

**EXHIBIT NO. ___(JAP-7)
DOCKETS UE-17___/UG-17___
2017 PSE GENERAL RATE CASE
WITNESS: JON A. PILIARIS**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

Docket UE-17___

Docket UG-17___

**SIXTH EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF**

JON A. PILIARIS

ON BEHALF OF PUGET SOUND ENERGY

JANUARY 13, 2017

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY
Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement

Line No.	Description	Total Company	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
(a)	(b)	(c)	(d)	(e)	(g)	(h)	(k)	(l)	(m)	(n)	(o)	
1	Rate Base											
2	Plant in Service	\$ 9,523,077.020	\$ 5,485,102.022	\$ 1,193,149.235	\$ 1,099,715.628	\$ 629,824.031	\$ 491,802.285	\$ 238,576.204	\$ 166,341.625	\$ 112,036.259	\$ 103,303.150	\$ 3,226.581
3	Accumulated Reserve	\$ (3,697,506.273)	\$ (2,150,239.462)	\$ (458,745,112)	\$ (421,791,942)	\$ (242,377.332)	\$ (187,688.202)	\$ (95,756.892)	\$ (62,546.591)	\$ (37,142.243)	\$ (39,989.889)	\$ (1,228.608)
4	Other Ratebase Items	\$ (727,608.314)	\$ (421,537.593)	\$ (113,312.996)	\$ (74,925.729)	\$ (39,751.146)	\$ (32,117.741)	\$ (15,577.054)	\$ (9,580.853)	\$ (11,790.700)	\$ (8,790.998)	\$ (223.505)
5	TOTAL RATE BASE	\$ 5,097,962.433	\$ 2,913,324.967	\$ 621,091.127	\$ 602,997.957	\$ 347,695.553	\$ 271,996.342	\$ 127,242.258	\$ 94,214.182	\$ 63,103.315	\$ 54,522.263	\$ 1,774.468
6												
7	Revenue at Current Rates											
8	Firm Sales	\$ 1,963,503.474	\$ 1,066,627.454	\$ 266,944.271	\$ 252,922.820	\$ 151,834.735	\$ 111,980.715	\$ 47,836.622	\$ 40,360.092	\$ 7,513.279	\$ 17,167.097	\$ 316.389
9	Non-Firm Sales	\$ 28,431.646	\$ 15,190.536	\$ 3,723.995	\$ 3,749.402	\$ 2,398.863	\$ 1,704.842	\$ 825.578	\$ 726.004	\$ -	\$ 102.759	\$ 9.667
10	Other Operating Revenue	\$ 72,413.913	\$ 40,045.935	\$ 11,842.934	\$ 6,750.706	\$ 3,837.351	\$ 3,654.371	\$ 1,247.802	\$ 3,844.779	\$ 878.720	\$ 285.578	\$ 25.736
11	TOTAL REVENUE - Current	\$ 2,064,349.033	\$ 1,121,863.925	\$ 282,511.200	\$ 263,422.928	\$ 158,070.949	\$ 117,339.928	\$ 49,910.002	\$ 44,930.874	\$ 8,391.999	\$ 17,555.434	\$ 351.793
12												
13	Expenses at Current Rates											
14	Operation and Maintenance	\$ 1,173,152.357	\$ 660,615.354	\$ 151,142.480	\$ 141,553.237	\$ 87,871.028	\$ 64,706.535	\$ 30,103.956	\$ 25,575.883	\$ 2,661.258	\$ 8,520.748	\$ 401.876
15	Depreciation Expense	\$ 413,783.579	\$ 239,697.663	\$ 51,969.702	\$ 47,643.407	\$ 27,369.691	\$ 21,308.098	\$ 10,338.465	\$ 7,263.002	\$ 3,596.145	\$ 4,458.183	\$ 139.224
16	Taxes Other Than Income	\$ 86,578.588	\$ 49,456.307	\$ 10,954.227	\$ 10,194.233	\$ 6,126.301	\$ 4,623.184	\$ 2,178.536	\$ 1,724.303	\$ 521.051	\$ 771.187	\$ 29.259
17	Income Taxes	\$ 88,529.188	\$ 50,591.643	\$ 10,785.621	\$ 10,471.423	\$ 6,037.943	\$ 4,723.380	\$ 2,209.638	\$ 1,636.086	\$ 1,095.827	\$ 946.812	\$ 30.815
18	TOTAL EXPENSES - Current	\$ 1,762,043.712	\$ 1,000,360.966	\$ 224,852.030	\$ 209,862.300	\$ 127,404.963	\$ 95,361.198	\$ 44,830.595	\$ 36,199.274	\$ 7,874.281	\$ 14,696.930	\$ 601.173
19												
20	OPERATING INCOME - Current	\$ 302,305.321	\$ 121,502.959	\$ 57,659.170	\$ 53,560.628	\$ 30,665.986	\$ 21,978.730	\$ 5,079.407	\$ 8,731.600	\$ 517.718	\$ 2,858.504	\$ (249.380)
21	Current Rate of Return	5.93%	4.17%	9.28%	8.88%	8.82%	8.08%	3.99%	9.27%	0.82%	5.24%	-14.05%
22												
23	Calculation of Rate Schedule Revenue Requirement at Equal Rates of Return											
24	Required Return	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%	7.74%
25	Required Operating Income	\$ 394,582.292	\$ 225,491.352	\$ 48,072.453	\$ 46,672.042	\$ 26,911.636	\$ 21,052.517	\$ 9,848.551	\$ 7,292.178	\$ 4,884.197	\$ 4,220.023	\$ 137.344
26	Operating Income Deficiency / (Surplus)	\$ 92,276.971	\$ 103,988.393	\$ (9,586.717)	\$ (6,888.587)	\$ (3,754.350)	\$ (926.213)	\$ 4,769.144	\$ (1,439.422)	\$ 4,366.479	\$ 1,361.519	\$ 386.724
27	Revenue Conversion Factor	0.619051										
28	Revenue Deficiency / (Surplus)	\$ 149,061.986	\$ 136,750.186	\$ (2,692.184)	\$ (267.250)	\$ 86.366	\$ 2,052.247	\$ 6,163.007	\$ (398.013)	\$ 5,014.206	\$ 1,947.332	\$ 406.090
29												
30	Revenue Requirement	\$ 2,213,411.019	\$ 1,258,614.111	\$ 279,819.016	\$ 263,155.679	\$ 158,157.315	\$ 119,392.175	\$ 56,073.009	\$ 44,532.861	\$ 13,406.205	\$ 19,502.766	\$ 757.883
31	Revenues Other Than Rate Sch. Rev.	\$ 100,845.559	\$ 55,236.471	\$ 15,566.929	\$ 10,500.108	\$ 6,236.214	\$ 5,359.213	\$ 2,073.380	\$ 4,570.782	\$ 878.720	\$ 388.337	\$ 35.404
32	Rate Schedule Revenue Requirement	\$ 2,112,565.460	\$ 1,203,377.640	\$ 264,252.087	\$ 252,655.570	\$ 151,921.101	\$ 114,032.962	\$ 53,999.629	\$ 39,962.079	\$ 12,527.485	\$ 19,114.429	\$ 722.479
33	Deficiency / (Surplus) as % of Firm Sales	7.59%	12.82%	-1.01%	-0.11%	0.06%	1.83%	12.88%	-0.99%	66.74%	11.34%	128.35%
34												
35	Expense at Required Return											
36	Operation and Maintenance	\$ 1,174,517.318	\$ 661,725.340	\$ 151,256.843	\$ 141,615.059	\$ 87,911.667	\$ 64,724.226	\$ 30,112.155	\$ 25,582.931	\$ 2,661.713	\$ 8,525.400	\$ 401.984
37	Depreciation Expense	\$ 413,783.579	\$ 239,697.663	\$ 51,969.702	\$ 47,643.407	\$ 27,369.691	\$ 21,308.098	\$ 10,338.465	\$ 7,263.002	\$ 3,596.145	\$ 4,458.183	\$ 139.224
38	Taxes Other Than Income	\$ 92,311.065	\$ 52,713.228	\$ 11,680.897	\$ 10,876.594	\$ 6,537.544	\$ 4,932.926	\$ 2,324.026	\$ 1,840.401	\$ 553.283	\$ 820.943	\$ 31.221
39	Income Taxes	\$ 138,216.765	\$ 78,986.528	\$ 16,839.121	\$ 16,348.576	\$ 9,426.777	\$ 7,374.408	\$ 3,449.812	\$ 2,554.350	\$ 1,710.867	\$ 1,478.216	\$ 48.110
40	TOTAL EXPENSES - Required	\$ 1,818,828.727	\$ 1,033,122.759	\$ 231,746.563	\$ 216,483.637	\$ 131,245.679	\$ 98,339.658	\$ 46,224.458	\$ 37,240.683	\$ 8,522.008	\$ 15,282.743	\$ 620.539
41												
42	Rate Schedule Revenue as Proposed	\$ 2,112,565.460	\$ 1,155,396.768	\$ 283,606.447	\$ 268,709.814	\$ 161,311.993	\$ 119,185.444	\$ 54,188.405	\$ 42,879.298	\$ 7,968.995	\$ 18,595.817	\$ 722.479
43	Other Revenue	\$ 100,845.559	\$ 55,236.471	\$ 15,566.929	\$ 10,500.108	\$ 6,236.214	\$ 5,359.213	\$ 2,073.380	\$ 4,570.782	\$ 878.720	\$ 388.337	\$ 35.404
44	Revenue as Proposed	\$ 2,213,411.019	\$ 1,210,633.239	\$ 299,173.376	\$ 279,209.922	\$ 167,548.207	\$ 124,544.657	\$ 56,261.785	\$ 47,450.080	\$ 8,847.715	\$ 18,984.154	\$ 757.883
45	Proposed Revenue Increase	\$ 149,061.986	\$ 88,769.314	\$ 16,662.176	\$ 15,786.994	\$ 9,477.258	\$ 7,204.729	\$ 6,351.783	\$ 2,519.206	\$ 455.716	\$ 1,428.720	\$ 406.090
46	Proposed Revenue - Revenue Deficiency	\$ 0	\$ (47,980.872)	\$ 19,354.360	\$ 16,054.243	\$ 9,390.892	\$ 5,152.482	\$ 188.776	\$ 2,917.219	\$ (4,558.490)	\$ (518.612)	\$ 0
47												
48	Current Revenue to Cost Ratio	0.93	0.89	1.01	1.00	1.00	0.98	0.89	1.01	0.60	0.90	0.44
49	Parity Ratio	1.00	0.95	1.09	1.08	1.08	1.06	0.95	1.09	0.65	0.97	0.47
50	Proposed Revenue to Cost Ratio	1.00	0.96	1.07	1.06	1.06	1.04	1.00	1.07	0.66	0.97	1.00

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY
 Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement
 Functional Rate Base

(a)	System Total (b)	Residential Sch 7 (c)	Sec Volt Sch 24 (kW < 50) (d)	Sec Volt Sch 25 (kW > 50 & < 350) (e)	Sec Volt Sch 26 (kW > 350) (g)	Pri Volt Sch 31/35/43 (h)	Campus Sch 40 (k)	High Volt Sch 46/49 (l)	Choice / Retail Wheeling Sch 448/449 (m)	Lighting Sch 50-59 (n)	Firm Resale (o)	
1	Production											
2	Demand	\$ 575,937,930	\$ 350,934,861	\$ 70,690,369	\$ 65,909,886	\$ 37,431,934	\$ 25,652,817	\$ 13,266,070	\$ 9,816,007	\$ -	\$ 2,012,361	\$ 223,625
3	Energy	\$ 1,727,813,791	\$ 879,919,769	\$ 231,056,490	\$ 237,895,631	\$ 156,942,447	\$ 112,486,672	\$ 53,628,676	\$ 49,010,428	\$ -	\$ 6,313,971	\$ 559,708
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Sub-total	\$ 2,303,751,721	\$ 1,230,854,630	\$ 301,746,859	\$ 303,805,517	\$ 194,374,381	\$ 138,139,489	\$ 66,894,746	\$ 58,826,435	\$ -	\$ 8,326,332	\$ 783,333
6	Transmission											
7	Demand	\$ 212,420,866	\$ 122,762,257	\$ 24,728,547	\$ 23,056,263	\$ 13,094,250	\$ 8,973,739	\$ 4,640,670	\$ 3,433,786	\$ 10,949,173	\$ 703,954	\$ 78,227
8	Energy	\$ 636,733,909	\$ 299,482,259	\$ 78,640,487	\$ 80,968,201	\$ 53,415,641	\$ 38,285,039	\$ 18,252,615	\$ 16,680,786	\$ 48,669,410	\$ 2,148,971	\$ 190,498
9	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Sub-total	\$ 849,154,775	\$ 422,244,517	\$ 103,369,035	\$ 104,024,464	\$ 66,509,891	\$ 47,258,778	\$ 22,893,285	\$ 20,114,572	\$ 59,618,583	\$ 2,852,925	\$ 268,725
11	Distribution											
12	Demand	\$ 1,552,700,879	\$ 966,046,915	\$ 193,525,430	\$ 177,705,603	\$ 81,950,078	\$ 78,100,937	\$ 35,941,084	\$ 14,981,413	\$ 2,938,357	\$ 931,196	\$ 579,865
13	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Customer	\$ 392,355,058	\$ 294,178,905	\$ 22,449,803	\$ 17,462,373	\$ 4,861,203	\$ 8,497,139	\$ 1,513,144	\$ 291,761	\$ 546,375	\$ 42,411,810	\$ 142,545
15	Sub-total	\$ 1,945,055,937	\$ 1,260,225,820	\$ 215,975,233	\$ 195,167,976	\$ 86,811,281	\$ 86,598,076	\$ 37,454,228	\$ 15,273,174	\$ 3,484,732	\$ 43,343,007	\$ 722,410
16	TOTAL											
17	Demand	\$ 2,341,059,675	\$ 1,439,744,034	\$ 288,944,347	\$ 266,671,752	\$ 132,476,262	\$ 112,727,493	\$ 53,847,824	\$ 28,231,206	\$ 13,887,531	\$ 3,647,511	\$ 881,717
18	Energy	\$ 2,364,547,700	\$ 1,179,402,028	\$ 309,696,977	\$ 318,863,833	\$ 210,358,088	\$ 150,771,711	\$ 71,881,291	\$ 65,691,215	\$ 48,669,410	\$ 8,462,942	\$ 750,206
19	Customer	\$ 392,355,058	\$ 294,178,905	\$ 22,449,803	\$ 17,462,373	\$ 4,861,203	\$ 8,497,139	\$ 1,513,144	\$ 291,761	\$ 546,375	\$ 42,411,810	\$ 142,545
20	Sub-total	\$ 5,097,962,433	\$ 2,913,324,967	\$ 621,091,127	\$ 602,997,957	\$ 347,695,553	\$ 271,996,342	\$ 127,242,258	\$ 94,214,182	\$ 63,103,315	\$ 54,522,263	\$ 1,774,468
21	TOTAL RATE BASE											
22	Sub-total	\$ 5,097,962,433	\$ 2,913,324,967	\$ 621,091,127	\$ 602,997,957	\$ 347,695,553	\$ 271,996,342	\$ 127,242,258	\$ 94,214,182	\$ 63,103,315	\$ 54,522,263	\$ 1,774,468

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY
 Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement
 Functional Revenue Requirement

Line No.	System Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale	
(a)	(b)	(c)	(d)	(e)	(g)	(h)	(k)	(l)	(m)	(n)	(o)	
1	Production											
2	Demand	\$ 345,947,784	\$ 210,795,524	\$ 42,461,480	\$ 39,589,994	\$ 22,484,185	\$ 15,408,840	\$ 7,968,511	\$ 5,896,166	\$ -	\$ 1,208,762	\$ 134,325
3	Energy	\$ 1,039,315,226	\$ 529,289,683	\$ 138,985,190	\$ 143,099,073	\$ 94,404,082	\$ 67,663,027	\$ 32,258,742	\$ 29,480,772	\$ -	\$ 3,797,982	\$ 336,676
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Sub-total	\$ 1,385,263,010	\$ 740,085,207	\$ 181,446,669	\$ 182,689,067	\$ 116,888,266	\$ 83,071,866	\$ 40,227,253	\$ 35,376,938	\$ -	\$ 5,006,744	\$ 471,000
6												
7	Transmission											
8	Demand	\$ 36,006,723	\$ 20,644,283	\$ 4,158,470	\$ 3,877,250	\$ 2,201,991	\$ 1,509,066	\$ 780,397	\$ 577,442	\$ 2,126,288	\$ 118,380	\$ 13,155
9	Energy	\$ 107,900,124	\$ 50,150,073	\$ 13,168,814	\$ 13,558,604	\$ 8,944,765	\$ 6,411,056	\$ 3,056,508	\$ 2,793,296	\$ 9,425,250	\$ 359,858	\$ 31,900
10	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Sub-total	\$ 143,906,847	\$ 70,794,356	\$ 17,327,284	\$ 17,435,854	\$ 11,146,756	\$ 7,920,122	\$ 3,836,905	\$ 3,370,738	\$ 11,551,539	\$ 478,238	\$ 45,055
12												
13	Distribution											
14	Demand	\$ 366,640,742	\$ 233,859,182	\$ 46,276,174	\$ 41,629,192	\$ 18,900,193	\$ 17,596,851	\$ 8,079,895	\$ 50,791	\$ (119,970)	\$ 221,490	\$ 146,944
15	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Customer	\$ 159,969,846	\$ 125,877,103	\$ 12,307,427	\$ 4,280,121	\$ 1,145,170	\$ 2,465,662	\$ 461,713	\$ 122,202	\$ 448,189	\$ 12,822,144	\$ 40,114
17	Sub-total	\$ 526,610,588	\$ 359,736,284	\$ 58,583,601	\$ 45,909,313	\$ 20,045,363	\$ 20,062,513	\$ 8,541,608	\$ 172,994	\$ 328,219	\$ 13,043,634	\$ 187,058
18												
19	TOTAL											
20	Demand	\$ 748,595,249	\$ 465,298,988	\$ 92,896,124	\$ 85,096,436	\$ 43,586,368	\$ 34,514,757	\$ 16,828,803	\$ 6,524,399	\$ 2,006,318	\$ 1,548,632	\$ 294,423
21	Energy	\$ 1,147,215,350	\$ 579,439,756	\$ 152,154,004	\$ 156,657,676	\$ 103,348,846	\$ 74,074,083	\$ 35,315,250	\$ 32,274,068	\$ 9,425,250	\$ 4,157,840	\$ 368,576
22	Customer	\$ 159,969,846	\$ 125,877,103	\$ 12,307,427	\$ 4,280,121	\$ 1,145,170	\$ 2,465,662	\$ 461,713	\$ 122,202	\$ 448,189	\$ 12,822,144	\$ 40,114
23	TOTAL REVENUE REQUIREMENT	\$ 2,055,780,445	\$ 1,170,615,847	\$ 257,357,554	\$ 246,034,233	\$ 148,080,385	\$ 111,054,502	\$ 52,605,766	\$ 38,920,670	\$ 11,879,758	\$ 18,528,616	\$ 703,113

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY
 Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement
 Unit Costs (per kWh)

Line No.		System Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
(a)	(b)	(c)	(d)	(e)	(g)	(h)	(k)	(l)	(m)	(n)	(o)	
1	Production											
2	Demand	\$ 0.014148	\$ 0.018552	\$ 0.014231	\$ 0.012887	\$ 0.011094	\$ 0.010608	\$ 0.011506	\$ 0.009316	\$ -	\$ 0.014825	\$ 0.018585
3	Energy	\$ 0.042504	\$ 0.046581	\$ 0.046581	\$ 0.046581	\$ 0.046581	\$ 0.046581	\$ 0.046581	\$ 0.046581	\$ -	\$ 0.046581	\$ 0.046581
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Total	\$ 0.056652	\$ 0.065133	\$ 0.060812	\$ 0.059469	\$ 0.057676	\$ 0.057189	\$ 0.058088	\$ 0.055898	\$ -	\$ 0.061407	\$ 0.065166
6												
7	Transmission											
8	Demand	\$ 0.001473	\$ 0.001817	\$ 0.001394	\$ 0.001262	\$ 0.001087	\$ 0.001039	\$ 0.001127	\$ 0.000912	\$ 0.000993	\$ 0.001452	\$ 0.001820
9	Energy	\$ 0.004413	\$ 0.004414	\$ 0.004414	\$ 0.004414	\$ 0.004414	\$ 0.004414	\$ 0.004414	\$ 0.004414	\$ 0.004403	\$ 0.004414	\$ 0.004414
10	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Total	\$ 0.005885	\$ 0.006230	\$ 0.005807	\$ 0.005676	\$ 0.005500	\$ 0.005452	\$ 0.005540	\$ 0.005326	\$ 0.005397	\$ 0.005865	\$ 0.006234
12												
13	Distribution											
14	Demand	\$ 0.014994	\$ 0.020581	\$ 0.015510	\$ 0.013551	\$ 0.009326	\$ 0.012114	\$ 0.011667	\$ 0.000080	\$ (0.000056)	\$ 0.002717	\$ 0.020331
15	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Customer	\$ 0.006542	\$ 0.011078	\$ 0.004125	\$ 0.001393	\$ 0.000565	\$ 0.001697	\$ 0.000667	\$ 0.000193	\$ 0.000209	\$ 0.157261	\$ 0.005550
17	Total	\$ 0.021536	\$ 0.031659	\$ 0.019634	\$ 0.014944	\$ 0.009891	\$ 0.013812	\$ 0.012334	\$ 0.000273	\$ 0.000153	\$ 0.159977	\$ 0.025881
18												
19	TOTAL											
20	Demand	\$ 0.030615	\$ 0.040950	\$ 0.031134	\$ 0.027700	\$ 0.021507	\$ 0.023761	\$ 0.024301	\$ 0.010309	\$ 0.000937	\$ 0.018994	\$ 0.040735
21	Energy	\$ 0.046917	\$ 0.050995	\$ 0.050995	\$ 0.050995	\$ 0.050995	\$ 0.050995	\$ 0.050995	\$ 0.050995	\$ 0.004403	\$ 0.050995	\$ 0.050995
22	Customer	\$ 0.006542	\$ 0.011078	\$ 0.004125	\$ 0.001393	\$ 0.000565	\$ 0.001697	\$ 0.000667	\$ 0.000193	\$ 0.000209	\$ 0.157261	\$ 0.005550
23	Total	\$ 0.084073	\$ 0.103023	\$ 0.086254	\$ 0.080089	\$ 0.073067	\$ 0.076453	\$ 0.075962	\$ 0.061497	\$ 0.005550	\$ 0.227249	\$ 0.097280
24												
25	Delivered kWh	24,452,276,609	11,362,694,035	2,983,708,616	3,072,024,705	2,026,649,550	1,452,577,471	692,524,766	632,887,814	2,140,447,569	81,534,389	7,227,694

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY - ENERGY RELATED
 Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement

Line No.	Description	Total Company	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	Expense											
2	Operation and Maintenance	\$ 738,837,379	\$ 375,343,734	\$ 98,560,810	\$ 101,478,155	\$ 66,946,290	\$ 47,982,974	\$ 22,876,162	\$ 20,906,175	\$ 1,811,001	\$ 2,693,324	\$ 238,752
3	Depreciation Expense	\$ 186,436,330	\$ 93,601,039	\$ 24,578,522	\$ 25,306,032	\$ 16,694,677	\$ 11,965,715	\$ 5,704,724	\$ 5,213,461	\$ 2,640,976	\$ 671,646	\$ 59,539
4	Taxes Other Than Income	\$ 47,657,960	\$ 24,075,575	\$ 6,321,960	\$ 6,509,087	\$ 4,294,118	\$ 3,077,759	\$ 1,467,340	\$ 1,340,979	\$ 383,070	\$ 172,757	\$ 15,314
5	Income Taxes	\$ 41,061,795	\$ 20,481,026	\$ 5,378,075	\$ 5,537,262	\$ 3,652,995	\$ 2,618,242	\$ 1,248,262	\$ 1,140,768	\$ 845,174	\$ 146,964	\$ 13,028
6	TOTAL EXPENSES	\$ 1,013,993,464	\$ 513,501,374	\$ 134,839,367	\$ 138,830,536	\$ 91,588,080	\$ 65,644,690	\$ 31,296,488	\$ 28,601,383	\$ 5,680,220	\$ 3,684,691	\$ 326,633
7												
8	Requested Return on Net Investment	\$ 183,015,992	\$ 91,285,717	\$ 23,970,546	\$ 24,680,061	\$ 16,281,716	\$ 11,669,730	\$ 5,563,612	\$ 5,084,500	\$ 3,767,012	\$ 655,032	\$ 58,066
9												
10	Total Cost of Service	\$ 1,197,009,456	\$ 604,787,091	\$ 158,809,913	\$ 163,510,597	\$ 107,869,796	\$ 77,314,420	\$ 36,860,100	\$ 33,685,883	\$ 9,447,233	\$ 4,339,723	\$ 384,699
11												
12	Rate Base											
13	Plant in Service	\$ 4,268,692,853	\$ 2,130,758,374	\$ 559,511,864	\$ 576,073,099	\$ 380,041,959	\$ 272,390,650	\$ 129,863,828	\$ 118,680,570	\$ 84,727,640	\$ 15,289,515	\$ 1,355,354
14	Accumulated Reserve	\$ (1,680,159,563)	\$ (841,876,538)	\$ (221,066,789)	\$ (227,610,241)	\$ (150,157,058)	\$ (107,623,323)	\$ (51,310,046)	\$ (46,891,468)	\$ (27,047,604)	\$ (6,040,987)	\$ (535,509)
15	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Working Capital Assets	\$ 101,754,470	\$ 50,791,705	\$ 13,337,299	\$ 13,732,076	\$ 9,059,206	\$ 6,493,080	\$ 3,095,614	\$ 2,829,034	\$ 2,019,685	\$ 364,462	\$ 32,308
17	Other Items	\$ (325,740,060)	\$ (160,271,513)	\$ (42,085,397)	\$ (43,331,101)	\$ (28,586,019)	\$ (20,488,696)	\$ (9,768,105)	\$ (8,926,922)	\$ (11,030,311)	\$ (1,150,048)	\$ (101,947)
18	TOTAL RATE BASE	\$ 2,364,547,700	\$ 1,179,402,028	\$ 309,696,977	\$ 318,863,833	\$ 210,358,088	\$ 150,771,711	\$ 71,881,291	\$ 65,691,215	\$ 48,669,410	\$ 8,462,942	\$ 750,206

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY - DEMAND RELATED
Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement

Line No.	Description	Total Company	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1	Expense											
2	Operation and Maintenance	\$ 347,443,666	\$ 215,885,247	\$ 42,962,102	\$ 38,912,892	\$ 20,674,766	\$ 15,739,859	\$ 7,077,303	\$ 4,594,694	\$ 527,423	\$ 920,807	\$ 148,574
3	Depreciation Expense	\$ 183,080,996	\$ 113,122,413	\$ 22,533,740	\$ 20,704,397	\$ 10,234,845	\$ 8,717,594	\$ 4,484,845	\$ 2,026,359	\$ 901,542	\$ 286,165	\$ 69,095
4	Taxes Other Than Income	\$ 30,920,159	\$ 19,130,302	\$ 3,815,417	\$ 3,487,258	\$ 1,780,845	\$ 1,444,994	\$ 691,292	\$ 377,649	\$ 117,301	\$ 62,762	\$ 12,339
5	Income Taxes	\$ 40,653,911	\$ 25,002,022	\$ 5,017,693	\$ 4,630,916	\$ 2,300,530	\$ 1,957,581	\$ 935,100	\$ 490,252	\$ 241,165	\$ 63,341	\$ 15,312
6	TOTAL EXPENSES	\$ 602,098,731	\$ 373,139,984	\$ 74,328,952	\$ 67,735,462	\$ 34,990,985	\$ 27,860,028	\$ 13,188,540	\$ 7,488,953	\$ 1,787,431	\$ 1,333,075	\$ 245,320
7												
8	Requested Return on Net Investment	\$ 181,198,019	\$ 111,436,188	\$ 22,364,292	\$ 20,640,394	\$ 10,253,663	\$ 8,725,108	\$ 4,167,822	\$ 2,185,095	\$ 1,074,895	\$ 282,317	\$ 68,245
9												
10	Total Cost of Service	\$ 783,296,750	\$ 484,576,172	\$ 96,693,244	\$ 88,375,856	\$ 45,244,648	\$ 36,585,136	\$ 17,356,361	\$ 9,674,049	\$ 2,862,326	\$ 1,615,392	\$ 313,565
11												
12	Rate Base											
13	Plant in Service	\$ 4,298,988,454	\$ 2,653,714,201	\$ 528,532,580	\$ 485,525,460	\$ 239,506,732	\$ 204,648,728	\$ 105,276,253	\$ 47,169,156	\$ 26,399,201	\$ 6,596,226	\$ 1,619,917
14	Accumulated Reserve	\$ (1,610,635,400)	\$ (999,245,794)	\$ (196,905,691)	\$ (179,746,233)	\$ (88,255,135)	\$ (75,214,149)	\$ (42,841,208)	\$ (15,496,732)	\$ (9,787,738)	\$ (2,534,609)	\$ (608,111)
15	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Working Capital Assets	\$ 102,476,638	\$ 63,257,604	\$ 12,598,834	\$ 11,573,657	\$ 5,709,214	\$ 4,878,290	\$ 2,509,510	\$ 1,124,389	\$ 629,288	\$ 157,237	\$ 38,615
17	Other Items	\$ (449,770,016)	\$ (277,981,977)	\$ (55,281,376)	\$ (50,681,132)	\$ (24,484,548)	\$ (21,585,376)	\$ (11,096,732)	\$ (4,565,607)	\$ (3,353,220)	\$ (571,344)	\$ (168,703)
18	TOTAL RATE BASE	\$ 2,341,059,675	\$ 1,439,744,034	\$ 288,944,347	\$ 266,671,752	\$ 132,476,262	\$ 112,727,493	\$ 53,847,824	\$ 28,231,206	\$ 13,887,531	\$ 3,647,511	\$ 881,717

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY - CUSTOMER RELATED
 Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement

Line No.	Description	Total Company	Residential	Sec Volt	Sec Volt	Sec Volt	Pri Volt	Campus	High Volt	Choice /	Lighting	Firm Resale
				Sch 24	Sch 25	Sch 26				Retail		
	(a)	(b)	Sch 7	(kW < 50)	(kW > 50 & < 350)	(kW > 350)	Sch 31/35/43	Sch 40	Sch 46/49	Sch 448/449	Sch 50-59	(l)
			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	Expense											
2	Operation and Maintenance	\$ 86,871,313	\$ 69,386,372	\$ 9,619,568	\$ 1,162,191	\$ 249,972	\$ 983,702	\$ 150,492	\$ 75,014	\$ 322,834	\$ 4,906,617	\$ 14,549
3	Depreciation Expense	\$ 44,266,254	\$ 32,974,210	\$ 4,857,439	\$ 1,632,977	\$ 440,170	\$ 624,789	\$ 148,895	\$ 23,183	\$ 53,627	\$ 3,500,373	\$ 10,590
4	Taxes Other Than Income	\$ 8,000,469	\$ 6,250,431	\$ 816,849	\$ 197,888	\$ 51,338	\$ 100,431	\$ 19,904	\$ 5,675	\$ 20,680	\$ 535,668	\$ 1,605
5	Income Taxes	\$ 6,813,482	\$ 5,108,594	\$ 389,854	\$ 303,245	\$ 84,418	\$ 147,558	\$ 26,277	\$ 5,067	\$ 9,488	\$ 736,507	\$ 2,475
6	TOTAL EXPENSES	\$ 145,951,517	\$ 113,719,608	\$ 15,683,711	\$ 3,296,301	\$ 825,898	\$ 1,856,480	\$ 345,567	\$ 108,938	\$ 406,630	\$ 9,679,164	\$ 29,220
7												
8	Requested Return on Net Investment	\$ 30,368,281	\$ 22,769,447	\$ 1,737,615	\$ 1,351,588	\$ 376,257	\$ 657,679	\$ 117,117	\$ 22,582	\$ 42,289	\$ 3,282,674	\$ 11,033
9												
10	Total Cost of Service	\$ 176,319,798	\$ 136,489,055	\$ 17,421,326	\$ 4,647,889	\$ 1,202,155	\$ 2,514,158	\$ 462,685	\$ 131,520	\$ 448,919	\$ 12,961,838	\$ 40,253
11												
12	Rate Base											
13	Plant in Service	\$ 955,395,713	\$ 700,629,447	\$ 105,104,791	\$ 38,117,068	\$ 10,275,340	\$ 14,762,907	\$ 3,436,122	\$ 491,899	\$ 909,417	\$ 81,417,409	\$ 251,311
14	Accumulated Reserve	\$ (406,711,310)	\$ (309,117,130)	\$ (40,772,632)	\$ (14,435,468)	\$ (3,965,139)	\$ (4,850,729)	\$ (1,605,638)	\$ (158,392)	\$ (306,901)	\$ (31,414,293)	\$ (84,988)
15	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Working Capital Assets	\$ 22,774,134	\$ 16,701,173	\$ 2,505,423	\$ 908,611	\$ 244,937	\$ 351,909	\$ 81,908	\$ 11,726	\$ 21,678	\$ 1,940,778	\$ 5,991
17	Other Items	\$ (179,103,480)	\$ (114,034,585)	\$ (44,387,779)	\$ (7,127,839)	\$ (1,693,935)	\$ (1,766,948)	\$ (399,249)	\$ (53,472)	\$ (77,820)	\$ (9,532,083)	\$ (29,768)
18	TOTAL RATE BASE	\$ 392,355,058	\$ 294,178,905	\$ 22,449,803	\$ 17,462,373	\$ 4,861,203	\$ 8,497,139	\$ 1,513,144	\$ 291,761	\$ 546,375	\$ 42,411,810	\$ 142,545

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY - REVENUE SUMMARY
Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement

Line No.	COS ID	Account Description	Allocation Method	Total	Residential	Sec Volt	Sec Volt	Sec Volt	Pri Volt	Campus	High Volt	Choice /	Lighting	Firm Resale
					Sch 7	Sch 24 (kW < 50)	Sch 25 (kW > 50 & < 350)	Sch 26 (kW > 350)	Sch 31/35/43	Sch 40	Sch 46/49	Sch 44/44/49	Sch 50-59	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
1		REVENUE												
2	447.00	Sales of Electricity - Firm Revenue	PROFORMA_RETAIL	\$ 1,955,673,806	\$ 1,066,627,454	\$ 266,944,271	\$ 252,922,820	\$ 151,834,735	\$ 111,980,715	\$ 47,836,622	\$ 40,360,092	\$ -	\$ 17,167,097	\$ -
3	447.01	Sales of Electricity - Transportation Revenue - Retail	DIR_449	\$ 7,513,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,513,279	\$ -	\$ -
4	447.02	Sales of Electricity - Small Firm Resale	DIR_RESALE_SMALL	\$ 316,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,389
5		SALES REVENUE		\$ 1,963,503,474	\$ 1,066,627,454	\$ 266,944,271	\$ 252,922,820	\$ 151,834,735	\$ 111,980,715	\$ 47,836,622	\$ 40,360,092	\$ 7,513,279	\$ 17,167,097	\$ 316,389
6														
7		NON FIRM REVENUE												
8	447.07	Sales of Electricity - Non Firm Revenue	PC4	\$ 28,431,646	\$ 15,190,536	\$ 3,723,995	\$ 3,749,402	\$ 2,398,863	\$ 1,704,842	\$ 825,578	\$ 726,004	\$ -	\$ 102,759	\$ -
9		TOTAL NON FIRM REVENUE		\$ 28,431,646	\$ 15,190,536	\$ 3,723,995	\$ 3,749,402	\$ 2,398,863	\$ 1,704,842	\$ 825,578	\$ 726,004	\$ -	\$ 102,759	\$ -
10														
11		OTHER OPERATING REVENUE												
12	450.01	Late Payment Revenue - Interest	DIR450.01	\$ 2,608,875	\$ 2,047,675	\$ 335,064	\$ 79,672	\$ 26,688	\$ 43,385	\$ (435)	\$ 9,077	\$ (15)	\$ 67,707	\$ -
13	450.02	Late Payment Revenue - Field Call	DIR450.02	\$ 286,000	\$ 276,325	\$ 9,562	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75	\$ -
14	451.01	Misc Service Revenue - Temporary Service	CUST_2	\$ 1,090,430	\$ 966,006	\$ 116,156	\$ 7,502	\$ 766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	451.02	Misc Service Revenue - Reconnection Charge	DIR451.02	\$ 1,292,858	\$ 1,261,662	\$ 30,652	\$ 543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	451.03	Misc Service Revenue - Modified Service Charge	CUST_2	\$ 436,938	\$ 387,081	\$ 46,544	\$ 3,006	\$ 307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	451.04	Misc Service Revenue - Line Extension/UG Conversions	CUST_2	\$ 1,565,701	\$ 1,387,045	\$ 166,783	\$ 10,772	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	451.05	Misc Service Revenue - Billing Initiation Charge	DIR451.05	\$ 1,417,205	\$ 1,298,002	\$ 115,778	\$ 2,826	\$ 368	\$ 87	\$ 138	\$ 6	\$ -	\$ -	\$ -
19	451.06	Misc Service Revenue - NSF Handling Chg	DIR451.06	\$ 136,832	\$ (121,627)	\$ 268,220	\$ (7,389)	\$ (2,372)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	451.07	Misc Service Revenue - Deferred FIT CIAC	DIR252.00	\$ 6,931,079	\$ 2,681,846	\$ 3,966,305	\$ 256,525	\$ 26,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	451.08	Misc Service Revenue - Energy Diversion	CUST_2	\$ 105,922	\$ 93,835	\$ 11,283	\$ 729	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	454.01	Rental Revenue - Steam Plant	PP.T	\$ 59,939	\$ 32,025	\$ 7,851	\$ 7,904	\$ 5,057	\$ 3,594	\$ 1,740	\$ 1,531	\$ -	\$ 217	\$ -
23	454.02	Rental Revenue - Distribution Pole Contacts	D364.T	\$ 7,437,200	\$ 5,038,233	\$ 966,069	\$ 746,297	\$ 310,972	\$ 344,923	\$ 20,591	\$ -	\$ -	\$ 4,853	\$ -
24	454.03	Rental Revenue - Personal Cell Site	D364.T	\$ 4,753,198	\$ 3,219,991	\$ 617,425	\$ 476,967	\$ 198,746	\$ 220,444	\$ 13,160	\$ -	\$ -	\$ 3,102	\$ -
25	454.04	Rental Revenue - Land & Bldg	PTDP.T	\$ 1,379,005	\$ 791,583	\$ 172,914	\$ 160,264	\$ 91,715	\$ 71,686	\$ 34,769	\$ 24,187	\$ 16,468	\$ 14,949	\$ -
26	454.05	Rental Revenue - Transf & Equip	DIR454.05	\$ 4,489,158	\$ -	\$ -	\$ -	\$ -	\$ 697,569	\$ 81,344	\$ 2,858,131	\$ 848,630	\$ -	\$ -
27	456.01	Other Elect Revenue - Wheeling	PC4	\$ 20,455,657	\$ 10,929,103	\$ 2,679,295	\$ 2,697,574	\$ 1,725,905	\$ 1,226,579	\$ 593,977	\$ 522,336	\$ -	\$ 73,932	\$ -
28	456.02	Other Elect Revenue - Dist O&M	LINE.T	\$ 329,249	\$ 216,655	\$ 40,579	\$ 35,353	\$ 15,044	\$ 14,699	\$ 5,625	\$ 986	\$ -	\$ 176	\$ -
29	456.03	Other Elect Revenue - Summit Buyout	GP.T	\$ 1,199,231	\$ 730,253	\$ 147,647	\$ 123,465	\$ 70,108	\$ 54,870	\$ 26,700	\$ 18,417	\$ 13,088	\$ 14,320	\$ -
30	456.04	Other Elect Revenue - PCS	D364.T	\$ 138,394	\$ 93,753	\$ 17,977	\$ 13,887	\$ 5,787	\$ 6,418	\$ 383	\$ -	\$ -	\$ 90	\$ -
31	456.05	Other Elect Revenue - Non-Core Gas Sales	PP.T	\$ 15,588,634	\$ 8,328,737	\$ 2,041,809	\$ 2,055,739	\$ 1,315,259	\$ 934,739	\$ 452,652	\$ 398,057	\$ -	\$ 56,341	\$ -
32	456.06	Other Elect Revenue - Green Energy Option	PC4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	456.07	Other Elect Revenue - Sumas Water Sale	PP.T	\$ 25,700	\$ 13,731	\$ 3,366	\$ 3,389	\$ 2,168	\$ 1,541	\$ 746	\$ 656	\$ -	\$ 93	\$ -
34	456.08	Other Elect Revenue - Intolight	DIR373.00	\$ 42,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,630	\$ -
35	456.09	Other Elect Revenue - REC Revenue	PC4	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ -	\$ (0)	\$ -
36	456.10	Other Elect Revenue - Cedar Hills Facility Fee	PC4	\$ 84,645	\$ 45,224	\$ 11,087	\$ 11,162	\$ 7,142	\$ 5,076	\$ 2,458	\$ 2,161	\$ -	\$ 306	\$ -
37	456.11	Other Elect Revenue - Biogas Amortization	PC4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ -
38	456.12	Other Elect Revenue - Ferndale Plant	PP.T	\$ 296,729	\$ 158,537	\$ 38,866	\$ 39,131	\$ 25,036	\$ 17,793	\$ 8,616	\$ 7,577	\$ -	\$ 1,072	\$ -
39	456.13	Other Elect Revenue - Misc	DP.T	\$ 262,399	\$ 170,061	\$ 31,666	\$ 25,319	\$ 11,065	\$ 10,955	\$ 5,330	\$ 1,655	\$ 549	\$ 5,708	\$ -
40	456.14	Other Elect Revenue - Decoupling Amortization	DP.T	\$ 306	\$ 198	\$ 37	\$ 29	\$ 13	\$ 13	\$ 6	\$ 2	\$ 1	\$ 7	\$ -
41	456.15	Other Elect Revenue - Transmission Transportation	DIR_449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42		TOTAL OTHER OPERATING INCOME		\$ 72,413,913	\$ 40,045,935	\$ 11,842,934	\$ 6,750,706	\$ 3,837,351	\$ 3,654,371	\$ 1,247,802	\$ 3,844,779	\$ 878,720	\$ 285,578	\$ -
43														
44		TOTAL REVENUE		\$ 2,064,349,033	\$ 1,121,863,925	\$ 282,511,200	\$ 263,422,928	\$ 158,070,949	\$ 117,339,928	\$ 49,910,002	\$ 44,930,874	\$ 8,391,999	\$ 17,555,434	\$ 316,389

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY - EXPENSE SUMMARY
 Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1		EXPENSES												
2														
3		O & M Expenses												
4														
5		Production - O&M - Fuel												
6	FUEL.ST	Steam Prod O&M - Fuel	PP.T	\$ 79,063,626	\$ 42,242,326	\$ 10,355,804	\$ 10,426,456	\$ 6,670,833	\$ 4,740,879	\$ 2,295,795	\$ 2,018,894	\$ -	\$ 285,756	\$ 26,884
7	FUEL.OT	Other Prod O&M - Fuel	PP.T	\$ 128,580,540	\$ 68,698,355	\$ 16,841,561	\$ 16,956,462	\$ 10,848,722	\$ 7,710,054	\$ 3,733,633	\$ 3,283,312	\$ -	\$ 464,722	\$ 43,721
8		Sub-total		\$ 207,644,167	\$ 110,940,681	\$ 27,197,366	\$ 27,382,918	\$ 17,519,556	\$ 12,450,933	\$ 6,029,427	\$ 5,302,206	\$ -	\$ 750,478	\$ 70,604
9														
10		Production - O&M - Purchase Power												
11	555.00	Purch Pwr - Other	PC4	\$ 447,825,755	\$ 239,265,542	\$ 58,656,501	\$ 59,056,683	\$ 37,784,390	\$ 26,852,903	\$ 13,003,654	\$ 11,435,257	\$ -	\$ 1,618,554	\$ 152,272
12	555.01	Purch Pwr - Res Exchange	BPAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		Sub-total		\$ 447,825,755	\$ 239,265,542	\$ 58,656,501	\$ 59,056,683	\$ 37,784,390	\$ 26,852,903	\$ 13,003,654	\$ 11,435,257	\$ -	\$ 1,618,554	\$ 152,272
14														
15		Production - O&M - Wheeling												
16	565.00	Wheeling by Others - Wheeling	PP.T	\$ 108,574,738	\$ 58,009,601	\$ 14,221,188	\$ 14,318,211	\$ 9,160,773	\$ 6,510,449	\$ 3,152,718	\$ 2,772,462	\$ -	\$ 392,416	\$ 36,918
17		Sub-total		\$ 108,574,738	\$ 58,009,601	\$ 14,221,188	\$ 14,318,211	\$ 9,160,773	\$ 6,510,449	\$ 3,152,718	\$ 2,772,462	\$ -	\$ 392,416	\$ 36,918
18														
19		Production - O&M - Other												
20	500.00	Steam Prod O&M	PP.T	\$ 59,025,829	\$ 31,536,478	\$ 7,731,240	\$ 7,783,987	\$ 4,980,185	\$ 3,539,356	\$ 1,713,951	\$ 1,507,228	\$ -	\$ 213,334	\$ 20,070
21	535.00	Hydro Prod O&M - O&M	PP.T	\$ 15,848,402	\$ 8,467,527	\$ 2,075,834	\$ 2,089,996	\$ 1,337,177	\$ 950,315	\$ 460,195	\$ 404,690	\$ -	\$ 57,280	\$ 5,389
22	545.00	Other Prod O&M - O&M	PP.T	\$ 60,827,188	\$ 32,498,912	\$ 7,967,184	\$ 8,021,539	\$ 5,132,171	\$ 3,647,371	\$ 1,766,258	\$ 1,553,226	\$ -	\$ 219,845	\$ 20,683
23	556.00	System Control & Load Dispatch	PP.T	\$ 57,471	\$ 30,706	\$ 7,528	\$ 7,579	\$ 4,849	\$ 3,446	\$ 1,669	\$ 1,468	\$ -	\$ 208	\$ 20
24		Sub-total		\$ 135,758,890	\$ 72,533,623	\$ 17,781,785	\$ 17,903,101	\$ 11,454,381	\$ 8,140,488	\$ 3,942,073	\$ 3,466,611	\$ -	\$ 490,666	\$ 46,161
25														
26		Transmission - O&M												
27	565.01	Transmission O&M	TP.T	\$ 20,341,527	\$ 10,113,070	\$ 2,475,760	\$ 2,491,456	\$ 1,592,955	\$ 1,131,878	\$ 548,309	\$ 481,757	\$ 1,431,577	\$ 68,330	\$ 6,436
28		Sub-total		\$ 20,341,527	\$ 10,113,070	\$ 2,475,760	\$ 2,491,456	\$ 1,592,955	\$ 1,131,878	\$ 548,309	\$ 481,757	\$ 1,431,577	\$ 68,330	\$ 6,436
29														
30		Distribution Expense - Operating												
31	581.00	Dist O&M - Load Dispatch	DES3.T	\$ 3,028,664	\$ 1,841,991	\$ 418,367	\$ 263,199	\$ 103,979	\$ 186,675	\$ 45,523	\$ 18,712	\$ 9,975	\$ 137,969	\$ 2,276
32	582.00	Dist O&M - Station	D362.T	\$ 1,491,538	\$ 724,692	\$ 187,475	\$ 201,916	\$ 114,444	\$ 103,284	\$ 83,638	\$ 50,876	\$ 23,550	\$ 1,283	\$ 381
33	583.00	Dist O&M - OVHD Lines	D364.T	\$ 3,553,185	\$ 2,407,058	\$ 461,548	\$ 356,550	\$ 148,569	\$ 164,790	\$ 9,838	\$ -	\$ -	\$ 2,319	\$ 2,515
34	584.00	Dist O&M - UNGD Lines	D366.T	\$ 2,730,945	\$ 1,771,403	\$ 327,797	\$ 302,517	\$ 129,901	\$ 119,628	\$ 65,569	\$ 12,132	\$ -	\$ 1,298	\$ 700
35	585.00	Dist O&M - Street Lighting	DIR373.00	\$ 544,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 544,593	\$ -
36	586.00	Dist O&M - Meter	D370.T	\$ (869,428)	\$ (565,277)	\$ (160,179)	\$ (43,509)	\$ (4,927)	\$ (82,660)	\$ (5,172)	\$ (2,676)	\$ (3,758)	\$ -	\$ (1,270)
37	587.00	Dist O&M - Cust Installations - Meters	D370.T	\$ 4,611,537	\$ 2,998,287	\$ 849,604	\$ 230,778	\$ 26,133	\$ 438,436	\$ 27,433	\$ 14,195	\$ 19,935	\$ -	\$ 6,737
38	589.00	Dist O&M - Rents	DES3.T	\$ 1,007,980	\$ 613,039	\$ 139,238	\$ 87,596	\$ 34,606	\$ 62,128	\$ 15,151	\$ 6,228	\$ 3,320	\$ 45,918	\$ 757
39	580.00	Dist O&M - Supr & Eng	DES1.T	\$ 1,053,001	\$ 640,420	\$ 145,457	\$ 91,508	\$ 36,151	\$ 64,903	\$ 15,827	\$ 6,506	\$ 3,468	\$ 47,969	\$ 791
40	588.00	Dist O&M - Miscellaneous	DES1.T	\$ 4,879,549	\$ 2,967,673	\$ 674,040	\$ 424,046	\$ 167,523	\$ 300,756	\$ 73,343	\$ 30,148	\$ 16,071	\$ 222,284	\$ 3,666
41		Sub-total		\$ 22,031,565	\$ 13,399,286	\$ 3,043,347	\$ 1,914,601	\$ 756,378	\$ 1,357,939	\$ 331,148	\$ 136,121	\$ 72,560	\$ 1,003,633	\$ 16,553
42														
43		Customer Accounts Expense												
44	901.00	CAE - Suprv	CAES1.T	\$ 10,691,942	\$ 9,326,092	\$ 1,167,547	\$ 81,028	\$ 23,295	\$ 11,231	\$ 13,012	\$ 7,457	\$ 46,099	\$ 16,122	\$ 58
45	902.00	CAE - Meter Reading	CUST_4	\$ 25,302,937	\$ 22,234,738	\$ 2,851,358	\$ 177,729	\$ 18,122	\$ 14,653	\$ 4,225	\$ 823	\$ 1,090	\$ -	\$ 200
46	903.00	CAE - Records & Collections	CUST_3	\$ 14,179,929	\$ 12,203,233	\$ 1,460,759	\$ 121,556	\$ 68,080	\$ 26,895	\$ 43,989	\$ 26,817	\$ 169,796	\$ 58,790	\$ 14
47	904.00	CAE - Uncollect Accts	DIR904.00	\$ 3,156	\$ 2,806	\$ 223	\$ 69	\$ 49	\$ 0	\$ -	\$ -	\$ -	\$ 8	\$ -
48	905.00	CAE - Miscellaneous	CUST_1	\$ 148,970	\$ 131,017	\$ 15,754	\$ 1,018	\$ 104	\$ 85	\$ 21	\$ 3	\$ 2	\$ 966	\$ 1
49		Sub-total		\$ 50,326,934	\$ 43,897,887	\$ 5,495,642	\$ 381,400	\$ 109,650	\$ 52,865	\$ 61,246	\$ 35,101	\$ 216,986	\$ 75,884	\$ 273
50														
51		Customer Service & Information Expense												
52	908.01	Cust Svc Exp - Cust Assistance	RESID	\$ 403,684	\$ 403,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	908.02	Cust Svc Exp - Weatherization	PC4	\$ 26,210	\$ 14,003	\$ 3,433	\$ 3,456	\$ 2,211	\$ 1,572	\$ 761	\$ 669	\$ -	\$ 95	\$ 9
54	909.00	Cust Svc Exp - Info & Instruct	CUST_1	\$ 1,776,071	\$ 1,562,027	\$ 187,824	\$ 12,131	\$ 1,239	\$ 1,010	\$ 252	\$ 40	\$ 25	\$ 11,511	\$ 13
55	910.00	Cust Svc Exp - Misc	CUST_1	\$ 92,974	\$ 81,769	\$ 9,832	\$ 635	\$ 65	\$ 53	\$ 13	\$ 2	\$ 1	\$ 603	\$ 1
56	911.00	Cust Svc Exp - Demonstration	DIR373.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	912.00	Cust Svc Exp - Demonstration & Selling	CUST_1	\$ 324,589	\$ 285,470	\$ 34,326	\$ 2,217	\$ 226	\$ 185	\$ 46	\$ 7	\$ 5	\$ 2,104	\$ 2
58	913.00	Cust Svc Exp - Advertising	CUST_1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	916.00	Cust Svc Exp - Misc Selling	CUST_1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60		Sub-total		\$ 2,623,527	\$ 2,346,953	\$ 235,415	\$ 18,439	\$ 3,742	\$ 2,819	\$ 1,072	\$ 718	\$ 31	\$ 14,313	\$ 25
61														

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY - EXPENSE SUMMARY
 Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
62		General Expenses												
63	920.00	A&G Exp - Salaries	ADJPTDCE.T	\$ 30,070,111	\$ 18,647,920	\$ 3,756,479	\$ 2,961,019	\$ 1,696,544	\$ 1,380,016	\$ 562,923	\$ 436,753	\$ 179,823	\$ 438,010	\$ 10,624
64	921.00	A&G Exp - Office Supplies	ADJPTDCE.T	\$ 3,432,586	\$ 2,128,711	\$ 428,812	\$ 338,008	\$ 193,665	\$ 157,533	\$ 64,259	\$ 49,857	\$ 20,527	\$ 50,000	\$ 1,213
65	922.00	A&G Exp - Transf (credit)	ADJPTDCE.T	\$ (156,179)	\$ (96,854)	\$ (19,510)	\$ (15,379)	\$ (8,812)	\$ (7,168)	\$ (2,924)	\$ (2,268)	\$ (934)	\$ (2,275)	\$ (55)
66	923.00	A&G Exp - Outside Svcs	ADJPTDCE.T	\$ 12,344,244	\$ 7,655,259	\$ 1,542,093	\$ 1,215,544	\$ 696,457	\$ 566,518	\$ 231,089	\$ 179,294	\$ 73,820	\$ 179,810	\$ 4,361
67	924.00	A&G Exp - Prop Insurance - Other	PTDGP.T	\$ 5,082,916	\$ 2,926,431	\$ 636,781	\$ 587,411	\$ 336,046	\$ 262,676	\$ 127,421	\$ 88,606	\$ 60,443	\$ 55,376	\$ 1,726
68	925.00	A&G Exp - Injuries & Damages - Other	SW.T	\$ 3,487,860	\$ 2,132,807	\$ 428,844	\$ 355,654	\$ 201,898	\$ 157,980	\$ 76,896	\$ 53,050	\$ 37,812	\$ 41,878	\$ 1,041
69	926.00	A&G Exp - Pensions & Benefits	SW.T	\$ 29,865,679	\$ 18,262,698	\$ 3,672,081	\$ 3,045,381	\$ 1,728,803	\$ 1,352,742	\$ 658,440	\$ 454,256	\$ 323,771	\$ 358,592	\$ 8,915
70	928.00	A&G Exp - Reg Comm Exp	PTDE.T	\$ 8,322,384	\$ 4,505,831	\$ 1,085,372	\$ 1,071,098	\$ 670,508	\$ 490,785	\$ 228,875	\$ 196,728	\$ 12,702	\$ 57,477	\$ 3,009
71	930.00	A&G Exp - Miscellaneous	ADJPTDCE.T	\$ 4,820,104	\$ 2,989,178	\$ 602,147	\$ 474,638	\$ 271,948	\$ 221,210	\$ 90,234	\$ 70,010	\$ 28,825	\$ 70,211	\$ 1,703
72	931.00	A&G Exp - Rents	ADJPTDCE.T	\$ 7,281,687	\$ 4,515,724	\$ 909,658	\$ 717,031	\$ 410,830	\$ 334,181	\$ 136,316	\$ 105,763	\$ 43,545	\$ 106,067	\$ 2,573
73		Sub-total		\$ 104,551,393	\$ 63,667,706	\$ 13,042,756	\$ 10,750,405	\$ 6,197,888	\$ 4,916,472	\$ 2,173,529	\$ 1,632,047	\$ 780,334	\$ 1,355,146	\$ 35,109
74														
75		TOTAL OPERATING EXPENSES		\$ 1,099,678,495	\$ 614,174,348	\$ 142,149,758	\$ 134,217,214	\$ 84,579,713	\$ 61,416,747	\$ 29,243,176	\$ 25,262,280	\$ 2,501,488	\$ 5,769,419	\$ 364,352
76														
77		Distribution Expense - Maintenance												
78	591.00	Dist O&M - Structure	D361.T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	592.00	Dist O&M - Station Eqpt	D362.T	\$ 1,604,232	\$ 779,446	\$ 201,640	\$ 217,172	\$ 123,090	\$ 111,088	\$ 89,957	\$ 54,720	\$ 25,330	\$ 1,380	\$ 410
80	593.00	Dist O&M - OVHD Lines	D364.T	\$ 40,407,840	\$ 27,373,755	\$ 5,248,851	\$ 4,054,783	\$ 1,689,574	\$ 1,874,037	\$ 111,875	\$ -	\$ -	\$ 26,369	\$ 28,597
81	594.00	Dist O&M - UNGD Lines	D366.T	\$ 16,027,029	\$ 10,395,788	\$ 1,923,733	\$ 1,775,374	\$ 762,348	\$ 702,055	\$ 384,804	\$ 71,199	\$ -	\$ 7,618	\$ 4,111
82	595.00	Dist O&M - Lines Transformers	D368.T	\$ 255,499	\$ 186,145	\$ 34,079	\$ 15,804	\$ 4,881	\$ 481	\$ 1,308	\$ -	\$ -	\$ 12,781	\$ 21
83	596.00	Dist O&M - Street Lighting	DIR373.00	\$ 2,558,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,558,445	\$ -
84	597.00	Dist O&M - Meters	D370.T	\$ 500,154	\$ 325,186	\$ 92,146	\$ 25,030	\$ 2,834	\$ 47,551	\$ 2,975	\$ 1,540	\$ 2,162	\$ -	\$ 731
85		Sub-total		\$ 61,353,200	\$ 39,060,320	\$ 7,500,448	\$ 6,088,162	\$ 2,582,728	\$ 2,735,212	\$ 590,919	\$ 127,458	\$ 27,492	\$ 2,606,593	\$ 33,869
86														
87		General Expense - Maintenance & Other												
88	935.00	A&G Exp - Maint of Gen Plant	GP.T	\$ 12,120,662	\$ 7,380,686	\$ 1,492,275	\$ 1,247,861	\$ 708,587	\$ 554,576	\$ 269,861	\$ 186,146	\$ 132,278	\$ 144,736	\$ 3,656
89		Sub-total		\$ 12,120,662	\$ 7,380,686	\$ 1,492,275	\$ 1,247,861	\$ 708,587	\$ 554,576	\$ 269,861	\$ 186,146	\$ 132,278	\$ 144,736	\$ 3,656
90														
91		TOTAL MAINTENANCE EXPENSES		\$ 73,473,862	\$ 46,441,006	\$ 8,992,722	\$ 7,336,023	\$ 3,291,315	\$ 3,289,789	\$ 860,780	\$ 313,604	\$ 159,770	\$ 2,751,329	\$ 37,524
92														
93		TOTAL O & M EXPENSES		\$ 1,173,152,357	\$ 660,615,354	\$ 151,142,480	\$ 141,553,237	\$ 87,871,028	\$ 64,706,535	\$ 30,103,956	\$ 25,575,883	\$ 2,661,258	\$ 8,520,748	\$ 401,876
94														
95		Depreciation Expense												
96	403.01	Depr Exp - Production Steam Baseload	PP.T	\$ 49,656,183	\$ 26,530,438	\$ 6,503,998	\$ 6,548,372	\$ 4,189,640	\$ 2,977,526	\$ 1,441,882	\$ 1,267,974	\$ -	\$ 179,470	\$ 16,884
97	403.02	Depr Exp - Production Hydro	PP.T	\$ 18,725,547	\$ 10,004,735	\$ 2,452,684	\$ 2,469,417	\$ 1,579,930	\$ 1,122,837	\$ 543,739	\$ 478,158	\$ -	\$ 67,679	\$ 6,367
98	403.03	Depr Exp - Production Other	PP.T	\$ 74,534,251	\$ 39,822,359	\$ 9,762,543	\$ 9,829,148	\$ 6,288,676	\$ 4,469,285	\$ 2,164,274	\$ 1,903,236	\$ -	\$ 269,385	\$ 25,344
99	403.04	Depr Exp - Transmission	TP.T	\$ 29,988,545	\$ 14,909,217	\$ 3,649,895	\$ 3,673,035	\$ 2,348,418	\$ 1,668,674	\$ 808,346	\$ 710,231	\$ 2,110,506	\$ 100,735	\$ 9,489
100	403.05	Depr Exp - Distribution	DP.T	\$ 116,546,832	\$ 75,533,934	\$ 14,064,585	\$ 11,245,773	\$ 4,914,574	\$ 4,865,617	\$ 2,367,346	\$ 734,936	\$ 243,825	\$ 2,535,107	\$ 41,136
101	403.06	Depr Exp - General	GP.T	\$ 27,073,546	\$ 16,486,009	\$ 3,333,247	\$ 2,787,308	\$ 1,582,749	\$ 1,238,740	\$ 602,781	\$ 415,788	\$ 295,466	\$ 323,293	\$ 8,165
102	403.07	Depr Exp - FAS 143	PP.T	\$ 1,739,314	\$ 929,285	\$ 227,816	\$ 229,371	\$ 146,751	\$ 104,294	\$ 50,505	\$ 44,413	\$ -	\$ 6,286	\$ 591
103	403.08	Depr Exp - VROW	DP.T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	404.00	Amort Exp - Limited Term Plant - Prod	PP.T	\$ 984,176	\$ 525,828	\$ 128,908	\$ 129,787	\$ 83,038	\$ 59,014	\$ 28,578	\$ 25,131	\$ -	\$ 3,557	\$ 335
105	404.01	Amort Exp - Limited Term Plant - Transmission	PC4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	404.02	Amort Exp - Limited Term Plant - General	GP.T	\$ 33,860,372	\$ 20,618,740	\$ 4,168,829	\$ 3,486,033	\$ 1,979,515	\$ 1,549,268	\$ 753,886	\$ 520,018	\$ 369,533	\$ 404,337	\$ 10,212
107	405.00	Amort Exp - WUTC AFUDC	PTDP.T	\$ 2,458,878	\$ 1,411,456	\$ 308,319	\$ 285,763	\$ 163,535	\$ 127,822	\$ 61,997	\$ 43,127	\$ 29,363	\$ 26,655	\$ 840
108	406.00	Amort Exp - Acq Adjustment - Transmission	PC4	\$ 25,800	\$ 13,784	\$ 3,379	\$ 3,402	\$ 2,177	\$ 1,547	\$ 749	\$ 659	\$ -	\$ 93	\$ 9
109	406.01	Amort Exp - Acq Adjustment - Distribution	DP.T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110	406.02	Amort Exp - FERC Colstrip	PC4	\$ 715,283	\$ 382,163	\$ 93,688	\$ 94,327	\$ 60,351	\$ 42,890	\$ 20,770	\$ 18,265	\$ -	\$ 2,585	\$ 243
111	406.03	Amort Exp - Acq Adjustment - Production	PP.T	\$ 10,141,653	\$ 5,418,510	\$ 1,328,360	\$ 1,337,423	\$ 855,681	\$ 608,122	\$ 294,486	\$ 258,968	\$ -	\$ 36,654	\$ 3,448
112	407.00	Amort Exp - Property Losses - Production	PP.T	\$ 9,815,155	\$ 5,244,067	\$ 1,285,595	\$ 1,294,366	\$ 828,134	\$ 588,545	\$ 285,006	\$ 250,631	\$ -	\$ 35,474	\$ 3,337
113	407.01	Amort Exp - Storm T&D	TDP.T	\$ 26,207,718	\$ 15,867,549	\$ 3,170,325	\$ 2,721,272	\$ 1,372,762	\$ 1,197,019	\$ 581,530	\$ 293,942	\$ 560,469	\$ 433,870	\$ 8,979
114	407.02	Regulatory Debit / Credit - Production	PP.T	\$ 10,579,661	\$ 5,652,530	\$ 1,385,731	\$ 1,395,185	\$ 892,637	\$ 634,386	\$ 307,205	\$ 270,152	\$ -	\$ 38,238	\$ 3,597
115	411.00	Accretion Exp - FAS 143	PP.T	\$ 1,820,785	\$ 972,814	\$ 238,488	\$ 240,115	\$ 153,625	\$ 109,179	\$ 52,871	\$ 46,494	\$ -	\$ 6,581	\$ 619
116	411.01	Gain/Loss on Utility Plant	PTDP.T	\$ (1,063,695)	\$ (610,587)	\$ (133,377)	\$ (123,619)	\$ (70,744)	\$ (55,295)	\$ (26,819)	\$ (18,656)	\$ (12,702)	\$ (11,531)	\$ (363)
117	411.02	Gain/Loss Disp Allowance	PTDP.T	\$ (26,424)	\$ (15,168)	\$ (3,313)	\$ (3,071)	\$ (1,757)	\$ (1,374)	\$ (666)	\$ (463)	\$ (316)	\$ (286)	\$ (9)
118	421.00	FAS 133 Gain / Loss	DP.T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
119		TOTAL DEPRECIATION EXPENSES		\$ 413,783,579	\$ 239,697,663	\$ 51,969,702	\$ 47,643,407	\$ 27,369,691	\$ 21,308,098	\$ 10,338,465	\$ 7,263,002	\$ 3,596,145	\$ 4,458,183	\$ 139,224

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY - EXPENSE SUMMARY
 Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
120														
121		Taxes (Other Than Income)												
122	236.00	Property Taxes	PTDGP.T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	236.01	Payroll Taxes	SW.T	\$ 8,147,842	\$ 4,982,360	\$ 1,001,803	\$ 830,829	\$ 471,645	\$ 369,050	\$ 179,633	\$ 123,928	\$ 88,330	\$ 97,830	\$ 2,432
124	236.02	Other Taxes - Wash Excise - Allocated	REVFAC1.T	\$ 76,958,873	\$ 43,724,370	\$ 9,755,594	\$ 9,160,748	\$ 5,520,961	\$ 4,158,310	\$ 1,953,218	\$ 1,558,624	\$ 432,721	\$ 667,979	\$ 26,350
125	236.03	Other Taxes - Muni	REVFAC1.T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	236.04	Other Taxes - MT Corp License	ENERGY_2	\$ 800	\$ 407	\$ 107	\$ 110	\$ 73	\$ 52	\$ 25	\$ 23	\$ -	\$ 3	\$ 0
127	236.05	Other Taxes - MT Elec Energy Lic	ENERGY_2	\$ 1,471,073	\$ 749,170	\$ 196,723	\$ 202,546	\$ 133,622	\$ 95,772	\$ 45,660	\$ 41,728	\$ -	\$ 5,376	\$ 477
128		TOTAL TAXES OTHER THAN INCOME		\$ 86,578,588	\$ 49,456,307	\$ 10,954,227	\$ 10,194,233	\$ 6,126,301	\$ 4,623,184	\$ 2,178,536	\$ 1,724,303	\$ 521,051	\$ 771,187	\$ 29,259
129														
130		INCOME TAXES												
131	409.10	Current Federal Income Tax @ Rate	RB.T	\$ 46,784,334	\$ 26,735,773	\$ 5,699,794	\$ 5,533,752	\$ 3,190,825	\$ 2,496,128	\$ 1,167,711	\$ 864,610	\$ 579,103	\$ 500,354	\$ 16,284
132	410.10	Provision for Def Inc Tax	RB.T	\$ 41,744,854	\$ 23,855,869	\$ 5,085,828	\$ 4,937,671	\$ 2,847,118	\$ 2,227,252	\$ 1,041,928	\$ 771,476	\$ 516,724	\$ 446,458	\$ 14,530
133		TOTAL FIT		\$ 88,529,188	\$ 50,591,643	\$ 10,785,621	\$ 10,471,423	\$ 6,037,943	\$ 4,723,380	\$ 2,209,638	\$ 1,636,086	\$ 1,095,827	\$ 946,812	\$ 30,815
134														
135		TOTAL OPERATING EXPENSES		\$ 1,762,043,712	\$ 1,000,360,966	\$ 224,852,030	\$ 209,862,300	\$ 127,404,963	\$ 95,361,198	\$ 44,830,595	\$ 36,199,274	\$ 7,874,281	\$ 14,696,930	\$ 601,173

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY - EXPENSE SUMMARY
 Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1		RATE BASE												
2														
3		Plant-in-Service												
4		Intangible Plant												
5	300.00	Production Plant	PP.T	\$ 70,587,020	\$ 37,713,422	\$ 9,245,533	\$ 9,308,610	\$ 5,955,637	\$ 4,232,598	\$ 2,049,657	\$ 1,802,444	\$ -	\$ 255,119	\$ 24,001
6	300.01	Transmission Plant	PC4	\$ 16,203,261	\$ 8,657,122	\$ 2,122,313	\$ 2,136,793	\$ 1,367,117	\$ 971,593	\$ 470,499	\$ 413,751	\$ -	\$ 58,563	\$ 5,510
7	300.02	General Plant	GP.T	\$ 177,634,269	\$ 108,167,585	\$ 21,870,018	\$ 18,288,014	\$ 10,384,695	\$ 8,127,588	\$ 3,954,950	\$ 2,728,058	\$ 1,938,603	\$ 2,121,183	\$ 53,574
8		Sub-total		\$ 264,424,550	\$ 154,538,129	\$ 33,237,864	\$ 29,733,417	\$ 17,707,449	\$ 13,331,780	\$ 6,475,106	\$ 4,944,253	\$ 1,938,603	\$ 2,434,865	\$ 83,084
9														
10		Production Plant												
11	310.00	Thermal Baseload Generation	PC4	\$ 1,271,475,240	\$ 679,327,191	\$ 166,538,632	\$ 167,674,836	\$ 107,278,146	\$ 76,241,262	\$ 36,920,217	\$ 32,467,195	\$ -	\$ 4,595,428	\$ 432,333
12	330.00	Hydro Baseload Generation	PC4	\$ 692,253,355	\$ 369,858,974	\$ 90,671,783	\$ 91,290,388	\$ 58,407,473	\$ 41,509,475	\$ 20,101,173	\$ 17,676,730	\$ -	\$ 2,501,976	\$ 235,383
13	340.00	Other Production Generation	PC4	\$ 1,924,113,395	\$ 1,028,020,450	\$ 252,021,591	\$ 253,741,000	\$ 162,343,167	\$ 115,375,298	\$ 55,871,071	\$ 49,132,348	\$ -	\$ 6,954,224	\$ 654,247
14		Sub-total		\$ 3,887,841,989	\$ 2,077,206,615	\$ 509,232,005	\$ 512,706,224	\$ 328,028,786	\$ 233,126,035	\$ 112,892,461	\$ 99,276,273	\$ -	\$ 14,051,628	\$ 1,321,963
15														
16		Transmission Plant												
17	350.00	Transmission Plant - Integrated Generation	PC4	\$ 174,349,685	\$ 93,152,016	\$ 22,836,432	\$ 22,992,233	\$ 14,710,401	\$ 10,454,502	\$ 5,062,645	\$ 4,452,029	\$ -	\$ 630,143	\$ 59,283
18	350.01	Bulk Transmission Plant	PC3	\$ 1,214,311,299	\$ 597,433,389	\$ 146,224,360	\$ 147,140,394	\$ 94,066,806	\$ 66,837,406	\$ 32,379,428	\$ 28,445,402	\$ 97,368,058	\$ 4,035,838	\$ 380,219
19	350.02	Transmission Plant - Sch 62 Lease	DIR_449	\$ 389,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 389,231	\$ -	\$ -
20		Sub-total		\$ 1,389,050,215	\$ 690,585,405	\$ 169,060,792	\$ 170,132,627	\$ 108,777,207	\$ 77,291,907	\$ 37,442,073	\$ 32,897,432	\$ 97,757,289	\$ 4,665,981	\$ 439,503
21														
22		Distribution Plant												
23	360.01	Land & Land Rights - Assigned	DIR360.01	\$ 7,206,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,463,302	\$ 742,731	\$ -	\$ -	\$ -
24	360.02	Land & Land Rights - Allocated	NCP_360	\$ 38,836,548	\$ 15,899,895	\$ 6,216,844	\$ 7,820,648	\$ 4,440,538	\$ 4,423,969	\$ -	\$ -	\$ -	\$ 32,087	\$ 2,567
25	361.01	Structures & Improve - Assigned	DIR361.01	\$ 927,906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 571,996	\$ 162,866	\$ 193,043	\$ -	\$ -
26	361.02	Structures & Improve - Allocated	NCP_361	\$ 7,043,220	\$ 3,493,517	\$ 1,028,704	\$ 1,235,661	\$ 770,667	\$ 507,746	\$ -	\$ -	\$ -	\$ 6,168	\$ 757
27	362.01	Station Equipment - Assigned	DIR362.01	\$ 45,047,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,432,138	\$ 14,253,458	\$ 6,597,941	\$ -	\$ -
28	362.02	Station Equipment - Allocated	NCP_362	\$ 372,825,963	\$ 203,031,789	\$ 52,523,490	\$ 56,569,492	\$ 32,062,869	\$ 28,172,011	\$ -	\$ -	\$ -	\$ 359,517	\$ 106,796
29	363.01	Battery Storage	DEM	\$ 2,897,295	\$ 1,577,795	\$ 408,169	\$ 439,611	\$ 249,166	\$ 218,930	\$ -	\$ -	\$ -	\$ 2,794	\$ 830
30	364.01	Poles Towers & Fixtures	OH_NCP	\$ 332,823,920	\$ 226,093,115	\$ 43,352,803	\$ 33,490,419	\$ 13,955,010	\$ 15,478,580	\$ -	\$ -	\$ -	\$ 217,796	\$ 236,197
31	365.01	OH Lines Direct Assignment	DIR364.01	\$ 2,006,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,006,904	\$ -	\$ -	\$ -	\$ -
32	365.02	OVHD Cond & Devices	OH_NCP	\$ 390,038,424	\$ 264,959,930	\$ 50,805,420	\$ 39,247,631	\$ 16,353,964	\$ 18,139,444	\$ -	\$ -	\$ -	\$ 255,237	\$ 276,800
33	366.01	UG Conduit Direct Assignment	DIR366.01	\$ 42,630,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,974,436	\$ 6,656,205	\$ -	\$ -	\$ -
34	366.02	UG Conduit	UG_NCP	\$ 616,192,356	\$ 411,392,599	\$ 76,127,895	\$ 70,256,878	\$ 30,168,410	\$ 27,782,445	\$ -	\$ -	\$ -	\$ 301,464	\$ 162,665
35	367.01	UG Conductor & Devices	UG_NCP	\$ 839,507,908	\$ 560,486,245	\$ 103,717,563	\$ 95,718,819	\$ 41,101,806	\$ 37,851,139	\$ -	\$ -	\$ -	\$ 410,719	\$ 221,617
36	368.01	Line Transf OVHD	OH_TFMR	\$ 158,181,416	\$ 115,526,683	\$ 18,108,248	\$ 2,322,391	\$ 29,482	\$ -	\$ -	\$ -	\$ -	\$ 22,194,611	\$ -
37	368.02	Line Transf UNGD	UG_TFMR	\$ 295,925,429	\$ 217,662,652	\$ 42,890,899	\$ 25,965,513	\$ 8,706,892	\$ -	\$ -	\$ -	\$ -	\$ 681,987	\$ 17,485
38	368.03	Line Transf Assigned	DIR368.03	\$ 3,221,791	\$ -	\$ -	\$ -	\$ -	\$ 860,858	\$ 2,341,536	\$ -	\$ -	\$ -	\$ 19,397
39	369.01	Services - OVHD	OH_SVC	\$ 39,681,227	\$ 34,421,865	\$ 5,076,817	\$ 179,789	\$ 2,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	369.02	Services - UNGD	RESID	\$ 141,200,591	\$ 141,200,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	370.01	Meters	METER	\$ 136,044,280	\$ 88,452,024	\$ 25,064,057	\$ 6,808,148	\$ 770,934	\$ 12,934,224	\$ 809,283	\$ 418,776	\$ 588,094	\$ -	\$ 198,741
42	373.00	Str & Area Lighting Sys	DIR373.00	\$ 52,258,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,258,331	\$ -
43	374.00	Asset Retirement Obligation	LINE.T	\$ 2,659,128	\$ 1,749,785	\$ 327,731	\$ 285,521	\$ 121,497	\$ 118,713	\$ 45,429	\$ 7,961	\$ -	\$ 1,418	\$ 1,073
44		Sub-total		\$ 3,527,157,161	\$ 2,285,948,485	\$ 425,648,639	\$ 340,340,522	\$ 148,733,991	\$ 147,252,371	\$ 71,645,023	\$ 22,241,998	\$ 7,379,079	\$ 76,722,128	\$ 1,244,925
45														
46	389.00	General Plant												
47	390.00	Land & Land Rights	SW.T	\$ 34,591,566	\$ 21,152,552	\$ 4,253,144	\$ 3,527,276	\$ 2,002,365	\$ 1,566,797	\$ 762,631	\$ 526,137	\$ 375,003	\$ 415,335	\$ 10,326
48	391.00	Structures & Improvements	SW.T	\$ 140,669,439	\$ 86,018,588	\$ 17,295,759	\$ 14,343,956	\$ 8,142,782	\$ 6,371,508	\$ 3,101,300	\$ 2,139,579	\$ 1,524,982	\$ 1,688,994	\$ 41,991
49	391.01	Office Furniture & Equip	SW.T	\$ 83,991,255	\$ 51,360,190	\$ 10,326,995	\$ 8,564,524	\$ 4,861,912	\$ 3,804,316	\$ 1,851,732	\$ 1,277,505	\$ 910,540	\$ 1,008,469	\$ 25,072
50	392.00	Transportation Equip	SW.T	\$ 13,379,543	\$ 8,181,517	\$ 1,645,058	\$ 1,364,302	\$ 774,487	\$ 606,016	\$ 294,975	\$ 203,503	\$ 145,046	\$ 160,646	\$ 3,994
51	393.00	Stores Equip	PTDP.T	\$ 798,003	\$ 458,073	\$ 100,062	\$ 92,741	\$ 53,074	\$ 41,483	\$ 20,120	\$ 13,996	\$ 9,530	\$ 8,651	\$ 273
52	394.00	Tools & Shop & Garage Equip	SWPTD.T	\$ 13,311,691	\$ 7,663,315	\$ 1,667,435	\$ 1,540,641	\$ 877,584	\$ 688,689	\$ 334,048	\$ 229,925	\$ 157,808	\$ 147,698	\$ 4,549
53	395.00	Lab Equip	SWPTD.T	\$ 12,031,127	\$ 6,926,116	\$ 1,507,030	\$ 1,392,434	\$ 793,162	\$ 622,438	\$ 301,913	\$ 207,806	\$ 142,627	\$ 133,490	\$ 4,111
54	396.00	Power Operated Equip	SWPTD.T	\$ 6,323,257	\$ 3,640,192	\$ 792,057	\$ 731,828	\$ 416,866	\$ 327,138	\$ 158,678	\$ 109,218	\$ 74,961	\$ 70,159	\$ 2,161
55	397.00	Communication Equip	SW.T	\$ 147,993,975	\$ 90,497,502	\$ 18,196,335	\$ 15,090,833	\$ 8,566,770	\$ 6,703,267	\$ 3,262,782	\$ 2,250,985	\$ 1,604,386	\$ 1,776,938	\$ 44,178
56	398.00	Miscellaneous Equip	SW.T	\$ 967,418	\$ 591,571	\$ 118,947	\$ 98,647	\$ 56,000	\$ 43,818	\$ 21,328	\$ 14,714	\$ 10,488	\$ 11,616	\$ 289
55	399.00	Other Tangible Property	SW.T	\$ 545,833	\$ 333,774	\$ 67,112	\$ 55,658	\$ 31,596	\$ 24,723	\$ 12,034	\$ 8,302	\$ 5,917	\$ 6,554	\$ 163
57		Sub-total		\$ 454,603,106	\$ 276,823,389	\$ 55,969,934	\$ 46,802,839	\$ 26,576,598	\$ 20,800,192	\$ 10,121,541	\$ 6,981,670	\$ 4,961,288	\$ 5,428,549	\$ 137,106
58														
59		TOTAL PLANT-IN-SERVICE		\$ 9,523,077,020	\$ 5,485,102,022	\$ 1,193,149,235	\$ 1,099,715,628	\$ 629,824,031	\$ 491,802,285	\$ 238,576,204	\$ 166,341,625	\$ 112,036,259	\$ 103,303,150	\$ 3,226,581
60														
61		Accumulated Reserve for Depreciatior												
62		Intangible Plant												
63	111.00	Accum Amortization - Production	PP.T	\$ (9,768,706)	\$ (5,219,251)	\$ (1,279,511)	\$ (1,288,241)	\$ (824,215)	\$ (585,759)	\$ (283,657)	\$ (249,444)	\$ -	\$ (35,307)	\$ (3,322)
64	111.01	Accum Amortization - Transmission	PC4	\$ (9,434,101)	\$ (5,040,476)	\$ (1,235,684)	\$ (1,244,115)	\$ (795,983)	\$ (565,695)	\$ (273,941)	\$ (240,900)	\$ -	\$ (34,097)	\$ (3,208)
65	111.02	Accum Amortization - General	GP.T	\$ (57,900,107)	\$ (35,257,357)	\$ (7,128,559)	\$ (5,961,001)	\$ (3,384,904)	\$ (2,649,197)	\$ (1,289,121)	\$ (889,214)	\$ (631,890)	\$ (691,402)	\$ (17,462)
66		Sub-total		\$ (77,102,914)	\$ (45,517,084)	\$ (9,643,755)	\$ (8,493,356)	\$ (5,005,102)	\$ (3,800,652)	\$ (1,846,719)	\$ (1,379,559)	\$ (631,890)	\$ (760,806)	\$ (23,992)

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY - EXPENSE SUMMARY
 Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 46/49	Choice / Retail Wheeling Sch 44/49	Lighting Sch 50-59	Firm Resale
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
67		Production Plant												
68	108.01	Accum Depreciation Thermal Baseload Generation	PP.T	\$ (849,906,234)	\$ (454,090,175)	\$ (111,321,257)	\$ (112,080,742)	\$ (71,709,115)	\$ (50,962,789)	\$ (24,678,988)	\$ (21,702,405)	\$ -	\$ (3,071,772)	\$ (288,989)
70	108.02	Accum Depreciation Hydro Baseload Generation	PP.T	\$ (142,074,117)	\$ (75,907,739)	\$ (18,608,958)	\$ (18,735,917)	\$ (11,987,216)	\$ (8,519,167)	\$ (4,125,450)	\$ (3,627,871)	\$ -	\$ (513,491)	\$ (48,309)
71	108.03	Accum Depreciation Other Production Generation	PP.T	\$ (675,730,421)	\$ (361,031,056)	\$ (88,507,598)	\$ (89,111,439)	\$ (57,013,384)	\$ (40,518,713)	\$ (19,621,392)	\$ (17,254,816)	\$ -	\$ (2,442,258)	\$ (229,765)
72		Sub-total		\$ (1,667,710,772)	\$ (891,028,971)	\$ (218,437,813)	\$ (219,928,098)	\$ (140,709,715)	\$ (100,000,669)	\$ (48,425,829)	\$ (42,585,092)	\$ -	\$ (6,027,521)	\$ (567,063)
73														
74		Transmission Plant												
75	108.04_IG	Accum Depreciation Integrating Gen Transmission Plant	PC4	\$ (48,274,493)	\$ (25,792,225)	\$ (6,323,024)	\$ (6,366,162)	\$ (4,073,062)	\$ (2,894,676)	\$ (1,401,761)	\$ (1,232,692)	\$ -	\$ (174,476)	\$ (16,415)
76	108.04_BT	Accum Depreciation Bulk Transmission Plant >230kV	PC3	\$ (383,823,970)	\$ (188,838,937)	\$ (46,219,132)	\$ (46,508,675)	\$ (29,732,981)	\$ (21,126,212)	\$ (10,234,608)	\$ (8,991,127)	\$ (30,776,453)	\$ (1,275,662)	\$ (120,181)
77	108.04_L	Accum Depreciation Transmission Sch 62	DIR_449	\$ (184,422)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (184,422)	\$ -	\$ -
78		Sub-total		\$ (432,282,885)	\$ (214,631,163)	\$ (52,542,156)	\$ (52,874,838)	\$ (33,806,044)	\$ (24,020,888)	\$ (11,636,370)	\$ (10,223,819)	\$ (30,960,875)	\$ (1,450,138)	\$ (136,596)
79														
80		Distribution Plant												
81	108.05_360a	Land Rights - Assigned	DIR108.360	\$ (10,783)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,783)	\$ -	\$ -	\$ -
82	108.05_360b	Land Rights	NCP_360	\$ (3,040,576)	\$ (1,244,828)	\$ (486,727)	\$ (612,291)	\$ (347,657)	\$ (346,360)	\$ -	\$ -	\$ -	\$ (2,512)	\$ (201)
83	108.05_361a	Structures & Improve - Assigned	DIR108.361	\$ (272,296)	\$ -	\$ -	\$ -	\$ -	\$ (9,600)	\$ (125,592)	\$ (51,225)	\$ (85,879)	\$ -	\$ -
84	108.05_361b	Structures & Improve - Allocated	NCP_361	\$ (1,985,323)	\$ (984,743)	\$ (289,968)	\$ (348,305)	\$ (217,234)	\$ (143,122)	\$ -	\$ -	\$ -	\$ (1,739)	\$ (213)
85	108.05_362a	Station Equipment - Assigned	DIR108.362	\$ (14,004,627)	\$ -	\$ -	\$ -	\$ -	\$ (640,871)	\$ (6,112,233)	\$ (3,892,875)	\$ (3,358,648)	\$ -	\$ -
86	108.05_362b	Station Equipment - Allocated	NCP_362	\$ (108,902,602)	\$ (59,305,661)	\$ (15,342,131)	\$ (16,523,970)	\$ (9,365,576)	\$ (8,229,055)	\$ -	\$ -	\$ -	\$ (105,015)	\$ (31,195)
87	108.10_363	Battery Storage	NCP_362	\$ (227,791)	\$ (124,049)	\$ (32,091)	\$ (34,563)	\$ (19,590)	\$ (17,213)	\$ -	\$ -	\$ -	\$ (220)	\$ (65)
88	108.10_364a	Poles Towers & Fixtures	OH_NCP	\$ (144,226,000)	\$ (97,975,247)	\$ (18,786,514)	\$ (14,512,747)	\$ (6,047,268)	\$ (6,707,492)	\$ -	\$ -	\$ -	\$ (94,380)	\$ (102,354)
89	108.10_364b	Poles & OH Conductor - Assigned	DIR108.364	\$ (1,850,072)	\$ -	\$ -	\$ -	\$ -	\$ (1,850,072)	\$ -	\$ -	\$ -	\$ -	\$ -
90	108.10_365a	OVHD Cond & Devices	OH_NCP	\$ (118,410,196)	\$ (80,438,119)	\$ (15,423,813)	\$ (11,915,030)	\$ (4,964,834)	\$ (5,506,881)	\$ -	\$ -	\$ -	\$ (77,486)	\$ (84,033)
91	108.10_366a	UG Conduit & Conductor - Assigned	DIR108.366	\$ (21,918,802)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,344,190)	\$ (1,574,612)	\$ -	\$ -	\$ -
92	108.10_366b	UG Conduit & Conductor	UG_NCP	\$ (230,834,273)	\$ (154,113,420)	\$ (28,518,574)	\$ (26,319,209)	\$ (11,301,508)	\$ (10,407,693)	\$ -	\$ -	\$ -	\$ (112,933)	\$ (60,937)
93	108.10_367a	UNGDCond & Devices	UG_NCP	\$ (339,678,468)	\$ (226,781,794)	\$ (41,965,802)	\$ (38,729,381)	\$ (16,630,455)	\$ (15,315,183)	\$ -	\$ -	\$ -	\$ (166,183)	\$ (89,670)
94	108.10_368a	Line Transformers - Assigned	DIR368.03	\$ (1,714,983)	\$ -	\$ -	\$ -	\$ -	\$ (458,241)	\$ (1,246,417)	\$ -	\$ -	\$ -	\$ (10,325)
95	108.10_368b	Line Transformers - OH	OH_TFMR	\$ (61,577,305)	\$ (44,972,551)	\$ (7,049,230)	\$ (904,067)	\$ (11,477)	\$ -	\$ -	\$ -	\$ -	\$ (8,639,980)	\$ -
96	108.10_368c	Line Transformers - UG	UG_TFMR	\$ (116,431,907)	\$ (65,639,405)	\$ (16,875,431)	\$ (10,216,135)	\$ (3,425,728)	\$ -	\$ -	\$ -	\$ -	\$ (268,328)	\$ (6,879)
97	108.10_369a	Services - OH	OH_SVC	\$ (29,187,822)	\$ (25,319,259)	\$ (3,734,290)	\$ (132,245)	\$ (2,028)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98	108.10_369b	Services - UG	RESID	\$ (86,306,646)	\$ (86,306,646)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	108.10_370	Meters	D370.T	\$ (42,422,979)	\$ (27,582,184)	\$ (7,815,778)	\$ (2,122,999)	\$ (240,402)	\$ (4,033,307)	\$ (252,360)	\$ (130,588)	\$ (183,387)	\$ -	\$ (61,974)
100	108.10_373	Str & Area Lighting Sys	DIR373.00	\$ (20,159,020)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,159,020)	\$ -
101	108.10_374	Asset Retirement Obligation	LINE.T	\$ (288,060)	\$ (189,552)	\$ (35,503)	\$ (30,930)	\$ (13,162)	\$ (12,860)	\$ (4,921)	\$ (862)	\$ -	\$ (154)	\$ (116)
102		Sub-total		\$ (1,343,450,532)	\$ (890,977,458)	\$ (156,355,853)	\$ (122,401,872)	\$ (52,586,917)	\$ (51,827,875)	\$ (29,935,786)	\$ (5,660,945)	\$ (3,627,914)	\$ (29,627,950)	\$ (447,962)
103														
104		General Plant												
105	108.06	Accum Depreciation General Plant	GP.T	\$ (186,848,803)	\$ (113,778,630)	\$ (23,004,496)	\$ (19,236,680)	\$ (10,923,387)	\$ (8,549,196)	\$ (4,160,107)	\$ (2,869,573)	\$ (2,039,165)	\$ (2,231,216)	\$ (56,353)
106	108.07	RWIP	PTDGP.T	\$ 9,889,632	\$ 5,693,843	\$ 1,238,960	\$ 1,142,902	\$ 653,833	\$ 511,078	\$ 247,919	\$ 172,397	\$ 117,601	\$ 107,742	\$ 3,358
107		Sub-total		\$ (176,959,170)	\$ (108,084,787)	\$ (21,765,536)	\$ (18,093,778)	\$ (10,269,554)	\$ (8,038,118)	\$ (3,912,189)	\$ (2,697,176)	\$ (1,921,564)	\$ (2,123,474)	\$ (52,995)
108		TOTAL ACCUMULATED RESERVE FOR DEPRECIATION		\$ (3,697,506,273)	\$ (2,150,239,462)	\$ (458,745,112)	\$ (421,791,942)	\$ (242,377,332)	\$ (187,688,202)	\$ (95,756,892)	\$ (62,546,591)	\$ (37,142,243)	\$ (39,989,889)	\$ (1,228,608)
109														
110		Rate Base Adjustments and Working Capita												
111		Working Capital Assets												
112	WC	Working Capital	EPIS.T	\$ 227,005,242	\$ 130,750,482	\$ 28,441,556	\$ 26,214,343	\$ 15,013,357	\$ 11,723,280	\$ 5,687,033	\$ 3,965,149	\$ 2,670,651	\$ 2,462,477	\$ 76,913
113		Sub-total		\$ 227,005,242	\$ 130,750,482	\$ 28,441,556	\$ 26,214,343	\$ 15,013,357	\$ 11,723,280	\$ 5,687,033	\$ 3,965,149	\$ 2,670,651	\$ 2,462,477	\$ 76,913
114														
115		Other Items												
116														
117	182.01	Misc Def Debits - Production	PC4	\$ 231,686,397	\$ 123,786,028	\$ 30,346,431	\$ 30,553,468	\$ 19,548,070	\$ 13,892,574	\$ 6,727,549	\$ 5,916,126	\$ -	\$ 837,372	\$ 78,779
118	182.02	Misc Def Debits - Transmission	PC4	\$ 776,259	\$ 414,742	\$ 101,675	\$ 102,369	\$ 65,495	\$ 46,547	\$ 22,540	\$ 19,822	\$ -	\$ 2,806	\$ 264
119	182.03	Misc Def Debits - Distribution	DP.T	\$ 51,386,937	\$ 33,303,844	\$ 6,201,249	\$ 4,958,400	\$ 2,166,896	\$ 2,145,311	\$ 1,043,792	\$ 324,042	\$ 107,505	\$ 1,117,760	\$ 18,137
120	282.00	Accum Deferred Income Tax - Prod	PP.T	\$ (20,891,025)	\$ (11,161,712)	\$ (2,736,320)	\$ (2,754,988)	\$ (1,762,638)	\$ (1,252,685)	\$ (606,619)	\$ (533,454)	\$ -	\$ (75,505)	\$ (7,103)
121	282.01	Accum Deferred Income Tax - Trans	PC4	\$ (1,584,894)	\$ (846,781)	\$ (207,590)	\$ (133,722)	\$ (95,035)	\$ (46,021)	\$ (40,470)	\$ -	\$ -	\$ (5,728)	\$ (539)
122	282.02	Accum Deferred Income Tax - General	PTDPT.T	\$ (1,211,715,826)	\$ (695,554,636)	\$ (151,937,280)	\$ (140,821,863)	\$ (80,588,833)	\$ (62,999,240)	\$ (30,551,412)	\$ (21,252,488)	\$ (14,470,092)	\$ (13,135,528)	\$ (413,775)
123	235.00	Customer Deposits	DIR235.00	\$ (19,040,678)	\$ (16,610,349)	\$ (1,460,866)	\$ (639,730)	\$ (282,351)	\$ (23,480)	\$ -	\$ -	\$ -	\$ (236)	\$ -
124	235.01	Customer Deposits - Transmission	PC4	\$ (5,962,277)	\$ (3,185,541)	\$ (780,943)	\$ (786,271)	\$ (503,055)	\$ (357,515)	\$ (173,128)	\$ (152,247)	\$ -	\$ (21,549)	\$ (2,027)
125	252.00	Customer Advances	DIR252.00	\$ (54,720,678)	\$ (21,173,103)	\$ (31,313,867)	\$ (2,025,260)	\$ (208,448)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	253.00	Landlord Incentive	SW.T	\$ (6,362,920)	\$ (3,890,891)	\$ (782,341)	\$ (648,822)	\$ (368,324)	\$ (288,203)	\$ (140,282)	\$ (96,780)	\$ (68,980)	\$ (76,399)	\$ (1,899)
127	114.01	Acquisition Adjustment - Production	PP.T	\$ 274,406,871	\$ 146,610,837	\$ 35,941,986	\$ 36,187,199	\$ 23,152,523	\$ 16,454,214	\$ 7,968,037	\$ 7,006,995	\$ -	\$ 991,775	\$ 93,305
128	114.02	Acquisition Adjustment - Transmission	PC4	\$ 946,172	\$ 505,523	\$ 123,930	\$ 124,776	\$ 79,831	\$ 56,735	\$ 27,474	\$ 24,161	\$ -	\$ 3,420	\$ 322
129	114.03	Acquisition Adjustment - Distribution	DP.T	\$ 302,368	\$ 195,958	\$ 36,488	\$ 29,175	\$ 12,750	\$ 12,623	\$ 6,142	\$ 1,907	\$ 633	\$ 6,577	\$ 107
130	115.01	Accum Amort Acquisition Adj - Production	PP.T	\$ (110,171,960)	\$ (58,862,970)	\$ (14,430,393)	\$ (14,528,844)	\$ (9,295,536)	\$ (6,606,223)	\$ (3,199,097)	\$ (2,813,247)	\$ -	\$ (398,189)	\$ (37,461)
131	115.02	Accum Amort Acquisition Adj - Transmission	PC4	\$ (880,239)	\$ (470,296)	\$ (115,294)	\$ (116,081)	\$ (74,268)	\$ (52,782)	\$ (22,477)	\$ -	\$ -	\$ (3,181)	\$ (299)
132	115.03	Accum Amort Acquisition Adj - Distribution	DP.T	\$ (302,368)	\$ (195,958)	\$ (36,488)	\$ (29,175)	\$ (12,750)	\$ (12,623)	\$ (6,142)	\$ (1,907)	\$ (633)	\$ (6,577)	\$ (107)
133	230.00	ARO - Production	PP.T	\$ (66,549,570)	\$ (35,556,282)	\$ (8,716,705)	\$ (8,776,174)	\$ (5,614,985)	\$ (3,990,501)	\$ (1,932,420)	\$ (1,699,347)	\$ -	\$ (240,527)	\$ (22,629)
134	230.01	ARO - Transmission	PC4	\$ (6,071,941)	\$ (3,244,133)	\$ (795								

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY - CUSTOMER CHARGE SUMMARY
 Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement

Line No.	Description	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	PLANT INVESTMENT:											
2	Meters (A/C 370)	\$ 136,044,280	\$ 88,452,024	\$ 25,064,057	\$ 6,808,148	\$ 770,934	\$ 12,934,224	\$ 809,283	\$ 418,776	\$ 588,094	\$ -	\$ 198,741
3	UG Service (A/C 369)	\$ 141,200,591	\$ 141,200,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	OH Service (A/C 369)	\$ 39,681,227	\$ 34,421,865	\$ 5,076,817	\$ 179,789	\$ 2,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Transformers (A/C 368)	\$ 457,328,636	\$ 333,189,336	\$ 60,999,148	\$ 28,287,905	\$ 8,736,374	\$ 860,858	\$ 2,341,536	\$ -	\$ -	\$ 22,876,598	\$ 36,882
6	Subtotal Transformer, Meter & Service	\$ 774,254,734	\$ 597,263,815	\$ 91,140,021	\$ 35,275,841	\$ 9,510,065	\$ 13,795,082	\$ 3,150,819	\$ 418,776	\$ 588,094	\$ 22,876,598	\$ 235,623
7												
8	General Plant	\$ 92,671,605	\$ 74,323,884	\$ 10,041,209	\$ 2,042,952	\$ 550,263	\$ 695,904	\$ 205,144	\$ 52,578	\$ 231,044	\$ 4,517,346	\$ 11,280
9	Prod, Trans & Dist Plant	\$ 826,513,065	\$ 597,263,815	\$ 91,140,021	\$ 35,275,841	\$ 9,510,065	\$ 13,795,082	\$ 3,150,819	\$ 418,776	\$ 588,094	\$ 75,134,929	\$ 235,623
10	Related General Plant	\$ 89,529,671	\$ 74,323,884	\$ 10,041,209	\$ 2,042,952	\$ 550,263	\$ 695,904	\$ 205,144	\$ 52,578	\$ 231,044	\$ 1,375,412	\$ 11,280
11												
12	Related Distribution Accumulated Depreciation	\$ (337,641,642)	\$ (269,820,045)	\$ (35,474,730)	\$ (13,375,447)	\$ (3,679,635)	\$ (4,491,548)	\$ (1,498,777)	\$ (130,588)	\$ (183,387)	\$ (8,908,308)	\$ (79,179)
13												
14	General Accumulated Depreciation	\$ (37,107,614)	\$ (29,830,892)	\$ (4,019,013)	\$ (799,822)	\$ (215,420)	\$ (270,548)	\$ (80,733)	\$ (21,107)	\$ (94,088)	\$ (1,771,617)	\$ (4,373)
15	Related General Accumulated Depreciation	\$ (35,875,407)	\$ (29,830,892)	\$ (4,019,013)	\$ (799,822)	\$ (215,420)	\$ (270,548)	\$ (80,733)	\$ (21,107)	\$ (94,088)	\$ (539,411)	\$ (4,373)
16												
17	Net Plant Investment	\$ 490,267,356	\$ 371,936,762	\$ 61,687,488	\$ 23,143,524	\$ 6,165,272	\$ 9,728,889	\$ 1,776,453	\$ 319,660	\$ 541,664	\$ 14,804,292	\$ 163,352
18												
19	EXPENSE:											
20	OE - Supervision & Eng (A/C 580)	\$ 374,213	\$ 212,393	\$ 60,184	\$ 16,348	\$ 1,851	\$ 31,058	\$ 1,943	\$ 1,006	\$ 1,412	\$ 47,541	\$ 477
21	OE - Meters (A/C 586)	\$ (869,428)	\$ (565,277)	\$ (160,179)	\$ (43,509)	\$ (4,927)	\$ (82,660)	\$ (5,172)	\$ (2,676)	\$ (3,758)	\$ -	\$ (1,270)
22	OE - Customer Installation (A/C 587)	\$ 4,611,537	\$ 2,998,287	\$ 849,604	\$ 230,778	\$ 26,133	\$ 438,436	\$ 27,433	\$ 14,195	\$ 19,935	\$ -	\$ 6,737
23	ME - Line Transformers (A/C 595)	\$ 255,499	\$ 186,145	\$ 34,079	\$ 15,804	\$ 4,881	\$ 481	\$ 1,308	\$ -	\$ -	\$ 12,781	\$ 21
24	ME - Meters (A/C 597)	\$ 500,154	\$ 325,186	\$ 92,146	\$ 25,030	\$ 2,834	\$ 47,551	\$ 2,975	\$ 1,540	\$ 2,162	\$ -	\$ 731
25	CAE - Supervision (A/C 901)	\$ 10,691,942	\$ 9,326,092	\$ 1,167,547	\$ 81,028	\$ 23,295	\$ 11,231	\$ 13,012	\$ 7,457	\$ 46,099	\$ 16,122	\$ 58
26	CAE - Meter Reading (A/C 902)	\$ 25,302,937	\$ 22,234,738	\$ 2,851,358	\$ 177,729	\$ 18,122	\$ 14,653	\$ 4,225	\$ 823	\$ 1,090	\$ -	\$ 200
27	CAE - Records & Collections (A/C 903)	\$ 14,179,929	\$ 12,203,233	\$ 1,460,759	\$ 121,556	\$ 68,080	\$ 26,895	\$ 43,989	\$ 26,817	\$ 169,796	\$ 58,790	\$ 14
28	Subtotal O&M and Cust Acctg Expense	\$ 55,046,784	\$ 46,920,798	\$ 6,355,499	\$ 624,763	\$ 140,269	\$ 487,646	\$ 89,713	\$ 49,161	\$ 236,734	\$ 135,233	\$ 6,967
29												
30	Total Admin & General	\$ 22,711,013	\$ 18,159,290	\$ 2,495,015	\$ 379,758	\$ 91,959	\$ 225,956	\$ 43,620	\$ 17,098	\$ 73,846	\$ 1,221,035	\$ 3,436
31	Total Prod, Tran, Dist & Customer Expense	\$ 64,067,884	\$ 51,185,989	\$ 7,113,064	\$ 779,257	\$ 157,628	\$ 751,959	\$ 106,499	\$ 57,729	\$ 248,725	\$ 3,656,010	\$ 11,025
32	Related Admin & General	\$ 19,577,185	\$ 16,646,125	\$ 2,229,288	\$ 304,468	\$ 81,833	\$ 146,544	\$ 36,745	\$ 14,561	\$ 70,286	\$ 45,165	\$ 2,171
33												
34	Distribution Depreciation Expense	\$ 27,310,232	\$ 19,735,215	\$ 3,011,513	\$ 1,165,609	\$ 314,238	\$ 455,827	\$ 104,112	\$ 13,838	\$ 19,432	\$ 2,482,662	\$ 7,786
35	Related Distribution Depreciation Expense	\$ 25,583,475	\$ 19,735,215	\$ 3,011,513	\$ 1,165,609	\$ 314,238	\$ 455,827	\$ 104,112	\$ 13,838	\$ 19,432	\$ 755,905	\$ 7,786
36												
37	Total Depreciation Expense	\$ 32,829,220	\$ 24,161,518	\$ 3,609,510	\$ 1,287,276	\$ 347,009	\$ 497,271	\$ 116,329	\$ 16,969	\$ 33,192	\$ 2,751,689	\$ 8,457
38	General Distribution Expense	\$ 5,518,988	\$ 4,426,303	\$ 597,997	\$ 121,666	\$ 32,770	\$ 41,444	\$ 12,217	\$ 3,131	\$ 13,760	\$ 269,027	\$ 672
39	Depreciation Net of General Expense	\$ 27,310,232	\$ 19,735,215	\$ 3,011,513	\$ 1,165,609	\$ 314,238	\$ 455,827	\$ 104,112	\$ 13,838	\$ 19,432	\$ 2,482,662	\$ 7,786
40	Related General Depr Expense	\$ 5,331,872	\$ 4,426,303	\$ 597,997	\$ 121,666	\$ 32,770	\$ 41,444	\$ 12,217	\$ 3,131	\$ 13,760	\$ 81,912	\$ 672
41												
42	Total Plant in Service	\$ 955,395,713	\$ 700,629,447	\$ 105,104,791	\$ 38,117,068	\$ 10,275,340	\$ 14,762,907	\$ 3,436,122	\$ 491,899	\$ 909,417	\$ 81,417,409	\$ 251,311
43	Property Tax (A/C 236)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Related Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45												
46	Total Related Expense	\$ 105,539,316	\$ 87,728,441	\$ 12,194,297	\$ 2,216,507	\$ 569,111	\$ 1,131,461	\$ 242,786	\$ 80,691	\$ 340,212	\$ 1,018,214	\$ 17,596
47												
48	Customers (Annual)	13,380,480	11,767,920	1,415,016	91,392	9,336	7,608	1,896	300	192	86,724	96
49	Cost of Capital (Net of Tax)	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%	6.69%
50	Conversion Factor	0.619051	0.619051	0.619051	0.619051	0.619051	0.619051	0.619051	0.619051	0.619051	0.619051	0.619051
51	1 - FIT Rate	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%
52												
53	\$ / Month per Customer for Plant Investment	\$ 3.96	\$ 3.42	\$ 4.71	\$ 27.38	\$ 71.40	\$ 138.27	\$ 101.31	\$ 115.21	\$ 305.04	\$ 18.46	\$ 183.98
54	\$ / Month per Customer for Expense	\$ 8.28	\$ 7.83	\$ 9.05	\$ 25.47	\$ 64.01	\$ 156.16	\$ 134.45	\$ 282.42	\$ 1,860.53	\$ 12.33	\$ 192.45
55	TOTAL MONTHLY CUSTOMER CHARGE	\$ 12.24	\$ 11.24	\$ 13.76	\$ 52.85	\$ 135.41	\$ 294.42	\$ 235.76	\$ 397.63	\$ 2,165.57	\$ 30.79	\$ 376.44

Puget Sound Energy
Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev Requirement
Sch 40 Feeder Allocation

Line	Account Description	FERC 364 & 365			FERC 366 & 367	
		Total	% to Total	OH Lines	% to Total	UG Lines
(a)	(b)	(c)	(d)	(c)	(d)	
1	Distribution Ratebase					
2	Direct Ratebase	\$ 3,527,157,161	20.55%	\$ 724,869,248	42.48%	\$ 1,498,330,905
3	Direct Accumulated Depreciation	\$ (1,343,450,532)	19.69%	\$ (264,486,268)	44.10%	\$ (592,431,544)
4	Indirect Ratebase	\$ (238,650,692)	21.08%	\$ (50,313,863)	41.48%	\$ (99,003,001)
5	Net Distribution Ratebase	\$ 1,945,055,937		\$ 410,069,117		\$ 806,896,360
6						
7	Rate of Return	7.74%		7.74%		7.74%
8	Return on Distribution Ratebase	\$ 150,547,330		\$ 31,739,350		\$ 62,453,778
9						
10	Distribution Expense					
11	Total Distribution Expense	\$ 410,516,569				
12	Less:					
13	Depreciation	\$ (116,546,832)				
14	Property Tax	\$ -				
15	FIT	\$ (33,777,068)				
16	Subtotal Distribution Expense	\$ 260,192,669				
17						
18	Direct Expense	\$ 83,384,764	52.72%	\$ 43,961,025	22.50%	\$ 18,757,975
19	Indirect Expense	\$ 93,423,140	52.72%	\$ 49,253,326	22.50%	\$ 21,016,176
20	Total Distribution Expense	\$ 176,807,904		\$ 93,214,352		\$ 39,774,151
21						
22	Total Distribution Cost of Service	\$ 327,355,234		\$ 124,953,701		\$ 102,227,929
23						
24	% Expense to Distribution Plant	9.09%		22.73%		4.93%

Puget Sound Energy

**Adjusted Test Year Twelve Months ended September 2016 @ Proforma Rev
Requirement
Sch 40 Substation O&M Overhead**

Line No.	Account Description (a)	Substation O&M % (b)
1	A&G - Operating Expense	\$ 104,551,393
2	A&G - Maintenance Expense	\$ 12,120,662
3	Total A&G	\$ 116,672,055
4		
5	Plant In Service	\$ 9,523,077,020
6	Intangible Plant	\$ 264,424,550
7	Accumulated Reserve for Depreciation	\$ (3,697,506,273)
8	Net Plant In Service	\$ 6,089,995,297
9		
10	% A&G to Total Net Plant	1.92%
11		
12	Distribution Operating Expense	\$ 22,031,565
13	Distribution Maintenance Expense	\$ 61,353,200
14	Total Distribution O&M Expense	\$ 83,384,764
15		
16	Distribution Plant in Service	\$ 3,527,157,161
17	Distribution Accumulated Reserve for Depreciation	\$ (1,343,450,532)
18	Distribution Net Plant in Service	\$ 2,183,706,629
19		
20	% Dist O&M Expense to Net Plant	3.82%
21		
22	Total O&M and A&G	5.73%
23		
24	Revenue Sensitive Factor	95.2386%
25		
26	After Tax Rate	6.0210%

Puget Sound Energy
Adjusted Test Year Twelve Months ended September
2016 @ Proforma Rev Requirement
Sch 40 Substation Administrative & General Overhead

Line	Substation
No. Account Description	A&G %
(a)	(b)
1	O&M Expense
2	Production O&M \$ 899,803,549
3	Transmission O&M \$ 128,916,265
4	Distribution O&M \$ 83,384,764
5	Customer Accounting \$ 50,326,934
6	Customer Service / Sales \$ 2,623,527
7	Less:
8	Fuel \$ (207,644,167)
9	Purchased Power \$ (447,825,755)
10	Other Purchase Power \$ (135,758,890)
11	Wheeling \$ (108,574,738)
12	Conservation Amortization \$ (26,210)
13	Total O&M for A&G Calculation \$ 265,225,281
14	
15	Total A&G \$ 116,672,055
16	
17	A&G % to Total 44%