EXHIBIT NO. ___(JKP-7)
DOCKET NO. UG-10___
WITNESS: JANET K. PHELPS

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of **PUGET SOUND ENERGY, INC.'S** **Natural Gas Tariff Increase**	**Docket No. UG-10_____**

SIXTH 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 Inputs

Account No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
RATE BASE											
Plant-in-Service											
	Intangible Plant										
301.0	Organization	158,692	158,692	158,692						-	158,692
302.0	Franchise and Consents	156,698	156,698	156,698						-	156,698
303.0	Misc. Intangible	108,178,169	108,178,169	108,178,169						-	108,178,169
	Sub-total	***108,493,559***	***108,493,559***	***108,493,559***	*-*	*-*	*-*	*-*	*-*	*-*	***108,493,559***
	Production and Gathering Plant										
304.0	Land and Land Rights	153,211	153,211	153,211						-	153,211
305.0	Structures and Improvements	508,737	508,737	508,737						-	508,737
311.0	Liquefied Petroleum Gas Equipment	6,099,978	6,099,978	6,099,978						-	6,099,978
320.0	Other Equipment	4,853	4,853	4,853						-	4,853
	Sub-total	***6,766,779***	***6,766,779***	***6,766,779***	*-*	*-*	*-*	*-*	*-*	*-*	***6,766,779***
	Natural Gas Underground Storage										
	JP Storage Balancing - DIR	8,062,755	8,062,755	8,062,755						-	8,062,755
350.0	Land and Land Rights	369,011	369,011	369,011						-	369,011
351.0	Structures and Improvements	478,188	478,188	478,188						-	478,188
352.0	Wells	13,098,872	13,098,872	13,098,872						-	13,098,872
353.0	Lines	2,051,643	2,051,643	2,051,643						-	2,051,643
354.0	Compressor Equipment	13,603,508	13,603,508	13,603,508						-	13,603,508
355.0	Measuring and Regulating Equipment	373,562	373,562	373,562						-	373,562
356.0	Purification Equipment	2,070,558	2,070,558	2,070,558						-	2,070,558
357.0	Other Equipment	205,679	205,679	205,679						-	205,679
	Sub-total	***40,313,774***	***40,313,774***	***40,313,774***	*-*	*-*	*-*	*-*	*-*	*-*	***40,313,774***
	Natural Gas Local Storage										
360.0	Land & Land Rights	1,704,569	1,704,569	1,704,569						-	1,704,569
361.0	Structures & improvement	3,973,839	3,973,839	3,973,839						-	3,973,839
362.0	Gas Holders	3,683,221	3,683,221	3,683,221						-	3,683,221
363.0	Purification Equipment	3,978,020	3,978,020	3,978,020						-	3,978,020
364.0	Terminating & Processing	970,581	970,581	970,581						-	970,581
	Sub-total	***14,310,230***	***14,310,230***	***14,310,230***	*-*	*-*	*-*	*-*	*-*	*-*	***14,310,230***
	Transmission Plant										
365.0	Land and Land Rights	-	-	-						-	-
366.0	Structures and Improvements	-	-	-						-	-
367.0	Mains	-	-	-						-	-
369.0	M&R Station Equipment	-	-	-						-	-
372.0	Easements	-	-	-						-	-
	Sub-total	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*-*

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
	Distribution Plant										
373.0	Easements	-	-	-						-	-
374.0	Land and Land Rights	11,757,523	11,757,523	11,757,523						-	11,757,523
375.0	Structures and Improvements	8,327,932	8,327,932	8,327,932						-	8,327,932
376.0	Mains	1,305,148,020	1,305,148,020	1,305,148,020						-	1,305,148,020
378.0	Meas. & Reg. Station Equip.- Gen.	84,831,354	84,831,354	84,831,354						-	84,831,354
380.0	Services	687,862,601	687,862,601	687,862,601						-	687,862,601
380.0	Services - DIR	2,767,070	2,767,070	2,767,070						-	2,767,070
381.0	Meters	61,343,131	61,343,131	61,343,131						-	61,343,131
382.0	Meter Installations	134,942,542	134,942,542	134,942,542						-	134,942,542
383.0	House Regulators	13,654,612	13,654,612	13,654,612						-	13,654,612
384.0	House Regulators Installations	73,730,013	73,730,013	73,730,013						-	73,730,013
385.0	Indust. Meas. & Reg. Station Equip.	39,134,366	39,134,366	39,134,366						-	39,134,366
386.0	Rental Property on Customers Premise	36,203,188	36,203,188	36,203,188						-	36,203,188
387.0	Other Equipment	3,457,945	3,457,945	3,457,945						-	3,457,945
388.0	ARO	8,191,905	8,191,905	8,191,905						-	8,191,905
	Sub-total	***2,471,352,199***	***2,471,352,199***	***2,471,352,199***	***-***	***-***	***-***	***-***	***-***	***-***	***2,471,352,199***
	General Plant										
389.0	Land and Land Rights	6,967,432	6,967,432	6,967,432						-	6,967,432
390.0	Structures and Improvements	45,600,531	45,600,531	45,600,531						-	45,600,531
391.0	Office Furniture and Equipment	34,385,867	34,385,867	34,385,867						-	34,385,867
392.0	Transportation Equipment	7,420,129	5,992,527	5,992,527		1,427,602				-	7,420,129
393.0	Stores Equipment	137,552	137,552	137,552						-	137,552
394.0	Tools, Shop, and Garage Equipment	10,127,643	10,127,643	10,127,643						-	10,127,643
395.0	Laboratory Equipment	2,471,503	2,471,503	2,471,503						-	2,471,503
396.0	Power Operated Equipment	1,159,954	564,597	564,597		595,357				-	1,159,954
397.0	Communication Equipment	18,651,791	18,651,791	18,651,791						-	18,651,791
398.0	Misc. Equipment	376,542	376,542	376,542						-	376,542
399.0	Other Intangible Property	5,428	5,428	5,428						-	5,428
	Sub-total	***127,304,372***	***125,281,413***	***125,281,413***	***-***	***2,022,959***	***-***	***-***	***-***	***-***	***127,304,372***
	TOTAL PLANT-IN-SERVICE	**2,768,540,914**	**2,766,517,955**	**2,766,517,955**	**-**	**2,022,959**	**-**	**-**	**-**	**-**	**2,768,540,914**

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
Accumulated Reserve											
	Intangible Plant										
301.0	Organization	-	-	-						-	-
302.0	Franchise and Consents	(37,303)	(37,303)	(37,303)						-	(37,303)
303.0	Misc. Intangible	(87,054,428)	(87,054,428)	(87,054,428)						-	(87,054,428)
	Sub-total	***(87,091,731)***	***(87,091,731)***	***(87,091,731)***	***-***	***-***	***-***	***-***	***-***	***-***	***(87,091,731)***
	Production and Gathering Plant										
304.0	Land and Land Rights	-	-	-						-	-
305.0	Structures and Improvements	(471,634)	(471,634)	(471,634)						-	(471,634)
311.0	Liquefied Petroleum Gas Equipment	(5,391,052)	(5,391,052)	(5,391,052)						-	(5,391,052)
320.0	Other Equipment	(754)	(754)	(754)						-	(754)
	Sub-total	***(5,863,441)***	***(5,863,441)***	***(5,863,441)***	***-***	***-***	***-***	***-***	***-***	***-***	***(5,863,441)***
	Natural Gas Underground Storage										
	JP Storage Balancing - DIR	(2,999,176)	(2,999,176)	(2,999,176)						-	(2,999,176)
350.0	Land and Land Rights	-	-	-						-	-
351.0	Structures and Improvements	(322,682)	(322,682)	(322,682)						-	(322,682)
352.0	Wells	(6,946,392)	(6,946,392)	(6,946,392)						-	(6,946,392)
353.0	Lines	(1,011,056)	(1,011,056)	(1,011,056)						-	(1,011,056)
354.0	Compressor Equipment	(3,282,209)	(3,282,209)	(3,282,209)						-	(3,282,209)
355.0	Measuring and Regulating Equipment	212,828	212,828	212,828						-	212,828
356.0	Purification Equipment	(576,553)	(576,553)	(576,553)						-	(576,553)
357.0	Other Equipment	(70,640)	(70,640)	(70,640)						-	(70,640)
	Sub-total	***(14,995,880)***	***(14,995,880)***	***(14,995,880)***	***-***	***-***	***-***	***-***	***-***	***-***	***(14,995,880)***
	Natural Gas Local Storage										
360.0	Land & Land Rights	-	-	-						-	-
361.0	Structures & improvement	(659,102)	(659,102)	(659,102)						-	(659,102)
362.0	Gas Holders	(413,097)	(413,097)	(413,097)						-	(413,097)
363.0	Purification Equipment	(885,667)	(885,667)	(885,667)						-	(885,667)
364.0	Terminating & Processing	(373,485)	(373,485)	(373,485)						-	(373,485)
	Sub-total	***(2,331,351)***	***(2,331,351)***	***(2,331,351)***	***-***	***-***	***-***	***-***	***-***	***-***	***(2,331,351)***
	Transmission Plant										
365.0	Land and Land Rights	-	-	-						-	-
366.0	Structures and Improvements	-	-	-						-	-
367.0	Mains	-	-	-						-	-
369.0	M&R Station Equipment	-	-	-						-	-
372.0	Easements	-	-	-						-	-
	Sub-total	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
	Distribution Plant										
373.0	Easements	-	-	-						-	-
374.0	Land and Land Rights	(666,985)	(666,985)	(666,985)						-	(666,985)
375.0	Structures and Improvements	(3,427,090)	(3,427,090)	(3,427,090)						-	(3,427,090)
376.0	Mains	(372,177,773)	(372,177,773)	(372,177,773)						-	(372,177,773)
378.0	Meas. & Reg. Station Equip.- Gen.	(15,505,444)	(15,505,444)	(15,505,444)						-	(15,505,444)
380.0	Services	(286,953,957)	(286,953,957)	(286,953,957)						-	(286,953,957)
380.0	Services - DIR	(1,154,332)	(1,154,332)	(1,154,332)						-	(1,154,332)
381.0	Meters	(18,219,033)	(18,219,033)	(18,219,033)						-	(18,219,033)
382.0	Meter Installations	(26,126,440)	(26,126,440)	(26,126,440)						-	(26,126,440)
383.0	House Regulators	(5,664,736)	(5,664,736)	(5,664,736)						-	(5,664,736)
384.0	House Regulators Installations	(12,943,689)	(12,943,689)	(12,943,689)						-	(12,943,689)
385.0	Indust. Meas. & Reg. Station Equip.	(11,167,620)	(11,167,620)	(11,167,620)						-	(11,167,620)
386.0	Rental Property on Customers Premise	(23,944,330)	(27,007,804)	(27,007,804)		3,063,475				-	(23,944,330)
387.0	Other Equipment	(746,081)	(746,081)	(746,081)						-	(746,081)
388.0	ARO	(6,471,796)	(6,471,796)	(6,471,796)						-	(6,471,796)
	Sub-total	***(785,169,307)***	***(788,232,781)***	***(788,232,781)***	***-***	***3,063,475***	***-***	***-***	***-***	***-***	***(785,169,307)***
	General Plant										
389.0	Land and Land Rights	-	-	-						-	-
390.0	Structures and Improvements	(13,029,078)	(13,029,078)	(13,029,078)						-	(13,029,078)
391.0	Office Furniture and Equipment	(7,813,885)	(7,473,837)	(7,473,837)		(340,048)				-	(7,813,885)
392.0	Transportation Equipment	(1,049,495)	(792,226)	(792,226)		(257,269)				-	(1,049,495)
393.0	Stores Equipment	(79,854)	(79,854)	(79,854)						-	(79,854)
394.0	Tools, Shop, and Garage Equipment	(4,629,517)	(4,629,517)	(4,629,517)						-	(4,629,517)
395.0	Laboratory Equipment	(284,815)	(284,815)	(284,815)						-	(284,815)
396.0	Power Operated Equipment	(418,122)	(418,122)	(418,122)		-				-	(418,122)
397.0	Communication Equipment	(5,073,535)	(4,948,349)	(4,948,349)		(125,186)				-	(5,073,535)
398.0	Misc. Equipment	(81,491)	(81,491)	(81,491)						-	(81,491)
399.0	Other Intangible Plant	(7,094)	(7,094)	(7,094)						-	(7,094)
	Sub-total	***(32,466,884)***	***(31,744,381)***	***(31,744,381)***	***-***	***(722,502)***	***-***	***-***	***-***	***-***	***(32,466,884)***
	Other Assets										
108.0	Retirement Work in Progress	1,084,893	1,084,893	1,084,893						-	1,084,893
230.0	Asset Retirment Obligations	(6,147,091)	(6,147,091)	(6,147,091)						-	(6,147,091)
253.0	Landlord Incentives	(3,781,104)	(3,781,104)	(3,781,104)						-	(3,781,104)
182.3	Gas Rental Equip & Pipe	168,633	168,633	168,633						-	168,633
	Other	-	-	-						-	-
	Sub-total	***(8,674,668)***	***(8,674,668)***	***(8,674,668)***	***-***	***-***	***-***	***-***	***-***	***-***	***(8,674,668)***
	TOTAL ACCUMULATED RESERVE	**(936,593,262)**	**(938,934,234)**	**(938,934,234)**	**-**	**2,340,972**	**-**	**-**	**-**	**-**	**(936,593,262)**
				(929,174,672)							
Rate Base Adjustments and Working Capital											
	Other Rate Base										
n/a	Customer Advances for Construction	(31,606,842)	(31,606,842)	(31,606,842)						-	(31,606,842)
n/a	Gas Stored Underground - Non current	7,521,887	7,521,887	7,521,887						-	7,521,887
n/a	CIAC - Accum. Def. FIT.	5,081,542	5,081,542	5,081,542						-	5,081,542
n/a	Customer Deposit	(8,294,665)	(8,294,665)	(8,294,665)						-	(8,294,665)
n/a	Liberalized Depr.Tot. Accum. Def. FIT	(265,812,427)	(283,400,341)	(283,400,341)		17,587,914				-	(265,812,427)
n/a	Allowance for Working Capital	76,948,024	76,948,024	76,948,024						-	76,948,024
	Total Other Rate Base	***(216,162,481)***	***(233,750,395)***	***(233,750,395)***	***-***	***17,587,914***	***-***	***-***	***-***	***-***	***(216,162,481)***
TOTAL RATE BASE		**1,615,785,171**	**1,593,833,326**	**1,593,833,326**	**-**	**21,951,845**	**-**	**-**	**-**	**-**	**1,615,785,171**

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
EXPENSES											
O & M Expenses											
	Production Expense										
710.0	Oper.Supervision and Engineering	-	-	-		-				-	-
717.0	LPG Expenses	294,442	295,138	295,138		(696)				-	294,442
735.0	Misc.Production Expenses	-	-	-		-				-	-
741.0	Main.Structures and Improvements	-	-	-		-				-	-
742.0	Maintenance of Production Equipment	-	-	-		-				-	-
	Sub-total	***294,442***	***295,138***	***295,138***	***-***	***(696)***	***-***	***-***	***-***	***-***	***294,442***
	Other Gas Supply Expenses										
804.0	Natural Gas Purchases - City Gate	672,037,481	-				672,037,481			-	672,037,481
805.0	Other Gas Purchases	-	-				-			-	-
805.1	Purchased Gas Cost Adjustment	(53,030,228)	-				(53,030,228)			-	(53,030,228)
807.2	Oper.of Purch.Gas Measuring Sta.	365,983	369,898	369,898		(3,915)				-	365,983
807.4	Purch.Gas Calculation Exp.	403,089	403,089	403,089						-	403,089
808.1	Gas Withdrawn From Storage	84,760,967	-				84,760,967			-	84,760,967
808.2	Gas Delivered to Storage	(74,463,952)	-				(74,463,952)			-	(74,463,952)
812.0	Gas Used for Other Utility Operations	(138,212)	(138,212)	(138,212)						-	(138,212)
	Sub-total	***629,935,127***	***634,775***	***634,775***	***-***	***(3,915)***	***629,304,268***	***-***	***-***	***-***	***629,935,127***
	Underground Storage Expenses										
	JP Storage Balancing - DIR	162,490	162,939	162,939		(448)				-	162,490
814.0	Operation Supv & Eng	113,946	113,963	113,963		(17)				-	113,946
815.0	Oper Map & Records	-	-	-		-				-	-
816.0	Oper Wells Expense	7,909	7,909	7,909		-				-	7,909
817.0	Oper Lines Expense	889	889	889		-				-	889
818.0	Oper Compressor Sta Exp	121,006	121,829	121,829		(823)				-	121,006
819.0	Oper Compressor Sta Fuel	19,915	19,915	19,915		-				-	19,915
820.0	Oper Meas & Reg Sta Exp	7,305	7,305	7,305		-				-	7,305
821.0	Oper Purification Exp	-	-	-		-				-	-
823.0	Storage Gas Losses	-	-	-		-				-	-
824.0	Oper Other Expenses	23,408	23,408	23,408		-				-	23,408
825.0	Oper Storage Well Royalty	21,784	21,784	21,784		-				-	21,784
826.0	Oper Other Storage Rents	(3)	(3)	(3)		-				-	(3)
830.0	Maint Supv & Engineering	99,061	99,076	99,076		(15)				-	99,061
831.0	Maint Structures	2,647	2,647	2,647		-				-	2,647
832.0	Maint Reservoirs & Wells	23,722	23,722	23,722		-				-	23,722
833.0	Maint Of Lines	1,779	1,779	1,779		-				-	1,779
834.0	Maint Compressor Sta Equip	198,460	199,398	199,398		(938)				-	198,460
835.0	Maint M&R Sta Equip	-	-	-		-				-	-
836.0	Maint Purification Equip	1,262	1,262	1,262		-				-	1,262
837.0	Maint Other Equipment	6,872	6,872	6,872		-				-	6,872
	Sub-total	***812,452***	***814,694***	***814,694***	***-***	***(2,242)***	***-***	***-***	***-***	***-***	***812,452***

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
	Natural Gas Local Storage Expenses										
841.0	Operating Labor & Expenses	250,010	250,703	250,703		(694)				-	250,010
843.2	Maint Struc & Impro	-	-	-						-	-
843.3	Maintenance of Gas Holders	-	-	-						-	-
843.6	Maintenance of Vaporizing Equipment	-	-	-						-	-
843.8	Maint Measur & Reg	-	-	-						-	-
843.9	Other Gas Maintenance	21	21	21						-	21
	Sub-total	***250,030***	***250,724***	***250,724***	***-***	***(694)***	***-***	***-***	***-***	***-***	***250,030***
	Transmission										
850.0	Oper Supervision & Engineering	-	-	-						-	-
856.0	Oper Mains Expenses	18,923	18,923	18,923						-	18,923
857.0	Oper Meas & Reg Sta Exp	-	-	-						-	-
862.0	Maint Structures & Improvements	89,307	89,578	89,578		(271)				-	89,307
863.0	Maint Mains	628,263	628,264	628,264		(1)				-	628,263
864.0	Maint Supv & Eng	-	-	-						-	-
865.0	Maint Structures	-	-	-						-	-
867.0	Maint Other Equipment	82,153	82,404	82,404		(252)				-	82,153
	Sub-total	***818,646***	***819,170***	***819,170***	***-***	***(524)***	***-***	***-***	***-***	***-***	***818,646***
	Distribution										
870.0	Oper Supv & Engineering	1,422,836	1,422,836	1,422,836						-	1,422,836
871.0	Oper Load Dispatching	164,602	164,602	164,602		-				-	164,602
874.0	Oper Mains & Services Exp	14,017,639	14,032,345	14,032,345		(14,706)				-	14,017,639
875.0	Oper Meas & Reg Sta Gen	1,619,082	1,623,098	1,623,098		(4,016)				-	1,619,082
876.0	Oper Meas & Reg Sta Indus	(269,054)	(268,537)	(268,537)		(517)				-	(269,054)
878.0	Oper Meter & House Reg	6,909,113	6,921,867	6,921,867		(12,754)				-	6,909,113
879.0	Oper Customer Install Exp	4,516,487	4,529,898	4,529,898		(13,411)				-	4,516,487
880.0	Oper Other Expense	2,886,588	2,889,470	2,889,470		(2,882)				-	2,886,588
881.0	Oper Rents Expense	223,652	223,652	223,652		-				-	223,652
887.0	Maint Mains	6,428,323	6,434,240	6,434,240		(5,917)				-	6,428,323
889.0	Maint Meas & Reg Sta Gen	510,367	511,027	511,027		(659)				-	510,367
890.0	Maint Meas & Reg Sta Ind	(12,779)	(11,843)	(11,843)		(936)				-	(12,779)
892.0	Maint Services	6,106,578	6,108,082	6,108,082		(1,504)				-	6,106,578
893.0	Maint Meters & House Reg	2,496,968	2,503,390	2,503,390		(6,422)				-	2,496,968
894.0	Maint Other Equipment	190,926	193,303	193,303		(2,377)				-	190,926
	Direct Assign to Sales	1,917,845	1,917,845	1,917,845						-	1,917,845
	Direct Assignment to Transport	80,169	80,169	80,169						-	80,169
	Sub-total	***49,209,344***	***49,275,443***	***49,275,443***	***-***	***(66,099)***	***-***	***-***	***-***	***-***	***49,209,344***
	Customer Accounts Expense										
901.0	Supervision - Customer Accounting	186,885	186,885	-	186,885					-	186,885
902.0	Meter Reading Expense SALES	12,711,408	12,711,169	12,449,126	262,043	239				-	12,711,408
902.0	Meter Reading Expense TRANSPORT	49,831	49,830	48,803	1,027	1				-	49,831
903.0	Cust. Records & Collection Exp.	13,130,042	13,087,387	1,464,396	11,622,990	42,655				-	13,130,042
904.0	Uncollectible Accounts	1,167,689	4,885,929	4,885,929		(3,718,240)				-	1,167,689
904.0	Uncollectible Accounts - Gas Cost Rel	1,967,359	-	-			1,967,359			-	1,967,359
904.0	Uncollectible Accounts - Rate Inc Rel	73,658	-	-	-			73,658		73,658	73,658
905.0	Misc. Customer Accounts Expense	(55,230)	(55,230)	-	(55,230)					-	(55,230)
903.0	Direct Assign to Sales	762,839	762,839	762,839						-	762,839
903.0	Direct Assignment to Transport	120,400	120,400	120,400						-	120,400
	Sub-total	***30,114,881***	***31,749,209***	***19,731,493***	***12,017,716***	***(3,675,345)***	***1,967,359***	***73,658***	***-***	***73,658***	***30,114,881***

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
	Customer Service & Information Expenses										
908.0	Direct Assignment to Sales	282,472	282,472	282,472						-	282,472
908.0	Direct Assignment to Transport	527	527	527						-	527
908.0	Customer Assistance Expenses	256,513	3,498,392	2,975,158	523,233	(3,241,879)				-	256,513
909.0	Information, Instructional Advertising	526,912	526,912	300	526,612					-	526,912
910.0	Misc. Cust. Serv. & Infor. Expenses	15,211	15,211		15,211					-	15,211
908.0	Conservation Amortization	(0)	12,533,943	12,533,943		(12,533,943)				-	(0)
	Sub-total	***1,081,636***	***16,857,457***	***15,792,400***	***1,065,057***	***(15,775,821)***	***-***	***-***	***-***	***-***	***1,081,636***
	Sales Expense										
911.0	Sales Supervision Exp	-	-	-		-				-	-
912.0	Demonstrating and Selling	160,257	169,216	169,216		(8,959)				-	160,257
913.0	Advertising Expenses	852	852	-	852	-				-	852
	Sub-total	***161,109***	***170,068***	***169,216***	***852***	***(8,959)***	***-***	***-***	***-***	***-***	***161,109***
	Administrative & General Expenses										
920.0	A & G Salaries - DIR Sales Procurement	618,588	618,588	618,588						-	618,588
920.0	A & G Salaries - DIR Transport	49,704	49,704	49,704						-	49,704
920.0	A & G Salaries	9,878,106	9,924,466	787,446	9,137,020	(46,359)				-	9,878,106
921.0	Office Supplies and Expenses- DIR Sales Procurement	23,850	23,850	23,850						-	23,850
921.0	Office Supplies and Expenses- Transport	1,916	1,916	1,916						-	1,916
921.0	Office Supplies and Expenses	2,192,009	2,192,009	186,721	2,005,288					-	2,192,009
922.0	Admin Expenses Transferred	(83,966)	(83,966)	-	(83,966)	-				-	(83,966)
923.0	Outside Services Employed	7,016,036	7,016,036	993,749	6,022,286	-				-	7,016,036
924.0	Property Insurance	1,183,569	1,792,926	275,632	1,517,294	(609,357)				-	1,183,569
925.0	Injuries & Damages	2,168,841	2,281,916	552,386	1,729,530	(113,075)				-	2,168,841
926.0	Benefits - DIR Sales	526,092	526,092	526,092						-	526,092
926.0	Benefits - DIR Transport	70,591	70,591	70,591						-	70,591
926.0	Benefits - DIR Sales Procurement	156,331	156,331	156,331						-	156,331
926.0	Benefit - DIR Rental	170,446	170,446	170,446						-	170,446
926.0	Emp Pension & Benefits	11,900,532	10,907,070	6,774,961	4,132,109	993,462				-	11,900,532
928.0	Regulatory Commission Expense	1,373,915	1,166,106	719,356	446,750	207,810				-	1,373,915
928.0	Regulatory Commission Expense - Other Revenue	13,822	13,822	13,822						-	13,822
928.0	Regulatory Commission Expense - Gas Cost Rel	1,316,821	-				1,316,821			-	1,316,821
928.0	Reg. Comm. Expense - Rate Inc Rel	49,286	-	-	-			49,286		49,286	49,286
930.1	Gen Advertising Exp	137,311	137,311	-	137,311	-				-	137,311
930.2	Misc. General Expenses	839,018	847,863	354,207	493,656	(8,845)				-	839,018
931.0	Rents	2,133,790	2,623,641	-	2,623,641	(489,851)				-	2,133,790
932.0	Maint Of General Plant- DIR	-	-	-						-	-
932.0	Maint Of General Plant- Gas	2,921,525	2,965,269	294,514	2,670,755	(43,744)				-	2,921,525
	Sub-total	***44,658,134***	***43,401,986***	***12,570,311***	***30,831,676***	***(109,959)***	***1,316,821***	***49,286***	***-***	***49,286***	***44,658,134***
	TOTAL O & M EXPENSES	**757,335,801**	**144,268,663**	**100,353,363**	**43,915,300**	**(19,644,254)**	**632,588,448**	**122,944**	**-**	**122,944**	**757,335,801**

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
Labor O & M Expenses											
	Production Expense - Labor										
710.0	Oper. Supervision and Engineering	-	-	-						-	-
717.0	LPG Expenses	144,397	144,397	144,397						-	144,397
735.0	Misc. Production Expenses	-	-	-						-	-
741.0	Maint. Structures and Improvements	-	-	-						-	-
742.0	Maint. Production Equipment	-	-	-						-	-
	Sub-total	***144,397***	***144,397***	***144,397***	***-***	***-***	***-***	***-***	***-***	***-***	***144,397***
	Other Gas Supply Expenses										
807.2	Purchased Gas Expense	140,364	140,364	140,364						-	140,364
807.4	Purchased Gas Expense	375,577	375,577	375,577						-	375,577
	Sub-total	***515,941***	***515,941***	***515,941***	***-***	***-***	***-***	***-***	***-***	***-***	***515,941***
	Natural Gas Underground Storage - Labor										
	JP Storage Balancing - DIR	121,078	121,078	121,078						-	121,078
814.0	Operation Supv & Eng	88,881	88,881	88,881						-	88,881
818.0	Oper Compressor Sta Exp	90,307	90,307	90,307						-	90,307
841.0	Operating Labor & Expenses	117,391	117,391	117,391						-	117,391
830.0	Maint Supv & Engineering	82,688	82,688	82,688						-	82,688
834.0	Maint Compressor Sta Equip	103,283	103,283	103,283						-	103,283
824.0	Other Expenses	1,764	1,764	1,764						-	1,764
	Sub-total	***605,392***	***605,392***	***605,392***	***-***	***-***	***-***	***-***	***-***	***-***	***605,392***
	Natural Gas Local Storage - Labor										
843.2	Maint Struc & Impro	-	-	-						-	-
843.3	Maintenance of Gas Holders	-	-	-						-	-
843.6	Maintenance of Vaporizing Equipment	-	-	-						-	-
843.8	Maint Measur & Reg	-	-	-						-	-
843.9	Other Gas Maintenance	-	-	-						-	-
	Sub-total	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***	***-***
	Transmission - Labor										
856.0	Oper Mains Expenses	15,640	15,640	15,640						-	15,640
857.0	Oper Meas & Reg Sta Exp	-	-	-						-	-
862.0	Maint Structures & Improvements	48,629	48,629	48,629						-	48,629
863.0	Maint Supv & Eng	15,109	15,109	15,109						-	15,109
865.0	Maint Structures	-	-	-						-	-
867.0	Maint Other Equipment	43,503	43,503	43,503						-	43,503
	Sub-total	***122,880***	***122,880***	***122,880***	***-***	***-***	***-***	***-***	***-***	***-***	***122,880***

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
	Distribution - Labor										
870.0	Oper Supv & Engineering	1,182,469	1,182,469	1,182,469						-	1,182,469
871.0	Oper Load Dispatching	143,603	143,603	143,603						-	143,603
874.0	Oper Mains & Services Exp	5,241,823	5,241,823	5,241,823						-	5,241,823
875.0	Oper Meas & Reg Sta Gen	1,142,832	1,142,832	1,142,832						-	1,142,832
876.0	Oper Meas & Reg Sta Indus	77,937	77,937	77,937						-	77,937
878.0	Oper Meter & House Reg	3,375,458	3,375,458	3,375,458						-	3,375,458
879.0	Oper Customer Install Exp	3,602,616	3,602,616	3,602,616						-	3,602,616
880.0	Oper Other Expense	917,340	917,340	917,340						-	917,340
887.0	Maint Mains	1,940,981	1,940,981	1,940,981						-	1,940,981
889.0	Maint Meas & Reg Sta Gen	235,803	235,803	235,803						-	235,803
890.0	Maint Meas & Reg Sta Ind	215,958	215,958	215,958						-	215,958
892.0	Maint Services	582,290	582,290	582,290						-	582,290
893.0	Maint Meters & House Reg	1,702,637	1,702,637	1,702,637						-	1,702,637
894.0	Maint Other Equipment	456,568	456,568	456,568						-	456,568
	Direct Assign to Sales	549,384	549,384	549,384						-	549,384
	Direct Assignment to Transport	32,384	32,384	32,384						-	32,384
	Sub-total	***21,400,084***	***21,400,084***	***21,400,084***	***-***	***-***	***-***	***-***	***-***	***-***	***21,400,084***
	Customer Accounts Expense - Labor										
901.0	Supervision - Customer Accounting	137,902	137,902		137,902					-	137,902
902.0	Meter Reading Expenses	476,564	476,564	364,952	111,611					-	476,564
903.0	Cust. Records & Coll. Exp.	8,831,391	8,831,391	1,634,201	7,197,189					-	8,831,391
905.0	Misc. Customer Accounts Expense	-	-		-					-	-
	Sub-total	***9,445,857***	***9,445,857***	***1,999,154***	***7,446,703***	***-***	***-***	***-***	***-***	***-***	***9,445,857***
	Customer Service & Information Expenses - Labor										
908.0	Customer Assistance Expenses	665,062	665,062	264,735	400,328					-	665,062
909.0	Information, Instructional Advertising	219,542	219,542	-	219,542					-	219,542
910.0	Misc. Customer Service & Informational Expenses	10,478	10,478		10,478					-	10,478
	Sub-total	***895,082***	***895,082***	***264,735***	***630,348***	***-***	***-***	***-***	***-***	***-***	***895,082***
	Sales Expense - Labor										
912.0	Demonstrating and Selling	127,761	127,761	127,761	-					-	127,761
	Sub-total	***127,761***	***127,761***	***127,761***	***-***	***-***	***-***	***-***	***-***	***-***	***127,761***
	TOTAL LABOR O & M EXPENSES	**33,257,394**	**33,257,394**	**25,180,343**	**8,077,051**	**-**	**-**	**-**	**-**	**-**	**33,257,394**

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
Depreciation Expense											
403.0	Production Depreciation Expense	60,496	60,496	60,496						-	60,496
403.0	JP Balancing Depreciation Expense	163,273	163,273	163,273						-	163,273
403.0	Underground Depreciation Expense	653,094	653,094	653,094						-	653,094
403.0	Storage Depreciation Expense	372,262	372,262	372,262						-	372,262
403.0	LNG Terminal/Processing Depr Exp	31,447	31,447	31,447						-	31,447
403.0	Transmission Depreciation Expense	-	-	-						-	-
403.0	Distribution Depreciation Expense	79,287,418	79,287,418	79,287,418						-	79,287,418
403.0	Rental Depreciation Expense	1,538,170	7,665,119	7,665,119		(6,126,949)				-	1,538,170
403.0	General Depreciation Expense	8,725,775	8,631,051	2,272,009	6,359,042	94,724				-	8,725,775
403.1	Depr. Expense - FAS 143	1,168,740	1,168,740	1,171,972	(3,232)					-	1,168,740
404.0	Amort. Ltd - Term Plant	15,036,275	15,036,275	1,136,285	13,899,990					-	15,036,275
407.0	Amortization of Property Losses	-	-	-	-					-	-
407.3	Regulatory Debits	-	-	-						-	-
407.4	Regulatory Credits	-	-	-						-	-
411.0	Accretion Exp - FAS143	396,160	396,160	394,976	1,184					-	396,160
414.0	Gains/Losses Property Sales	(150,141)	(255,496)	(255,496)		105,355				-	(150,141)
	TOTAL DEPRECIATION EXPENSES	**107,282,969**	**113,209,840**	**92,952,855**	**20,256,984**	**(5,926,870)**	**-**	**-**	**-**	**-**	**107,282,969**
Taxes (other than income)											
408.1	Taxes other than Income Taxes - DIR Sales	170,641	170,641	170,641						-	170,641
408.1	Taxes other than Income Taxes - DIR Transport	22,810	22,810	22,810						-	22,810
408.1	Other Taxes - DIR Sales Procurement	50,282	50,282	50,282						-	50,282
408.1	Other Taxes - DIR Rental	54,713	54,713	54,713						-	54,713
408.1	Taxes Other Than Income - Excise Taxes	15,168,977	55,291,252	55,291,252		(40,122,275)				-	15,168,977
408.1	Other Taxes - Property Taxes	11,925,020	12,870,890	12,870,890		(945,870)				-	11,925,020
408.1	Other Taxes - Payroll Taxes	3,674,596	3,689,270	2,185,067	1,504,202	(14,674)				-	3,674,596
408.1	Other Taxes - Rate Inc Rel	946,415	-					946,415		946,415	946,415
408.1	Other Taxes - Gas Cost Rel	25,282,834	-	-			25,282,834			-	25,282,834
	TOTAL TAXES OTHER THAN INCOME	**57,296,286**	**72,149,857**	**70,645,655**	**1,504,202**	**(41,082,819)**	**25,282,834**	**946,415**	**-**	**946,415**	**57,296,286**
TOTAL EXPENSES		**921,915,057**	**329,628,360**	**263,951,873**	**65,676,487**	**(66,653,943)**	**657,871,281**	**1,069,359**	**-**	**1,069,359**	**921,915,057**
INCOME TAXES & ITC											
410.1	DIT, utility operating income	25,395,672	52,951,794	52,428,190	523,604	(27,556,122)				-	25,395,672
411.1	Provision for DIT - credit	(4,458,028)	(4,458,028)	(4,439,034)	(18,994)	-				-	(4,458,028)
411.4	ITC adjustments	(276,207)	52,152	52,152		(328,359)				-	(276,207)
409.1	FIT Current	8,755,698	(35,657,054)	(35,657,054)		44,412,752				-	8,755,698
409.1	FIT Current - Rate Incr. Rel.	8,250,773	-					8,250,773		8,250,773	8,250,773
	TOTAL INCOME TAXES & ITC	**37,667,909**	**12,888,864**	**12,384,254**	**504,610**	**16,528,271**	**-**	**8,250,773**	**-**	**8,250,773**	**37,667,909**

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
GAS COSTS											
Demand Costs											
	Supply Costs										
	Winter Firm	-	-				-			-	-
	Peaking Firm	-	-				-			-	-
	Sub-total Supply	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Storage Costs										
	Clay Basin Demand	3,828,951	-				3,828,951			-	3,828,951
	Clay Basin Capacity	3,829,246	-				3,829,246			-	3,829,246
	NW P/L SGS-2 Jackson Prairie Del.	309,726	-				309,726			-	309,726
	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	77,431	-				77,431			-	77,431
	NW P/L SGS-2 Jackson Prairie Capacity	239,109	-				239,109			-	239,109
	NW P/L SGS-2 Jackson Prairie Cap. Bal.	59,777	-				59,777			-	59,777
	NW P/L LS-1 + Gig Harbor LNG Demand	787,929	-				787,929			-	787,929
	NW P/L\LS-1 + Gig Harbor LNG Capacity	299,254	-				299,254			-	299,254
	Sub-total Storage	***9,431,424***	**-**	**-**	**-**	**-**	***9,431,424***	**-**	**-**	**-**	***9,431,424***
	Pipeline Costs										
	Northwest Pipeline TF-1 Annual Firm	64,429,199	-				64,429,199			-	64,429,199
	Everett Delta Delivery Service	-	-				-			-	-
	Gas Transmission Northwest (GTN)	3,678,936	-				3,678,936			-	3,678,936
	Westcoast	13,867,383	-				13,867,383			-	13,867,383
	NOVA & ANG	5,734,064	-				5,734,064			-	5,734,064
	TF-2 Related to Jackson Prairie	2,661,578	-				2,661,578			-	2,661,578
	TF-2 Related to Jackson Prairie Bal.	665,394	-				665,394			-	665,394
	TF-2 Related to LS-1	91,807	-				91,807			-	91,807
	Sub-total Transportation Costs	***91,128,361***	**-**	**-**	**-**	**-**	***91,128,361***	**-**	**-**	**-**	***91,128,361***
	Other										
	Capacity Release	(6,314,033)	-				(6,314,033)			-	(6,314,033)
	Sub-total Other	***(6,314,033)***	**-**	**-**	**-**	**-**	***(6,314,033)***	**-**	**-**	**-**	***(6,314,033)***
	TOTAL DEMAND COSTS	**94,245,753**	**-**	**-**	**-**	**-**	**94,245,753**	**-**	**-**	**-**	**94,245,753**

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
Variable Costs											
	Supply Costs										
	Annual Float Contracts	-	-				-			-	-
	Annual Contracts & Spot Purchases	709,994,184	-				709,994,184			-	709,994,184
	Peaking Firm	3,011,000	-				3,011,000			-	3,011,000
	Annual Spot Market	-	-							-	-
	Withdrawals	89,025,252	-				89,025,252			-	89,025,252
	Injections	(83,630,000)	-				(83,630,000)			-	(83,630,000)
	Off System Sales Revenue	(189,477,418)	-				(189,477,418)			-	(189,477,418)
	Adjust for Rate Case Volumes	648,568	-				648,568			-	648,568
	Adjust for Rate Case Costs	1,241,511	-				1,241,511			-	1,241,511
	Sub-total Variable Supply Costs	***530,813,097***	**-**	**-**	**-**	**-**	***530,813,097***	**-**	**-**	**-**	***530,813,097***
	Storage Costs										
	LS-1 + Gig Harbor LNG Liquifaction	137,000	-				137,000			-	137,000
	LS-1 + Gig Harbor LNG Vaporization	15,000	-				15,000			-	15,000
	Clay Basin	711,000	-				711,000			-	711,000
	Sub-total Variable Storage Costs	***863,000***	**-**	**-**	**-**	**-**	***863,000***	**-**	**-**	**-**	***863,000***
	Pipeline Costs										
	TF-1 Commodity Costs	2,843,458	-				2,843,458			-	2,843,458
	TF-2 Related to Jackson Prairie	230,951	-				230,951			-	230,951
	TF-2 Related to Jackson Prairie Bal.	57,738	-				57,738			-	57,738
	TF-2 Related to LS-1	6,271	-				6,271			-	6,271
	Gas Transmission Northwest (GTN)	160,000	-				160,000			-	160,000
	Westcoast	-	-				-			-	-
	NOVA & ANG	84,000	-				84,000			-	84,000
	Sub-total Variable Pipeline Costs	***3,382,418***	**-**	**-**	**-**	**-**	***3,382,418***	**-**	**-**	**-**	***3,382,418***
	TOTAL VARIABLE COSTS	**535,058,515**	**-**	**-**	**-**	**-**	**535,058,515**	**-**	**-**	**-**	**535,058,515**
	TOTAL GAS COSTS	**629,304,268**	**-**	**-**	**-**	**-**	**629,304,268**	**-**	**-**	**-**	**629,304,268**
REVENUE											
412.0	Lease Inc Everett Delta to NWP - Gas	-	-							-	-
480,481	Gas Revenues	657,871,281	-			-	657,871,281	-	-	-	657,871,281
480,481	Res., Comm. & Indus. Sales	379,223,829	379,223,829	379,223,829		-	-	-	-	-	379,223,829
489.0	Rev From Transp. of Gas To Others	13,614,092	13,614,092	13,614,092			-			-	13,614,092
	Other Operating Revenue	7,186,116	7,186,116	7,186,116				-		-	7,186,116
	Rental Revenue	7,923,242	7,923,242	7,923,242			-	-		-	7,923,242
489.4	Gas Revenues from Storing Gas of Others	-	-							-	-
	TOTAL REVENUE	**1,065,818,560**	**407,947,279**	**407,947,279**	**-**	**-**	**657,871,281**	**-**	**-**	**-**	**1,065,818,560**

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
RATE BASE										
Plant-in-Service										
	Intangible Plant									
301.0	Organization	158,692								PLT
302.0	Franchise and Consents	156,698								PLT
303.0	Misc. Intangible	108,178,169								OML
	Sub-total	***108,493,559***								
	Production and Gathering Plant									
304.0	Land and Land Rights	153,211								PRODPT
305.0	Structures and Improvements	508,737								PRODPT
311.0	Liquefied Petroleum Gas Equipment	6,099,978	F_PRODU	DEM	PDAYXT					
320.0	Other Equipment	4,853	F_PRODU	DEM	PDAYXT					
	Sub-total	***6,766,779***								
	Natural Gas Underground Storage									
	JP Storage Balancing - DIR	8,062,755	F_STORG	COM		COM1				
350.0	Land and Land Rights	369,011	F_STORG	DEM	SEAS3_DEM					
351.0	Structures and Improvements	478,188	F_STORG	DEM	SEAS3_DEM					
352.0	Wells	13,098,872	F_STORG	DEM	SEAS3_DEM					
353.0	Lines	2,051,643	F_STORG	DEM	SEAS3_DEM					
354.0	Compressor Equipment	13,603,508	F_STORG	DEM	SEAS3_DEM					
355.0	Measuring and Regulating Equipment	373,562	F_STORG	DEM	SEAS3_DEM					
356.0	Purification Equipment	2,070,558	F_STORG	DEM	SEAS3_DEM					
357.0	Other Equipment	205,679	F_STORG	DEM	SEAS3_DEM					
	Sub-total	***40,313,774***								
	Natural Gas Local Storage									
360.0	Land & Land Rights	1,704,569	F_STORG	DEM	SEAS3_DEM					
361.0	Structures & improvement	3,973,839	F_STORG	DEM	SEAS3_DEM					
362.0	Gas Holders	3,683,221	F_STORG	DEM	SEAS3_DEM					
363.0	Purification Equipment	3,978,020	F_STORG	DEM	SEAS3_DEM					
364.0	Terminating & Processing	970,581	F_STORG	DEM	SEAS3_DEM					
	Sub-total	***14,310,230***								
	Transmission Plant									
365.0	Land and Land Rights	-								
366.0	Structures and Improvements	-								
367.0	Mains	-								
369.0	M&R Station Equipment	-								
372.0	Easements	-								
	Sub-total	*-*								

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
	Distribution Plant									
373.0	Easements	-								DISTPT
374.0	Land and Land Rights	11,757,523								DISTPT
375.0	Structures and Improvements	8,327,932								DISTPT
376.0	Mains	1,305,148,020	F_DISTR	DEM	PA_MAINS					
378.0	Meas. & Reg. Station Equip.- Gen.	84,831,354	F_DISTR	DEM	PAVG					
380.0	Services	687,862,601	F_DISTR	CUS			SERV			
380.0	Services - DIR	2,767,070	F_DISTR	CUS			DIR380			
381.0	Meters	61,343,131	F_DISTR	CUS			MTRS_CUS			
382.0	Meter Installations	134,942,542	F_DISTR	CUS			MTRS_INST			
383.0	House Regulators	13,654,612	F_DISTR	CUS			MTRS_CUS			
384.0	House Regulators Installations	73,730,013	F_DISTR	CUS			MTRS_CUS			
385.0	Indust. Meas. & Reg. Station Equip.	39,134,366	F_DISTR	CUS			MTRS_385			
386.0	Rental Property on Customers Premise	36,203,188	F_DISTR	CUS			DIR386			
387.0	Other Equipment	3,457,945								DISTPT
388.0	ARO	8,191,905								DISTPT
	Sub-total	***2,471,352,199***								
	General Plant									
389.0	Land and Land Rights	6,967,432								PLTXR
390.0	Structures and Improvements	45,600,531								PLTXR
391.0	Office Furniture and Equipment	34,385,867								OML
392.0	Transportation Equipment	7,420,129								OML
393.0	Stores Equipment	137,552								PLTXR
394.0	Tools, Shop, and Garage Equipment	10,127,643								OML
395.0	Laboratory Equipment	2,471,503								PLTXR
396.0	Power Operated Equipment	1,159,954								PLTXR
397.0	Communication Equipment	18,651,791								OML
398.0	Misc. Equipment	376,542								OML
399.0	Other Intangible Property	5,428								OML
	Sub-total	***127,304,372***								
	TOTAL PLANT-IN-SERVICE	**2,768,540,914**								

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Accumulated Reserve

Account No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
	Intangible Plant									
301.0	Organization	-								PLT
302.0	Franchise and Consents	(37,303)								PLT
303.0	Misc. Intangible	(87,054,428)								OML
	Sub-total	***(87,091,731)***								
	Production and Gathering Plant									
304.0	Land and Land Rights	-								PRODPT
305.0	Structures and Improvements	(471,634)								PRODPT
311.0	Liquefied Petroleum Gas Equipment	(5,391,052)	F_PRODU	DEM	PDAYXT					
320.0	Other Equipment	(754)	F_PRODU	DEM	PDAYXT					
	Sub-total	***(5,863,441)***								
	Natural Gas Underground Storage									
	JP Storage Balancing - DIR	(2,999,176)	F_STORG	COM		COM1				
350.0	Land and Land Rights	-	F_STORG	DEM	SEAS3_DEM					
351.0	Structures and Improvements	(322,682)	F_STORG	DEM	SEAS3_DEM					
352.0	Wells	(6,946,392)	F_STORG	DEM	SEAS3_DEM					
353.0	Lines	(1,011,056)	F_STORG	DEM	SEAS3_DEM					
354.0	Compressor Equipment	(3,282,209)	F_STORG	DEM	SEAS3_DEM					
355.0	Measuring and Regulating Equipment	212,828	F_STORG	DEM	SEAS3_DEM					
356.0	Purification Equipment	(576,553)	F_STORG	DEM	SEAS3_DEM					
357.0	Other Equipment	(70,640)	F_STORG	DEM	SEAS3_DEM					
	Sub-total	***(14,995,880)***								
	Natural Gas Local Storage									
360.0	Land & Land Rights	-	F_STORG	DEM	SEAS3_DEM					
361.0	Structures & improvement	(659,102)	F_STORG	DEM	SEAS3_DEM					
362.0	Gas Holders	(413,097)	F_STORG	DEM	SEAS3_DEM					
363.0	Purification Equipment	(885,667)	F_STORG	DEM	SEAS3_DEM					
364.0	Terminating & Processing	(373,485)	F_STORG	DEM	SEAS3_DEM					
	Sub-total	***(2,331,351)***								
	Transmission Plant									
365.0	Land and Land Rights	-								
366.0	Structures and Improvements	-								
367.0	Mains	-								
369.0	M&R Station Equipment	-								
372.0	Easements	-								
	Sub-total	**-**								

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
	Distribution Plant									
373.0	Easements	-								DISTPT
374.0	Land and Land Rights	(666,985)								DISTPT
375.0	Structures and Improvements	(3,427,090)								DISTPT
376.0	Mains	(372,177,773)	F_DISTR	DEM	PA_MAINS					
378.0	Meas. & Reg. Station Equip.- Gen.	(15,505,444)	F_DISTR	DEM	PAVG					
380.0	Services	(286,953,957)	F_DISTR	CUS			SERV			
380.0	Services - DIR	(1,154,332)	F_DISTR	CUS			DIR380			
381.0	Meters	(18,219,033)	F_DISTR	CUS			MTRS_CUS			
382.0	Meter Installations	(26,126,440)	F_DISTR	CUS			MTRS_INST			
383.0	House Regulators	(5,664,736)	F_DISTR	CUS			MTRS_CUS			
384.0	House Regulators Installations	(12,943,689)	F_DISTR	CUS			MTRS_CUS			
385.0	Indust. Meas. & Reg. Station Equip.	(11,167,620)	F_DISTR	CUS			MTRS_385			
386.0	Rental Property on Customers Premise	(23,944,330)	F_DISTR	CUS			DIR386			
387.0	Other Equipment	(746,081)								DISTPT
388.0	ARO	(6,471,796)								DISTPT
	Sub-total	***(785,169,307)***								
	General Plant									
389.0	Land and Land Rights	-								PLTXR
390.0	Structures and Improvements	(13,029,078)								PLTXR
391.0	Office Furniture and Equipment	(7,813,885)								OML
392.0	Transportation Equipment	(1,049,495)								OML
393.0	Stores Equipment	(79,854)								PLTXR
394.0	Tools, Shop, and Garage Equipment	(4,629,517)								OML
395.0	Laboratory Equipment	(284,815)								PLTXR
396.0	Power Operated Equipment	(418,122)								PLTXR
397.0	Communication Equipment	(5,073,535)								OML
398.0	Misc. Equipment	(81,491)								OML
399.0	Other Intangible Plant	(7,094)								OML
	Sub-total	***(32,466,884)***								
	Other Assets									
108.0	Retirement Work in Progress	1,084,893								DISTPT
230.0	Asset Retirment Obligations	(6,147,091)								DISTPT
253.0	Landlord Incentives	(3,781,104)								DISTPT
182.3	Gas Rental Equip & Pipe	168,633								DISTPT
	Other	-								DISTPT
	Sub-total	***(8,674,668)***								
	TOTAL ACCUMULATED RESERVE	**(936,593,262)**								

Rate Base Adjustments and Working Capital

	Other Rate Base									
n/a	Customer Advances for Construction	(31,606,842)	F_DISTR	CUS			DIR252			
n/a	Gas Stored Underground - Non current	7,521,887	F_STORG	DEM	SEAS3_DEM					
n/a	CIAC - Accum. Def. FIT.	5,081,542	F_DISTR	CUS			DIR252			
n/a	Customer Deposit	(8,294,665)	F_DISTR	CUS			DIR235			
n/a	Liberalized Depr.Tot. Accum. Def. FIT	(265,812,427)								NETPLT
n/a	Allowance for Working Capital	76,948,024								OM
	Total Other Rate Base	***(216,162,481)***								
TOTAL RATE BASE		**1,615,785,171**								

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
EXPENSES										
O & M Expenses										
	Production Expense									
710.0	Oper.Supervision and Engineering	-								PROD_OML
717.0	LPG Expenses	294,442	F_PRODU	DEM	PDAYXT					
735.0	Misc.Production Expenses	-	F_PRODU	DEM	PDAYXT					
741.0	Main.Structures and Improvements	-	F_PRODU	DEM	PDAYXT					
742.0	Maintenance of Production Equipment	-	F_PRODU	DEM	PDAYXT					
	Sub-total	***294,442***								
	Other Gas Supply Expenses									
804.0	Natural Gas Purchases - City Gate	672,037,481								GAS
805.0	Other Gas Purchases	-								GAS
805.1	Purchased Gas Cost Adjustment	(53,030,228)								GAS
807.2	Oper.of Purch.Gas Measuring Sta.	365,983	F_PRODU	COM		COM1				
807.4	Purch.Gas Calculation Exp.	403,089	F_PRODU	COM		COM1XT_COM				
808.1	Gas Withdrawn From Storage	84,760,967								GAS
808.2	Gas Delivered to Storage	(74,463,952)								GAS
812.0	Gas Used for Other Utility Operations	(138,212)	F_PRODU	COM		COM1				
	Sub-total	***629,935,127***								
	Underground Storage Expenses									
	JP Storage Balancing - DIR	162,490	F_STORG	COM		COM1				
814.0	Operation Supv & Eng	113,946								STOR_OML
815.0	Oper Map & Records	-								STORPT
816.0	Oper Wells Expense	7,909								STORPT
817.0	Oper Lines Expense	889								STORPT
818.0	Oper Compressor Sta Exp	121,006								STORPT
819.0	Oper Compressor Sta Fuel	19,915								STORPT
820.0	Oper Meas & Reg Sta Exp	7,305								STORPT
821.0	Oper Purification Exp	-								STORPT
823.0	Storage Gas Losses	-								STORPT
824.0	Oper Other Expenses	23,408								STORPT
825.0	Oper Storage Well Royalty	21,784								STORPT
826.0	Oper Other Storage Rents	(3)								STORPT
830.0	Maint Supv & Engineering	99,061								STORPT
831.0	Maint Structures	2,647								STORPT
832.0	Maint Reservoirs & Wells	23,722								STORPT
833.0	Maint Of Lines	1,779								STORPT
834.0	Maint Compressor Sta Equip	198,460								STORPT
835.0	Maint M&R Sta Equip	-								STORPT
836.0	Maint Purification Equip	1,262								STORPT
837.0	Maint Other Equipment	6,872								STORPT
	Sub-total	***812,452***								

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
	Natural Gas Local Storage Expenses									
841.0	Operating Labor & Expenses	250,010								LNGPLT
843.2	Maint Struc & Impro	-								LNGPLT
843.3	Maintenance of Gas Holders	-								LNGPLT
843.6	Maintenance of Vaporizing Equipment	-								LNGPLT
843.8	Maint Measur & Reg	-								LNGPLT
843.9	Other Gas Maintenance	21								LNGPLT
	Sub-total	***250,030***								
	Transmission									
850.0	Oper Supervision & Engineering	-	F_TRANS	DEM	PAVG					
856.0	Oper Mains Expenses	18,923	F_TRANS	DEM	PAVG					
857.0	Oper Meas & Reg Sta Exp	-	F_TRANS	DEM	PAVG					
862.0	Maint Structures & Improvements	89,307	F_TRANS	DEM	PAVG					
863.0	Maint Mains	628,263	F_TRANS	DEM	PAVG					
864.0	Maint Supv & Eng	-	F_TRANS	DEM	PAVG					
865.0	Maint Structures	-	F_TRANS	DEM	PAVG					
867.0	Maint Other Equipment	82,153	F_TRANS	DEM	PAVG					
	Sub-total	***818,646***								
	Distribution									
870.0	Oper Supv & Engineering	1,422,836								DIST_OML
871.0	Oper Load Dispatching	164,602	F_DISTR	COM		COM1				
874.0	Oper Mains & Services Exp	14,017,639								DMAINS_SERV
875.0	Oper Meas & Reg Sta Gen	1,619,082	F_DISTR	DEM	PAVG					
876.0	Oper Meas & Reg Sta Indus	(269,054)								INDUSMR
878.0	Oper Meter & House Reg	6,909,113								MRHREG
879.0	Oper Customer Install Exp	4,516,487								CUSINSTL
880.0	Oper Other Expense	2,886,588								DISTOM
881.0	Oper Rents Expense	223,652								DISTOM
887.0	Maint Mains	6,428,323								DMAINS
889.0	Maint Meas & Reg Sta Gen	510,367	F_DISTR	DEM	PAVG					
890.0	Maint Meas & Reg Sta Ind	(12,779)								INDUSMR
892.0	Maint Services	6,106,578								DSERV
893.0	Maint Meters & House Reg	2,496,968								MRHREG
894.0	Maint Other Equipment	190,926								DMAINT
	Direct Assign to Sales	1,917,845	F_SALES	DIRS				DIR_DSALES		
	Direct Assignment to Transport	80,169	F_TRNSP	DIRT					DIR_DTRNSP	
	Sub-total	***49,209,344***								
	Customer Accounts Expense									
901.0	Supervision - Customer Accounting	186,885								CUSTACC
902.0	Meter Reading Expense SALES	12,711,408	F_SALES	DIRS				SALES_902		
902.0	Meter Reading Expense TRANSPORT	49,831	F_TRNSP	DIRT					TRANS_902	
903.0	Cust. Records & Collection Exp.	13,130,042	F_DISTR	CUS			CUST			
904.0	Uncollectible Accounts	1,167,689	F_DISTR	CUS			DIR904			
904.0	Uncollectible Accounts - Gas Cost Rel	1,967,359	F_DISTR	CUS			DIR904			
904.0	Uncollectible Accounts - Rate Inc Rel	73,658	F_DISTR	CUS			DIR904			
905.0	Misc. Customer Accounts Expense	(55,230)								CUSTACC
903.0	Direct Assign to Sales	762,839	F_SALES	DIRS				DIR_CASALES		
903.0	Direct Assignment to Transport	120,400	F_TRNSP	DIRT					DIR_CATRNSP	
	Sub-total	***30,114,881***								

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
	Customer Service & Information Expenses									
908.0	Direct Assignment to Sales	282,472	F_SALES	DIRS				DIR_CSISALES_908		
908.0	Direct Assignment to Transport	527	F_TRNSP	DIRT					DIR_CSITRNSP_908	
908.0	Customer Assistance Expenses	256,513	F_DISTR	CUS			CUST			
909.0	Information, Instructional Advertising	526,912	F_DISTR	CUS			CUSTXT			
910.0	Misc. Cust. Serv. & Infor. Expenses	15,211	F_DISTR	CUS			DIR_CSI_910			
908.0	Conservation Amortization	(0)	F_DISTR	CUS			CUSTXT			
	Sub-total	***1,081,636***								
	Sales Expense									
911.0	Sales Supervision Exp	-								
912.0	Demonstrating and Selling	160,257	F_DISTR	CUS			CUSTXT			
913.0	Advertising Expenses	852	F_DISTR	CUS			CUSTXT			
	Sub-total	***161,109***								
	Administrative & General Expenses									
920.0	A & G Salaries - DIR Sales Procurement	618,588	F_SALES	DIRS				DIR_CUSTXT		
920.0	A & G Salaries - DIR Transport	49,704	F_TRNSP	DIRT					DIR920_TRNSPT	
920.0	A & G Salaries	9,878,106								OM
921.0	Office Supplies and Expenses- DIR Sales Procurement	23,850	F_SALES	DIRS				DIR_CUSTXT		
921.0	Office Supplies and Expenses- Transport	1,916	F_TRNSP	DIRT					DIR921_TRNSPT	
921.0	Office Supplies and Expenses	2,192,009								OM
922.0	Admin Expenses Transferred	(83,966)								OM
923.0	Outside Services Employed	7,016,036								OM
924.0	Property Insurance	1,183,569								PLT
925.0	Injuries & Damages	2,168,841								OML
926.0	Benefits - DIR Sales	526,092	F_SALES	DIRS				DIR926_SALES		
926.0	Benefits - DIR Transport	70,591	F_TRNSP	DIRT					DIR926_TRNSPT	
926.0	Benefits - DIR Sales Procurement	156,331	F_SALES	DIRS				DIR_CUSTXT		
926.0	Benefit - DIR Rental	170,446	F_DISTR	CUS			DIR386			
926.0	Emp Pension & Benefits	11,900,532								OML
928.0	Regulatory Commission Expense	1,373,915	F_DISTR	COM		STRREV				
928.0	Regulatory Commission Expense - Other Revenue	13,822	F_DISTR	COM		OTHREV				
928.0	Regulatory Commission Expense - Gas Cost Rel	1,316,821	F_DISTR	COM		GASREV				
928.0	Reg. Comm. Expense - Rate Inc Rel	49,286	F_DISTR	COM		STRREV				
930.1	Gen Advertising Exp	137,311								OM
930.2	Misc. General Expenses	839,018								OM
931.0	Rents	2,133,790								OM
932.0	Maint Of General Plant- DIR	-								
932.0	Maint Of General Plant- Gas	2,921,525								GENPLT
	Sub-total	***44,658,134***								
	TOTAL O & M EXPENSES	**757,335,801**								

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Labor O & M Expenses										
	Production Expense - Labor									
710.0	Oper. Supervision and Engineering	-								PROD_OML
717.0	LPG Expenses	144,397	F_PRODU	DEM	PDAYXT					
735.0	Misc. Production Expenses	-	F_PRODU	DEM	PDAYXT					
741.0	Maint. Structures and Improvements	-	F_PRODU	DEM	PDAYXT					
742.0	Maint. Production Equipment	-	F_PRODU	DEM	PDAYXT					
	Sub-total	***144,397***								
	Other Gas Supply Expenses									
807.2	Purchased Gas Expense	140,364	F_PRODU	COM		COM1				
807.4	Purchased Gas Expense	375,577	F_PRODU	COM		COM1XT_COM				
	Sub-total	***515,941***								
	Natural Gas Underground Storage - Labor									
	JP Storage Balancing - DIR	121,078	F_STORG	COM		COM1				
814.0	Operation Supv & Eng	88,881								STOR_OML
818.0	Oper Compressor Sta Exp	90,307								STORPT
841.0	Operating Labor & Expenses	117,391								STORPT
830.0	Maint Supv & Engineering	82,688								STORPT
834.0	Maint Compressor Sta Equip	103,283								STORPT
824.0	Other Expenses	1,764								STORPT
	Sub-total	***605,392***								
	Natural Gas Local Storage - Labor									
843.2	Maint Struc & Impro	-								
843.3	Maintenance of Gas Holders	-								
843.6	Maintenance of Vaporizing Equipment	-								
843.8	Maint Measur & Reg	-								
843.9	Other Gas Maintenance	-								
	Sub-total	**-**								
	Transmission - Labor									
856.0	Oper Mains Expenses	15,640	F_TRANS	DEM	PAVG					
857.0	Oper Meas & Reg Sta Exp	-	F_TRANS	DEM	PAVG					
862.0	Maint Structures & Improvements	48,629	F_TRANS	DEM	PAVG					
863.0	Maint Supv & Eng	15,109	F_TRANS	DEM	PAVG					
865.0	Maint Structures	-	F_TRANS	DEM	PAVG					
867.0	Maint Other Equipment	43,503	F_TRANS	DEM	PAVG					
	Sub-total	***122,880***								

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
	Distribution - Labor									
870.0	Oper Supv & Engineering	1,182,469								DIST_OML
871.0	Oper Load Dispatching	143,603	F_DISTR	COM		COM1				
874.0	Oper Mains & Services Exp	5,241,823								DMAINS_SERV
875.0	Oper Meas & Reg Sta Gen	1,142,832	F_DISTR	DEM	PAVG					
876.0	Oper Meas & Reg Sta Indus	77,937								INDUSMR
878.0	Oper Meter & House Reg	3,375,458								MRHREG
879.0	Oper Customer Install Exp	3,602,616								CUSINSTL
880.0	Oper Other Expense	917,340								DISTOM
887.0	Maint Mains	1,940,981								DMAINS
889.0	Maint Meas & Reg Sta Gen	235,803	F_DISTR	DEM	PAVG					
890.0	Maint Meas & Reg Sta Ind	215,958								INDUSMR
892.0	Maint Services	582,290								DSERV
893.0	Maint Meters & House Reg	1,702,637								MRHREG
894.0	Maint Other Equipment	456,568								DMAINT
	Direct Assign to Sales	549,384	F_SALES	DIRS				DIR_DSALES		
	Direct Assignment to Transport	32,384	F_TRNSP	DIRT					DIR_DTRNSP	
	Sub-total	***21,400,084***								
	Customer Accounts Expense - Labor									
901.0	Supervision - Customer Accounting	137,902								CUSTACC
902.0	Meter Reading Expenses	476,564								MR_EXP
903.0	Cust. Records & Coll. Exp.	8,831,391								EXP903
905.0	Misc. Customer Accounts Expense	-								CUSTACC
	Sub-total	***9,445,857***								
	Customer Service & Information Expenses - Labor									
908.0	Customer Assistance Expenses	665,062								EXP908
909.0	Information, Instructional Advertising	219,542	F_DISTR	CUS			CUSTXT			
910.0	Misc. Customer Service & Informational Expenses	10,478								EXP908
	Sub-total	***895,082***								
	Sales Expense - Labor									
912.0	Demonstrating and Selling	127,761	F_DISTR	CUS			CUSTXT			
	Sub-total	***127,761***								
	TOTAL LABOR O & M EXPENSES	**33,257,394**								

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

Account No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Depreciation Expense										
403.0	Production Depreciation Expense	60,496								PRODPT
403.0	JP Balancing Depreciation Expense	163,273	F_STORG	COM		COM1				
403.0	Underground Depreciation Expense	653,094								STORPT
403.0	Storage Depreciation Expense	372,262								LSTORPT
403.0	LNG Terminal/Processing Depr Exp	31,447								LSTORPT
403.0	Transmission Depreciation Expense	-								TRANPT
403.0	Distribution Depreciation Expense	79,287,418								DISTPT
403.0	Rental Depreciation Expense	1,538,170	F_DISTR	CUS			DIR386			
403.0	General Depreciation Expense	8,725,775								GENPLT
403.1	Depr. Expense - FAS 143	1,168,740								DMAINS
404.0	Amort. Ltd - Term Plant	15,036,275								GENPLT
407.0	Amortization of Property Losses	-								PLT
407.3	Regulatory Debits	-	F_DISTR	COM		SGTREV				
407.4	Regulatory Credits	-	F_DISTR	COM		SGTREV				
411.0	Accretion Exp - FAS143	396,160								DMAINS
414.0	Gains/Losses Property Sales	(150,141)								GENPLT
	TOTAL DEPRECIATION EXPENSES	**107,282,969**								
Taxes (other than income)										
408.1	Taxes other than Income Taxes - DIR Sales	170,641	F_SALES	DIRS				DIR408_SALES		
408.1	Taxes other than Income Taxes - DIR Transport	22,810	F_TRNSP	DIRT					DIR408_TRNSPT	
408.1	Other Taxes - DIR Sales Procurement	50,282	F_SALES	DIRS				DIR_CUSTXT		
408.1	Other Taxes - DIR Rental	54,713	F_DISTR	CUS			DIR386			
408.1	Taxes Other Than Income - Excise Taxes	15,168,977	F_DISTR	COM		STRREV				
408.1	Other Taxes - Property Taxes	11,925,020								PLT
408.1	Other Taxes - Payroll Taxes	3,674,596								OML
408.1	Other Taxes - Rate Inc Rel	946,415	F_DISTR	COM		STRREV				
408.1	Other Taxes - Gas Cost Rel	25,282,834	F_DISTR	COM		GASREV				
	TOTAL TAXES OTHER THAN INCOME	**57,296,286**								
TOTAL EXPENSES		**921,915,057**								
INCOME TAXES & ITC										
410.1	DIT, utility operating income	25,395,672								BASE
411.1	Provision for DIT - credit	(4,458,028)								BASE
411.4	ITC adjustments	(276,207)								BASE
409.1	FIT Current	8,755,698								BASE
409.1	FIT Current - Rate Incr. Rel.	8,250,773								BASE
	TOTAL INCOME TAXES & ITC	**37,667,909**								

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

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

Puget Sound Energy
2010 Gas Cost of Service Study
Account Inputs

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