-	-	-	4
403	JP Balancing Depreciation Expense	COM1	163,273	-	2,127	-	-	-	2,127	-	19,945	-	-	-	19,945
403	Underground Depreciation Expense	STORPT	653,094	10,443	-	-	-	-	10,443	10,247	-	-	-	-	10,247
403	Storage Depreciation Expense	LSTORPT	372,262	5,953	-	-	-	-	5,953	5,841	-	-	-	-	5,841
403	LNG Terminal/Processing Depr Exp	LSTORPT	31,447	503	-	-	-	-	503	493	-	-	-	-	493
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation Expense	DISTPT	79,287,418	239,132	-	109,350	-	-	348,482	1,335,202	-	23,247	-	-	1,358,448
403	Rental Depreciation Expense	DIR386	1,538,170	-	-	-	-	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	8,725,775	19,660	1,622	10,600	7,686	-	39,569	101,774	8,723	2,060	7,906	2,677	123,140
403	Depr. Expense - FAS 143	DMAINS	1,168,740	6,114	-	-	-	-	6,114	33,015	-	-	-	-	33,015
404	Amort. Ltd - Term Plant	GENPLT	15,036,275	33,879	2,796	18,266	13,245	-	68,185	175,378	15,031	3,550	13,624	4,613	212,196
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Credits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	-
411	Accretion Exp - FAS143	DMAINS	396,160	2,072	-	-	-	-	2,072	11,191	-	-	-	-	11,191
414	Gains/Losses Property Sales	GENPLT	(150,141)	(338)	(28)	(182)	(132)	-	(681)	(1,751)	(150)	(35)	(136)	(46)	(2,119)
-	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>107,282,969</b>	<b>317,483</b>	<b>6,517</b>	<b>138,034</b>	<b>20,798</b>	-	<b>482,832</b>	<b>1,671,393</b>	<b>43,549</b>	<b>28,821</b>	<b>21,394</b>	<b>7,244</b>	<b>1,772,401</b>
<b>Taxes (other than income)</b>															
408	Taxes other than Income Taxes - DIR Sales		170,641	-	-	-	9,678	-	9,678	-	-	-	8,027	-	8,027
408	Taxes other than Income Taxes - DIR Transport		22,810	-	-	-	-	-	-	-	-	-	-	3,232	3,232
408	Other Taxes - DIR Sales Procurement		50,282	-	-	-	23	-	23	-	-	-	1	-	1
408	Other Taxes - DIR Rental	DIR386	54,713	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other Than Income - Excise Taxes	STRREV	15,168,977	-	113,627	-	-	-	113,627	-	217,443	-	-	-	217,443
408	Other Taxes - Property Taxes	PLT	11,925,020	38,242	-	15,863	-	-	54,105	197,149	-	3,372	-	-	200,521
408	Other Taxes - Payroll Taxes	OML	3,674,596	5,392	1,103	4,083	5,806	-	16,384	28,113	5,439	722	5,972	2,022	42,269
408	Other Taxes - Rate Inc Rel	STRREV	946,415	-	7,089	-	-	-	7,089	-	13,567	-	-	-	13,567
408	Other Taxes - Gas Cost Rel	GASREV	25,282,834	-	389,003	-	-	-	389,003	-	796,517	-	-	-	796,517
-	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>57,296,286</b>	<b>43,634</b>	<b>510,823</b>	<b>19,947</b>	<b>15,508</b>	-	<b>589,911</b>	<b>225,262</b>	<b>1,032,965</b>	<b>4,094</b>	<b>14,000</b>	<b>5,254</b>	<b>1,281,576</b>
<b>TOTAL EXPENSES</b>			<b>921,915,057</b>	<b>1,642,262</b>	<b>9,148,926</b>	<b>215,981</b>	<b>273,065</b>	-	<b>11,280,233</b>	<b>4,833,150</b>	<b>19,142,887</b>	<b>41,083</b>	<b>203,359</b>	<b>83,172</b>	<b>24,303,651</b>
<b>INCOME TAXES &amp; ITC</b>															
	DIT, utility operating income	BASE	25,395,672	84,249	1,621	32,221	3,948	-	122,040	429,722	12,956	6,714	3,251	1,180	453,824
	Provision for DIT - credit	BASE	(4,458,028)	(14,789)	(285)	(5,656)	(693)	-	(21,423)	(75,435)	(2,274)	(1,179)	(571)	(207)	(79,666)
	ITC adjustments	BASE	(276,207)	(916)	(18)	(350)	(43)	-	(1,327)	(4,674)	(141)	(73)	(35)	(13)	(4,936)
	FIT Current	BASE	8,755,698	29,047	559	11,109	1,361	-	42,076	148,156	4,467	2,315	1,121	407	156,466
	FIT Current - Rate Incr. Rel.	BASE	8,250,773	27,372	527	10,468	1,283	-	39,649	139,612	4,209	2,181	1,056	384	147,442
	<b>TOTAL INCOME TAXES &amp; ITC</b>		<b>37,667,909</b>	<b>124,962</b>	<b>2,405</b>	<b>47,792</b>	<b>5,856</b>	-	<b>181,014</b>	<b>637,382</b>	<b>19,218</b>	<b>9,959</b>	<b>4,822</b>	<b>1,751</b>	<b>673,131</b>

Puget Sound Energy  
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Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Depreciation Expense</b>															
403	Production Depreciation Expense	PRODPT	60,496	-	-	-	-	-	-	-	-	-	-	-	-
403	JP Balancing Depreciation Expense	COM1	163,273	-	5,414	-	-	-	5,414	-	-	-	-	-	-
403	Underground Depreciation Expense	STORPT	653,094	-	-	-	-	-	-	-	-	-	-	-	-
403	Storage Depreciation Expense	LSTORPT	372,262	-	-	-	-	-	-	-	-	-	-	-	-
403	LNG Terminal/Processing Depr Exp	LSTORPT	31,447	-	-	-	-	-	-	-	-	-	-	-	-
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation Expense	DISTPT	79,287,418	457,655	-	18,921	-	-	476,576	-	-	-	-	-	-
403	Rental Depreciation Expense	DIR386	1,538,170	-	-	-	-	-	-	-	1,538,170	-	-	-	1,538,170
403	General Depreciation Expense	GENPLT	8,725,775	33,938	1,866	1,444	-	1,678	38,927	-	-	7	73,041	-	73,048
403	Depr. Expense - FAS 143	DMAINS	1,168,740	11,389	-	-	-	-	11,389	-	-	-	-	-	-
404	Amort. Ltd - Term Plant	GENPLT	15,036,275	58,483	3,215	2,489	-	2,892	67,078	-	-	13	125,864	-	125,877
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Credits	SGTREV	-	-	-	-	-	-	-	-	-	-	-	-	-
411	Accretion Exp - FAS143	DMAINS	396,160	3,860	-	-	-	-	3,860	-	-	-	-	-	-
414	Gains/Losses Property Sales	GENPLT	(150,141)	(584)	(32)	(25)	-	(29)	(670)	-	-	(0)	(1,257)	-	(1,257)
-	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>107,282,969</b>	<b>564,741</b>	<b>10,462</b>	<b>22,829</b>	-	<b>4,542</b>	<b>602,574</b>	-	-	<b>1,538,190</b>	<b>197,648</b>	-	<b>1,735,838</b>
<b>Taxes (other than income)</b>															
408	Taxes other than Income Taxes - DIR Sales		170,641	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes other than Income Taxes - DIR Transport		22,810	-	-	-	-	2,515	2,515	-	-	-	-	-	-
408	Other Taxes - DIR Sales Procurement		50,282	-	-	-	-	-	-	-	-	-	-	-	-
408	Other Taxes - DIR Rental	DIR386	54,713	-	-	-	-	-	-	-	54,713	-	-	-	54,713
408	Taxes Other Than Income - Excise Taxes	STRREV	15,168,977	-	61,919	-	-	-	61,919	-	299,898	-	-	-	299,898
408	Other Taxes - Property Taxes	PLT	11,925,020	66,391	-	2,745	-	-	69,136	-	-	171,001	-	-	171,001
408	Other Taxes - Payroll Taxes	OML	3,674,596	9,214	1,097	412	-	1,268	11,991	-	-	6	55,177	-	55,182
408	Other Taxes - Rate Inc Rel	STRREV	946,415	-	3,863	-	-	-	3,863	-	18,711	-	-	-	18,711
408	Other Taxes - Gas Cost Rel	GASREV	25,282,834	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>57,296,286</b>	<b>75,606</b>	<b>66,879</b>	<b>3,157</b>	-	<b>3,783</b>	<b>149,424</b>	-	<b>318,609</b>	<b>225,720</b>	<b>55,177</b>	-	<b>599,506</b>
<b>TOTAL EXPENSES</b>			<b>921,915,057</b>	<b>962,222</b>	<b>141,150</b>	<b>33,727</b>	-	<b>61,582</b>	<b>1,198,681</b>	-	<b>346,875</b>	<b>1,981,899</b>	<b>1,569,483</b>	-	<b>3,898,256</b>
<b>INCOME TAXES &amp; ITC</b>															
	DIT, utility operating income	BASE	25,395,672	143,940	3,343	5,263	-	797	153,343	-	-	163,102	29,969	-	193,071
	Provision for DIT - credit	BASE	(4,458,028)	(25,268)	(587)	(924)	-	(140)	(26,918)	-	-	(28,631)	(5,261)	-	(33,892)
	ITC adjustments	BASE	(276,207)	(1,566)	(36)	(57)	-	(9)	(1,668)	-	-	(1,774)	(326)	-	(2,100)
	FIT Current	BASE	8,755,698	49,626	1,153	1,815	-	275	52,868	-	-	56,233	10,332	-	66,565
	FIT Current - Rate Incr. Rel.	BASE	8,250,773	46,765	1,086	1,710	-	259	49,820	-	-	52,990	9,737	-	62,727
	<b>TOTAL INCOME TAXES &amp; ITC</b>		<b>37,667,909</b>	<b>213,498</b>	<b>4,959</b>	<b>7,806</b>	-	<b>1,182</b>	<b>227,445</b>	-	-	<b>241,920</b>	<b>44,451</b>	-	<b>286,371</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>GAS COSTS</b>															
<b>Demand Costs</b>															
<b>Supply Costs</b>															
-	Winter Firm	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Peaking Firm	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total Supply</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Storage Costs</b>															
-	Clay Basin Demand	SEAS2_DEM	3,828,951	2,480,132	-	-	-	-	2,480,132	840,058	-	-	-	-	840,058
-	Clay Basin Capacity	SEAS2_DEM	3,829,246	2,480,323	-	-	-	-	2,480,323	840,123	-	-	-	-	840,123
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	309,726	218,588	-	-	-	-	218,588	73,899	-	-	-	-	73,899
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	77,431	-	38,867	-	-	-	38,867	-	13,976	-	-	-	13,976
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	239,109	168,750	-	-	-	-	168,750	57,050	-	-	-	-	57,050
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	59,777	-	30,005	-	-	-	30,005	-	10,789	-	-	-	10,789
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	787,929	561,285	-	-	-	-	561,285	189,839	-	-	-	-	189,839
-	NW P/L/LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	213,175	-	-	-	-	213,175	72,101	-	-	-	-	72,101
-	<b>Sub-total Storage</b>		<b>9,431,424</b>	<b>6,122,252</b>	<b>68,872</b>	-	-	-	<b>6,191,124</b>	<b>2,073,070</b>	<b>24,765</b>	-	-	-	<b>2,097,835</b>
<b>Pipeline Costs</b>															
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	64,429,199	42,388,484	-	-	-	-	42,388,484	14,610,352	-	-	-	-	14,610,352
-	Everett Delta Delivery Service	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Gas Transmission Northwest (GTN)	TF1_DEM	3,678,936	2,420,401	-	-	-	-	2,420,401	834,258	-	-	-	-	834,258
-	Westcoast	TF1_DEM	13,867,383	9,123,462	-	-	-	-	9,123,462	3,144,651	-	-	-	-	3,144,651
-	NOVA & ANG	TF1_DEM	5,734,064	3,772,487	-	-	-	-	3,772,487	1,300,291	-	-	-	-	1,300,291
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	2,661,578	1,878,398	-	-	-	-	1,878,398	635,041	-	-	-	-	635,041
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	665,394	-	333,993	-	-	-	333,993	-	120,098	-	-	-	120,098
-	TF-2 Related to LS-1	PDAYXT	91,807	65,399	-	-	-	-	65,399	22,119	-	-	-	-	22,119
-	<b>Sub-total Transportation Costs</b>		<b>91,128,361</b>	<b>59,648,631</b>	<b>333,993</b>	-	-	-	<b>59,982,624</b>	<b>20,546,713</b>	<b>120,098</b>	-	-	-	<b>20,666,810</b>
<b>Other</b>															
-	Capacity Release	TF1_DEM	(6,314,033)	(4,154,052)	-	-	-	-	(4,154,052)	(1,431,808)	-	-	-	-	(1,431,808)
-	<b>Sub-total Other</b>		<b>(6,314,033)</b>	<b>(4,154,052)</b>	-	-	-	-	<b>(4,154,052)</b>	<b>(1,431,808)</b>	-	-	-	-	<b>(1,431,808)</b>
<b>TOTAL DEMAND COSTS</b>			<b>94,245,753</b>	<b>61,616,831</b>	<b>402,864</b>	-	-	-	<b>62,019,695</b>	<b>21,187,974</b>	<b>144,863</b>	-	-	-	<b>21,332,837</b>

Puget Sound Energy  
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Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>GAS COSTS</b>															
<b>Demand Costs</b>															
<b>Supply Costs</b>															
-	Winter Firm	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Peaking Firm	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total Supply</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Storage Costs</b>															
-	Clay Basin Demand	SEAS2_DEM	3,828,951	281,219	-	-	-	-	281,219	62,083	-	-	-	-	62,083
-	Clay Basin Capacity	SEAS2_DEM	3,829,246	281,241	-	-	-	-	281,241	62,088	-	-	-	-	62,088
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	309,726	14,705	-	-	-	-	14,705	822	-	-	-	-	822
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	77,431	-	5,694	-	-	-	5,694	-	5,860	-	-	-	5,860
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	239,109	11,352	-	-	-	-	11,352	635	-	-	-	-	635
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	59,777	-	4,396	-	-	-	4,396	-	4,524	-	-	-	4,524
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	787,929	35,039	-	-	-	-	35,039	875	-	-	-	-	875
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	13,308	-	-	-	-	13,308	332	-	-	-	-	332
-	<b>Sub-total Storage</b>		<b>9,431,424</b>	<b>636,863</b>	<b>10,090</b>	-	-	-	<b>646,953</b>	<b>126,835</b>	<b>10,384</b>	-	-	-	<b>137,220</b>
<b>Pipeline Costs</b>															
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	64,429,199	4,456,513	-	-	-	-	4,456,513	826,525	-	-	-	-	826,525
-	Everett Delta Delivery Service	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Gas Transmission Northwest (GTN)	TF1_DEM	3,678,936	254,469	-	-	-	-	254,469	47,195	-	-	-	-	47,195
-	Westcoast	TF1_DEM	13,867,383	959,195	-	-	-	-	959,195	177,897	-	-	-	-	177,897
-	NOVA & ANG	TF1_DEM	5,734,064	396,620	-	-	-	-	396,620	73,559	-	-	-	-	73,559
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	2,661,578	126,363	-	-	-	-	126,363	7,067	-	-	-	-	7,067
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	665,394	-	48,930	-	-	-	48,930	-	50,360	-	-	-	50,360
-	TF-2 Related to LS-1	PDAYXT	91,807	4,083	-	-	-	-	4,083	102	-	-	-	-	102
-	<b>Sub-total Transportation Costs</b>		<b>91,128,361</b>	<b>6,197,243</b>	<b>48,930</b>	-	-	-	<b>6,246,174</b>	<b>1,132,345</b>	<b>50,360</b>	-	-	-	<b>1,182,705</b>
<b>Other</b>															
-	Capacity Release	TF1_DEM	(6,314,033)	(436,736)	-	-	-	-	(436,736)	(80,999)	-	-	-	-	(80,999)
-	<b>Sub-total Other</b>		<b>(6,314,033)</b>	<b>(436,736)</b>	-	-	-	-	<b>(436,736)</b>	<b>(80,999)</b>	-	-	-	-	<b>(80,999)</b>
<b>TOTAL DEMAND COSTS</b>			<b>94,245,753</b>	<b>6,397,370</b>	<b>59,020</b>	-	-	-	<b>6,456,390</b>	<b>1,178,181</b>	<b>60,744</b>	-	-	-	<b>1,238,925</b>

Puget Sound Energy  
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Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
<b>GAS COSTS</b>																
<b>Demand Costs</b>																
<b>Supply Costs</b>																
-	Winter Firm	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Peaking Firm	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total Supply</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Storage Costs</b>																
-	Clay Basin Demand	SEAS2_DEM	3,828,951	61,581	-	-	-	-	61,581	103,878	-	-	-	-	-	103,878
-	Clay Basin Capacity	SEAS2_DEM	3,829,246	61,586	-	-	-	-	61,586	103,886	-	-	-	-	-	103,886
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	309,726	819	-	-	-	-	819	892	-	-	-	-	-	892
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	77,431	-	1,009	-	-	-	1,009	-	9,459	-	-	-	-	9,459
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	239,109	632	-	-	-	-	632	689	-	-	-	-	-	689
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	59,777	-	779	-	-	-	779	-	7,302	-	-	-	-	7,302
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	787,929	845	-	-	-	-	845	46	-	-	-	-	-	46
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	321	-	-	-	-	321	18	-	-	-	-	-	18
-	<b>Sub-total Storage</b>		<b>9,431,424</b>	<b>125,785</b>	<b>1,787</b>	-	-	-	<b>127,572</b>	<b>209,409</b>	<b>16,761</b>	-	-	-	-	<b>226,170</b>
<b>Pipeline Costs</b>																
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	64,429,199	763,018	-	-	-	-	763,018	1,384,307	-	-	-	-	-	1,384,307
-	Everett Delta Delivery Service	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Gas Transmission Northwest (GTN)	TF1_DEM	3,678,936	43,569	-	-	-	-	43,569	79,045	-	-	-	-	-	79,045
-	Westcoast	TF1_DEM	13,867,383	164,228	-	-	-	-	164,228	297,950	-	-	-	-	-	297,950
-	NOVA & ANG	TF1_DEM	5,734,064	67,907	-	-	-	-	67,907	123,200	-	-	-	-	-	123,200
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	2,661,578	7,040	-	-	-	-	7,040	7,668	-	-	-	-	-	7,668
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	665,394	-	8,668	-	-	-	8,668	-	81,282	-	-	-	-	81,282
-	TF-2 Related to LS-1	PDAYXT	91,807	98	-	-	-	-	98	5	-	-	-	-	-	5
-	<b>Sub-total Transportation Costs</b>		<b>91,128,361</b>	<b>1,045,860</b>	<b>8,668</b>	-	-	-	<b>1,054,528</b>	<b>1,892,176</b>	<b>81,282</b>	-	-	-	-	<b>1,973,457</b>
<b>Other</b>																
-	Capacity Release	TF1_DEM	(6,314,033)	(74,775)	-	-	-	-	(74,775)	(135,661)	-	-	-	-	-	(135,661)
-	<b>Sub-total Other</b>		<b>(6,314,033)</b>	<b>(74,775)</b>	-	-	-	-	<b>(74,775)</b>	<b>(135,661)</b>	-	-	-	-	-	<b>(135,661)</b>
<b>TOTAL DEMAND COSTS</b>			<b>94,245,753</b>	<b>1,096,869</b>	<b>10,455</b>	-	-	-	<b>1,107,324</b>	<b>1,965,924</b>	<b>98,042</b>	-	-	-	-	<b>2,063,966</b>



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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>GAS COSTS</b>															
<b>Demand Costs</b>															
<b>Supply Costs</b>															
-	Winter Firm	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Peaking Firm	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total Supply</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Storage Costs</b>															
-	Clay Basin Demand	SEAS2_DEM	3,828,951	-	-	-	-	-	-	-	-	-	-	-	-
-	Clay Basin Capacity	SEAS2_DEM	3,829,246	-	-	-	-	-	-	-	-	-	-	-	-
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	309,726	-	-	-	-	-	-	-	-	-	-	-	-
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	77,431	-	2,568	-	-	-	2,568	-	-	-	-	-	-
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	239,109	-	-	-	-	-	-	-	-	-	-	-	-
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	59,777	-	1,982	-	-	-	1,982	-	-	-	-	-	-
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	787,929	-	-	-	-	-	-	-	-	-	-	-	-
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total Storage</b>		<b>9,431,424</b>	-	<b>4,550</b>	-	-	-	<b>4,550</b>	-	-	-	-	-	-
<b>Pipeline Costs</b>															
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	64,429,199	-	-	-	-	-	-	-	-	-	-	-	-
-	Everett Delta Delivery Service	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Gas Transmission Northwest (GTN)	TF1_DEM	3,678,936	-	-	-	-	-	-	-	-	-	-	-	-
-	Westcoast	TF1_DEM	13,867,383	-	-	-	-	-	-	-	-	-	-	-	-
-	NOVA & ANG	TF1_DEM	5,734,064	-	-	-	-	-	-	-	-	-	-	-	-
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	2,661,578	-	-	-	-	-	-	-	-	-	-	-	-
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	665,394	-	22,065	-	-	-	22,065	-	-	-	-	-	-
-	TF-2 Related to LS-1	PDAYXT	91,807	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total Transportation Costs</b>		<b>91,128,361</b>	-	<b>22,065</b>	-	-	-	<b>22,065</b>	-	-	-	-	-	-
<b>Other</b>															
-	Capacity Release	TF1_DEM	(6,314,033)	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total Other</b>		<b>(6,314,033)</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DEMAND COSTS</b>			<b>94,245,753</b>	-	<b>26,614</b>	-	-	-	<b>26,614</b>	-	-	-	-	-	-

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**Proposed Test Year With Gas**

				<b>Residential (16,23,53)</b>						<b>Comm. &amp; Indus. (31,61)</b>					
Acct. No.	Account Description	Allocator	Total	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Variable Costs</b>															
<b>Supply Costs</b>															
-	Annual Float Contracts	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Annual Contracts & Spot Purchases	COM1XT_COM	709,994,184	-	441,351,083	-	-	-	441,351,083	-	158,701,704	-	-	-	158,701,704
-	Peaking Firm	PDAYXT_COM	3,011,000	-	2,144,899	-	-	-	2,144,899	-	725,453	-	-	-	725,453
-	Annual Spot Market	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Withdrawals	SEAS2_COM	89,025,252	-	57,664,451	-	-	-	57,664,451	-	19,531,815	-	-	-	19,531,815
-	Injections	SEAS2_COM	(83,630,000)	-	(54,169,777)	-	-	-	(54,169,777)	-	(18,348,117)	-	-	-	(18,348,117)
-	Off System Sales Revenue	COM1XT_COM	(189,477,418)	-	(117,784,153)	-	-	-	(117,784,153)	-	(42,353,008)	-	-	-	(42,353,008)
-	Adjust for Rate Case Volumes	COM1XT_COM	648,568	-	403,167	-	-	-	403,167	-	144,971	-	-	-	144,971
-	Adjust for Rate Case Costs	COM1XT_COM	1,241,511	-	771,756	-	-	-	771,756	-	277,509	-	-	-	277,509
-	<b>Sub-total Variable Supply Costs</b>		<b>530,813,097</b>	-	<b>330,381,425</b>	-	-	-	<b>330,381,425</b>	-	<b>118,680,328</b>	-	-	-	<b>118,680,328</b>
<b>Storage Costs</b>															
-	LS-1 + Gig Harbor LNG Liquifaction	PDAYXT_COM	137,000	-	97,593	-	-	-	97,593	-	33,008	-	-	-	33,008
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	15,000	-	10,685	-	-	-	10,685	-	3,614	-	-	-	3,614
-	Clay Basin	SEAS2_COM	711,000	-	460,537	-	-	-	460,537	-	155,991	-	-	-	155,991
-	<b>Sub-total Variable Storage Costs</b>		<b>863,000</b>	-	<b>568,815</b>	-	-	-	<b>568,815</b>	-	<b>192,613</b>	-	-	-	<b>192,613</b>
<b>Pipeline Costs</b>															
-	TF-1 Commodity Costs	TF1_COM	2,843,458	-	1,870,734	-	-	-	1,870,734	-	644,800	-	-	-	644,800
-	TF-2 Related to Jackson Prairie	JPTF2_COM	230,951	-	162,993	-	-	-	162,993	-	55,104	-	-	-	55,104
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	57,738	-	28,981	-	-	-	28,981	-	10,421	-	-	-	10,421
-	TF-2 Related to LS-1	PDAYXT_COM	6,271	-	4,467	-	-	-	4,467	-	1,511	-	-	-	1,511
-	Gas Transmission Northwest (GTN)	TF1_COM	160,000	-	105,265	-	-	-	105,265	-	36,283	-	-	-	36,283
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	NOVA & ANG	TF1_COM	84,000	-	55,264	-	-	-	55,264	-	19,048	-	-	-	19,048
-	<b>Sub-total Variable Pipeline Costs</b>		<b>3,382,418</b>	-	<b>2,227,705</b>	-	-	-	<b>2,227,705</b>	-	<b>767,167</b>	-	-	-	<b>767,167</b>
<b>TOTAL VARIABLE COSTS</b>			<b>535,058,515</b>	-	<b>333,177,945</b>	-	-	-	<b>333,177,945</b>	-	<b>119,640,107</b>	-	-	-	<b>119,640,107</b>
<b>TOTAL GAS COSTS</b>			<b>629,304,268</b>	<b>61,616,831</b>	<b>333,580,810</b>	-	-	-	<b>395,197,640</b>	<b>21,187,974</b>	<b>119,784,970</b>	-	-	-	<b>140,972,944</b>
<b>REVENUE</b>															
412	Lease Inc Everett Delta to NWP - Gas	PA_MAINS	-	-	-	-	-	-	-	-	-	-	-	-	-
480,481	Gas Revenues	GASREV	657,871,281	-	412,059,312	-	-	-	412,059,312	-	147,137,281	-	-	-	147,137,281
480,481	Res., Comm. & Indus. Sales	SALESREV	379,223,829	-	275,064,939	-	-	-	275,064,939	-	79,529,687	-	-	-	79,529,687
489	Rev From Transp. of Gas To Others	TRANSREV	13,614,092	-	-	-	-	-	-	-	-	-	-	-	-
-	Other Operating Revenue	OTHREV	7,186,116	-	5,565,312	-	-	-	5,565,312	-	1,370,000	-	-	-	1,370,000
-	Rental Revenue	DIR386	7,923,242	-	-	-	-	-	-	-	-	-	-	-	-
489	Gas Revenues from Storing Gas of Others	OTHREV	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>			<b>1,065,818,560</b>	-	<b>692,689,563</b>	-	-	-	<b>692,689,563</b>	-	<b>228,036,969</b>	-	-	-	<b>228,036,969</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Variable Costs</b>															
<b>Supply Costs</b>															
-	Annual Float Contracts	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Annual Contracts & Spot Purchases	COM1XT_COM	709,994,184	-	61,094,898	-	-	-	61,094,898	-	13,560,988	-	-	-	13,560,988
-	Peaking Firm	PDAYXT_COM	3,011,000	-	133,898	-	-	-	133,898	-	3,344	-	-	-	3,344
-	Annual Spot Market	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Withdrawals	SEAS2_COM	89,025,252	-	6,538,498	-	-	-	6,538,498	-	1,443,460	-	-	-	1,443,460
-	Injections	SEAS2_COM	(83,630,000)	-	(6,142,242)	-	-	-	(6,142,242)	-	(1,355,981)	-	-	-	(1,355,981)
-	Off System Sales Revenue	COM1XT_COM	(189,477,418)	-	(16,304,505)	-	-	-	(16,304,505)	-	(3,619,045)	-	-	-	(3,619,045)
-	Adjust for Rate Case Volumes	COM1XT_COM	648,568	-	55,809	-	-	-	55,809	-	12,388	-	-	-	12,388
-	Adjust for Rate Case Costs	COM1XT_COM	1,241,511	-	106,832	-	-	-	106,832	-	23,713	-	-	-	23,713
-	<b>Sub-total Variable Supply Costs</b>		<b>530,813,097</b>	-	<b>45,483,189</b>	-	-	-	<b>45,483,189</b>	-	<b>10,068,867</b>	-	-	-	<b>10,068,867</b>
<b>Storage Costs</b>															
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	137,000	-	6,092	-	-	-	6,092	-	152	-	-	-	152
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	15,000	-	667	-	-	-	667	-	17	-	-	-	17
-	Clay Basin	SEAS2_COM	711,000	-	52,220	-	-	-	52,220	-	11,528	-	-	-	11,528
-	<b>Sub-total Variable Storage Costs</b>		<b>863,000</b>	-	<b>58,979</b>	-	-	-	<b>58,979</b>	-	<b>11,697</b>	-	-	-	<b>11,697</b>
<b>Pipeline Costs</b>															
-	TF-1 Commodity Costs	TF1_COM	2,843,458	-	196,680	-	-	-	196,680	-	36,477	-	-	-	36,477
-	TF-2 Related to Jackson Prairie	JPTF2_COM	230,951	-	10,965	-	-	-	10,965	-	613	-	-	-	613
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	57,738	-	4,246	-	-	-	4,246	-	4,370	-	-	-	4,370
-	TF-2 Related to LS-1	PDAYXT_COM	6,271	-	279	-	-	-	279	-	7	-	-	-	7
-	Gas Transmission Northwest (GTN)	TF1_COM	160,000	-	11,067	-	-	-	11,067	-	2,053	-	-	-	2,053
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	NOVA & ANG	TF1_COM	84,000	-	5,810	-	-	-	5,810	-	1,078	-	-	-	1,078
-	<b>Sub-total Variable Pipeline Costs</b>		<b>3,382,418</b>	-	<b>229,046</b>	-	-	-	<b>229,046</b>	-	<b>44,597</b>	-	-	-	<b>44,597</b>
<b>TOTAL VARIABLE COSTS</b>			<b>535,058,515</b>	-	<b>45,771,215</b>	-	-	-	<b>45,771,215</b>	-	<b>10,125,161</b>	-	-	-	<b>10,125,161</b>
<b>TOTAL GAS COSTS</b>			<b>629,304,268</b>	<b>6,397,370</b>	<b>45,830,235</b>	-	-	-	<b>52,227,605</b>	<b>1,178,181</b>	<b>10,185,905</b>	-	-	-	<b>11,364,087</b>
<b>REVENUE</b>															
412	Lease Inc Everett Delta to NWP - Gas	PA_MAINS	-	-	-	-	-	-	-	-	-	-	-	-	-
480,481	Gas Revenues	GASREV	657,871,281	-	55,891,185	-	-	-	55,891,185	-	11,935,717	-	-	-	11,935,717
480,481	Res., Comm. & Indus. Sales	SALESREV	379,223,829	-	18,184,767	-	-	-	18,184,767	-	1,761,795	-	-	-	1,761,795
489	Rev From Transp. of Gas To Others	TRANSREV	13,614,092	-	877,050	-	-	-	877,050	-	7,036,973	-	-	-	7,036,973
-	Other Operating Revenue	OTHREV	7,186,116	-	120,542	-	-	-	120,542	-	53,097	-	-	-	53,097
-	Rental Revenue	DIR386	7,923,242	-	-	-	-	-	-	-	-	-	-	-	-
489	Gas Revenues from Storing Gas of Others	OTHREV	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>			<b>1,065,818,560</b>	-	<b>75,073,544</b>	-	-	-	<b>75,073,544</b>	-	<b>20,787,583</b>	-	-	-	<b>20,787,583</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Variable Costs</b>															
<b>Supply Costs</b>															
-	Annual Float Contracts	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Annual Contracts & Spot Purchases	COM1XT_COM	709,994,184	-	11,454,280	-	-	-	11,454,280	-	23,831,232	-	-	-	23,831,232
-	Peaking Firm	PDAYXT_COM	3,011,000	-	3,228	-	-	-	3,228	-	177	-	-	-	177
-	Annual Spot Market	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Withdrawals	SEAS2_COM	89,025,252	-	1,431,803	-	-	-	1,431,803	-	2,415,225	-	-	-	2,415,225
-	Injections	SEAS2_COM	(83,630,000)	-	(1,345,031)	-	-	-	(1,345,031)	-	(2,268,853)	-	-	-	(2,268,853)
-	Off System Sales Revenue	COM1XT_COM	(189,477,418)	-	(3,056,824)	-	-	-	(3,056,824)	-	(6,359,884)	-	-	-	(6,359,884)
-	Adjust for Rate Case Volumes	COM1XT_COM	648,568	-	10,463	-	-	-	10,463	-	21,769	-	-	-	21,769
-	Adjust for Rate Case Costs	COM1XT_COM	1,241,511	-	20,029	-	-	-	20,029	-	41,672	-	-	-	41,672
-	<b>Sub-total Variable Supply Costs</b>		<b>530,813,097</b>	-	<b>8,517,949</b>	-	-	-	<b>8,517,949</b>	-	<b>17,681,338</b>	-	-	-	<b>17,681,338</b>
<b>Storage Costs</b>															
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	137,000	-	147	-	-	-	147	-	8	-	-	-	8
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	15,000	-	16	-	-	-	16	-	1	-	-	-	1
-	Clay Basin	SEAS2_COM	711,000	-	11,435	-	-	-	11,435	-	19,289	-	-	-	19,289
-	<b>Sub-total Variable Storage Costs</b>		<b>863,000</b>	-	<b>11,598</b>	-	-	-	<b>11,598</b>	-	<b>19,298</b>	-	-	-	<b>19,298</b>
<b>Pipeline Costs</b>															
-	TF-1 Commodity Costs	TF1_COM	2,843,458	-	33,674	-	-	-	33,674	-	61,094	-	-	-	61,094
-	TF-2 Related to Jackson Prairie	JPTF2_COM	230,951	-	611	-	-	-	611	-	665	-	-	-	665
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	57,738	-	752	-	-	-	752	-	7,053	-	-	-	7,053
-	TF-2 Related to LS-1	PDAYXT_COM	6,271	-	7	-	-	-	7	-	0	-	-	-	0
-	Gas Transmission Northwest (GTN)	TF1_COM	160,000	-	1,895	-	-	-	1,895	-	3,438	-	-	-	3,438
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	NOVA & ANG	TF1_COM	84,000	-	995	-	-	-	995	-	1,805	-	-	-	1,805
-	<b>Sub-total Variable Pipeline Costs</b>		<b>3,382,418</b>	-	<b>37,934</b>	-	-	-	<b>37,934</b>	-	<b>74,055</b>	-	-	-	<b>74,055</b>
<b>TOTAL VARIABLE COSTS</b>			<b>535,058,515</b>	-	<b>8,567,480</b>	-	-	-	<b>8,567,480</b>	-	<b>17,774,691</b>	-	-	-	<b>17,774,691</b>
<b>TOTAL GAS COSTS</b>			<b>629,304,268</b>	<b>1,096,869</b>	<b>8,577,936</b>	-	-	-	<b>9,674,805</b>	<b>1,965,924</b>	<b>17,872,734</b>	-	-	-	<b>19,838,657</b>
<b>REVENUE</b>															
412	Lease Inc Everett Delta to NWP - Gas	PA_MAINS	-	-	-	-	-	-	-	-	-	-	-	-	-
480,481	Gas Revenues	GASREV	657,871,281	-	10,122,048	-	-	-	10,122,048	-	20,725,737	-	-	-	20,725,737
480,481	Res., Comm. & Indus. Sales	SALESREV	379,223,829	-	3,002,014	-	-	-	3,002,014	-	1,680,626	-	-	-	1,680,626
489	Rev From Transp. of Gas To Others	TRANSREV	13,614,092	-	-	-	-	-	-	-	4,064,181	-	-	-	4,064,181
-	Other Operating Revenue	OTHREV	7,186,116	-	5,313	-	-	-	5,313	-	5,123	-	-	-	5,123
-	Rental Revenue	DIR386	7,923,242	-	-	-	-	-	-	-	-	-	-	-	-
489	Gas Revenues from Storing Gas of Others	OTHREV	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>			<b>1,065,818,560</b>	-	<b>13,129,375</b>	-	-	-	<b>13,129,375</b>	-	<b>26,475,667</b>	-	-	-	<b>26,475,667</b>

Puget Sound Energy  
2010 Gas Cost of Service Study  
Account Detail by Classification and Rate Class

**Proposed Test Year With Gas**

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Variable Costs</b>															
<b>Supply Costs</b>															
-	Annual Float Contracts	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Annual Contracts & Spot Purchases	COM1XT_COM	709,994,184	-	-	-	-	-	-	-	-	-	-	-	-
-	Peaking Firm	PDAYXT_COM	3,011,000	-	-	-	-	-	-	-	-	-	-	-	-
-	Annual Spot Market	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Withdrawals	SEAS2_COM	89,025,252	-	-	-	-	-	-	-	-	-	-	-	-
-	Injections	SEAS2_COM	(83,630,000)	-	-	-	-	-	-	-	-	-	-	-	-
-	Off System Sales Revenue	COM1XT_COM	(189,477,418)	-	-	-	-	-	-	-	-	-	-	-	-
-	Adjust for Rate Case Volumes	COM1XT_COM	648,568	-	-	-	-	-	-	-	-	-	-	-	-
-	Adjust for Rate Case Costs	COM1XT_COM	1,241,511	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total Variable Supply Costs</b>		<b>530,813,097</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Storage Costs</b>															
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	137,000	-	-	-	-	-	-	-	-	-	-	-	-
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	15,000	-	-	-	-	-	-	-	-	-	-	-	-
-	Clay Basin	SEAS2_COM	711,000	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total Variable Storage Costs</b>		<b>863,000</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Pipeline Costs</b>															
-	TF-1 Commodity Costs	TF1_COM	2,843,458	-	-	-	-	-	-	-	-	-	-	-	-
-	TF-2 Related to Jackson Prairie	JPTF2_COM	230,951	-	-	-	-	-	-	-	-	-	-	-	-
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	57,738	-	1,915	-	-	-	1,915	-	-	-	-	-	-
-	TF-2 Related to LS-1	PDAYXT_COM	6,271	-	-	-	-	-	-	-	-	-	-	-	-
-	Gas Transmission Northwest (GTN)	TF1_COM	160,000	-	-	-	-	-	-	-	-	-	-	-	-
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	NOVA & ANG	TF1_COM	84,000	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total Variable Pipeline Costs</b>		<b>3,382,418</b>	-	<b>1,915</b>	-	-	-	<b>1,915</b>	-	-	-	-	-	-
<b>TOTAL VARIABLE COSTS</b>			<b>535,058,515</b>	-	<b>1,915</b>	-	-	-	<b>1,915</b>	-	-	-	-	-	-
<b>TOTAL GAS COSTS</b>			<b>629,304,268</b>	-	<b>28,529</b>	-	-	-	<b>28,529</b>	-	-	-	-	-	-
<b>REVENUE</b>															
412	Lease Inc Everett Delta to NWP - Gas	PA_MAINS	-	-	-	-	-	-	-	-	-	-	-	-	-
480,481	Gas Revenues	GASREV	657,871,281	-	-	-	-	-	-	-	-	-	-	-	-
480,481	Res., Comm. & Indus. Sales	SALESREV	379,223,829	-	-	-	-	-	-	-	-	-	-	-	-
489	Rev From Transp. of Gas To Others	TRANSREV	13,614,092	-	1,635,888	-	-	-	1,635,888	-	-	-	-	-	-
-	Other Operating Revenue	OTHREV	7,186,116	-	12	-	-	-	12	-	66,716	-	-	-	66,716
-	Rental Revenue	DIR386	7,923,242	-	-	-	-	-	-	-	7,923,242	-	-	-	7,923,242
489	Gas Revenues from Storing Gas of Others	OTHREV	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>			<b>1,065,818,560</b>	-	<b>1,635,900</b>	-	-	-	<b>1,635,900</b>	-	<b>7,989,958</b>	-	-	-	<b>7,989,958</b>