

**EXHIBIT NO. ___(JAP-10)
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___

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

JON A. PILIARIS

ON BEHALF OF PUGET SOUND ENERGY

JANUARY 13, 2017

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

			Residential (16,23,53)					Comm. & Indus. (31,31T)						
Acct. No.	Account Description	Allocator	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
RATE BASE														
Plant-in-Service														
Intangible Plant														
301	Organization	PLT	158,692	43,935	16,103	-	-	101,189	14,901	5,981	22,503	-	-	43,384
302	Franchise and Consents	PLT	391,855	108,488	39,763	-	-	249,865	36,794	14,768	55,566	-	-	107,128
303	Misc. Intangible	OML	67,284,596	11,096,190	4,372,314	33,294,912	8,023	48,771,440	3,765,983	1,623,898	7,555,033	835,178	2,838	13,782,930
	- Sub-total		67,835,143	11,248,613	4,428,180	33,437,677	8,023	49,122,494	3,817,678	1,644,646	7,633,102	835,178	2,838	13,933,442
Production and Gathering Plant														
304	Land and Land Rights	PRODPT	153,211	110,229	-	-	-	110,229	37,534	-	-	-	-	37,534
305	Structures and Improvements	PRODPT	508,737	366,018	-	-	-	366,018	124,632	-	-	-	-	124,632
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,070,282	4,367,342	-	-	-	4,367,342	1,487,114	-	-	-	-	1,487,114
320	Other Equipment	PDAYXT	4,853	3,491	-	-	-	3,491	1,189	-	-	-	-	1,189
	- Sub-total		6,737,083	4,847,080	-	-	-	4,847,080	1,650,468	-	-	-	-	1,650,468
Natural Gas Underground Storage														
	- JP Storage Balancing - DIR	COM1	8,639,306	-	4,368,891	-	-	4,368,891	-	1,622,634	-	-	-	1,622,634
350	Land and Land Rights	SEAS3_DEM	832,588	587,908	-	-	-	587,908	178,762	-	-	-	-	178,762
351	Structures and Improvements	SEAS3_DEM	663,831	468,745	-	-	-	468,745	142,529	-	-	-	-	142,529
352	Wells	SEAS3_DEM	13,797,358	9,735,546	-	-	-	9,735,546	2,960,235	-	-	-	-	2,960,235
353	Lines	SEAS3_DEM	2,081,879	1,470,059	-	-	-	1,470,059	446,993	-	-	-	-	446,993
354	Compressor Equipment	SEAS3_DEM	14,355,129	10,136,461	-	-	-	10,136,461	3,082,139	-	-	-	-	3,082,139
355	Measuring and Regulating Equipment	SEAS3_DEM	424,591	299,813	-	-	-	299,813	91,163	-	-	-	-	91,163
356	Purification Equipment	SEAS3_DEM	2,130,117	1,504,121	-	-	-	1,504,121	457,350	-	-	-	-	457,350
357	Other Equipment	SEAS3_DEM	281,727	198,933	-	-	-	198,933	60,489	-	-	-	-	60,489
	- Sub-total		43,196,528	24,401,587	4,368,891	-	-	28,770,478	7,419,658	1,622,634	-	-	-	9,042,292
Natural Gas Local Storage														
360	Land & Land Rights	SEAS3_DEM	1,704,569	1,203,633	-	-	-	1,203,633	365,982	-	-	-	-	365,982
361	Structures & improvement	SEAS3_DEM	4,155,602	2,934,359	-	-	-	2,934,359	892,235	-	-	-	-	892,235
362	Gas Holders	SEAS3_DEM	3,683,221	2,600,801	-	-	-	2,600,801	790,811	-	-	-	-	790,811
363	Purification Equipment	SEAS3_DEM	3,984,039	2,813,214	-	-	-	2,813,214	855,399	-	-	-	-	855,399
364	Terminating & Processing	SEAS3_DEM	970,581	685,348	-	-	-	685,348	208,390	-	-	-	-	208,390
	- Sub-total		14,498,012	10,237,354	-	-	-	10,237,354	3,112,817	-	-	-	-	3,112,817

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85,85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
RATE BASE															
Plant-in-Service															
Intangible Plant															
301	Organization	PLT	158,692	2,281	1,521	813	-	-	4,614	848	2,858	756	-	-	4,462
302	Franchise and Consents	PLT	391,855	5,632	3,755	2,007	-	-	11,394	2,095	7,058	1,866	-	-	11,018
303	Misc. Intangible	OML	67,284,596	604,927	411,277	289,251	251,034	59,886	1,616,375	354,499	802,159	189,355	99,507	146,166	1,591,687
	- Sub-total		67,835,143	612,840	416,552	292,071	251,034	59,886	1,632,384	357,442	812,075	191,977	99,507	146,166	1,607,167
Production and Gathering Plant															
304	Land and Land Rights	PRODPT	153,211	5,179	-	-	-	-	5,179	155	-	-	-	-	155
305	Structures and Improvements	PRODPT	508,737	17,197	-	-	-	-	17,197	513	-	-	-	-	513
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,070,282	205,200	-	-	-	-	205,200	6,123	-	-	-	-	6,123
320	Other Equipment	PDAYXT	4,853	164	-	-	-	-	164	5	-	-	-	-	5
	- Sub-total		6,737,083	227,741	-	-	-	-	227,741	6,795	-	-	-	-	6,795
Natural Gas Underground Storage															
	- JP Storage Balancing - DIR	COM1	8,639,306	-	412,541	-	-	-	412,541	-	955,538	-	-	-	955,538
350	Land and Land Rights	SEAS3_DEM	832,588	30,807	-	-	-	-	30,807	15,945	-	-	-	-	15,945
351	Structures and Improvements	SEAS3_DEM	663,831	24,562	-	-	-	-	24,562	12,713	-	-	-	-	12,713
352	Wells	SEAS3_DEM	13,787,358	510,148	-	-	-	-	510,148	264,036	-	-	-	-	264,036
353	Lines	SEAS3_DEM	2,081,879	77,032	-	-	-	-	77,032	39,869	-	-	-	-	39,869
354	Compressor Equipment	SEAS3_DEM	14,355,129	531,156	-	-	-	-	531,156	274,909	-	-	-	-	274,909
355	Measuring and Regulating Equipment	SEAS3_DEM	424,591	15,710	-	-	-	-	15,710	8,131	-	-	-	-	8,131
356	Purification Equipment	SEAS3_DEM	2,130,117	78,817	-	-	-	-	78,817	40,793	-	-	-	-	40,793
357	Other Equipment	SEAS3_DEM	281,727	10,424	-	-	-	-	10,424	5,395	-	-	-	-	5,395
	- Sub-total		43,196,528	1,278,656	412,541	-	-	-	1,691,197	661,791	955,538	-	-	-	1,617,328
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	1,704,569	63,071	-	-	-	-	63,071	32,643	-	-	-	-	32,643
361	Structures & improvement	SEAS3_DEM	4,155,602	153,762	-	-	-	-	153,762	79,582	-	-	-	-	79,582
362	Gas Holders	SEAS3_DEM	3,683,221	136,283	-	-	-	-	136,283	70,536	-	-	-	-	70,536
363	Purification Equipment	SEAS3_DEM	3,984,039	147,414	-	-	-	-	147,414	76,297	-	-	-	-	76,297
364	Terminating & Processing	SEAS3_DEM	970,581	35,913	-	-	-	-	35,913	18,587	-	-	-	-	18,587
	- Sub-total		14,498,012	536,443	-	-	-	-	536,443	277,645	-	-	-	-	277,645

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
RATE BASE															
Plant-in-Service															
Intangible Plant															
301	Organization	PLT	158,692	74	278	144	-	-	495	179	2,061	105	-	-	2,345
302	Franchise and Consents	PLT	391,855	182	687	355	-	-	1,223	442	5,090	258	-	-	5,790
303	Misc. Intangible	OML	67,284,596	36,809	75,391	51,309	55,288	1,524	220,322	194,942	641,089	29,299	29,103	15,733	910,165
-	Sub-total		67,835,143	37,064	76,356	51,808	55,288	1,524	222,041	195,563	648,240	29,661	29,103	15,733	918,300
Production and Gathering Plant															
304	Land and Land Rights	PRODPT	153,211	114	-	-	-	-	114	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	508,737	377	-	-	-	-	377	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,070,282	4,503	-	-	-	-	4,503	-	-	-	-	-	-
320	Other Equipment	PDAYXT	4,853	4	-	-	-	-	4	-	-	-	-	-	-
-	Sub-total		6,737,083	4,998	-	-	-	-	4,998	-	-	-	-	-	-
Natural Gas Underground Storage															
-	JP Storage Balancing - DIR	COM1	8,639,306	-	75,453	-	-	-	75,453	-	924,409	-	-	-	924,409
350	Land and Land Rights	SEAS3_DEM	832,588	9,059	-	-	-	-	9,059	10,108	-	-	-	-	10,108
351	Structures and Improvements	SEAS3_DEM	669,831	7,223	-	-	-	-	7,223	8,059	-	-	-	-	8,059
352	Wells	SEAS3_DEM	13,787,358	150,011	-	-	-	-	150,011	167,384	-	-	-	-	167,384
353	Lines	SEAS3_DEM	2,081,879	22,652	-	-	-	-	22,652	25,275	-	-	-	-	25,275
354	Compressor Equipment	SEAS3_DEM	14,355,129	156,188	-	-	-	-	156,188	174,276	-	-	-	-	174,276
355	Measuring and Regulating Equipment	SEAS3_DEM	424,591	4,620	-	-	-	-	4,620	5,155	-	-	-	-	5,155
356	Purification Equipment	SEAS3_DEM	2,130,117	23,176	-	-	-	-	23,176	25,860	-	-	-	-	25,860
357	Other Equipment	SEAS3_DEM	281,727	3,065	-	-	-	-	3,065	3,420	-	-	-	-	3,420
-	Sub-total		43,196,528	375,994	75,453	-	-	-	451,446	419,537	924,409	-	-	-	1,343,947
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	1,704,569	18,546	-	-	-	-	18,546	20,694	-	-	-	-	20,694
361	Structures & improvement	SEAS3_DEM	4,155,602	45,214	-	-	-	-	45,214	50,451	-	-	-	-	50,451
362	Gas Holders	SEAS3_DEM	3,683,221	40,075	-	-	-	-	40,075	44,716	-	-	-	-	44,716
363	Purification Equipment	SEAS3_DEM	3,984,039	43,348	-	-	-	-	43,348	48,368	-	-	-	-	48,368
364	Terminating & Processing	SEAS3_DEM	970,581	10,560	-	-	-	-	10,560	11,783	-	-	-	-	11,783
-	Sub-total		14,498,012	157,743	-	-	-	-	157,743	176,011	-	-	-	-	176,011

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Contracts					Rentals						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
RATE BASE															
Plant-in-Service															
Intangible Plant															
301	Organization	PLT	158,692	158	624	92	-	-	874	-	-	1,328	-	-	1,328
302	Franchise and Consents	PLT	391,855	389	1,541	227	-	-	2,157	-	-	3,280	-	-	3,280
303	Misc. Intangible	OML	67,284,596	79,048	191,824	24,410	-	20,514	315,796	-	-	181	75,699	-	75,880
	- Sub-total		67,835,143	79,595	193,989	24,729	-	20,514	318,827	-	-	4,789	75,699	-	80,488
Production and Gathering Plant															
304	Land and Land Rights	PRODPT	153,211	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	508,737	-	-	-	-	-	-	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,070,282	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	PDAYXT	4,853	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total		6,737,083	-	-	-	-	-	-	-	-	-	-	-	-
Natural Gas Underground Storage															
	- JP Storage Balancing - DIR	COM1	8,639,306	-	279,840	-	-	-	279,840	-	-	-	-	-	-
350	Land and Land Rights	SEAS3_DEM	832,588	-	-	-	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	663,831	-	-	-	-	-	-	-	-	-	-	-	-
352	Wells	SEAS3_DEM	13,787,358	-	-	-	-	-	-	-	-	-	-	-	-
353	Lines	SEAS3_DEM	2,081,879	-	-	-	-	-	-	-	-	-	-	-	-
354	Compressor Equipment	SEAS3_DEM	14,355,129	-	-	-	-	-	-	-	-	-	-	-	-
355	Measuring and Regulating Equipment	SEAS3_DEM	424,591	-	-	-	-	-	-	-	-	-	-	-	-
356	Purification Equipment	SEAS3_DEM	2,130,117	-	-	-	-	-	-	-	-	-	-	-	-
357	Other Equipment	SEAS3_DEM	281,727	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total		43,196,528	-	279,840	-	-	-	279,840	-	-	-	-	-	-
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	1,704,569	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	4,155,602	-	-	-	-	-	-	-	-	-	-	-	-
362	Gas Holders	SEAS3_DEM	3,683,221	-	-	-	-	-	-	-	-	-	-	-	-
363	Purification Equipment	SEAS3_DEM	3,984,039	-	-	-	-	-	-	-	-	-	-	-	-
364	Terminating & Processing	SEAS3_DEM	970,581	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total		14,498,012	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

				Residential (16,23,53)					Comm. & Indus. (31,31T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
Distribution Plant															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	24,136,190	6,562,741	2,511,859	6,419,084	-	-	15,493,684	2,234,664	932,920	3,510,155	-	-	6,677,739
375	Structures and Improvements	DISTPT	35,613,837	9,683,566	3,706,340	9,471,595	-	-	22,861,501	3,297,329	1,376,558	5,179,362	-	-	9,853,249
376	Mains	A_MAINS	573,784,071	-	315,483,718	-	-	-	315,483,718	-	117,172,625	-	-	-	117,172,625
378	Meas. & Reg. Station Equip. - Peak	PDAY	72,606,248	51,130,700	-	-	-	-	51,130,700	17,410,399	-	-	-	-	17,410,399
380	Services	SERV	979,946,420	-	-	571,504,518	-	-	571,504,518	-	-	398,342,298	-	-	398,342,298
380	Services - DIR	DIR380	11,927,718	-	-	-	-	-	-	-	-	-	-	-	-
381	Meters	MTRS_CUS	74,869,323	-	-	58,817,760	-	-	58,817,760	-	-	15,640,692	-	-	15,640,692
382	Meter Installations	MTRS_INST	155,174,221	-	-	144,250,480	-	-	144,250,480	-	-	10,798,965	-	-	10,798,965
383	House Regulators	MTRS_CUS	16,401,520	-	-	12,885,126	-	-	12,885,126	-	-	3,426,385	-	-	3,426,385
384	House Regulators Installations	MTRS_CUS	82,507,471	-	-	64,818,332	-	-	64,818,332	-	-	17,236,351	-	-	17,236,351
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	37,287,940	-	-	161,075	-	-	161,075	-	-	20,694,486	-	-	20,694,486
386	Rental Property on Customers Premise	DIR386	28,159,534	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	5,861,748	1,593,836	610,034	1,558,948	-	-	3,762,817	542,714	226,570	852,481	-	-	1,621,765
388	ARO	DISTPT	9,047,726	2,460,118	941,599	2,406,267	-	-	5,807,984	837,689	349,716	1,315,821	-	-	2,503,226
-	Sub-total		3,308,040,790	891,814,791	341,338,010	872,293,185	-	-	2,105,445,986	303,669,831	126,775,070	476,996,996	-	-	907,441,898
General Plant															
389	Land and Land Rights	PLTXR	14,106,975	3,928,412	1,458,260	3,679,506	-	-	9,066,178	1,332,330	541,607	2,012,068	-	-	3,886,005
390	Structures and Improvements	PLTXR	44,948,457	12,516,931	4,646,393	11,723,853	-	-	28,887,177	4,245,146	1,725,699	6,410,967	-	-	12,381,812
391	Office Furniture and Equipment	OML	32,262,112	5,320,483	2,096,469	15,964,489	3,847	-	23,385,288	1,805,741	778,638	3,622,543	400,457	1,361	6,608,741
392	Transportation Equipment	OML	8,449,012	1,393,363	549,037	4,180,884	1,008	-	6,124,291	472,899	203,915	948,695	104,874	356	1,730,740
393	Stores Equipment	PLTXR	80,532	22,426	8,325	21,005	-	-	51,755	7,606	3,092	11,486	-	-	22,184
394	Tools, Shop, and Garage Equipment	OML	11,579,359	1,909,602	752,454	5,729,896	1,381	-	8,393,333	648,108	279,465	1,300,185	143,730	488	2,371,977
395	Laboratory Equipment	PLTXR	2,789,002	776,662	288,303	727,452	-	-	1,792,417	263,407	107,078	397,793	-	-	768,278
396	Power Operated Equipment	PLTXR	616,698	171,734	63,749	160,853	-	-	396,335	58,244	23,677	87,959	-	-	169,880
397	Communication Equipment	OML	32,257,018	5,319,643	2,096,138	15,961,968	3,847	-	23,381,595	1,805,456	778,515	3,621,971	400,394	1,361	6,607,697
398	Misc. Equipment	OML	558,679	92,134	36,304	276,455	67	-	404,960	31,270	13,484	62,731	6,935	24	114,443
399	Other Intangible Property	OML	256,331	42,273	16,657	126,842	31	-	185,802	14,347	6,186	28,782	3,182	11	52,508
-	Sub-total		147,904,174	31,493,661	12,012,091	58,553,202	10,179	-	102,069,133	10,684,553	4,461,356	18,505,181	1,059,573	3,600	34,714,263
TOTAL PLANT-IN-SERVICE				3,588,211,730	974,043,086	362,147,172	964,284,064	18,203	2,300,492,525	330,355,004	134,503,706	503,135,279	1,894,751	6,438	969,895,180

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85,85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution Plant															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	24,136,190	340,770	237,187	126,795	-	-	704,752	125,364	445,847	117,862	-	-	689,073
375	Structures and Improvements	DISTPT	35,613,837	502,818	349,979	187,091	-	-	1,039,888	184,979	657,864	173,910	-	-	1,016,752
376	Mains	A_MAINS	573,784,071	-	29,790,181	-	-	-	29,790,181	-	55,251,976	-	-	-	55,251,976
378	Meas. & Reg. Station Equip.- Peak	PDAY	72,606,248	2,654,957	-	-	-	-	2,654,957	976,718	-	-	-	-	976,718
380	Services	SERV	979,946,420	-	-	8,549,524	-	-	8,549,524	-	-	-	-	-	-
380	Services - DIR	DIR380	11,927,718	-	-	-	-	-	-	-	-	9,875,434	-	-	9,875,434
381	Meters	MTRS_CUS	74,869,323	-	-	342,712	-	-	342,712	-	-	2,157	-	-	2,157
382	Meter Installations	MTRS_INST	155,174,221	-	-	104,446	-	-	104,446	-	-	746	-	-	746
383	House Regulators	MTRS_CUS	16,401,520	-	-	75,077	-	-	75,077	-	-	472	-	-	472
384	House Regulators Installations	MTRS_CUS	82,507,471	-	-	377,675	-	-	377,675	-	-	2,377	-	-	2,377
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	37,287,940	-	-	7,388,619	-	-	7,388,619	-	-	5,770,559	-	-	5,770,559
386	Rental Property on Customers Premise	DIR386	28,159,534	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	5,861,748	82,760	57,604	30,794	-	-	171,157	30,446	108,279	28,624	-	-	167,349
388	ARO	DISTPT	9,047,726	127,741	88,912	47,531	-	-	264,184	46,994	167,131	44,182	-	-	258,307
-	Sub-total		3,308,040,790	46,307,406	32,231,524	17,230,263	-	-	95,769,194	17,035,779	60,586,421	16,016,323	-	-	93,638,523
General Plant															
389	Land and Land Rights	PLTXR	14,106,975	203,951	137,699	72,681	-	-	414,331	75,852	259,596	67,560	-	-	403,008
390	Structures and Improvements	PLTXR	44,948,457	649,840	438,745	231,579	-	-	1,320,164	241,683	827,140	215,264	-	-	1,284,087
391	Office Furniture and Equipment	OML	32,262,112	290,055	197,202	138,692	120,368	28,714	775,031	169,978	384,625	90,793	47,712	70,085	763,194
392	Transportation Equipment	OML	8,449,012	75,961	51,645	36,322	31,523	7,520	202,970	44,515	100,728	23,778	12,495	18,354	199,870
393	Stores Equipment	PLTXR	80,532	1,164	786	415	-	-	2,365	433	1,482	386	-	-	2,301
394	Tools, Shop, and Garage Equipment	OML	11,579,359	104,105	70,779	49,779	43,202	10,306	278,170	61,008	138,048	32,587	17,125	25,155	273,922
395	Laboratory Equipment	PLTXR	2,789,002	40,322	27,224	14,369	-	-	81,915	14,996	51,323	13,357	-	-	79,676
396	Power Operated Equipment	PLTXR	616,698	8,916	6,020	3,177	-	-	18,113	3,316	11,348	2,953	-	-	17,618
397	Communication Equipment	OML	32,257,018	290,009	197,171	138,670	120,349	28,710	774,909	169,951	384,565	90,779	47,705	70,074	763,073
398	Misc. Equipment	OML	558,679	5,023	3,415	2,402	2,084	497	13,421	2,943	6,661	1,572	826	1,214	13,216
399	Other Intangible Property	OML	256,331	2,305	1,567	1,102	956	228	6,158	1,351	3,056	721	379	557	6,064
-	Sub-total		147,904,174	1,671,651	1,132,252	689,188	318,482	75,976	3,887,548	786,025	2,168,572	539,751	126,242	185,438	3,806,028
TOTAL PLANT-IN-SERVICE			3,588,211,730	50,634,736	34,192,870	18,211,523	569,516	135,861	103,744,506	19,125,478	64,522,606	16,748,050	225,748	331,604	100,953,487

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution Plant															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	24,136,190	7,505	43,381	22,426	-	-	73,312	23,550	321,517	16,304	-	-	361,371
375	Structures and Improvements	DISTPT	35,613,837	11,074	64,010	33,091	-	-	108,175	34,749	474,410	24,057	-	-	533,216
376	Mains	A_MAINS	573,784,071	-	5,448,540	-	-	-	5,448,540	-	38,870,149	-	-	-	38,870,149
378	Meas. & Reg. Station Equip.- Peak	PDAY	72,606,248	58,473	-	-	-	-	58,473	183,480	-	-	-	-	183,480
380	Services	SERV	979,946,420	-	-	1,550,080	-	-	1,550,080	-	-	-	-	-	-
380	Services - DIR	DIR380	11,927,718	-	-	-	-	-	-	-	-	999,280	-	-	999,280
381	Meters	MTRS_CUS	74,869,323	-	-	65,370	-	-	65,370	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	155,174,221	-	-	19,397	-	-	19,397	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	16,401,520	-	-	14,321	-	-	14,321	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	82,507,471	-	-	72,039	-	-	72,039	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	37,287,940	-	-	1,256,968	-	-	1,256,968	-	-	1,165,838	-	-	1,165,838
386	Rental Property on Customers Premise	DIR386	28,159,534	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	5,861,748	1,823	10,536	5,447	-	-	17,805	5,719	78,084	3,960	-	-	87,763
388	ARO	DISTPT	9,047,726	2,813	16,262	8,407	-	-	27,482	8,828	120,524	6,112	-	-	135,464
-	Sub-total		3,308,040,790	1,019,875	5,895,055	3,047,546	-	-	9,962,475	3,200,236	43,691,158	2,215,549	-	-	49,106,943
General Plant															
389	Land and Land Rights	PLTXR	14,106,975	6,575	25,185	12,855	-	-	44,614	16,011	188,197	9,346	-	-	213,554
390	Structures and Improvements	PLTXR	44,948,457	20,948	80,245	40,960	-	-	142,153	51,016	599,645	29,778	-	-	680,439
391	Office Furniture and Equipment	OML	32,262,112	17,650	36,149	24,602	26,510	731	105,642	93,472	307,394	14,048	13,955	7,544	436,413
392	Transportation Equipment	OML	8,449,012	4,622	9,467	6,443	6,943	191	27,666	24,479	80,502	3,679	3,655	1,976	114,291
393	Stores Equipment	PLTXR	80,532	38	144	73	-	-	255	91	1,074	53	-	-	1,219
394	Tools, Shop, and Garage Equipment	OML	11,579,359	6,335	12,975	8,830	9,515	262	37,916	33,549	110,328	5,042	5,009	2,708	156,635
395	Laboratory Equipment	PLTXR	2,789,002	1,300	4,979	2,542	-	-	8,820	3,166	37,207	1,848	-	-	42,220
396	Power Operated Equipment	PLTXR	616,698	287	1,101	562	-	-	1,950	700	8,227	409	-	-	9,336
397	Communication Equipment	OML	32,257,018	17,647	36,144	24,598	26,506	731	105,625	93,457	307,346	14,046	13,952	7,543	436,344
398	Misc. Equipment	OML	558,679	306	626	426	459	13	1,829	1,619	5,323	243	242	131	7,557
399	Other Intangible Property	OML	256,331	140	287	195	211	6	839	743	2,442	112	111	60	3,467
-	Sub-total		147,904,174	75,847	207,301	122,087	70,143	1,934	477,311	318,303	1,647,687	78,603	36,923	19,960	2,101,476
TOTAL PLANT-IN-SERVICE			3,588,211,730	1,671,521	6,254,165	3,221,440	125,431	3,458	11,276,016	4,309,650	46,911,494	2,323,814	66,026	35,693	53,646,676

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution Plant															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	24,136,190	24,582	97,331	14,346	-	-	136,258	-	-	-	-	-	
375	Structures and Improvements	DISTPT	35,613,837	36,272	143,615	21,167	-	-	201,054	-	-	-	-	-	
376	Mains	A_MAINS	573,784,071	-	11,766,882	-	-	-	11,766,882	-	-	-	-	-	
378	Meas. & Reg. Station Equip.- Peak	PDAY	72,606,248	191,522	-	-	-	-	191,522	-	-	-	-	-	
380	Services	SERV	979,946,420	-	-	-	-	-	-	-	-	-	-	-	
380	Services - DIR	DIR380	11,927,718	-	1,053,004	-	-	-	1,053,004	-	-	-	-	-	
381	Meters	MTRS_CUS	74,869,323	-	632	-	-	-	632	-	-	-	-	-	
382	Meter Installations	MTRS_INST	155,174,221	-	187	-	-	-	187	-	-	-	-	-	
383	House Regulators	MTRS_CUS	16,401,520	-	138	-	-	-	138	-	-	-	-	-	
384	House Regulators Installations	MTRS_CUS	82,507,471	-	697	-	-	-	697	-	-	-	-	-	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	37,287,940	-	850,395	-	-	-	850,395	-	-	-	-	-	
386	Rental Property on Customers Premise	DIR386	28,159,534	-	-	-	-	-	-	28,159,534	-	-	-	28,159,534	
387	Other Equipment	DISTPT	5,861,748	5,970	23,638	3,484	-	-	33,092	-	-	-	-	-	
388	ARO	DISTPT	9,047,726	9,215	36,485	5,378	-	-	51,078	-	-	-	-	-	
-	Sub-total		3,308,040,790	3,340,498	13,226,311	1,949,427	-	-	18,516,237	-	-	28,159,534	-	28,159,534	
General Plant															
389	Land and Land Rights	PLTXR	14,106,975	14,091	56,972	8,223	-	-	79,286	-	-	-	-	-	
390	Structures and Improvements	PLTXR	44,948,457	44,897	181,526	26,201	-	-	252,624	-	-	-	-	-	
391	Office Furniture and Equipment	OML	32,262,112	37,903	91,977	11,704	-	9,836	151,420	-	-	87	36,297	36,383	
392	Transportation Equipment	OML	8,449,012	9,926	24,088	3,065	-	2,576	39,655	-	-	23	9,506	9,528	
393	Stores Equipment	PLTXR	80,532	80	325	47	-	-	453	-	-	-	-	-	
394	Tools, Shop, and Garage Equipment	OML	11,579,359	13,604	33,012	4,201	-	3,530	54,347	-	-	31	13,027	13,059	
395	Laboratory Equipment	PLTXR	2,789,002	2,786	11,264	1,626	-	-	15,675	-	-	-	-	-	
396	Power Operated Equipment	PLTXR	616,698	616	2,491	359	-	-	3,466	-	-	-	-	-	
397	Communication Equipment	OML	32,257,018	37,897	91,963	11,703	-	9,835	151,396	-	-	87	36,291	36,378	
398	Misc. Equipment	OML	558,679	656	1,593	203	-	170	2,622	-	-	1	629	630	
399	Other Intangible Property	OML	256,331	301	731	93	-	78	1,203	-	-	1	288	289	
-	Sub-total		147,904,174	162,757	495,940	67,425	-	26,026	752,148	-	-	229	96,038	96,267	
TOTAL PLANT-IN-SERVICE			3,588,211,730	3,582,850	14,196,080	2,041,582	-	46,540	19,867,051	-	-	28,164,552	171,736	28,336,289	

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

			Residential (16,23,53)					Comm. & Indus. (31,31T)						
Acct. No.	Account Description	Allocator	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Accumulated Reserve														
- Intangible Plant														
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchise and Consents	PLT	(154,272)	(42,711)	(15,654)	(40,005)	-	(98,371)	(14,486)	(5,814)	(21,876)	-	-	(42,176)
303	Misc. Intangible	OML	(23,739,094)	(3,914,915)	(1,542,623)	(11,746,983)	(2,831)	(17,207,353)	(1,328,700)	(572,937)	(2,665,538)	(294,664)	(1,001)	(4,862,841)
	- Sub-total		(23,893,366)	(3,957,627)	(1,558,278)	(11,786,988)	(2,831)	(17,305,723)	(1,343,185)	(578,751)	(2,687,414)	(294,664)	(1,001)	(4,905,017)
- Production and Gathering Plant														
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(486,976)	(350,361)	-	-	-	(350,361)	(119,301)	-	-	-	-	(119,301)
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,710,142)	(4,108,235)	-	-	-	(4,108,235)	(1,398,886)	-	-	-	-	(1,398,886)
320	Other Equipment	PDAYXT	(887)	(638)	-	-	-	(638)	(217)	-	-	-	-	(217)
	- Sub-total		(6,198,006)	(4,459,234)	-	-	-	(4,459,234)	(1,518,404)	-	-	-	-	(1,518,404)
Natural Gas Underground Storage														
-	JP Storage Balancing - DIR	COM1	(3,956,585)	-	(2,000,842)	-	-	(2,000,842)	-	(743,125)	-	-	-	(743,125)
350	Land and Land Rights	SEAS3_DEM	(2,342)	(1,653)	-	-	-	(1,653)	(503)	-	-	-	-	(503)
351	Structures and Improvements	SEAS3_DEM	(356,544)	(251,763)	-	-	-	(251,763)	(76,552)	-	-	-	-	(76,552)
352	Wells	SEAS3_DEM	(8,064,446)	(5,694,476)	-	-	-	(5,694,476)	(1,731,488)	-	-	-	-	(1,731,488)
353	Lines	SEAS3_DEM	(1,318,927)	(931,323)	-	-	-	(931,323)	(283,182)	-	-	-	-	(283,182)
354	Compressor Equipment	SEAS3_DEM	(5,362,923)	(3,786,874)	-	-	-	(3,786,874)	(1,151,454)	-	-	-	-	(1,151,454)
355	Measuring and Regulating Equipment	SEAS3_DEM	156,000	110,155	-	-	-	110,155	33,494	-	-	-	-	33,494
356	Purification Equipment	SEAS3_DEM	(837,078)	(591,078)	-	-	-	(591,078)	(179,726)	-	-	-	-	(179,726)
357	Other Equipment	SEAS3_DEM	(40,080)	(28,301)	-	-	-	(28,301)	(8,605)	-	-	-	-	(8,605)
	- Sub-total		(19,782,925)	(11,175,314)	(2,000,842)	-	-	(13,176,156)	(3,398,017)	(743,125)	-	-	-	(4,141,142)
Natural Gas Local Storage														
360	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(1,403,912)	(991,332)	-	-	-	(991,332)	(301,429)	-	-	-	-	(301,429)
362	Gas Holders	SEAS3_DEM	(1,245,905)	(879,760)	-	-	-	(879,760)	(267,504)	-	-	-	-	(267,504)
363	Purification Equipment	SEAS3_DEM	(1,654,096)	(1,167,992)	-	-	-	(1,167,992)	(355,145)	-	-	-	-	(355,145)
364	Terminating & Processing	SEAS3_DEM	(564,167)	(398,370)	-	-	-	(398,370)	(121,130)	-	-	-	-	(121,130)
	- Sub-total		(4,868,080)	(3,437,454)	-	-	-	(3,437,454)	(1,045,208)	-	-	-	-	(1,045,208)

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85,85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Accumulated Reserve															
- Intangible Plant															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(154,272)	(2,217)	(1,478)	(790)	-	(4,486)	(825)	(2,779)	(735)	-	-	(4,338)	
303	Misc. Intangible	OML	(23,739,094)	(213,428)	(145,105)	(102,053)	(88,569)	(21,129)	(570,283)	(125,073)	(283,015)	(66,808)	(35,108)	(51,570)	
	- Sub-total		(23,893,366)	(215,645)	(146,583)	(102,843)	(88,569)	(21,129)	(574,769)	(125,898)	(285,793)	(67,542)	(35,108)	(51,570)	
- Production and Gathering Plant															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	
305	Structures and Improvements	PRODPT	(486,976)	(16,462)	-	-	-	-	(16,462)	(491)	-	-	-	(491)	
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,710,142)	(193,026)	-	-	-	-	(193,026)	(5,760)	-	-	-	(5,760)	
320	Other Equipment	PDAYXT	(887)	(30)	-	-	-	-	(30)	(1)	-	-	-	(1)	
	- Sub-total		(6,198,006)	(209,518)	-	-	-	-	(209,518)	(6,252)	-	-	-	(6,252)	
Natural Gas Underground Storage															
	- JP Storage Balancing - DIR	COM1	(3,956,585)	-	(188,934)	-	-	-	(188,934)	-	(437,612)	-	-	(437,612)	
350	Land and Land Rights	SEAS3_DEM	(2,342)	(87)	-	-	-	-	(87)	(45)	-	-	-	(45)	
351	Structures and Improvements	SEAS3_DEM	(356,544)	(13,193)	-	-	-	-	(13,193)	(6,828)	-	-	-	(6,828)	
352	Wells	SEAS3_DEM	(8,064,446)	(298,393)	-	-	-	-	(298,393)	(154,439)	-	-	-	(154,439)	
353	Lines	SEAS3_DEM	(1,318,927)	(48,802)	-	-	-	-	(48,802)	(25,258)	-	-	-	(25,258)	
354	Compressor Equipment	SEAS3_DEM	(5,362,923)	(198,434)	-	-	-	-	(198,434)	(102,703)	-	-	-	(102,703)	
355	Measuring and Regulating Equipment	SEAS3_DEM	156,000	5,772	-	-	-	-	5,772	2,987	-	-	-	2,987	
356	Purification Equipment	SEAS3_DEM	(837,078)	(30,973)	-	-	-	-	(30,973)	(16,031)	-	-	-	(16,031)	
357	Other Equipment	SEAS3_DEM	(40,080)	(1,483)	-	-	-	-	(1,483)	(768)	-	-	-	(768)	
	- Sub-total		(19,782,925)	(585,592)	(188,934)	-	-	-	(774,526)	(303,083)	(437,612)	-	-	(740,696)	
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
361	Structures & improvement	SEAS3_DEM	(1,403,912)	(51,946)	-	-	-	-	(51,946)	(26,886)	-	-	-	(26,886)	
362	Gas Holders	SEAS3_DEM	(1,245,905)	(46,100)	-	-	-	-	(46,100)	(23,860)	-	-	-	(23,860)	
363	Purification Equipment	SEAS3_DEM	(1,654,096)	(61,203)	-	-	-	-	(61,203)	(31,677)	-	-	-	(31,677)	
364	Terminating & Processing	SEAS3_DEM	(564,167)	(20,875)	-	-	-	-	(20,875)	(10,804)	-	-	-	(10,804)	
	- Sub-total		(4,868,080)	(180,124)	-	-	-	-	(180,124)	(93,227)	-	-	-	(93,227)	

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Accumulated Reserve															
- Intangible Plant															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(154,272)	(71)	(270)	(140)	-	-	(482)	(174)	(2,004)	(102)	-	(2,279)	
303	Misc. Intangible	OML	(23,739,094)	(12,987)	(26,599)	(18,103)	(19,507)	(538)	(77,733)	(68,779)	(226,187)	(10,337)	(10,268)	(5,551)	
	- Sub-total		(23,893,366)	(13,058)	(26,870)	(18,242)	(19,507)	(538)	(78,215)	(68,953)	(228,190)	(10,439)	(10,268)	(5,551)	
- Production and Gathering Plant															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	
305	Structures and Improvements	PRODPT	(486,976)	(361)	-	-	-	-	(361)	-	-	-	-	-	
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,710,142)	(4,236)	-	-	-	-	(4,236)	-	-	-	-	-	
320	Other Equipment	PDAYXT	(887)	(1)	-	-	-	-	(1)	-	-	-	-	-	
	- Sub-total		(6,198,006)	(4,598)	-	-	-	-	(4,598)	-	-	-	-	-	
Natural Gas Underground Storage															
	- JP Storage Balancing - DIR	COM1	(3,956,585)	-	(34,555)	-	-	-	(34,555)	-	(423,356)	-	-	(423,356)	
350	Land and Land Rights	SEAS3_DEM	(2,342)	(25)	-	-	-	-	(25)	(28)	-	-	-	(28)	
361	Structures and Improvements	SEAS3_DEM	(356,544)	(3,879)	-	-	-	-	(3,879)	(4,329)	-	-	-	(4,329)	
362	Wells	SEAS3_DEM	(8,064,446)	(87,744)	-	-	-	-	(87,744)	(97,905)	-	-	-	(97,905)	
363	Lines	SEAS3_DEM	(1,318,927)	(14,350)	-	-	-	-	(14,350)	(16,012)	-	-	-	(16,012)	
364	Compressor Equipment	SEAS3_DEM	(5,362,923)	(58,350)	-	-	-	-	(58,350)	(65,108)	-	-	-	(65,108)	
365	Measuring and Regulating Equipment	SEAS3_DEM	156,000	1,697	-	-	-	-	1,697	1,894	-	-	-	1,894	
366	Purification Equipment	SEAS3_DEM	(837,078)	(9,108)	-	-	-	-	(9,108)	(10,162)	-	-	-	(10,162)	
367	Other Equipment	SEAS3_DEM	(40,080)	(436)	-	-	-	-	(436)	(487)	-	-	-	(487)	
	- Sub-total		(19,782,925)	(172,196)	(34,555)	-	-	-	(206,751)	(192,138)	(423,356)	-	-	(615,494)	
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
361	Structures & improvement	SEAS3_DEM	(1,403,912)	(15,275)	-	-	-	-	(15,275)	(17,044)	-	-	-	(17,044)	
362	Gas Holders	SEAS3_DEM	(1,245,905)	(13,556)	-	-	-	-	(13,556)	(15,126)	-	-	-	(15,126)	
363	Purification Equipment	SEAS3_DEM	(1,654,096)	(17,997)	-	-	-	-	(17,997)	(20,081)	-	-	-	(20,081)	
364	Terminating & Processing	SEAS3_DEM	(564,167)	(6,138)	-	-	-	-	(6,138)	(6,849)	-	-	-	(6,849)	
	- Sub-total		(4,868,080)	(52,966)	-	-	-	-	(52,966)	(59,100)	-	-	-	(59,100)	

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Contracts					Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
Accumulated Reserve														
- Intangible Plant														
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchise and Consents	PLT	(154,272)	(153)	(607)	(89)	-	-	(849)	-	-	(1,291)	-	-
303	Misc. Intangible	OML	(23,739,094)	(27,889)	(67,679)	(8,612)	-	(7,238)	(111,418)	-	-	(64)	(26,708)	-
	- Sub-total		(23,893,366)	(28,043)	(68,285)	(8,702)	-	(7,238)	(112,267)	-	-	(1,355)	(26,708)	-
- Production and Gathering Plant														
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(486,976)	-	-	-	-	-	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,710,142)	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	PDAYXT	(887)	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total		(6,198,006)	-	-	-	-	-	-	-	-	-	-	-
Natural Gas Underground Storage														
	- JP Storage Balancing - DIR	COM1	(3,956,585)	-	(128,160)	-	-	-	(128,160)	-	-	-	-	-
350	Land and Land Rights	SEAS3_DEM	(2,342)	-	-	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	(356,544)	-	-	-	-	-	-	-	-	-	-	-
352	Wells	SEAS3_DEM	(8,064,446)	-	-	-	-	-	-	-	-	-	-	-
353	Lines	SEAS3_DEM	(1,318,927)	-	-	-	-	-	-	-	-	-	-	-
354	Compressor Equipment	SEAS3_DEM	(5,362,923)	-	-	-	-	-	-	-	-	-	-	-
355	Measuring and Regulating Equipment	SEAS3_DEM	156,000	-	-	-	-	-	-	-	-	-	-	-
356	Purification Equipment	SEAS3_DEM	(837,078)	-	-	-	-	-	-	-	-	-	-	-
357	Other Equipment	SEAS3_DEM	(40,080)	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total		(19,782,925)	-	(128,160)	-	-	-	(128,160)	-	-	-	-	-
Natural Gas Local Storage														
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(1,403,912)	-	-	-	-	-	-	-	-	-	-	-
362	Gas Holders	SEAS3_DEM	(1,245,905)	-	-	-	-	-	-	-	-	-	-	-
363	Purification Equipment	SEAS3_DEM	(1,654,096)	-	-	-	-	-	-	-	-	-	-	-
364	Terminating & Processing	SEAS3_DEM	(564,167)	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total		(4,868,080)	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

		Residential (16,23,53)						Comm. & Indus. (31,31T)					
		DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total										
- Distribution Plant													
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	(1,731,701)	(470,858)	(180,219)	(460,551)	-	(1,111,627)	(160,331)	(66,934)	(251,843)	-	(479,108)
375	Structures and Improvements	DISTPT	(4,631,086)	(1,259,214)	(481,958)	(1,231,650)	-	(2,972,822)	(428,772)	(179,002)	(673,504)	-	(1,281,279)
376	Mains	A_MAINS	(202,148,764)	-	(111,147,463)	-	-	(111,147,463)	-	(41,280,862)	-	-	(41,280,862)
378	Meas. & Reg. Station Equip.- Peak	PDAY	(22,951,931)	(16,163,186)	-	-	-	(16,163,186)	(5,503,690)	-	-	-	(5,503,690)
380	Services	SERV	(470,420,793)	-	-	(274,349,294)	-	(274,349,294)	-	-	(191,223,210)	-	(191,223,210)
380	Services - DIR	DIR380	(5,815,064)	-	-	-	-	-	-	-	-	-	-
381	Meters	MTRS_CUS	(20,593,119)	-	-	(16,178,070)	-	(16,178,070)	-	-	(4,302,038)	-	(4,302,038)
382	Meter Installations	MTRS_INST	(43,947,908)	-	-	(40,854,124)	-	(40,854,124)	-	-	(3,058,446)	-	(3,058,446)
383	House Regulators	MTRS_CUS	(7,374,521)	-	-	(5,793,465)	-	(5,793,465)	-	-	(1,540,586)	-	(1,540,586)
384	House Regulators Installations	MTRS_CUS	(24,349,667)	-	-	(19,129,235)	-	(19,129,235)	-	-	(5,086,805)	-	(5,086,805)
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	3,075,527	-	-	13,286	-	13,286	-	-	1,706,891	-	1,706,891
386	Rental Property on Customers Premise	DIR386	(23,628,999)	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(460,480)	(125,207)	(47,922)	(122,466)	-	(295,595)	(42,634)	(17,799)	(66,968)	-	(127,401)
388	ARO	DISTPT	(518,040)	(140,858)	(53,913)	(137,774)	-	(332,544)	(47,963)	(20,023)	(75,339)	-	(143,326)
	- Sub-total		(1,247,382,423)	(307,298,400)	(117,628,245)	(358,243,343)	-	(783,169,988)	(104,637,481)	(43,687,865)	(204,571,848)	-	(352,897,194)
- General Plant													
389	Land and Land Rights	PLTXR	(479,700)	(133,584)	(49,587)	(125,120)	-	(308,291)	(45,305)	(18,417)	(68,419)	-	(132,142)
390	Structures and Improvements	PLTXR	(23,569,566)	(6,563,487)	(2,436,423)	(6,147,622)	-	(15,147,533)	(2,226,022)	(904,903)	(3,361,711)	-	(6,492,635)
391	Office Furniture and Equipment	OML	(13,444,732)	(2,217,228)	(873,671)	(6,652,952)	(1,603)	(9,745,454)	(752,514)	(324,485)	(1,509,638)	(166,884)	(567)
392	Transportation Equipment	OML	(4,913,855)	(810,365)	(319,314)	(2,431,557)	(586)	(3,561,822)	(275,033)	(118,595)	(551,751)	(60,994)	(207)
393	Stores Equipment	PLTXR	(40,876)	(11,383)	(4,225)	(10,662)	-	(26,270)	(3,861)	(1,569)	(5,830)	-	(11,260)
394	Tools, Shop, and Garage Equipment	OML	(5,988,962)	(987,665)	(389,177)	(2,963,561)	(714)	(4,341,117)	(335,208)	(144,542)	(672,469)	(74,339)	(253)
395	Laboratory Equipment	PLTXR	(1,034,658)	(288,124)	(106,954)	(269,869)	-	(664,947)	(97,718)	(39,723)	(147,573)	-	(285,014)
396	Power Operated Equipment	PLTXR	(722,083)	(201,081)	(74,643)	(188,340)	-	(464,064)	(68,197)	(27,723)	(102,990)	-	(198,910)
397	Communication Equipment	OML	(11,957,493)	(1,971,981)	(777,027)	(5,917,011)	(1,426)	(8,667,424)	(669,272)	(288,591)	(1,342,644)	(148,424)	(504)
398	Misc. Equipment	OML	(276,464)	(45,593)	(17,965)	(136,805)	(33)	(200,396)	(15,474)	(6,672)	(31,043)	(3,432)	(12)
399	Other Intangible Plant	OML	(96,949)	(15,988)	(6,300)	(47,974)	(12)	(70,274)	(5,426)	(2,340)	(10,886)	(1,203)	(4)
	- Sub-total		(62,525,339)	(13,246,460)	(5,055,287)	(24,891,471)	(4,374)	(43,197,592)	(4,494,030)	(1,877,561)	(7,804,954)	(455,276)	(1,547)
- Other Assets													
108	Retirement Work in Progress	DISTPT	4,351,639	1,183,231	452,876	1,157,330	-	2,793,437	402,899	168,201	632,864	-	1,203,964
230	Asset Retirement Obligations	DISTPT	(9,046,121)	(2,459,682)	(941,432)	(2,405,840)	-	(5,806,954)	(837,541)	(349,654)	(1,315,588)	-	(2,502,782)
253	Landlord Incentives	DISTPT	(3,108,530)	(845,224)	(323,505)	(826,722)	-	(1,995,451)	(287,805)	(120,152)	(452,077)	-	(860,034)
182	Gas Rental Equip & Pipe	DISTPT	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total		(7,785,377)	(2,116,880)	(810,226)	(2,070,542)	-	(4,997,648)	(720,814)	(300,923)	(1,132,237)	-	(2,153,974)
	- TOTAL ACCUMULATED RESERVE		(1,372,435,514)	(345,691,368)	(127,052,878)	(396,992,345)	(7,205)	(869,743,796)	(117,157,139)	(47,188,226)	(216,196,452)	(749,940)	(2,548)

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

			Large Volume (41,41T)						Interruptible (85,85T)						
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
Acct. No.	Account Description	Allocator	Total												
- Distribution Plant															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	(1,731,701)	(24,449)	(17,017)	(9,097)	-	(50,564)	(8,994)	(31,988)	(8,456)	-	-	(49,439)	
375	Structures and Improvements	DISTPT	(4,631,086)	(65,385)	(45,510)	(24,329)	-	(135,223)	(24,054)	(85,546)	(22,615)	-	-	(132,215)	
376	Mains	A_MAINS	(202,148,764)	-	(10,495,322)	-	-	(10,495,322)	-	(19,465,718)	-	-	-	(19,465,718)	
378	Meas. & Reg. Station Equip.- Peak	PDAY	(22,951,931)	(839,272)	-	-	-	(839,272)	(308,755)	-	-	-	-	(308,755)	
380	Services	SERV	(470,420,793)	-	-	(4,104,177)	-	(4,104,177)	-	-	-	-	-	-	
380	Services - DIR	DIR380	(5,815,064)	-	-	-	-	-	-	-	(4,814,524)	-	-	(4,814,524)	
381	Meters	MTRS_CUS	(20,593,119)	-	-	(94,264)	-	(94,264)	-	-	(593)	-	-	(593)	
382	Meter Installations	MTRS_INST	(43,947,908)	-	-	(29,581)	-	(29,581)	-	-	(211)	-	-	(211)	
383	House Regulators	MTRS_CUS	(7,374,521)	-	-	(33,757)	-	(33,757)	-	-	(212)	-	-	(212)	
384	House Regulators Installations	MTRS_CUS	(24,349,667)	-	-	(111,460)	-	(111,460)	-	-	(701)	-	-	(701)	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	3,075,527	-	-	609,417	-	609,417	-	-	475,958	-	-	475,958	
386	Rental Property on Customers Premise	DIR386	(23,628,999)	-	-	-	-	-	-	-	-	-	-	-	
387	Other Equipment	DISTPT	(460,480)	(6,501)	(4,525)	(2,419)	-	(13,446)	(2,392)	(8,506)	(2,249)	-	-	(13,146)	
388	ARO	DISTPT	(518,040)	(7,314)	(5,091)	(2,721)	-	(15,126)	(2,691)	(9,569)	(2,530)	-	-	(14,790)	
- Sub-total			(1,247,382,423)	(15,956,443)	(11,107,282)	(3,802,388)	-	(30,866,114)	(5,870,129)	(20,851,665)	(4,376,133)	-	-	(31,097,927)	
- General Plant															
389	Land and Land Rights	PLTXR	(479,700)	(6,935)	(4,682)	(2,471)	-	(14,089)	(2,579)	(8,827)	(2,297)	-	-	(13,704)	
390	Structures and Improvements	PLTXR	(23,569,566)	(340,756)	(230,064)	(121,433)	-	(692,253)	(126,731)	(433,727)	(112,878)	-	-	(673,335)	
391	Office Furniture and Equipment	OML	(13,444,732)	(120,876)	(82,181)	(57,798)	(50,161)	(11,966)	(322,982)	(70,836)	(160,287)	(37,837)	(19,883)	(29,207)	
392	Transportation Equipment	OML	(4,913,855)	(44,178)	(30,036)	(21,124)	(18,333)	(4,374)	(118,045)	(25,889)	(58,582)	(13,829)	(7,267)	(110,675)	
393	Stores Equipment	PLTXR	(40,876)	(591)	(399)	(211)	-	(1,201)	(220)	(752)	(196)	-	-	(1,168)	
394	Tools, Shop, and Garage Equipment	OML	(5,988,962)	(53,844)	(36,608)	(25,746)	(22,344)	(5,330)	(143,873)	(31,554)	(71,400)	(16,854)	(8,857)	(13,010)	
395	Laboratory Equipment	PLTXR	(1,034,658)	(14,959)	(10,099)	(5,331)	-	(30,389)	(5,563)	(19,040)	(4,955)	-	-	(29,558)	
396	Power Operated Equipment	PLTXR	(722,083)	(10,439)	(7,048)	(3,720)	-	(21,208)	(3,883)	(13,288)	(3,458)	-	-	(20,628)	
397	Communication Equipment	OML	(11,957,493)	(107,505)	(73,090)	(51,404)	(44,613)	(10,643)	(287,254)	(63,000)	(142,556)	(33,651)	(17,684)	(25,976)	
398	Misc. Equipment	OML	(276,464)	(2,486)	(1,690)	(1,188)	(1,031)	(246)	(6,641)	(1,457)	(3,296)	(778)	(409)	(601)	
399	Other Intangible Plant	OML	(96,949)	(872)	(593)	(417)	(362)	(86)	(2,329)	(511)	(1,156)	(273)	(143)	(211)	
- Sub-total			(62,525,339)	(703,440)	(476,490)	(290,844)	(136,845)	(32,645)	(1,640,264)	(332,222)	(912,910)	(227,006)	(54,243)	(79,679)	
- Other Assets															
108	Retirement Work in Progress	DISTPT	4,351,639	61,439	42,764	22,861	-	127,063	22,603	80,384	21,250	-	-	124,237	
230	Asset Retirement Obligations	DISTPT	(9,046,121)	(127,719)	(88,897)	(47,522)	-	(264,138)	(46,986)	(167,101)	(44,174)	-	-	(258,261)	
253	Landlord Incentives	DISTPT	(3,108,530)	(43,888)	(30,548)	(16,330)	-	(90,766)	(16,146)	(57,421)	(15,180)	-	-	(88,747)	
182	Gas Rental Equip & Pipe	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
- Sub-total			(7,785,377)	(109,919)	(76,507)	(40,899)	-	(227,325)	(40,437)	(143,813)	(38,018)	-	-	(222,268)	
- TOTAL ACCUMULATED RESERVE			(1,372,435,514)	(17,960,682)	(11,995,797)	(4,236,974)	(225,414)	(53,774)	(34,472,640)	(6,771,248)	(22,631,793)	(4,708,699)	(89,351)	(131,249)	(34,332,340)

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
- Distribution Plant															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	(1,731,701)	(538)	(3,112)	(1,609)	-	-	(5,260)	(1,690)	(23,068)	(1,170)	-	(25,927)	
375	Structures and Improvements	DISTPT	(4,631,086)	(1,440)	(8,324)	(4,303)	-	-	(14,067)	(4,519)	(61,691)	(3,128)	-	(69,337)	
376	Mains	A_MAINS	(202,148,764)	-	(1,919,565)	-	-	-	(1,919,565)	-	(13,694,267)	-	-	(13,694,267)	
378	Meas. & Reg. Station Equip.- Peak	PDAY	(22,951,931)	(18,484)	-	-	-	-	(18,484)	(58,001)	-	-	-	(58,001)	
380	Services	SERV	(470,420,793)	-	-	(744,112)	-	-	(744,112)	-	-	-	-	-	
380	Services - DIR	DIR380	(5,815,064)	-	-	-	-	-	-	-	(487,174)	-	-	(487,174)	
381	Meters	MTRS_CUS	(20,593,119)	-	-	(17,980)	-	-	(17,980)	-	-	-	-	-	
382	Meter Installations	MTRS_INST	(43,947,908)	-	-	(5,494)	-	-	(5,494)	-	-	-	-	-	
383	House Regulators	MTRS_CUS	(7,374,521)	-	-	(6,439)	-	-	(6,439)	-	-	-	-	-	
384	House Regulators Installations	MTRS_CUS	(24,349,667)	-	-	(21,260)	-	-	(21,260)	-	-	-	-	-	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	3,075,527	-	-	103,675	-	-	103,675	-	96,159	-	-	96,159	
386	Rental Property on Customers Premise	DIR386	(23,628,999)	-	-	-	-	-	-	-	-	-	-	-	
387	Other Equipment	DISTPT	(460,480)	(143)	(828)	(428)	-	-	(1,399)	(449)	(6,134)	(311)	-	(6,894)	
388	ARO	DISTPT	(518,040)	(161)	(931)	(481)	-	-	(1,574)	(505)	(6,901)	(350)	-	(7,756)	
-	Sub-total		(1,247,382,423)	(351,425)	(2,031,491)	(698,431)	-	-	(3,081,346)	(1,102,726)	(15,001,666)	(395,974)	-	(16,500,367)	
- General Plant															
389	Land and Land Rights	PLTXR	(479,700)	(224)	(856)	(437)	-	-	(1,517)	(544)	(6,400)	(318)	-	(7,262)	
390	Structures and Improvements	PLTXR	(23,569,566)	(10,985)	(42,078)	(21,478)	-	-	(74,541)	(26,751)	(314,435)	(15,614)	-	(356,801)	
391	Office Furniture and Equipment	OML	(13,444,732)	(7,355)	(15,065)	(10,253)	(11,048)	(305)	(44,025)	(38,953)	(128,102)	(5,854)	(5,815)	(3,144)	
392	Transportation Equipment	OML	(4,913,855)	(2,688)	(5,506)	(3,747)	(4,038)	(111)	(16,090)	(14,237)	(46,819)	(2,140)	(2,125)	(1,149)	
393	Stores Equipment	PLTXR	(40,876)	(19)	(73)	(37)	-	-	(129)	(46)	(545)	(27)	-	(619)	
394	Tools, Shop, and Garage Equipment	OML	(5,988,962)	(3,276)	(6,711)	(4,567)	(4,921)	(136)	(19,611)	(17,352)	(57,063)	(2,608)	(2,590)	(1,400)	
395	Laboratory Equipment	PLTXR	(1,034,658)	(482)	(1,847)	(943)	-	-	(3,272)	(1,174)	(13,803)	(685)	-	(15,663)	
396	Power Operated Equipment	PLTXR	(722,083)	(337)	(1,289)	(658)	-	-	(2,284)	(820)	(9,633)	(478)	-	(10,931)	
397	Communication Equipment	OML	(11,957,493)	(6,542)	(13,398)	(9,118)	(9,826)	(271)	(39,155)	(34,644)	(113,931)	(5,207)	(5,172)	(2,796)	
398	Misc. Equipment	OML	(276,464)	(151)	(310)	(211)	(227)	(6)	(905)	(801)	(2,634)	(120)	(120)	(65)	
399	Other Intangible Plant	OML	(96,949)	(53)	(109)	(74)	(80)	(2)	(317)	(281)	(924)	(42)	(42)	(23)	
-	Sub-total		(62,525,339)	(32,112)	(87,241)	(51,523)	(30,139)	(831)	(201,846)	(135,603)	(694,289)	(33,095)	(15,865)	(8,576)	
- Other Assets															
108	Retirement Work in Progress	DISTPT	4,351,639	1,353	7,821	4,043	-	-	13,218	4,246	57,968	2,940	-	65,153	
230	Asset Retirement Obligations	DISTPT	(9,046,121)	(2,813)	(16,259)	(8,405)	-	-	(27,477)	(8,826)	(120,503)	(6,111)	-	(135,440)	
253	Landlord Incentives	DISTPT	(3,108,530)	(967)	(5,587)	(2,888)	-	-	(9,442)	(3,033)	(41,409)	(2,100)	-	(46,541)	
182	Gas Rental Equip & Pipe	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		(7,785,377)	(2,421)	(13,993)	(7,234)	-	-	(23,648)	(7,596)	(103,709)	(5,259)	-	(116,564)	
-	TOTAL ACCUMULATED RESERVE		(1,372,435,514)	(628,776)	(2,194,150)	(775,431)	(49,646)	(1,369)	(3,649,371)	(1,566,116)	(16,451,211)	(444,766)	(26,133)	(14,127)	(18,502,354)

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Contracts					Rentals				
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS
- Distribution Plant													
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	(1,731,701)	(1,764)	(6,983)	(1,029)	-	-	(9,776)	-	-	-	-
375	Structures and Improvements	DISTPT	(4,631,086)	(4,717)	(18,675)	(2,753)	-	-	(26,144)	-	-	-	-
376	Mains	A_MAINS	(202,148,764)	-	(4,145,568)	-	-	-	(4,145,568)	-	-	-	-
378	Meas. & Reg. Station Equip.- Peak	PDAY	(22,951,931)	(60,543)	-	-	-	-	(60,543)	-	-	-	-
380	Services	SERV	(470,420,793)	-	-	-	-	-	-	-	-	-	-
380	Services - DIR	DIR380	(5,815,064)	-	-	(513,366)	-	-	(513,366)	-	-	-	-
381	Meters	MTRS_CUS	(20,593,119)	-	-	(174)	-	-	(174)	-	-	-	-
382	Meter Installations	MTRS_INST	(43,947,908)	-	-	(53)	-	-	(53)	-	-	-	-
383	House Regulators	MTRS_CUS	(7,374,521)	-	-	(62)	-	-	(62)	-	-	-	-
384	House Regulators Installations	MTRS_CUS	(24,349,667)	-	-	(206)	-	-	(206)	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	3,075,527	-	-	70,141	-	-	70,141	-	-	-	-
386	Rental Property on Customers Premise	DIR386	(23,628,999)	-	-	-	-	-	-	(23,628,999)	-	-	(23,628,999)
387	Other Equipment	DISTPT	(460,480)	(469)	(1,857)	(274)	-	-	(2,600)	-	-	-	-
388	ARO	DISTPT	(518,040)	(528)	(2,089)	(308)	-	-	(2,925)	-	-	-	-
-	Sub-total		(1,247,382,423)	(1,151,057)	(4,541,347)	(448,083)	-	-	(6,140,487)	-	-	(23,628,999)	(23,628,999)
- General Plant													
389	Land and Land Rights	PLTXR	(479,700)	(479)	(1,937)	(280)	-	-	(2,696)	-	-	-	-
390	Structures and Improvements	PLTXR	(23,569,566)	(23,543)	(95,187)	(13,739)	-	-	(132,468)	-	-	-	-
391	Office Furniture and Equipment	OML	(13,444,732)	(15,795)	(38,330)	(4,878)	-	(4,099)	(63,102)	-	(36)	(15,126)	(15,162)
392	Transportation Equipment	OML	(4,913,855)	(5,773)	(14,009)	(1,783)	-	(1,498)	(23,063)	-	(13)	(5,528)	(5,542)
393	Stores Equipment	PLTXR	(40,876)	(41)	(165)	(24)	-	-	(230)	-	-	-	-
394	Tools, Shop, and Garage Equipment	OML	(5,988,962)	(7,036)	(17,074)	(2,173)	-	(1,826)	(28,109)	-	(16)	(6,738)	(6,754)
395	Laboratory Equipment	PLTXR	(1,034,658)	(1,033)	(4,179)	(603)	-	-	(5,815)	-	-	-	-
396	Power Operated Equipment	PLTXR	(722,083)	(721)	(2,916)	(421)	-	-	(4,058)	-	-	-	-
397	Communication Equipment	OML	(11,957,493)	(14,048)	(34,090)	(4,338)	-	(3,646)	(56,122)	-	(32)	(13,453)	(13,485)
398	Misc. Equipment	OML	(276,464)	(325)	(788)	(100)	-	(84)	(1,298)	-	(1)	(311)	(312)
399	Other Intangible Plant	OML	(96,949)	(114)	(276)	(35)	-	(30)	(455)	-	(0)	(109)	(109)
-	Sub-total		(62,525,339)	(68,908)	(208,952)	(28,373)	-	(11,183)	(317,416)	-	-	(98)	(41,265)
- Other Assets													
108	Retirement Work in Progress	DISTPT	4,351,639	4,432	17,548	2,586	-	-	24,567	-	-	-	-
230	Asset Retirement Obligations	DISTPT	(9,046,121)	(9,213)	(36,479)	(5,377)	-	-	(51,069)	-	-	-	-
253	Landlord Incentives	DISTPT	(3,108,530)	(3,166)	(12,535)	(1,848)	-	-	(17,549)	-	-	-	-
182	Gas Rental Equip & Pipe	DISTPT	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		(7,785,377)	(7,929)	(31,395)	(4,627)	-	-	(43,952)	-	-	-	-
-	TOTAL ACCUMULATED RESERVE		(1,372,435,514)	(1,255,937)	(4,978,138)	(489,785)	-	(18,420)	(6,742,281)	-	-	(23,630,453)	(67,973)

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

				Residential (16,23,53)					Comm. & Indus. (31,31T)						
Acct. No.	Account Description	Allocator	Total	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Rate Base Adjustments and Working Capital															
Other Rate Base															
n/a	Customer Advances for Construction	DIR252	(20,859,704)	-	-	(19,372,392)	-	-	(19,372,392)	-	-	(1,451,588)	-	-	(1,451,588)
n/a	Gas Stored Underground - Non current	SEAS3_DEM	8,654,564	6,111,171	-	-	-	-	6,111,171	1,858,191	-	-	-	-	1,858,191
n/a	CIAC - Accum. Def. FIT.	DIR252	-	-	-	-	-	-	-	-	-	-	-	-	-
n/a	Customer Deposit	DIR235	(9,302,099)	-	-	(6,437,321)	-	-	(6,437,321)	-	-	(2,418,166)	-	-	(2,418,166)
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(511,214,276)	(147,997,339)	(54,731,006)	(125,763,240)	-	-	(328,491,585)	(50,215,687)	(20,327,438)	(66,649,314)	-	-	(137,192,439)
n/a	Allowance for Working Capital	OM	77,638,932	11,984,746	4,537,570	34,512,248	55,899	-	51,090,463	4,061,243	1,685,278	8,201,408	4,989,112	13,987	18,951,028
	Total Other Rate Base		(455,082,583)	(129,901,422)	(50,193,436)	(117,060,706)	55,899	-	(297,099,665)	(44,296,253)	(18,642,160)	(62,317,660)	4,989,112	13,987	(120,252,974)
TOTAL			1,760,693,633	498,450,296	184,900,858	450,231,013	66,897	-	1,133,649,065	168,901,611	68,673,320	224,621,167	6,133,923	17,877	468,347,899

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Large Volume (41,41T)

Interruptible (85, 85T)

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Rate Base Adjustments and Working Capital															
Other Rate Base															
n/a	Customer Advances for Construction	DIR252	(20,859,704)	-	-	(35,723)	-	-	(35,723)	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	8,654,564	320,228	-	-	-	-	320,228	165,740	-	-	-	-	165,740
n/a	CIAC - Accum. Def. FIT.	DIR252	-	-	-	-	-	-	-	-	-	-	-	-	
n/a	Customer Deposit	DIR235	(9,302,099)	-	-	(141,811)	-	-	(141,811)	-	-	(135,953)	-	-	(135,953)
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(511,214,276)	(7,686,610)	(5,168,085)	(3,285,154)	-	-	(16,139,850)	(2,864,707)	(9,721,181)	(2,847,794)	-	-	(15,433,682)
n/a	Allowance for Working Capital	OM	77,638,932	642,096	427,651	217,972	1,252,030	292,603	2,832,353	328,842	823,813	208,431	440,995	751,781	2,553,862
	Total Other Rate Base		(455,082,583)	(6,724,286)	(4,740,434)	(3,244,717)	1,252,030	292,603	(13,164,802)	(2,370,125)	(8,897,368)	(2,775,316)	440,995	751,781	(12,850,033)
TOTAL			1,760,693,633	25,949,769	17,456,639	10,729,832	1,596,133	374,691	56,107,064	9,984,106	32,993,444	9,264,035	577,393	952,137	53,771,115

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Rate Base Adjustments and Working Capital															
Other Rate Base															
n/a	Customer Advances for Construction	DIR252	(20,859,704)	-	-	-	-	-	-	-	-	-	-	-	
n/a	Gas Stored Underground - Non current	SEAS3_DEM	8,654,564	94,164	-	-	-	-	94,164	105,070	-	-	-	105,070	
n/a	CIAC - Accum. Def. FIT.	DIR252	-	-	-	-	-	-	-	-	-	-	-	-	
n/a	Customer Deposit	DIR235	(9,302,099)	-	-	(20,702)	-	-	(20,702)	-	-	-	-	-	
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(511,214,276)	(239,129)	(945,228)	(574,715)	-	-	(1,759,072)	(597,396)	(7,018,937)	(445,162)	-	(8,061,495)	
n/a	Allowance for Working Capital	OM	77,638,932	34,610	78,304	39,220	258,822	5,511	416,467	153,423	632,841	20,437	60,446	71,966	
-	Total Other Rate Base		(455,082,583)	(110,354)	(866,924)	(556,197)	258,822	5,511	(1,269,143)	(338,903)	(6,386,096)	(424,726)	60,446	71,966	(7,017,312)
TOTAL			1,760,693,633	932,391	3,193,091	1,889,813	334,607	7,601	6,357,502	2,404,630	24,074,187	1,454,322	100,339	93,532	28,127,010

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Rate Base Adjustments and Working Capital															
Other Rate Base															
n/a	Customer Advances for Construction	DIR252	(20,859,704)	-	-	-	-	-	-	-	-	-	-	-	
n/a	Gas Stored Underground - Non current	SEAS3_DEM	8,654,564	-	-	-	-	-	-	-	-	-	-	-	
n/a	CIAC - Accum. Def. FIT.	DIR252	-	-	-	-	-	-	-	-	-	-	-	-	
n/a	Customer Deposit	DIR235	(9,302,099)	-	-	-	-	-	-	-	(148,147)	-	-	(148,147)	
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(511,214,276)	(535,651)	(2,124,792)	(367,307)	-	-	(3,027,750)	-	(1,108,404)	-	-	(1,108,404)	
n/a	Allowance for Working Capital	OM	77,638,932	69,378	190,417	15,875	-	91,932	367,603	-	34,003	454,041	-	488,043	
-	Total Other Rate Base		(455,082,583)	(466,272)	(1,934,376)	(351,431)	-	91,932	(2,660,147)	-	(1,222,547)	454,041	-	(768,507)	
TOTAL			1,760,693,633	1,860,640	7,283,566	1,200,365	-	120,052	10,464,623	-	3,311,552	557,804	-	3,869,356	

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

		Residential (16,23,53)						Comm. & Indus. (31,31T)							
Acct. No.	Account Description	Allocator	Total	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
EXPENSES															
O & M Expenses															
Production Expense															
717	LPG Expenses	PDAYXT	163,660	117,747	-	-	-	-	117,747	40,094	-	-	-	-	40,094
735	Misc.Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Main.Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
742	Maintenance of Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		163,660	117,747	-	-	-	-	117,747	40,094	-	-	-	-	40,094
Other Gas Supply Expenses															
804	Natural Gas Purchases - City Gate	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
805	Other Gas Purchases	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
805	Purchased Gas Cost Adjustment	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
807	Oper.of Purch.Gas Measuring Sta.	COM1	407,168	-	-	205,905	-	-	205,905	-	-	76,474	-	-	76,474
807	Purch.Gas Calculation Exp.	COM1XT_COM	172,106	-	-	109,459	-	-	109,459	-	-	40,650	-	-	40,650
808	Gas Withdrawn From Storage	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
808	Gas Delivered to Storage	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
812	Gas Used for Other Utility Operations	COM1	(63,807)	-	-	(32,267)	-	-	(32,267)	-	-	(11,984)	-	-	(11,984)
-	Sub-total		515,468	-	-	283,097	-	-	283,097	-	-	105,140	-	-	105,140
Underground Storage Expenses															
-	JP Storage Balancing - DIR	COM1	265,353	-	134,189	-	-	-	134,189	-	49,838	-	-	-	49,838
814	Operation Supv & Eng	STOR_OML	126,396	89,251	-	-	-	-	89,251	27,138	-	-	-	-	27,138
816	Oper Wells Expense	STORPT	7,197	5,082	-	-	-	-	5,082	1,545	-	-	-	-	1,545
817	Oper Lines Expense	STORPT	23,354	16,491	-	-	-	-	16,491	5,014	-	-	-	-	5,014
818	Oper Compressor Sta Exp	STORPT	195,444	138,007	-	-	-	-	138,007	41,963	-	-	-	-	41,963
819	Oper Compressor Sta Fuel	STORPT	23,257	16,422	-	-	-	-	16,422	4,993	-	-	-	-	4,993
820	Oper Meas & Reg Sta Exp	STORPT	4,189	2,958	-	-	-	-	2,958	899	-	-	-	-	899
824	Oper Other Expenses	STORPT	67,784	47,864	-	-	-	-	47,864	14,554	-	-	-	-	14,554
825	Oper Storage Well Royalty	STORPT	26,020	18,373	-	-	-	-	18,373	5,587	-	-	-	-	5,587
826	Oper Other Storage Rents	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
830	Maint Supv & Engineering	STORPT	110,976	78,363	-	-	-	-	78,363	23,827	-	-	-	-	23,827
831	Maint Structures	STORPT	33,889	23,929	-	-	-	-	23,929	7,276	-	-	-	-	7,276
832	Maint Reservoirs & Wells	STORPT	133,851	94,515	-	-	-	-	94,515	28,739	-	-	-	-	28,739
833	Maint Of Lines	STORPT	15,801	11,158	-	-	-	-	11,158	3,393	-	-	-	-	3,393
834	Maint Compressor Sta Equip	STORPT	232,858	164,426	-	-	-	-	164,426	49,996	-	-	-	-	49,996
835	Maint M&R Sta Equip	STORPT	72	51	-	-	-	-	51	16	-	-	-	-	16
836	Maint Purification Equip	STORPT	17,884	12,628	-	-	-	-	12,628	3,840	-	-	-	-	3,840
837	Maint Other Equipment	STORPT	18,864	13,320	-	-	-	-	13,320	4,050	-	-	-	-	4,050
-	Sub-total		1,326,763	749,484	134,189	-	-	-	883,673	227,892	49,838	-	-	-	277,730

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Large Volume (41,41T)

Interruptible (85, 85T)

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
EXPENSES															
O & M Expenses															
Production Expense															
717	LPG Expenses	PDAYXT	163,660	5,532	-	-	-	-	5,532	165	-	-	-	-	165
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Main. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
742	Maintenance of Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		163,660	5,532	-	-	-	-	5,532	165	-	-	-	-	165
Other Gas Supply Expenses															
804	Natural Gas Purchases - City Gate	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
805	Other Gas Purchases	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
805	Purchased Gas Cost Adjustment	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
807	Oper. of Purch. Gas Measuring Sta.	COM1	407,168	-	19,443	-	-	-	19,443	-	45,034	-	-	-	45,034
807	Purch. Gas Calculation Exp.	COM1XT_COM	172,106	-	9,405	-	-	-	9,405	-	6,416	-	-	-	6,416
808	Gas Withdrawn From Storage	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
808	Gas Delivered to Storage	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
812	Gas Used for Other Utility Operations	COM1	(63,807)	-	(3,047)	-	-	-	(3,047)	-	(7,057)	-	-	-	(7,057)
-	Sub-total		515,468	-	25,801	-	-	-	25,801	-	44,393	-	-	-	44,393
Underground Storage Expenses															
-	JP Storage Balancing - DIR	COM1	265,353	-	12,671	-	-	-	12,671	-	29,349	-	-	-	29,349
814	Operation Supv & Eng	STOR_OML	126,396	4,677	-	-	-	-	4,677	2,421	-	-	-	-	2,421
816	Oper Wells Expense	STORPT	7,197	266	-	-	-	-	266	138	-	-	-	-	138
817	Oper Lines Expense	STORPT	23,354	864	-	-	-	-	864	447	-	-	-	-	447
818	Oper Compressor Sta Exp	STORPT	195,444	7,232	-	-	-	-	7,232	3,743	-	-	-	-	3,743
819	Oper Compressor Sta Fuel	STORPT	23,257	861	-	-	-	-	861	445	-	-	-	-	445
820	Oper Meas & Reg Sta Exp	STORPT	4,189	155	-	-	-	-	155	80	-	-	-	-	80
824	Oper Other Expenses	STORPT	67,784	2,508	-	-	-	-	2,508	1,298	-	-	-	-	1,298
825	Oper Storage Well Royalty	STORPT	26,020	963	-	-	-	-	963	498	-	-	-	-	498
826	Oper Other Storage Rents	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
830	Maint Supv & Engineering	STORPT	110,976	4,106	-	-	-	-	4,106	2,125	-	-	-	-	2,125
831	Maint Structures	STORPT	33,889	1,254	-	-	-	-	1,254	649	-	-	-	-	649
832	Maint Reservoirs & Wells	STORPT	133,851	4,953	-	-	-	-	4,953	2,563	-	-	-	-	2,563
833	Maint Of Lines	STORPT	15,801	585	-	-	-	-	585	303	-	-	-	-	303
834	Maint Compressor Sta Equip	STORPT	232,858	8,616	-	-	-	-	8,616	4,459	-	-	-	-	4,459
835	Maint M&R Sta Equip	STORPT	72	3	-	-	-	-	3	1	-	-	-	-	1
836	Maint Purification Equip	STORPT	17,884	662	-	-	-	-	662	342	-	-	-	-	342
837	Maint Other Equipment	STORPT	18,864	698	-	-	-	-	698	361	-	-	-	-	361
-	Sub-total		1,326,763	39,273	12,671	-	-	-	51,944	20,327	29,349	-	-	-	49,676

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
EXPENSES															
O & M Expenses															
Production Expense															
717	LPG Expenses	PDAYXT	163,660	121	-	-	-	-	-	-	-	-	-	-	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Main. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
742	Maintenance of Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		163,660	121	-	-	-	-	-	-	-	-	-	-	
Other Gas Supply Expenses															
804	Natural Gas Purchases - City Gate	GAS	-	-	-	-	-	-	-	-	-	-	-	-	
805	Other Gas Purchases	GAS	-	-	-	-	-	-	-	-	-	-	-	-	
805	Purchased Gas Cost Adjustment	GAS	-	-	-	-	-	-	-	-	-	-	-	-	
807	Oper. of Purch. Gas Measuring Sta.	COM1	407,168	-	3,556	-	-	-	3,556	-	43,567	-	-	43,567	
807	Purch. Gas Calculation Exp.	COM1XT_COM	172,106	-	1,820	-	-	-	1,820	-	4,357	-	-	4,357	
808	Gas Withdrawn From Storage	GAS	-	-	-	-	-	-	-	-	-	-	-	-	
808	Gas Delivered to Storage	GAS	-	-	-	-	-	-	-	-	-	-	-	-	
812	Gas Used for Other Utility Operations	COM1	(63,807)	-	(557)	-	-	-	(557)	-	(6,827)	-	-	(6,827)	
-	Sub-total		515,468	-	4,819	-	-	-	4,819	-	41,097	-	-	41,097	
Underground Storage Expenses															
-	JP Storage Balancing - DIR	COM1	265,353	-	2,317	-	-	-	2,317	-	28,393	-	-	28,393	
814	Operation Supv & Eng	STOR_OML	126,396	1,375	-	-	-	-	1,375	1,534	-	-	-	1,534	
816	Oper Wells Expense	STORPT	7,197	78	-	-	-	-	78	87	-	-	-	87	
817	Oper Lines Expense	STORPT	23,354	254	-	-	-	-	254	284	-	-	-	284	
818	Oper Compressor Sta Exp	STORPT	195,444	2,126	-	-	-	-	2,126	2,373	-	-	-	2,373	
819	Oper Compressor Sta Fuel	STORPT	23,257	253	-	-	-	-	253	282	-	-	-	282	
820	Oper Meas & Reg Sta Exp	STORPT	4,189	46	-	-	-	-	46	51	-	-	-	51	
824	Oper Other Expenses	STORPT	67,784	738	-	-	-	-	738	823	-	-	-	823	
825	Oper Storage Well Royalty	STORPT	26,020	283	-	-	-	-	283	316	-	-	-	316	
826	Oper Other Storage Rents	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
830	Maint Supv & Engineering	STORPT	110,976	1,207	-	-	-	-	1,207	1,347	-	-	-	1,347	
831	Maint Structures	STORPT	33,889	369	-	-	-	-	369	411	-	-	-	411	
832	Maint Reservoirs & Wells	STORPT	133,851	1,456	-	-	-	-	1,456	1,625	-	-	-	1,625	
833	Maint Of Lines	STORPT	15,801	172	-	-	-	-	172	192	-	-	-	192	
834	Maint Compressor Sta Equip	STORPT	232,858	2,534	-	-	-	-	2,534	2,827	-	-	-	2,827	
835	Maint M&R Sta Equip	STORPT	72	1	-	-	-	-	1	1	-	-	-	1	
836	Maint Purification Equip	STORPT	17,884	195	-	-	-	-	195	217	-	-	-	217	
837	Maint Other Equipment	STORPT	18,864	205	-	-	-	-	205	229	-	-	-	229	
-	Sub-total		1,326,763	11,548	2,317	-	-	-	13,866	12,886	28,393	-	-	41,279	

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
EXPENSES															
O & M Expenses															
Production Expense															
717	LPG Expenses	PDAYXT	163,660	-	-	-	-	-	-	-	-	-	-	-	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Main. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
742	Maintenance of Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		163,660	-	-	-	-	-	-	-	-	-	-	-	
Other Gas Supply Expenses															
804	Natural Gas Purchases - City Gate	GAS	-	-	-	-	-	-	-	-	-	-	-	-	
805	Other Gas Purchases	GAS	-	-	-	-	-	-	-	-	-	-	-	-	
805	Purchased Gas Cost Adjustment	GAS	-	-	-	-	-	-	-	-	-	-	-	-	
807	Oper. of Purch. Gas Measuring Sta.	COM1	407,168	-	13,189	-	-	-	13,189	-	-	-	-	-	
807	Purch. Gas Calculation Exp.	COM1XT_COM	172,106	-	-	-	-	-	-	-	-	-	-	-	
808	Gas Withdrawn From Storage	GAS	-	-	-	-	-	-	-	-	-	-	-	-	
808	Gas Delivered to Storage	GAS	-	-	-	-	-	-	-	-	-	-	-	-	
812	Gas Used for Other Utility Operations	COM1	(63,807)	-	(2,067)	-	-	-	(2,067)	-	-	-	-	-	
-	Sub-total		515,468	-	11,122	-	-	-	11,122	-	-	-	-	-	
Underground Storage Expenses															
-	JP Storage Balancing - DIR	COM1	265,353	-	8,595	-	-	-	8,595	-	-	-	-	-	
814	Operation Supv & Eng	STOR_OML	126,396	-	-	-	-	-	-	-	-	-	-	-	
816	Oper Wells Expense	STORPT	7,197	-	-	-	-	-	-	-	-	-	-	-	
817	Oper Lines Expense	STORPT	23,354	-	-	-	-	-	-	-	-	-	-	-	
818	Oper Compressor Sta Exp	STORPT	195,444	-	-	-	-	-	-	-	-	-	-	-	
819	Oper Compressor Sta Fuel	STORPT	23,257	-	-	-	-	-	-	-	-	-	-	-	
820	Oper Meas & Reg Sta Exp	STORPT	4,189	-	-	-	-	-	-	-	-	-	-	-	
824	Oper Other Expenses	STORPT	67,784	-	-	-	-	-	-	-	-	-	-	-	
825	Oper Storage Well Royalty	STORPT	26,020	-	-	-	-	-	-	-	-	-	-	-	
826	Oper Other Storage Rents	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
830	Maint Supv & Engineering	STORPT	110,976	-	-	-	-	-	-	-	-	-	-	-	
831	Maint Structures	STORPT	33,889	-	-	-	-	-	-	-	-	-	-	-	
832	Maint Reservoirs & Wells	STORPT	133,851	-	-	-	-	-	-	-	-	-	-	-	
833	Maint Of Lines	STORPT	15,801	-	-	-	-	-	-	-	-	-	-	-	
834	Maint Compressor Sta Equip	STORPT	232,858	-	-	-	-	-	-	-	-	-	-	-	
835	Maint M&R Sta Equip	STORPT	72	-	-	-	-	-	-	-	-	-	-	-	
836	Maint Purification Equip	STORPT	17,884	-	-	-	-	-	-	-	-	-	-	-	
837	Maint Other Equipment	STORPT	18,864	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		1,326,763	-	8,595	-	-	-	8,595	-	-	-	-	-	

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

			Residential (16,23,53)					Comm. & Indus. (31,31T)							
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
Acct. No.	Account Description	Allocator	Total												
Natural Gas Local Storage Expenses															
841	Operating Labor & Expenses	LNGPLT	447,562	316,033	-	-	-	316,033	96,094	-	-	-	-	96,094	
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Other Gas Maintenance	LNGPLT	22	16	-	-	-	16	5	-	-	-	-	5	
-	Sub-total		447,584	316,049	-	-	-	316,049	96,099	-	-	-	-	96,099	
Transmission															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
862	Maint Structures & Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
863	Maint Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	
Distribution															
870	Oper Supv & Engineering	DIST_OML	1,759,258	358,606	143,877	703,606	38	-	1,206,127	122,861	53,437	233,451	4,650	19	414,419
871	Oper Load Dispatching	COM1	1,185,470	-	599,492	-	-	-	599,492	-	222,655	-	-	-	222,655
874	Oper Mains & Services Exp	DMAINS_SERV	18,689,539	5,615,073	2,159,311	3,911,632	-	-	11,686,016	1,911,976	801,982	2,726,432	-	-	5,440,390
875	Oper Meas & Reg Sta Gen	PAVG	1,785,315	1,140,292	-	-	-	-	1,140,292	397,422	-	-	-	-	397,422
876	Oper Meas & Reg Sta Indus	INDUSMR	12,990	-	-	56	-	-	56	-	-	7,210	-	-	7,210
878	Oper Meter & House Reg	MRHREG	5,176,787	-	-	4,066,913	-	-	4,066,913	-	-	1,081,465	-	-	1,081,465
879	Oper Customer Install Exp	CUSINSTL	5,494,784	-	-	4,833,304	-	-	4,833,304	-	-	648,127	-	-	648,127
880	Oper Other Expense	DISTOM	5,115,361	1,068,365	436,306	2,026,210	-	-	3,530,881	365,232	162,047	705,863	-	-	1,233,142
886	Maint of Facilities and Structures	DISTOM	288,186	60,189	24,580	114,151	-	-	198,921	20,576	9,129	39,767	-	-	69,472
887	Maint Mains	DMAINS	7,349,761	3,467,814	1,333,569	-	-	-	4,801,383	1,180,817	495,296	-	-	-	1,676,113
889	Maint Meas & Reg Sta Gen	PAVG	946,923	604,806	-	-	-	-	604,806	210,791	-	-	-	-	210,791
890	Maint Meas & Reg Sta Ind	INDUSMR	107,510	-	-	464	-	-	464	-	-	59,667	-	-	59,667
892	Maint Services	DSERV	4,457,291	-	-	2,568,231	-	-	2,568,231	-	-	1,790,073	-	-	1,790,073
893	Maint Meters & House Reg	MRHREG	1,366,141	-	-	1,073,248	-	-	1,073,248	-	-	285,396	-	-	285,396
894	Maint Other Equipment	DMAINT	348,862	99,861	32,699	89,301	-	-	221,861	34,122	12,145	52,354	-	-	98,621
-	Direct Assign to Sales		1,742,032	-	-	-	-	-	7,487	-	-	-	908,922	-	908,922
-	Direct Assignment to Transport		100,457	-	-	-	-	-	-	-	-	-	-	849	849
-	Sub-total		56,144,612	12,460,524	4,748,424	19,473,444	7,525	-	36,689,916	4,259,359	1,763,594	7,659,878	913,572	868	14,597,272

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Natural Gas Local Storage Expenses															
841	Operating Labor & Expenses	LNGPLT	447,562	16,560	-	-	-	-	16,560	8,571	-	-	-	-	8,571
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	22	1	-	-	-	-	1	0	-	-	-	-	0
-	Sub-total		447,584	16,561	-	-	-	-	16,561	8,571	-	-	-	-	8,571
Transmission															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
863	Maint Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution															
870	Oper Supv & Engineering	DIST_OML	1,759,258	19,655	13,586	9,508	1,255	686	44,689	11,760	27,032	6,658	111	1,217	46,777
871	Oper Load Dispatching	COM1	1,185,470	-	56,608	-	-	-	56,608	-	131,117	-	-	-	131,117
874	Oper Mains & Services Exp	DMAINS_SERV	18,689,539	291,562	203,897	58,517	-	-	553,976	107,261	378,169	67,592	-	-	553,022
875	Oper Meas & Reg Sta Gen	PAVG	1,785,315	71,770	-	-	-	-	71,770	81,394	-	-	-	-	81,394
876	Oper Meas & Reg Sta Indus	INDUSMR	12,990	-	-	2,574	-	-	2,574	-	-	2,010	-	-	2,010
878	Oper Meter & House Reg	MRHREG	5,176,787	-	-	23,697	-	-	23,697	-	-	149	-	-	149
879	Oper Customer Install Exp	CUSINSTL	5,494,784	-	-	11,146	-	-	11,146	-	-	72	-	-	72
880	Oper Other Expense	DISTOM	5,115,361	57,461	41,199	15,172	-	-	113,832	29,836	80,544	11,043	-	-	121,422
886	Maint of Facilities and Structures	DISTOM	288,186	3,237	2,321	855	-	-	6,413	1,681	4,538	622	-	-	6,841
887	Maint Mains	DMAINS	7,349,761	180,066	125,925	-	-	-	305,991	66,243	233,554	-	-	-	299,797
889	Maint Meas & Reg Sta Gen	PAVG	946,923	38,067	-	-	-	-	38,067	43,171	-	-	-	-	43,171
890	Maint Meas & Reg Sta Ind	INDUSMR	107,510	-	-	21,303	-	-	21,303	-	-	16,638	-	-	16,638
892	Maint Services	DSERV	4,457,291	-	-	38,420	-	-	38,420	-	-	44,378	-	-	44,378
893	Maint Meters & House Reg	MRHREG	1,366,141	-	-	6,253	-	-	6,253	-	-	39	-	-	39
894	Maint Other Equipment	DMAIN	348,862	-	-	-	-	-	10,054	-	-	-	-	-	9,907
-	Direct Assign to Sales		1,742,032	-	-	-	-	-	245,232	2,683	5,727	1,497	-	-	21,671
-	Direct Assignment to Transport		100,457	-	-	-	-	-	30,690	-	-	-	-	-	54,447
-	Sub-total		56,144,612	669,615	448,379	189,708	246,487	31,375	1,585,565	345,301	864,112	151,169	21,782	55,664	1,438,028

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Natural Gas Local Storage Expenses															
841	Operating Labor & Expenses	LNGPLT	447,562	4,870	-	-	-	-	4,870	5,434	-	-	-	-	5,434
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	22	0	-	-	-	-	0	0	-	-	-	-	0
-	Sub-total		447,584	4,870	-	-	-	-	4,870	5,434	-	-	-	-	5,434
Transmission															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
863	Maint Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution															
870	Oper Supv & Engineering	DIST_OML	1,759,258	804	2,485	1,688	233	30	5,240	6,396	21,447	1,060	11	124	29,038
871	Oper Load Dispatching	COM1	1,185,470	-	10,353	-	-	-	10,353	-	126,846	-	-	-	126,846
874	Oper Mains & Services Exp	DMAINS_SERV	18,689,539	6,421	37,292	10,609	-	-	54,323	20,149	266,045	6,840	-	-	293,034
875	Oper Meas & Reg Sta Gen	PAVG	1,785,315	6,090	-	-	-	-	6,090	66,122	-	-	-	-	66,122
876	Oper Meas & Reg Sta Indus	INDUSMR	12,990	-	-	438	-	-	438	-	-	406	-	-	406
878	Oper Meter & House Reg	MRHREG	5,176,787	-	-	4,520	-	-	4,520	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	5,494,784	-	-	2,114	-	-	2,114	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	5,115,361	1,979	7,535	2,796	-	-	12,310	13,644	62,136	1,146	-	-	76,926
886	Maint of Facilities and Structures	DISTOM	288,186	111	425	158	-	-	694	769	3,501	65	-	-	4,334
887	Maint Mains	DMAINS	7,349,761	3,966	23,031	-	-	-	26,997	12,444	164,307	-	-	-	176,751
889	Maint Meas & Reg Sta Gen	PAVG	946,923	3,230	-	-	-	-	3,230	35,071	-	-	-	-	35,071
890	Maint Meas & Reg Sta Ind	INDUSMR	107,510	-	-	3,624	-	-	3,624	-	-	3,361	-	-	3,361
892	Maint Services	DSERV	4,457,291	-	-	6,966	-	-	6,966	-	-	4,491	-	-	4,491
893	Maint Meters & House Reg	MRHREG	1,366,141	-	-	1,193	-	-	1,193	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	348,862	176	565	289	-	-	1,030	1,165	4,029	193	-	-	5,386
-	Direct Assign to Sales		1,742,032	-	-	-	45,562	-	45,562	-	-	-	2,202	-	2,202
-	Direct Assignment to Transport		100,457	-	-	-	-	1,327	1,327	-	-	-	-	5,566	5,566
-	Sub-total		56,144,612	22,862	82,007	34,514	45,795	1,357	186,536	156,342	650,956	17,610	2,213	5,690	832,811

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Contracts					Rentals						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Natural Gas Local Storage Expenses															
841	Operating Labor & Expenses	LNGPLT	447,562	-	-	-	-	-	-	-	-	-	-	-	-
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	22	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total		447,584	-	-	-	-	-	-	-	-	-	-	-	-
Transmission															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
863	Maint Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution															
870	Oper Supv & Engineering	DIST_OML	1,759,258	2,822	6,492	869	-	169	10,353	-	-	-	2,614	-	2,614
871	Oper Load Dispatching	COM1	1,185,470	-	38,399	-	-	-	38,399	-	-	-	-	-	-
874	Oper Mains & Services Exp	DMAINS_SERV	18,689,539	21,033	80,538	7,207	-	-	108,778	-	-	-	-	-	-
875	Oper Meas & Reg Sta Gen	PAVG	1,785,315	22,225	-	-	-	-	22,225	-	-	-	-	-	-
876	Oper Meas & Reg Sta Indus	INDUSMR	12,990	-	-	296	-	-	296	-	-	-	-	-	-
878	Oper Meter & House Reg	MRHREG	5,176,787	-	-	44	-	-	44	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	5,494,784	-	-	20	-	-	20	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	5,115,361	6,841	18,810	1,197	-	-	26,848	-	-	-	-	-	-
886	Maint of Facilities and Structures	DISTOM	288,186	385	1,060	67	-	-	1,513	-	-	-	-	-	-
887	Maint Mains	DMAINS	7,349,761	12,989	49,739	-	-	-	62,729	-	-	-	-	-	-
889	Maint Meas & Reg Sta Gen	PAVG	946,923	11,788	-	-	-	-	11,788	-	-	-	-	-	-
890	Maint Meas & Reg Sta Ind	INDUSMR	107,510	-	-	2,452	-	-	2,452	-	-	-	-	-	-
892	Maint Services	DSERV	4,457,291	-	-	4,732	-	-	4,732	-	-	-	-	-	-
893	Maint Meters & House Reg	MRHREG	1,366,141	-	-	12	-	-	12	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	348,862	608	1,220	176	-	-	2,004	-	-	-	-	-	-
	- Direct Assign to Sales		1,742,032	-	-	-	-	-	-	-	-	-	-	-	-
	- Direct Assignment to Transport		100,457	-	-	-	-	7,578	7,578	-	-	-	510,957	-	510,957
	- Sub-total		56,144,612	78,983	197,059	17,124	-	7,747	300,913	-	-	-	513,571	-	513,571

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

			Residential (16,23,53)					Comm. & Indus. (31,31T)						
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total											
Customer Accounts Expense														
901	Supervision - Customer Accounting	CUSTACC	106,657	-	68,849	218	-	69,067	-	-	5,799	18,482	58	24,340
902	Meter Reading Expense SALES		6,352,498	-	-	55,890	-	55,890	-	-	-	4,563,258	-	4,563,258
902	Meter Reading Expense TRANSPORT		1,252,374	-	-	-	-	-	-	-	-	-	14,286	14,286
903	Cust. Records & Collection Exp.	CUST	16,959,738	-	15,740,850	-	-	15,740,850	-	-	1,179,474	-	-	1,179,474
904	Uncollectible Accounts	DIR904	2,372,302	-	1,943,390	-	-	1,943,390	-	-	310,097	-	-	310,097
904	Uncollectible Accounts - Gas Cost Rel	DIR904	-	-	-	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts - Rate Inc Rel	DIR904	118,182	-	96,815	-	-	96,815	-	-	15,448	-	-	15,448
905	Misc. Customer Accounts Expense	CUSTACC	2,275	-	1,469	5	-	1,473	-	-	124	394	1	519
903	Direct Assign to Sales		420,770	-	-	-	-	-	-	-	-	184,052	-	184,052
903	Direct Assignment to Transport		37,538	-	-	-	-	-	-	-	-	-	709	709
-	Sub-total		27,622,333	-	17,851,372	56,112	-	17,907,484	-	-	1,510,942	4,766,186	15,055	6,292,183
Customer Service & Information Expenses														
908	Direct Assignment to Sales		-	-	-	-	-	-	-	-	-	-	-	-
908	Direct Assignment to Transport		-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	CUST	(11,574,158)	-	(10,742,330)	-	-	(10,742,330)	-	-	(804,931)	-	-	(804,931)
909	Information, Instructional Advertising	CUSTXT	1,329,033	-	1,233,864	-	-	1,233,864	-	-	92,451	-	-	92,451
910	Misc. Cust. Serv. & Infor. Expenses	DIR_CSI_910	66,743	-	-	-	-	-	-	-	26,907	-	-	26,907
908	Customer Assistance Expense	CUSTXT	12,460,807	-	11,568,518	-	-	11,568,518	-	-	866,806	-	-	866,806
-	Sub-total		2,282,426	-	2,060,053	-	-	2,060,053	-	-	181,232	-	-	181,232
Sales Expense														
912	Demonstrating and Selling	CUSTXT	1,884	-	1,749	-	-	1,749	-	-	131	-	-	131
913	Advertising Expenses	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		1,884	-	1,749	-	-	1,749	-	-	131	-	-	131
Administrative & General Expenses														
920	A & G Salaries - DIR Sales Procurement		264,731	-	-	245,774	-	245,774	-	-	-	18,415	-	18,415
920	A & G Salaries - DIR Transport		17,858	-	-	-	-	-	-	-	-	-	204	204
920	A & G Salaries	OM	14,308,445	2,208,725	836,250	6,360,425	10,302	9,415,703	748,466	310,588	1,511,476	919,467	2,578	3,492,574
921	Office Supplies and Expenses- DIR Sales Procu		4,328	-	-	-	-	4,018	-	-	-	301	-	301
921	Office Supplies and Expenses- Transport		92,215	-	-	-	-	-	-	-	-	-	1,052	1,052
921	Office Supplies and Expenses	OM	1,625,111	250,861	94,979	722,398	1,170	1,069,408	85,009	35,276	171,669	104,430	293	396,676
922	Admin Expenses Transferred	OM	(76,299)	(11,778)	(4,459)	(33,917)	(55)	(50,209)	(3,991)	(1,656)	(8,060)	(4,903)	(14)	(18,624)
923	Outside Services Employed	OM	4,795,924	740,324	280,296	2,131,896	3,453	3,155,968	250,872	104,103	506,619	308,188	864	1,170,646
924	Property Insurance	PLT	539,469	149,356	54,742	139,893	-	343,990	50,654	20,331	76,498	-	-	147,483
925	Injuries & Damages	OML	2,434,653	401,509	158,210	1,204,757	290	1,764,766	136,270	58,760	273,374	30,220	103	498,727
926	Benefits - DIR Sales		464,294	-	-	-	2,131	2,131	-	-	-	307,548	-	307,548
926	Benefits - DIR Transport		60,451	-	-	-	-	-	-	-	-	697	-	697
926	Benefits - DIR Sales Procurement		75,021	-	-	-	69,649	69,649	-	-	-	5,219	-	5,219
926	Benefit - DIR Rental	DIR386	168,606	-	-	-	-	-	-	-	-	-	-	-
926	Emp Pension & Benefits	OML	13,612,437	2,244,885	884,569	6,735,939	1,623	9,867,016	761,901	328,533	1,528,469	168,966	574	2,788,443
928	Regulatory Commission Expense	STRREV	1,402,832	-	982,657	-	-	982,657	-	-	285,530	-	-	285,530
928	Regulatory Commission Expense - Other Reven	OTHREV	15,363	-	14,405	-	-	14,405	-	699	-	-	-	699
928	Regulatory Commission Expense - Gas Cost Re	GASREV	-	-	-	-	-	-	-	-	-	-	-	-
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	45,985	-	32,212	-	-	32,212	-	9,360	-	-	-	9,360
930	Gen Advertising Exp	OM	6,322	976	369	2,810	5	4,160	331	137	668	406	1	1,543
930	Misc. General Expenses	OM	1,266,099	195,442	73,997	562,810	912	833,159	66,229	27,483	133,745	81,360	228	309,044
931	Rents	OM	3,452,108	532,885	201,757	1,534,540	2,485	2,271,667	180,578	74,934	364,664	221,834	622	842,631
932	Maint Of General Plant- Gas	GENPLT	6,667,537	1,419,738	541,506	2,639,585	459	4,601,288	481,661	201,118	834,216	47,766	162	1,564,923
-	Sub-total		51,243,491	8,132,922	4,151,489	22,001,135	342,216	34,627,762	2,757,978	1,455,195	5,393,338	2,209,218	7,363	11,823,093
-	TOTAL O & M EXPENSES		139,748,220	21,776,726	9,317,198	61,387,753	405,853	92,887,530	7,381,422	3,373,768	14,745,521	7,888,977	23,286	33,412,974

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

			Large Volume (41,41T)						Interruptible (85, 85T)					
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total											
Customer Accounts Expense														
901	Supervision - Customer Accounting	CUSTACC	106,657	-	150	4,571	1,170	5,891	-	-	295	1,862	3,103	5,261
902	Meter Reading Expense SALES		6,352,498	-	-	1,061,924	-	1,061,924	-	-	-	419,042	-	419,042
902	Meter Reading Expense TRANSPORT		1,252,374	-	-	-	295,237	295,237	-	-	-	-	776,185	776,185
903	Cust. Records & Collection Exp.	CUST	16,959,738	-	29,027	-	-	29,027	-	-	4,579	-	-	4,579
904	Uncollectible Accounts	DIR904	2,372,302	-	9,478	-	-	9,478	-	-	71,261	-	-	71,261
904	Uncollectible Accounts - Gas Cost Rel	DIR904	-	-	-	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts - Rate Inc Rel	DIR904	118,182	-	472	-	-	472	-	-	3,550	-	-	3,550
905	Misc. Customer Accounts Expense	CUSTACC	2,275	-	3	98	25	126	-	-	6	40	66	112
903	Direct Assign to Sales		420,770	-	-	112,271	-	112,271	-	-	-	59,316	-	59,316
903	Direct Assignment to Transport		37,538	-	-	-	5,301	5,301	-	-	-	-	20,833	20,833
-	Sub-total		27,622,333	-	39,130	1,178,863	301,733	1,519,726	-	-	79,692	480,260	800,187	1,360,139
Customer Service & Information Expenses														
908	Direct Assignment to Sales		-	-	-	-	-	-	-	-	-	-	-	-
908	Direct Assignment to Transport		-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	CUST	(11,574,158)	-	(19,809)	-	-	(19,809)	-	-	(3,125)	-	-	(3,125)
909	Information, Instructional Advertising	CUSTXT	1,329,033	-	2,165	-	-	2,165	-	-	137	-	-	137
910	Misc. Cust. Serv. & Infor. Expenses	DIR_CSL_910	66,743	-	17,122	-	-	17,122	-	-	11,672	-	-	11,672
908	Customer Assistance Expense	CUSTXT	12,460,807	-	20,299	-	-	20,299	-	-	1,288	-	-	1,288
-	Sub-total		2,282,426	-	19,777	-	-	19,777	-	-	9,973	-	-	9,973
Sales Expense														
912	Demonstrating and Selling	CUSTXT	1,884	-	3	-	-	3	-	-	0	-	-	0
913	Advertising Expenses	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		1,884	-	3	-	-	3	-	-	0	-	-	0
Administrative & General Expenses														
920	A & G Salaries - DIR Sales Procurement		264,731	-	-	431	-	431	-	-	-	27	-	27
920	A & G Salaries - DIR Transport		17,858	-	-	-	4,210	4,210	-	-	-	-	11,068	11,068
920	A & G Salaries	OM	14,308,445	118,335	78,814	40,171	230,743	53,925	521,988	60,604	151,824	38,413	81,273	138,549
921	Office Supplies and Expenses- DIR Sales Procu		4,328	-	-	-	7	7	-	-	-	-	-	0
921	Office Supplies and Expenses- Transport		92,215	-	-	-	-	21,739	21,739	-	-	-	-	57,152
921	Office Supplies and Expenses	OM	1,625,111	13,440	8,951	4,563	26,207	6,125	59,286	6,883	17,244	4,363	9,231	15,736
922	Admin Expenses Transferred	OM	(76,299)	(631)	(420)	(214)	(1,230)	(288)	(2,783)	(323)	(810)	(205)	(433)	(739)
923	Outside Services Employed	OM	4,795,924	39,664	26,417	13,465	77,341	18,075	174,961	20,313	50,889	12,875	27,241	46,439
924	Property Insurance	PLT	539,469	7,754	5,169	2,763	-	15,686	2,884	9,716	2,569	-	-	15,169
925	Injuries & Damages	OML	2,434,653	21,889	14,882	10,466	9,084	2,167	58,488	12,827	29,026	6,852	3,601	5,289
926	Benefits - DIR Sales		464,294	-	-	-	98,024	-	98,024	-	-	-	25,385	25,385
926	Benefits - DIR Transport		60,451	-	-	-	14,914	-	14,914	-	-	-	35,008	35,008
926	Benefits - DIR Sales Procurement		75,021	-	-	-	122	-	122	-	-	-	8	8
926	Benefit - DIR Rental	DIR386	168,606	-	-	-	-	-	-	-	-	-	-	-
926	Emp Pension & Benefits	OML	13,612,437	122,384	83,206	58,519	50,787	12,116	327,011	71,719	162,286	38,309	20,131	29,571
928	Regulatory Commission Expense	STRREV	1,402,832	-	43,600	-	-	43,600	-	-	44,636	-	-	44,636
928	Regulatory Commission Expense - Other Rever	OTHRREV	15,363	-	18	-	-	-	18	-	(337)	-	-	(337)
928	Regulatory Commission Expense - Gas Cost Re	GASREV	-	-	-	-	-	-	-	-	-	-	-	-
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	45,985	-	1,429	-	-	1,429	-	-	1,463	-	-	1,463
930	Gen Advertising Exp	OM	6,322	52	35	18	102	24	231	27	67	17	36	61
930	Misc. General Expenses	OM	1,266,099	10,471	6,974	3,555	20,418	4,772	46,189	5,363	13,434	3,399	7,192	12,260
931	Rents	OM	3,452,108	28,550	19,015	9,692	55,670	13,010	125,937	14,622	36,630	9,268	19,608	33,427
932	Maint Of General Plant- Gas	GENPLT	6,667,537	75,358	51,042	31,069	14,357	3,425	175,251	35,434	97,759	24,332	5,691	8,360
-	Sub-total		51,243,491	437,266	339,132	174,065	582,061	154,213	1,686,737	230,353	613,828	140,190	198,990	392,181
-	TOTAL O & M EXPENSES		139,748,220	1,168,248	825,983	422,683	2,007,411	487,322	4,911,647	604,716	1,551,682	381,025	701,033	1,248,033

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Customer Accounts Expense															
901	Supervision - Customer Accounting	CUSTACC	106,657	-	-	20	965	19	1,005	-	-	1	258	296	555
902	Meter Reading Expense SALES		6,352,498	-	-	-	219,051	-	219,051	-	-	-	33,333	-	33,333
902	Meter Reading Expense TRANSPORT		1,252,374	-	-	-	-	4,762	4,762	-	-	-	-	71,428	71,428
903	Cust. Records & Collection Exp.	CUST	16,959,738	-	-	5,263	-	-	5,263	-	-	334	-	-	334
904	Uncollectible Accounts	DIR904	2,372,302	-	-	-	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts - Gas Cost Rel	DIR904	-	-	-	-	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts - Rate Inc Rel	DIR904	118,182	-	-	-	-	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	2,275	-	-	0	21	0	21	-	-	0	6	6	12
903	Direct Assign to Sales		420,770	-	-	-	28,818	-	28,818	-	-	-	33,004	-	33,004
903	Direct Assignment to Transport		37,538	-	-	-	-	136	136	-	-	-	-	4,508	4,508
-	Sub-total		27,622,333	-	-	5,284	248,855	4,917	259,056	-	-	335	66,601	76,238	143,174
Customer Service & Information Expenses															
908	Direct Assignment to Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
908	Direct Assignment to Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	CUST	(11,574,158)	-	-	(3,592)	-	-	(3,592)	-	-	(228)	-	-	(228)
909	Information, Instructional Advertising	CUSTXT	1,329,033	-	-	407	-	-	407	-	-	8	-	-	8
910	Misc. Cust. Serv. & Infor. Expenses	DIR_CSL_910	66,743	-	-	4,217	-	-	4,217	-	-	5,463	-	-	5,463
908	Customer Assistance Expense	CUSTXT	12,460,807	-	-	3,819	-	-	3,819	-	-	78	-	-	78
-	Sub-total		2,282,426	-	-	4,851	-	-	4,851	-	-	5,321	-	-	5,321
Sales Expense															
912	Demonstrating and Selling	CUSTXT	1,884	-	-	1	-	-	1	-	-	0	-	-	0
913	Advertising Expenses	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		1,884	-	-	1	-	-	1	-	-	0	-	-	0
Administrative & General Expenses															
920	A & G Salaries - DIR Sales Procurement		264,731	-	-	-	81	-	81	-	-	-	2	-	2
920	A & G Salaries - DIR Transport		17,858	-	-	-	-	68	68	-	-	-	-	1,019	1,019
920	A & G Salaries	OM	14,308,445	6,378	14,431	7,228	47,699	1,016	76,753	28,275	116,629	3,766	11,140	13,263	173,074
921	Office Supplies and Expenses- DIR Sales Proc.		4,328	-	-	-	1	-	1	-	-	-	0	-	0
921	Office Supplies and Expenses- Transport		92,215	-	-	-	-	351	351	-	-	-	-	5,259	5,259
921	Office Supplies and Expenses	OM	1,625,111	724	1,639	821	5,418	115	8,717	3,211	13,246	428	1,285	1,506	19,657
922	Admin Expenses Transferred	OM	(76,299)	(34)	(77)	(39)	(254)	(5)	(409)	(151)	(622)	(20)	(59)	(71)	(923)
923	Outside Services Employed	OM	4,795,924	2,138	4,837	2,423	15,988	340	25,726	9,477	39,092	1,262	3,734	4,445	58,011
924	Property Insurance	PLT	539,469	250	945	489	-	-	1,684	609	7,007	355	-	-	7,971
925	Injuries & Damages	OML	2,434,653	1,332	2,728	1,857	2,001	55	7,972	7,054	23,197	1,060	1,053	569	32,934
926	Benefits - DIR Sales		464,294	-	-	-	20,582	-	20,582	-	-	-	9,734	-	9,734
926	Benefits - DIR Transport		60,451	-	-	-	-	446	446	-	-	-	-	4,046	4,046
926	Benefits - DIR Sales Procurement		75,021	-	-	-	23	-	23	-	-	-	0	-	0
926	Benefit - DIR Rental	DIR386	168,606	-	-	-	-	-	-	-	-	-	-	-	-
926	Emp Pension & Benefits	OML	13,612,437	7,447	15,253	10,380	11,185	308	44,574	39,439	129,700	5,927	5,888	3,183	184,137
928	Regulatory Commission Expense	STRREV	1,402,832	-	7,023	-	-	-	7,023	-	15,460	-	-	-	15,460
928	Regulatory Commission Expense - Other Rever	OTHREV	15,363	-	5	-	-	-	5	-	27	-	-	-	27
928	Regulatory Commission Expense - Gas Cost Re	GASREV	-	-	-	-	-	-	-	-	-	-	-	-	-
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	45,985	-	230	-	-	-	230	-	507	-	-	-	507
930	Gen Advertising Exp	OM	6,322	3	6	3	21	0	34	12	52	2	5	6	76
930	Misc. General Expenses	OM	1,266,099	564	1,277	640	4,221	90	6,792	2,502	10,320	333	986	1,174	15,315
931	Rents	OM	3,452,108	1,539	3,482	1,744	11,508	245	18,518	6,822	28,138	909	2,688	3,200	41,756
932	Maint Of General Plant- Gas	GENPLT	6,667,537	3,419	9,345	5,504	3,162	87	21,517	14,349	74,278	3,543	1,664	900	94,735
-	Sub-total		51,243,491	23,761	61,124	31,049	121,636	3,117	240,687	111,600	457,032	17,566	38,100	38,500	662,798
-	TOTAL O & M EXPENSES		139,748,220	63,162	150,267	75,699	416,287	9,391	714,806	286,262	1,177,478	40,832	106,914	120,428	1,731,913

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Customer Accounts Expense															
901	Supervision - Customer Accounting	CUSTACC	106,657	-	-	1	-	376	377	-	-	148	13	-	161
902	Meter Reading Expense SALES		6,352,498	-	-	-	-	-	-	-	-	-	-	-	-
902	Meter Reading Expense TRANSPORT		1,252,374	-	-	-	-	90,476	90,476	-	-	-	-	-	-
903	Cust. Records & Collection Exp.	CUST	16,959,738	-	-	211	-	-	211	-	-	-	-	-	-
904	Uncollectible Accounts	DIR904	2,372,302	-	-	-	-	-	-	-	38,076	-	-	-	38,076
904	Uncollectible Accounts - Gas Cost Rel	DIR904	-	-	-	-	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts - Rate Inc Rel	DIR904	118,182	-	-	-	-	-	-	-	1,897	-	-	-	1,897
905	Misc. Customer Accounts Expense	CUSTACC	2,275	-	-	0	-	8	8	-	3	0	-	-	3
903	Direct Assign to Sales		420,770	-	-	-	-	-	-	-	-	3,309	-	-	3,309
903	Direct Assignment to Transport		37,538	-	-	-	-	6,052	6,052	-	-	-	-	-	-
-	Sub-total		27,622,333	-	-	212	-	96,911	97,123	-	-	40,125	3,323	-	43,447
Customer Service & Information Expenses															
908	Direct Assignment to Sales		-	-	-	-	-	-	-	-	-	-	-	-	-
908	Direct Assignment to Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	CUST	(11,574,158)	-	-	(144)	-	-	(144)	-	-	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	1,329,033	-	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Cust. Serv. & Infor. Expenses	DIR_CSI_910	66,743	-	-	881	-	-	881	-	482	-	-	-	482
908	Customer Assistance Expense	CUSTXT	12,460,807	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		2,282,426	-	-	737	-	-	737	-	482	-	-	-	482
Sales Expense															
912	Demonstrating and Selling	CUSTXT	1,884	-	-	-	-	-	-	-	-	-	-	-	-
913	Advertising Expenses	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		1,884	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General Expenses															
920	A & G Salaries - DIR Sales Procurement		264,731	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries - DIR Transport		17,858	-	-	-	-	1,290	1,290	-	-	-	-	-	-
920	A & G Salaries	OM	14,308,445	12,786	35,093	2,926	-	16,943	67,747	-	-	6,267	83,677	-	89,944
921	Office Supplies and Expenses- DIR Sales Proc.		4,328	-	-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies and Expenses- Transport		92,215	-	-	-	-	6,662	6,662	-	-	-	-	-	-
921	Office Supplies and Expenses	OM	1,625,111	1,452	3,986	332	-	1,924	7,695	-	712	9,504	-	-	10,216
922	Admin Expenses Transferred	OM	(76,299)	(68)	(187)	(16)	-	(90)	(361)	-	(33)	(446)	-	-	(480)
923	Outside Services Employed	OM	4,795,924	4,286	11,762	981	-	5,679	22,708	-	2,100	28,047	-	-	30,147
924	Property Insurance	PLT	539,469	536	2,121	313	-	-	2,970	-	4,516	-	-	-	4,516
925	Injuries & Damages	OML	2,434,653	2,860	6,941	883	-	742	11,427	-	7	2,739	-	-	2,746
926	Benefits - DIR Sales		464,294	-	-	-	-	-	-	-	-	890	-	-	890
926	Benefits - DIR Transport		60,451	-	-	-	-	5,339	5,339	-	-	-	-	-	-
926	Benefits - DIR Sales Procurement		75,021	-	-	-	-	-	-	-	-	-	-	-	-
926	Benefit - DIR Rental	DIR386	168,606	-	-	-	-	-	-	-	168,606	-	-	-	168,606
926	Emp Pension & Benefits	OML	13,612,437	15,992	38,808	4,939	-	4,150	63,889	-	37	15,315	-	-	15,351
928	Regulatory Commission Expense	STRREV	1,402,832	-	4,421	-	-	-	4,421	-	19,504	-	-	-	19,504
928	Regulatory Commission Expense - Other Rever OTHREV		15,363	-	0	-	-	-	0	-	546	-	-	-	546
928	Regulatory Commission Expense - Gas Cost Rε GASREV		-	-	-	-	-	-	-	-	-	-	-	-	-
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	45,985	-	145	-	-	-	145	-	639	-	-	-	639
930	Gen Advertising Exp	OM	6,322	6	16	1	-	7	30	-	3	37	-	-	40
930	Misc. General Expenses	OM	1,266,099	1,131	3,105	259	-	1,499	5,995	-	555	7,404	-	-	7,959
931	Rents	OM	3,452,108	3,085	8,467	706	-	4,088	16,345	-	1,512	20,188	-	-	21,700
932	Maint Of General Plant- Gas	GENPLT	6,667,537	7,337	22,357	3,040	-	1,173	33,907	-	10	4,329	-	-	4,340
-	Sub-total		51,243,491	49,403	137,035	14,363	-	49,407	250,207	-	20,689	184,290	171,685	-	376,663
-	TOTAL O & M EXPENSES		139,748,220	128,386	353,811	32,436	-	154,065	668,698	-	20,689	224,896	688,578	-	934,164

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

			Residential (16,23,53)					Comm. & Indus. (31,31T)						
Acct. No.	Account Description	Allocator	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Labor O & M Expenses														
Production Expense - Labor														
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	101,219	72,823	-	-	-	72,823	24,797	-	-	-	-	24,797
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total		101,219	72,823				72,823	24,797					24,797
	- Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	168,177	-	85,047	-	-	85,047	-	31,587	-	-	-	31,587
807	Purchased Gas Expense	COM1XT_COM	160,429	-	102,032	-	-	102,032	-	37,891	-	-	-	37,891
	- Sub-total		328,606		187,079			187,079		69,478				69,478
Natural Gas Underground Storage - Labor														
	- JP Storage Balancing - DIR	COM1	177,716	-	89,871	-	-	89,871	-	33,379	-	-	-	33,379
814	Operation Supv & Eng	STOR_OML	112,312	79,306	-	-	-	79,306	24,114	-	-	-	-	24,114
818	Oper Compressor Sta Exp	STORPT	139,640	98,603	-	-	-	98,603	29,982	-	-	-	-	29,982
841	Operating Labor & Expenses	STORPT	229,997	162,405	-	-	-	162,405	49,382	-	-	-	-	49,382
830	Maint Supv & Engineering	STORPT	129,507	91,448	-	-	-	91,448	27,806	-	-	-	-	27,806
834	Maint Compressor Sta Equip	STORPT	94,404	66,660	-	-	-	66,660	20,269	-	-	-	-	20,269
824	Other Expenses	STORPT	5,005	3,534	-	-	-	3,534	1,075	-	-	-	-	1,075
	- Sub-total		888,581	501,957	89,871			591,827	152,627	33,379				186,006
Transmission - Labor														
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
863	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total													

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

			Large Volume (41,41T)					Interruptible (85,85T)						
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total											
Labor O & M Expenses														
Production Expense - Labor														
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	101,219	3,422	-	-	-	3,422	102	-	-	-	-	102
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total		101,219	3,422	-	-	-	3,422	102	-	-	-	-	102
	- Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	168,177	-	8,031	-	-	8,031	-	18,601	-	-	-	18,601
807	Purchased Gas Expense	COM1XT_COM	160,429	-	8,767	-	-	8,767	-	5,981	-	-	-	5,981
	- Sub-total		328,606	-	16,797	-	-	16,797	-	24,582	-	-	-	24,582
Natural Gas Underground Storage - Labor														
	- JP Storage Balancing - DIR	COM1	177,716	-	8,486	-	-	8,486	-	19,656	-	-	-	19,656
814	Operation Supv & Eng	STOR_OML	112,312	4,156	-	-	-	4,156	2,151	-	-	-	-	2,151
818	Oper Compressor Sta Exp	STORPT	139,640	5,167	-	-	-	5,167	2,674	-	-	-	-	2,674
841	Operating Labor & Expenses	STORPT	229,997	8,510	-	-	-	8,510	4,405	-	-	-	-	4,405
830	Maint Supv & Engineering	STORPT	129,507	4,792	-	-	-	4,792	2,480	-	-	-	-	2,480
834	Maint Compressor Sta Equip	STORPT	94,404	3,493	-	-	-	3,493	1,808	-	-	-	-	1,808
824	Other Expenses	STORPT	5,005	185	-	-	-	185	96	-	-	-	-	96
	- Sub-total		888,581	26,303	8,486	-	-	34,789	13,613	19,656	-	-	-	33,269
Transmission - Labor														
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
863	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total		-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)					Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
Labor O & M Expenses														
Production Expense - Labor														
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	101,219	75	-	-	-	-	75	-	-	-	-	-
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total		101,219	75					75					
	- Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	168,177	-	1,469	-	-	-	1,469	-	17,995	-	-	17,995
807	Purchased Gas Expense	COM1XT_COM	160,429	-	1,696	-	-	-	1,696	-	4,061	-	-	4,061
	Sub-total		328,606		3,165				3,165		22,056			22,056
Natural Gas Underground Storage - Labor														
	- JP Storage Balancing - DIR	COM1	177,716	-	1,552	-	-	-	1,552	-	19,016	-	-	19,016
814	Operation Supv & Eng	STOR_OML	112,312	1,222	-	-	-	-	1,222	1,364	-	-	-	1,364
818	Oper Compressor Sta Exp	STORPT	139,640	1,519	-	-	-	-	1,519	1,695	-	-	-	1,695
841	Operating Labor & Expenses	STORPT	229,997	2,502	-	-	-	-	2,502	2,792	-	-	-	2,792
830	Maint Supv & Engineering	STORPT	129,507	1,409	-	-	-	-	1,409	1,572	-	-	-	1,572
834	Maint Compressor Sta Equip	STORPT	94,404	1,027	-	-	-	-	1,027	1,146	-	-	-	1,146
824	Other Expenses	STORPT	5,005	54	-	-	-	-	54	61	-	-	-	61
	Sub-total		888,581	7,734	1,552				9,287	8,630	19,016			27,646
Transmission - Labor														
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
863	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total													

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Labor O & M Expenses															
Production Expense - Labor															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	101,219	-	-	-	-	-	-	-	-	-	-	-	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Maint. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
	- Sub-total		101,219	-	-	-	-	-	-	-	-	-	-	-	
	- Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	
807	Purchased Gas Expense	COM1	168,177	-	5,447	-	-	-	-	-	-	-	-	-	
807	Purchased Gas Expense	COM1XT_COM	160,429	-	-	-	-	-	-	-	-	-	-	-	
	- Sub-total		328,606	-	5,447	-	-	-	5,447	-	-	-	-	-	
Natural Gas Underground Storage - Labor															
	- JP Storage Balancing - DIR	COM1	177,716	-	5,756	-	-	-	5,756	-	-	-	-	-	
814	Operation Supv & Eng	STOR_OML	112,312	-	-	-	-	-	-	-	-	-	-	-	
818	Oper Compressor Sta Exp	STORPT	139,640	-	-	-	-	-	-	-	-	-	-	-	
841	Operating Labor & Expenses	STORPT	229,997	-	-	-	-	-	-	-	-	-	-	-	
830	Maint Supv & Engineering	STORPT	129,997	-	-	-	-	-	-	-	-	-	-	-	
834	Maint Compressor Sta Equip	STORPT	94,404	-	-	-	-	-	-	-	-	-	-	-	
824	Other Expenses	STORPT	5,005	-	-	-	-	-	-	-	-	-	-	-	
	- Sub-total		888,581	-	5,756	-	-	-	5,756	-	-	-	-	-	
Transmission - Labor															
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
862	Maint Structures & Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
863	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
	- Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

		Residential (16,23,53)						Comm. & Indus. (31,31T)							
		DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL		
Acct. No.	Account Description	Allocator	Total												
Distribution - Labor															
870	Oper Supv & Engineering	DIST_OML	1,460,818	297,772	119,470	584,246	32	-	1,001,520	102,019	44,372	193,849	3,861	16	344,117
871	Oper Load Dispatching	COM1	1,084,858	-	548,612	-	-	-	548,612	-	203,758	-	-	-	203,758
874	Oper Mains & Services Exp	DMAINS_SERV	6,316,156	1,897,622	729,742	1,321,942	-	-	3,949,306	646,155	271,031	921,402	-	-	1,838,587
875	Oper Meas & Reg Sta Gen	PAVG	1,405,285	897,565	-	-	-	-	897,565	312,825	-	-	-	-	312,825
876	Oper Meas & Reg Sta Indus	INDUSMR	46,304	-	-	200	-	-	200	-	-	25,698	-	-	25,698
878	Oper Meter & House Reg	MRHREG	3,454,107	-	-	2,713,566	-	-	2,713,566	-	-	721,586	-	-	721,586
879	Oper Customer Install Exp	CUSINSTL	4,090,481	-	-	3,598,055	-	-	3,598,055	-	-	482,485	-	-	482,485
880	Oper Other Expense	DISTOM	3,300,691	-	281,527	1,307,413	-	-	2,279,303	235,667	104,561	455,459	-	-	795,686
887	Maint Mains	DMAINS	2,380,971	1,123,406	432,013	-	-	-	1,555,419	382,528	160,452	-	-	-	542,981
889	Maint Meas & Reg Sta Gen	PAVG	477,174	304,774	-	-	-	-	304,774	106,222	-	-	-	-	106,222
890	Maint Meas & Reg Sta Ind	INDUSMR	304,917	-	-	1,317	-	-	1,317	-	-	169,227	-	-	169,227
892	Maint Services	DSERV	775,559	-	-	446,867	-	-	446,867	-	-	311,469	-	-	311,469
893	Maint Meters & House Reg	MRHREG	702,089	-	-	551,565	-	-	551,565	-	-	146,671	-	-	146,671
894	Maint Other Equipment	DMAINT	987,610	282,701	92,570	252,805	-	-	628,076	96,598	34,381	148,210	-	-	279,190
-	Direct Assign to Sales		129,126	-	-	-	555	-	555	-	-	67,373	-	-	67,373
-	Direct Assignment to Transport		32,525	-	-	-	-	-	-	-	-	-	275	-	275
-	Sub-total		26,948,672	5,493,203	2,203,933	10,777,976	587	-	18,475,699	1,882,014	818,555	3,576,055	71,234	291	6,348,149
Customer Accounts Expense - Labor															
901	Supervision - Customer Accounting	CUSTACC	94,573	-	-	61,049	193	-	61,242	-	-	5,142	16,389	52	21,583
902	Meter Reading Expenses	MR_EXP	490,936	-	-	-	3,608	-	3,608	-	-	294,583	922	-	295,505
903	Cust. Records & Coll. Exp.	EXP903	7,051,733	-	-	6,372,717	-	-	6,372,717	-	-	477,513	74,514	287	552,313
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		7,637,242	-	-	6,433,766	3,801	-	6,437,567	-	-	482,655	385,485	1,261	869,401
Customer Service & Information Expenses - Labor															
908	Customer Assistance Expenses	EXP908	723,020	-	-	674,949	-	-	674,949	-	-	48,884	-	-	48,884
909	Information, Instructional Advertising	CUSTXT	286,384	-	-	265,876	-	-	265,876	-	-	19,922	-	-	19,922
910	Misc. Customer Service & Information Exp	EXP908	57,031	-	-	53,239	-	-	53,239	-	-	3,856	-	-	3,856
-	Sub-total		1,066,435	-	-	994,065	-	-	994,065	-	-	72,661	-	-	72,661
Sales Expense - Labor															
912	Demonstrating and Selling	CUSTXT	1,736	-	-	1,611	-	-	1,611	-	-	121	-	-	121
-	Sub-total		1,736	-	-	1,611	-	-	1,611	-	-	121	-	-	121
-	TOTAL LABOR O & M EXPENSES		36,972,492	6,067,984	2,480,884	18,207,418	4,388	-	26,760,674	2,059,439	921,412	4,131,492	456,720	1,552	7,570,614

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

			Large Volume (41,41T)						Interruptible (85,85T)						
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
Acct. No.	Account Description	Allocator	Total												
Distribution - Labor															
870	Oper Supv & Engineering	DIST_OML	1,460,818	16,321	11,281	7,895	1,042	570	37,108	9,765	22,446	5,528	92	1,010	38,842
871	Oper Load Dispatching	COM1	1,084,858	-	51,804	-	-	-	51,804	-	119,989	-	-	-	119,989
874	Oper Mains & Services Exp	DMAINS_SERV	6,316,156	98,534	68,907	19,776	-	-	187,217	36,249	127,803	22,843	-	-	186,895
875	Oper Meas & Reg Sta Gen	PAVG	1,405,285	56,493	-	-	-	-	56,493	64,068	-	-	-	-	64,068
876	Oper Meas & Reg Sta Indus	INDUSMR	46,304	-	-	9,175	-	-	9,175	-	-	7,166	-	-	7,166
878	Oper Meter & House Reg	MRHREG	3,454,107	-	-	15,811	-	-	15,811	-	-	100	-	-	100
879	Oper Customer Install Exp	CUSINSTL	4,090,481	-	-	8,297	-	-	8,297	-	-	54	-	-	54
880	Oper Other Expense	DISTOM	3,300,991	37,077	26,584	9,790	-	-	73,450	19,252	51,971	7,125	-	-	78,348
887	Maint Mains	DMAINS	2,380,971	58,333	40,794	-	-	-	99,126	21,460	75,660	-	-	-	97,120
889	Maint Meas & Reg Sta Gen	PAVG	477,174	19,183	-	-	-	-	19,183	21,755	-	-	-	-	21,755
890	Maint Meas & Reg Sta Ind	INDUSMR	304,917	-	-	60,419	-	-	60,419	-	-	47,188	-	-	47,188
892	Maint Services	DSERV	775,559	-	-	6,685	-	-	6,685	-	-	7,722	-	-	7,722
893	Maint Meters & House Reg	MRHREG	702,089	-	-	3,214	-	-	3,214	-	-	20	-	-	20
894	Maint Other Equipment	DMMAINT	987,610	15,142	8,741	4,580	-	-	28,462	7,595	16,212	4,238	-	-	28,045
-	Direct Assign to Sales		129,126	-	-	-	18,178	-	18,178	-	-	-	1,606	-	1,606
-	Direct Assignment to Transport		32,525	-	-	-	-	9,936	9,936	-	-	-	-	17,629	17,629
-	Sub-total		26,948,672	301,082	208,111	145,642	19,219	10,506	684,560	180,143	414,082	101,984	1,698	18,639	716,546
Customer Accounts Expense - Labor															
901	Supervision - Customer Accounting	CUSTACC	94,573	-	-	133	4,054	1,038	5,224	-	-	262	1,651	2,751	4,665
902	Meter Reading Expenses	MR_EXP	490,936	-	-	-	68,553	19,059	87,612	-	-	-	27,051	50,107	77,158
903	Cust. Records & Coll. Exp.	EXP903	7,051,733	-	-	11,752	45,453	2,146	59,351	-	-	1,854	24,014	8,434	34,302
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		7,637,242	-	-	11,884	118,059	22,243	152,187	-	-	2,116	52,717	61,293	116,125
Customer Service & Information Expenses - Labor															
908	Customer Assistance Expenses	EXP908	723,020	-	-	169	-	-	169	-	-	(537)	-	-	(537)
909	Information, Instructional Advertising	CUSTXT	286,384	-	-	467	-	-	467	-	-	30	-	-	30
910	Misc. Customer Service & Informational Exp	EXP908	57,031	-	-	13	-	-	13	-	-	(42)	-	-	(42)
-	Sub-total		1,066,435	-	-	649	-	-	649	-	-	(550)	-	-	(550)
Sales Expense - Labor															
912	Demonstrating and Selling	CUSTXT	1,736	-	-	3	-	-	3	-	-	0	-	-	0
-	Sub-total		1,736	-	-	3	-	-	3	-	-	0	-	-	0
-	TOTAL LABOR O & M EXPENSES		36,972,492	330,806	233,394	158,178	137,279	32,749	892,406	193,859	458,319	103,549	54,415	79,931	890,075

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution - Labor															
870	Oper Supv & Engineering	DIST_OML	1,460,818	668	2,063	1,402	194	25	4,351	5,311	17,808	880	9	103	24,112
871	Oper Load Dispatching	COM1	1,084,858	-	9,475	-	-	-	9,475	-	116,080	-	-	-	116,080
874	Oper Mains & Services Exp	DMAINS_SERV	6,316,156	2,170	12,603	3,585	-	-	18,359	6,810	89,910	2,311	-	-	99,031
875	Oper Meas & Reg Sta Gen	PAVG	1,405,285	4,793	-	-	-	-	4,793	52,047	-	-	-	-	52,047
876	Oper Meas & Reg Sta Indus	INDUSMR	46,304	-	-	1,561	-	-	1,561	-	-	1,448	-	-	1,448
878	Oper Meter & House Reg	MRHREG	3,454,107	-	-	3,016	-	-	3,016	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	4,090,481	-	-	1,574	-	-	1,574	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	3,300,691	1,277	4,862	1,804	-	-	7,943	8,804	40,093	739	-	-	49,636
887	Maint Mains	DMAINS	2,380,971	1,285	7,461	-	-	-	8,746	4,031	53,227	-	-	-	57,259
889	Maint Meas & Reg Sta Gen	PAVG	477,174	1,628	-	-	-	-	1,628	17,673	-	-	-	-	17,673
890	Maint Meas & Reg Sta Ind	INDUSMR	304,917	-	-	10,279	-	-	10,279	-	-	9,533	-	-	9,533
892	Maint Services	DSERV	775,559	-	-	1,212	-	-	1,212	-	-	781	-	-	781
893	Maint Meters & House Reg	MRHREG	702,089	-	-	613	-	-	613	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	987,610	499	1,599	818	-	-	2,916	3,298	11,405	545	-	-	15,249
-	Direct Assign to Sales		129,126	-	-	-	3,377	-	3,377	-	-	-	163	-	163
-	Direct Assignment to Transport		32,525	-	-	-	-	430	430	-	-	-	-	1,802	1,802
-	Sub-total		26,948,672	12,320	38,063	25,864	3,571	454	80,272	97,974	328,525	16,239	173	1,905	444,816
Customer Accounts Expense - Labor															
901	Supervision - Customer Accounting	CUSTACC	94,573	-	-	18	856	17	891	-	-	1	229	262	492
902	Meter Reading Expenses	MR_EXP	490,936	-	-	-	14,141	307	14,448	-	-	-	2,152	4,611	6,763
903	Cust. Records & Coll. Exp.	EXP903	7,051,733	-	-	2,131	11,667	55	13,853	-	-	135	13,362	1,825	15,322
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		7,637,242	-	-	2,149	26,664	379	29,192	-	-	136	15,743	6,698	22,577
Customer Service & Information Expenses - Labor															
908	Customer Assistance Expenses	EXP908	723,020	-	-	(39)	-	-	(39)	-	-	(329)	-	-	(329)
909	Information, Instructional Advertising	CUSTXT	286,384	-	-	88	-	-	88	-	-	2	-	-	2
910	Misc. Customer Service & Informational Exp	EXP908	57,031	-	-	(3)	-	-	(3)	-	-	(26)	-	-	(26)
-	Sub-total		1,066,435	-	-	45	-	-	45	-	-	(353)	-	-	(353)
Sales Expense - Labor															
912	Demonstrating and Selling	CUSTXT	1,736	-	-	1	-	-	1	-	-	0	-	-	0
-	Sub-total		1,736	-	-	1	-	-	1	-	-	0	-	-	0
-	TOTAL LABOR O & M EXPENSES		36,972,492	20,129	42,780	28,059	30,235	834	122,036	106,604	369,597	16,022	15,915	8,604	516,742

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution - Labor															
870	Oper Supv & Engineering	DIST_OML	1,460,818	2,343	5,391	722	-	141	8,597	-	-	-	2,171	-	2,171
871	Oper Load Dispatching	COM1	1,084,858	-	35,140	-	-	-	35,140	-	-	-	-	-	-
874	Oper Mains & Services Exp	DMAINS_SERV	6,316,156	7,108	27,218	2,436	-	-	36,762	-	-	-	-	-	-
875	Oper Meas & Reg Sta Gen	PAVG	1,405,285	17,494	-	-	-	-	17,494	-	-	-	-	-	-
876	Oper Meas & Reg Sta Indus	INDUSMR	46,304	-	-	1,056	-	-	1,056	-	-	-	-	-	-
878	Oper Meter & House Reg	MRHREG	3,454,107	-	-	29	-	-	29	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	4,090,481	-	-	15	-	-	15	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	3,300,691	4,414	12,137	772	-	-	17,324	-	-	-	-	-	-
887	Maint Mains	DMAINS	2,380,971	4,208	16,113	-	-	-	20,321	-	-	-	-	-	-
889	Maint Meas & Reg Sta Gen	PAVG	477,174	5,940	-	-	-	-	5,940	-	-	-	-	-	-
890	Maint Meas & Reg Sta Ind	INDUSMR	304,917	-	-	6,954	-	-	6,954	-	-	-	-	-	-
892	Maint Services	DSERV	775,559	-	-	823	-	-	823	-	-	-	-	-	-
893	Maint Meters & House Reg	MRHREG	702,089	-	-	6	-	-	6	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	987,610	1,720	3,453	499	-	-	5,672	-	-	-	-	-	-
-	Direct Assign to Sales		129,126	-	-	-	-	-	-	-	-	37,874	-	37,874	
-	Direct Assignment to Transport		32,525	-	-	-	-	2,453	2,453	-	-	-	-	-	-
-	Sub-total		26,948,672	43,228	99,452	13,313	-	2,594	158,586	-	-	-	40,045	-	40,045
Customer Accounts Expense - Labor															
901	Supervision - Customer Accounting	CUSTACC	94,573	-	-	1	-	333	334	-	-	131	11	-	143
902	Meter Reading Expenses	MR_EXP	490,936	-	-	-	-	5,841	5,841	-	-	-	-	-	-
903	Cust. Records & Coll. Exp.	EXP903	7,051,733	-	-	85	-	2,450	2,536	-	-	-	1,340	-	1,340
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		7,637,242	-	-	86	-	8,624	8,710	-	-	131	1,351	-	1,483
Customer Service & Information Expenses - Labor															
908	Customer Assistance Expenses	EXP908	723,020	-	-	(46)	-	-	(46)	-	-	(30)	-	-	(30)
909	Information, Instructional Advertising	CUSTXT	286,384	-	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Customer Service & Informational Expense	EXP908	57,031	-	-	(4)	-	-	(4)	-	-	(2)	-	-	(2)
-	Sub-total		1,066,435	-	-	(50)	-	-	(50)	-	-	(33)	-	-	(33)
Sales Expense - Labor															
912	Demonstrating and Selling	CUSTXT	1,736	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		1,736	-	-	-	-	-	-	-	-	-	-	-	-
-	TOTAL LABOR O & M EXPENSES		36,972,492	43,228	110,656	13,349	-	11,218	178,451	-	-	99	41,396	-	41,495

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

			Residential (16,23,53)					Comm. & Indus. (31,31T)						
Acct. No.	Account Description	Allocator	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Depreciation Expense														
403	Production Depreciation Expense	PRODPT	36,531	26,283	-	-	-	26,283	8,950	-	-	-	-	8,950
403	JP Balancing Depreciation Expense	COM1	-	-	-	-	-	-	-	-	-	-	-	-
403	Underground Depreciation Expense	STORPT	1,050,444	741,741	-	-	-	741,741	225,537	-	-	-	-	225,537
403	Storage Depreciation Expense	LSTORPT	327,939	231,565	-	-	-	231,565	70,411	-	-	-	-	70,411
403	LNG Terminal/Processing Depr Exp	LSTORPT	31,156	22,000	-	-	-	22,000	6,689	-	-	-	-	6,689
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation Expense	DISTPT	90,136,987	24,508,661	9,380,577	23,972,173	-	57,861,411	8,345,389	3,484,005	13,108,728	-	-	24,938,122
403	Rental Depreciation Expense	DIR386	2,026,752	-	-	-	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	8,036,999	1,711,341	652,728	3,181,736	553	5,546,358	580,590	242,427	1,005,557	57,576	196	1,886,346
403	Depr. Expense - FAS 143	DMAINS	153,459	72,406	27,844	-	-	100,250	24,655	10,341	-	-	-	34,996
404	Amort. Ltd - Term Plant	GENPLT	11,632,341	2,476,908	944,725	4,605,082	801	8,027,515	840,317	350,876	1,455,392	83,333	283	2,730,201
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	14,438,497	-	9,817,874	-	-	9,817,874	-	3,177,971	-	-	-	3,177,971
407	Regulatory Credits	SGTREV	(5,916,161)	-	(4,022,865)	-	-	(4,022,865)	-	(1,302,171)	-	-	-	(1,302,171)
411	Accretion Exp - FAS143	DMAINS	25,410	11,989	4,610	-	-	16,599	4,082	1,712	-	-	-	5,795
414	Gains/Losses Property Sales	GENPLT	(30,231)	(6,437)	(2,455)	(11,968)	(2)	(20,863)	(2,184)	(912)	(3,782)	(217)	(1)	(7,095)
-	TOTAL DEPRECIATION EXPENSES		121,950,123	29,796,456	16,803,039	31,747,022	1,352	78,347,869	10,104,436	5,964,250	15,565,895	140,693	478	31,775,752
Taxes (other than income)														
408	Taxes other than Income Taxes - DIR Sales		193,041	-	-	-	569	569	-	-	-	112,583	-	112,583
408	Taxes other than Income Taxes - DIR Transport		50,763	-	-	-	-	-	-	-	-	-	627	627
408	Other Taxes - DIR Sales Procurement		32,224	-	-	-	29,917	29,917	-	-	-	2,242	-	2,242
408	Other Taxes - DIR Rental	DIR386	47,311	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other Than Income - Excise Taxes	STRREV	16,102,785	-	11,279,693	-	-	11,279,693	-	3,277,538	-	-	-	3,277,538
408	Other Taxes - Property Taxes	PLT	-	-	-	-	-	-	-	-	-	-	-	-
408	Other Taxes - Payroll Taxes	OML	3,584,535	591,141	232,932	1,773,761	427	2,598,261	200,630	86,512	402,489	44,493	151	734,275
408	Other Taxes - Rate Inc Rel	STRREV	881,121	-	617,209	-	-	617,209	-	179,342	-	-	-	179,342
408	Other Taxes - Gas Cost Rel	GASREV	-	-	-	-	-	-	-	-	-	-	-	-
-	TOTAL TAXES OTHER THAN INCOME		20,891,781	591,141	12,129,833	1,773,761	30,914	14,525,649	200,630	3,543,392	402,489	159,318	779	4,306,607
TOTAL EXPENSES			282,590,124	52,164,323	38,250,070	94,908,536	438,118	185,761,047	17,686,487	12,881,410	30,713,905	8,188,988	24,543	69,495,333
INCOME TAXES & ITC														
	DIT, utility operating income	BASE	38,564,776	10,917,643	4,049,915	9,861,487	1,465	24,830,511	3,699,481	1,504,164	4,919,916	134,352	392	10,258,305
	Provision for DIT - credit	BASE	-	-	-	-	-	-	-	-	-	-	-	-
	ITC adjustments	BASE	-	-	-	-	-	-	-	-	-	-	-	-
	FIT Current	BASE	(576,843)	(163,304)	(60,578)	(147,506)	(22)	(371,409)	(55,336)	(22,499)	(73,591)	(2,010)	(6)	(153,441)
	FIT Current - Rate Incr. Rel.	BASE	7,681,542	2,174,635	806,684	1,964,265	292	4,945,876	736,883	299,607	979,976	26,761	78	2,043,305
	TOTAL INCOME TAXES & ITC		45,669,474	12,928,974	4,796,022	11,678,246	1,735	29,404,977	4,381,028	1,781,272	5,826,301	159,104	464	12,148,168

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

			Large Volume (41,41T)						Interruptible (85, 85T)						
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
Acct. No.	Account Description	Allocator	Total												
Depreciation Expense															
403	Production Depreciation Expense	PRODPT	36,531	1,235	-	-	-	1,235	37	-	-	-	-	37	
403	JP Balancing Depreciation Expense	COM1	-	-	-	-	-	-	-	-	-	-	-	-	
403	Underground Depreciation Expense	STORPT	1,050,444	38,868	-	-	-	38,868	20,117	-	-	-	-	20,117	
403	Storage Depreciation Expense	LSTORPT	327,939	12,134	-	-	-	12,134	6,280	-	-	-	-	6,280	
403	LNG Terminal/Processing Depr Exp	LSTORPT	31,156	1,153	-	-	-	1,153	597	-	-	-	-	597	
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
403	Distribution Depreciation Expense	DISTPT	90,136,987	1,272,610	885,780	473,518	-	2,631,908	468,174	1,665,023	440,157	-	-	2,573,354	
403	Rental Depreciation Expense	DIR386	2,026,752	-	-	-	-	-	-	-	-	-	-	-	
403	General Depreciation Expense	GENPLT	8,036,999	90,836	61,526	37,450	17,306	4,128	211,246	42,712	117,839	29,330	6,860	10,077	
403	Depr. Expense - FAS 143	DMAINS	153,459	3,760	2,629	-	-	-	6,389	1,383	4,876	-	-	6,260	
404	Amort. Ltd - Term Plant	GENPLT	11,632,341	131,472	89,049	54,203	25,048	5,975	305,747	61,819	170,553	42,450	9,929	14,584	
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
407	Regulatory Debits	SGTREV	14,438,497	-	594,578	-	-	-	594,578	-	482,735	-	-	482,735	
407	Regulatory Credits	SGTREV	(5,916,161)	-	(243,628)	-	-	-	(243,628)	-	(197,800)	-	-	(197,800)	
411	Accretion Exp - FAS143	DMAINS	25,410	623	435	-	-	1,058	229	807	-	-	-	1,036	
414	Gains/Losses Property Sales	GENPLT	(30,231)	(342)	(231)	(141)	(65)	(16)	(795)	(161)	(443)	(110)	(26)	(38)	
-	TOTAL DEPRECIATION EXPENSES		121,950,123	1,552,348	1,390,138	565,031	42,289	10,088	3,559,894	601,187	2,243,590	511,827	16,763	24,623	3,397,989
Taxes (other than income)															
408	Taxes other than Income Taxes - DIR Sales		193,041	-	-	-	44,745	-	44,745	-	-	-	16,589	-	
408	Taxes other than Income Taxes - DIR Transport		50,763	-	-	-	-	11,558	11,558	-	-	-	-	30,406	
408	Other Taxes - DIR Sales Procurement		32,224	-	-	-	52	-	52	-	-	-	3	-	
408	Other Taxes - DIR Rental	DIR386	47,311	-	-	-	-	-	-	-	-	-	-	-	
408	Taxes Other Than Income - Excise Taxes	STRREV	16,102,785	-	500,476	-	-	-	500,476	-	512,369	-	-	512,369	
408	Other Taxes - Property Taxes	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
408	Other Taxes - Payroll Taxes	OML	3,584,535	32,227	21,910	15,410	13,374	3,190	86,111	18,886	42,734	10,088	5,301	7,787	
408	Other Taxes - Rate Inc Rel	STRREV	881,121	-	27,385	-	-	-	27,385	-	28,036	-	-	28,036	
408	Other Taxes - Gas Cost Rel	GASREV	-	-	-	-	-	-	-	-	-	-	-	-	
-	TOTAL TAXES OTHER THAN INCOME		20,891,781	32,227	549,772	15,410	58,172	14,749	670,328	18,886	583,139	10,088	21,893	38,192	672,198
TOTAL EXPENSES			282,590,124	2,752,823	2,765,893	1,003,123	2,107,872	512,159	9,141,869	1,224,789	4,378,412	902,939	739,689	1,310,848	8,556,676
INCOME TAXES & ITC															
	DIT, utility operating income	BASE	38,564,776	568,382	382,356	235,017	34,960	8,207	1,228,923	218,684	722,661	202,912	12,647	20,855	1,177,758
	Provision for DIT - credit	BASE	-	-	-	-	-	-	-	-	-	-	-	-	
	ITC adjustments	BASE	-	-	-	-	-	-	-	-	-	-	-	-	
	FIT Current	BASE	(576,843)	(8,502)	(5,719)	(3,515)	(523)	(123)	(18,382)	(3,271)	(10,809)	(3,035)	(189)	(312)	
	FIT Current - Rate Incr. Rel.	BASE	7,681,542	113,213	76,160	46,812	6,964	1,635	244,784	43,559	143,944	40,417	2,519	4,154	
	TOTAL INCOME TAXES & ITC		45,669,474	673,094	452,796	278,314	41,401	9,719	1,455,324	258,971	855,795	240,294	14,977	24,697	1,394,734

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Depreciation Expense															
403	Production Depreciation Expense	PRODPT	36,531	27	-	-	-	-	27	-	-	-	-	-	-
403	JP Balancing Depreciation Expense	COM1	-	-	-	-	-	-	-	-	-	-	-	-	-
403	Underground Depreciation Expense	STORPT	1,050,444	11,429	-	-	-	-	11,429	12,753	-	-	-	-	12,753
403	Storage Depreciation Expense	LSTORPT	327,939	3,568	-	-	-	-	3,568	3,981	-	-	-	-	3,981
403	LNG Terminal/Processing Depr Exp	LSTORPT	31,156	339	-	-	-	-	339	378	-	-	-	-	378
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation Expense	DISTPT	90,136,987	28,028	162,007	83,752	-	-	273,787	87,948	1,200,711	60,887	-	-	1,349,546
403	Rental Depreciation Expense	DIR386	2,026,752	-	-	-	-	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	8,036,999	4,121	11,265	6,634	3,812	105	25,937	17,296	89,534	4,271	2,006	1,085	114,193
403	Depr. Expense - FAS 143	DMAINS	153,459	83	481	-	-	-	564	260	3,431	-	-	-	3,690
404	Amort. Ltd - Term Plant	GENPLT	11,632,341	5,965	16,304	9,602	5,517	152	37,540	25,034	129,587	6,182	2,904	1,570	165,276
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	14,438,497	-	103,670	-	-	-	103,670	-	237,036	-	-	-	237,036
407	Regulatory Credits	SGTREV	(5,916,161)	-	(42,479)	-	-	-	(42,479)	-	(97,125)	-	-	-	(97,125)
411	Accretion Exp - FAS143	DMAINS	25,410	14	80	-	-	-	93	43	568	-	-	-	611
414	Gains/Losses Property Sales	GENPLT	(30,231)	(16)	(42)	(25)	(14)	(0)	(98)	(65)	(337)	(16)	(8)	(4)	(430)
-	TOTAL DEPRECIATION EXPENSES		121,950,123	53,559	251,284	99,963	9,314	257	414,377	147,628	1,563,405	71,324	4,903	2,650	1,789,911
Taxes (other than income)															
408	Taxes other than Income Taxes - DIR Sales		193,041	-	-	-	10,262	-	10,262	-	-	-	8,057	-	8,057
408	Taxes other than Income Taxes - DIR Transport		50,763	-	-	-	-	249	249	-	-	-	-	3,445	3,445
408	Other Taxes - DIR Sales Procurement		32,224	-	-	-	10	-	10	-	-	-	0	-	0
408	Other Taxes - DIR Rental	DIR386	47,311	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other Than Income - Excise Taxes	STRREV	16,102,785	-	80,612	-	-	-	80,612	-	177,464	-	-	-	177,464
408	Other Taxes - Property Taxes	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
408	Other Taxes - Payroll Taxes	OML	3,584,535	1,961	4,016	2,733	2,945	81	11,738	10,385	34,154	1,561	1,550	838	48,488
408	Other Taxes - Rate Inc Rel	STRREV	881,121	-	4,411	-	-	-	4,411	-	9,711	-	-	-	9,711
408	Other Taxes - Gas Cost Rel	GASREV	-	-	-	-	-	-	-	-	-	-	-	-	-
-	TOTAL TAXES OTHER THAN INCOME		20,891,781	1,961	89,040	2,733	13,218	331	107,283	10,385	221,328	1,561	9,608	4,283	247,165
TOTAL EXPENSES			282,590,124	118,682	490,591	178,395	438,818	9,978	1,236,465	444,275	2,962,210	113,717	121,424	127,362	3,768,989
INCOME TAXES & ITC															
	DIT, utility operating income	BASE	38,564,776	20,422	69,939	41,393	7,329	166	139,249	52,669	527,301	31,854	2,198	2,049	616,071
	Provision for DIT - credit	BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
	ITC adjustments	BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
	FIT Current	BASE	(576,843)	(305)	(1,046)	(619)	(110)	(2)	(2,083)	(788)	(7,887)	(476)	(33)	(31)	(9,215)
	FIT Current - Rate Incr. Rel.	BASE	7,681,542	4,068	13,931	8,245	1,460	33	27,736	10,491	105,031	6,345	438	408	122,712
	TOTAL INCOME TAXES & ITC		45,669,474	24,185	82,823	49,019	8,679	197	164,903	62,372	624,445	37,723	2,603	2,426	729,568

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Contracts					Rentals						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Depreciation Expense															
403	Production Depreciation Expense	PRODPT	36,531	-	-	-	-	-	-	-	-	-	-	-	
403	JP Balancing Depreciation Expense	COM1	-	-	-	-	-	-	-	-	-	-	-	-	
403	Underground Depreciation Expense	STORPT	1,050,444	-	-	-	-	-	-	-	-	-	-	-	
403	Storage Depreciation Expense	LSTORPT	327,939	-	-	-	-	-	-	-	-	-	-	-	
403	LNG Terminal/Processing Depr Exp	LSTORPT	31,156	-	-	-	-	-	-	-	-	-	-	-	
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
403	Distribution Depreciation Expense	DISTPT	90,136,987	91,803	363,483	53,574	-	-	508,859	-	-	-	-	-	
403	Rental Depreciation Expense	DIR386	2,026,752	-	-	-	-	-	-	2,026,752	-	-	-	2,026,752	
403	General Depreciation Expense	GENPLT	8,036,999	8,844	26,949	3,864	-	1,414	40,871	-	-	12	5,219	5,231	
403	Depr. Expense - FAS 143	DMAINS	153,459	271	1,039	-	-	-	1,310	-	-	-	-	-	
404	Amort. Ltd - Term Plant	GENPLT	11,632,341	12,800	39,005	5,303	-	2,047	59,155	-	-	18	7,553	7,571	
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
407	Regulatory Debits	SGTREV	14,438,497	-	24,632	-	-	-	24,632	-	-	-	-	-	
407	Regulatory Credits	SGTREV	(5,916,161)	-	(10,093)	-	-	-	(10,093)	-	-	-	-	-	
411	Accretion Exp - FAS143	DMAINS	25,410	45	172	-	-	-	217	-	-	-	-	-	
414	Gains/Losses Property Sales	GENPLT	(30,231)	(33)	(101)	(14)	-	(5)	(154)	-	-	(0)	(20)	(20)	
-	TOTAL DEPRECIATION EXPENSES		121,950,123	113,730	445,084	62,527	-	3,456	624,797	-	-	2,026,783	12,752	-	2,039,535
Taxes (other than income)															
408	Taxes other than Income Taxes - DIR Sales		193,041	-	-	-	-	-	-	-	-	235	-	235	
408	Taxes other than Income Taxes - DIR Transport		50,763	-	-	-	-	4,477	4,477	-	-	-	-	-	
408	Other Taxes - DIR Sales Procurement		32,224	-	-	-	-	-	-	-	-	-	-	-	
408	Other Taxes - DIR Rental	DIR386	47,311	-	-	-	-	-	-	-	47,311	-	-	47,311	
408	Taxes Other Than Income - Excise Taxes	STRREV	16,102,785	-	50,749	-	-	-	50,749	-	223,885	-	-	223,885	
408	Other Taxes - Property Taxes	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
408	Other Taxes - Payroll Taxes	OML	3,584,535	4,211	10,219	1,300	-	1,093	16,824	-	-	10	4,033	4,042	
408	Other Taxes - Rate Inc Rel	STRREV	881,121	-	2,777	-	-	-	2,777	-	12,251	-	-	12,251	
408	Other Taxes - Gas Cost Rel	GASREV	-	-	-	-	-	-	-	-	-	-	-	-	
-	TOTAL TAXES OTHER THAN INCOME		20,891,781	4,211	63,745	1,300	-	5,570	74,827	-	236,135	47,321	4,268	-	287,724
TOTAL EXPENSES			282,590,124	246,327	862,641	96,263	-	163,091	1,368,322	-	256,825	2,299,000	705,599	-	3,261,423
INCOME TAXES & ITC															
	DIT, utility operating income	BASE	38,564,776	40,754	159,533	26,292	-	2,630	229,208	-	-	72,533	12,218	-	84,751
	Provision for DIT - credit	BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
	ITC adjustments	BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
	FIT Current	BASE	(576,843)	(610)	(2,386)	(393)	-	(39)	(3,428)	-	-	(1,085)	(183)	-	(1,268)
	FIT Current - Rate Incr. Rel.	BASE	7,681,542	8,118	31,777	5,237	-	524	45,655	-	-	14,448	2,434	-	16,881
	TOTAL INCOME TAXES & ITC		45,669,474	48,262	188,924	31,135	-	3,114	271,435	-	-	85,896	14,469	-	100,365

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Residential (16,23,53)

Comm. & Indus. (31,31T)

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,31T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
GAS COSTS															
Demand Costs															
Storage Costs															
-	Clay Basin Demand	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Clay Basin Capacity	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Storage		-	-	-	-	-	-	-	-	-	-	-	-	
Pipeline Costs															
-	NWP TF-1 (Annual Firm&Divry Upgrd)	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	City of Enumclaw (for Buckley)	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Gas Transmission Northwest (GTN)	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Westcoast	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NGTL & Foothills	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	TF-1 & TF-2 Winter Only Related to Jackson Pri	JPTF2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	TF-1 & TF-2 Winter Only Related to Jackson Pri	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Transportation Costs		-	-	-	-	-	-	-	-	-	-	-	-	
Other															
-	Capacity Release	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Other		-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL DEMAND COSTS			-	-	-	-	-	-	-	-	-	-	-	-	

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Large Volume (41,41T)

Interruptible (85,85T)

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85,85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
GAS COSTS															
Demand Costs															
Storage Costs															
-	Clay Basin Demand	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Clay Basin Capacity	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Storage		-	-	-	-	-	-	-	-	-	-	-	-	
Pipeline Costs															
-	NWP TF-1 (Annual Firm&Dlvry Upgrd)	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	City of Enumclaw (for Buckley)	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Gas Transmission Northwest (GTN)	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Westcoast	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NGTL & Foothills	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	TF-1 & TF-2 Winter Only Related to Jackson Pr	JPTF2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	TF-1 & TF-2 Winter Only Related to Jackson Pr	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Transportation Costs		-	-	-	-	-	-	-	-	-	-	-	-	
Other															
-	Capacity Release	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Other		-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL DEMAND COSTS			-	-	-	-	-	-	-	-	-	-	-	-	

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
GAS COSTS															
Demand Costs															
Storage Costs															
-	Clay Basin Demand	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Clay Basin Capacity	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Storage		-	-	-	-	-	-	-	-	-	-	-	-	
Pipeline Costs															
-	NWP TF-1 (Annual Firm&Dlvry Upgrd)	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	City of Enumclaw (for Buckley)	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Gas Transmission Northwest (GTN)	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Westcoast	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NGTL & Foothills	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	TF-1 & TF-2 Winter Only Related to Jackson Pr.	JPTF2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	TF-1 & TF-2 Winter Only Related to Jackson Pr.	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Transportation Costs		-	-	-	-	-	-	-	-	-	-	-	-	
Other															
-	Capacity Release	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Other		-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL DEMAND COSTS			-	-	-	-	-	-	-	-	-	-	-	-	

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
GAS COSTS															
Demand Costs															
Storage Costs															
-	Clay Basin Demand	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Clay Basin Capacity	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Storage		-	-	-	-	-	-	-	-	-	-	-	-	
Pipeline Costs															
-	NWP TF-1 (Annual Firm&Dlvry Upgrd)	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	City of Enumclaw (for Buckley)	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Gas Transmission Northwest (GTN)	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Westcoast	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NGTL & Foothills	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	TF-1 & TF-2 Winter Only Related to Jackson Pr.	JPTF2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	TF-1 & TF-2 Winter Only Related to Jackson Pr.	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Transportation Costs		-	-	-	-	-	-	-	-	-	-	-	-	
Other															
-	Capacity Release	TF1_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Other		-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL DEMAND COSTS			-	-	-	-	-	-	-	-	-	-	-	-	

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

				Residential (16,23,53)						Comm. & Indus. (31,31T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
Variable Costs															
Supply Costs															
-	Annual Contracts & Spot Purchases	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Withdrawals	SEAS2_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Injections	SEAS2_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Gas Financials	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Adjust for Rate Case Volumes	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Adjust for Rate Case Costs	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total Variable Supply Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Storage Costs															
-	Clay Basin	SEAS2_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total Variable Storage Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Pipeline Costs															
-	TF-1 Commodity Costs	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	TF-1 & TF-2 Winter Only Related to Jackson Pri	JPTF2_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	TF-1 & TF-2 Winter Only Related to Jackson Pri	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Gas Transmission Northwest (GTN)	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total Variable Pipeline Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL VARIABLE COSTS		-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS COSTS		-	-	-	-	-	-	-	-	-	-	-	-	-
REVENUE															
-	Gas Revenues	GASREV	-	-	-	-	-	-	-	-	-	-	-	-	-
480,481	Res., Comm. & Indus. Sales	SALESREV	412,420,856	-	304,383,541	-	-	-	304,383,541	-	88,429,327	-	-	-	88,429,327
489	Rev From Transp. of Gas To Others	TRANSREV	16,072,719	-	-	-	-	-	-	-	15,339	-	-	-	15,339
-	Other Operating Revenue	OTHREV	7,009,594	-	6,572,761	-	-	-	6,572,761	-	318,759	-	-	-	318,759
-	Rental Revenue	DIR386	6,041,548	-	-	-	-	-	-	-	-	-	-	-	-
489	Gas Revenues from Storing Gas of Others	OTHREV	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL REVENUE		441,544,717	-	310,956,302	-	-	-	310,956,302	-	88,763,425	-	-	-	88,763,425

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

			Large Volume (41,41T)					Interruptible (85, 85T)						
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total											
Variable Costs														
Supply Costs														
-	Annual Contracts & Spot Purchases	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Withdrawals	SEAS2_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Injections	SEAS2_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Gas Financials	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Adjust for Rate Case Volumes	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Adjust for Rate Case Costs	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total Variable Supply Costs		-	-	-	-	-	-	-	-	-	-	-	-
Storage Costs														
-	Clay Basin	SEAS2_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total Variable Storage Costs		-	-	-	-	-	-	-	-	-	-	-	-
Pipeline Costs														
-	TF-1 Commodity Costs	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	TF-1 & TF-2 Winter Only Related to Jackson Pr	JPTF2_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	TF-1 & TF-2 Winter Only Related to Jackson Pr	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-
-	Gas Transmission Northwest (GTN)	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total Variable Pipeline Costs		-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL VARIABLE COSTS		-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS COSTS		-	-	-	-	-	-	-	-	-	-	-	-
REVENUE														
-	-		-	-	-	-	-	-	-	-	-	-	-	-
480,481	Gas Revenues	GASREV	-	-	-	-	-	-	-	-	-	-	-	-
480,481	Res., Comm. & Indus. Sales	SALESREV	412,420,856	12,133,761	-	-	-	12,133,761	-	4,241,106	-	-	-	4,241,106
489	Rev From Transp. of Gas To Others	TRANSREV	16,072,719	1,371,623	-	-	-	1,371,623	-	9,585,212	-	-	-	9,585,212
-	Other Operating Revenue	OTHREV	7,009,594	8,226	-	-	-	8,226	-	(153,799)	-	-	-	(153,799)
-	Rental Revenue	DIR386	6,041,548	-	-	-	-	-	-	-	-	-	-	-
489	Gas Revenues from Storing Gas of Others	OTHREV	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL REVENUE		441,544,717	13,513,611	-	-	-	13,513,611	-	13,672,519	-	-	-	13,672,519

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Variable Costs															
Supply Costs															
-	Annual Contracts & Spot Purchases	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Withdrawals	SEAS2_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Injections	SEAS2_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Gas Financials	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Adjust for Rate Case Volumes	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Adjust for Rate Case Costs	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Variable Supply Costs		-	-	-	-	-	-	-	-	-	-	-	-	
Storage Costs															
-	Clay Basin	SEAS2_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Variable Storage Costs		-	-	-	-	-	-	-	-	-	-	-	-	
Pipeline Costs															
-	TF-1 Commodity Costs	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	TF-1 & TF-2 Winter Only Related to Jackson Pr.	JPTF2_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	TF-1 & TF-2 Winter Only Related to Jackson Pr.	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-	
-	Gas Transmission Northwest (GTN)	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Variable Pipeline Costs		-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL VARIABLE COSTS		-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL GAS COSTS		-	-	-	-	-	-	-	-	-	-	-	-	
REVENUE															
-			-	-	-	-	-	-	-	-	-	-	-	-	
480,481	Gas Revenues	GASREV	-	-	-	-	-	-	-	-	-	-	-	-	
480,481	Res., Comm. & Indus. Sales	SALESREV	412,420,856	-	2,088,976	-	-	-	2,088,976	-	1,144,144	-	-	1,144,144	
489	Rev From Transp. of Gas To Others	TRANSREV	16,072,719	-	86,353	-	-	-	86,353	-	3,644,730	-	-	3,644,730	
-	Other Operating Revenue	OTHREV	7,009,594	-	2,147	-	-	-	2,147	-	12,526	-	-	12,526	
-	Rental Revenue	DIR386	6,041,548	-	-	-	-	-	-	-	-	-	-	-	
489	Gas Revenues from Storing Gas of Others	OTHREV	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL REVENUE		441,544,717	-	2,177,476	-	-	-	2,177,476	-	4,801,400	-	-	4,801,400	

Puget Sound Energy
2017 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year Without Gas

Acct. No.	Account Description	Allocator	Total	Contracts					Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
Variable Costs														
Supply Costs														
-	Annual Contracts & Spot Purchases	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Withdrawals	SEAS2_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Injections	SEAS2_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Gas Financials	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Adjust for Rate Case Volumes	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Adjust for Rate Case Costs	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total Variable Supply Costs		-	-	-	-	-	-	-	-	-	-	-	-
Storage Costs														
-	Clay Basin	SEAS2_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total Variable Storage Costs		-	-	-	-	-	-	-	-	-	-	-	-
Pipeline Costs														
-	TF-1 Commodity Costs	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	TF-1 & TF-2 Winter Only Related to Jackson Pr.	JPTF2_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	TF-1 & TF-2 Winter Only Related to Jackson Pr.	COM1GS	-	-	-	-	-	-	-	-	-	-	-	-
-	Gas Transmission Northwest (GTN)	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total Variable Pipeline Costs		-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL VARIABLE COSTS		-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS COSTS		-	-	-	-	-	-	-	-	-	-	-	-
REVENUE														
-			-	-	-	-	-	-	-	-	-	-	-	-
480,481	Gas Revenues	GASREV	-	-	-	-	-	-	-	-	-	-	-	-
480,481	Res., Comm. & Indus. Sales	SALESREV	412,420,856	-	-	-	-	-	-	-	-	-	-	-
489	Rev From Transp. of Gas To Others	TRANSREV	16,072,719	-	1,369,462	-	-	-	1,369,462	-	-	-	-	-
-	Other Operating Revenue	OTHREV	7,009,594	-	10	-	-	-	10	248,964	-	-	-	248,964
-	Rental Revenue	DIR386	6,041,548	-	-	-	-	-	-	6,041,548	-	-	-	6,041,548
489	Gas Revenues from Storing Gas of Others	OTHREV	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL REVENUE		441,544,717	-	1,369,472	-	-	-	1,369,472	-	6,290,512	-	-	6,290,512