

**EXHIBIT NO. ___(JAP-11)
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___

**TENTH 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 Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
RATE BASE											
Plant-in-Service											
Intangible Plant											
301.0	Organization	158,692	158,692	158,692						-	158,692
302.0	Franchise and Consents	391,855	391,855	391,855						-	391,855
303.0	Misc. Intangible	67,284,596	67,284,596	67,284,596						-	67,284,596
	Sub-total	67,835,143	67,835,143	67,835,143	-	-	-	-	-	-	67,835,143
Production and Gathering Plant											
304.0	Land and Land Rights	153,211	153,211	153,211						-	153,211
305.0	Structures and Improvements	508,737	508,737	508,737						-	508,737
311.0	Liquefied Petroleum Gas Equipment	6,070,282	6,070,282	6,070,282						-	6,070,282
320.0	Other Equipment	4,853	4,853	4,853						-	4,853
	Sub-total	6,737,083	6,737,083	6,737,083	-	-	-	-	-	-	6,737,083
Natural Gas Underground Storage											
	JP Storage Balancing - DIR	8,639,306	8,639,306	8,639,306						-	8,639,306
350.0	Land and Land Rights	832,588	832,588	832,588						-	832,588
351.0	Structures and Improvements	663,831	663,831	663,831						-	663,831
352.0	Wells	13,787,358	13,787,358	13,787,358						-	13,787,358
353.0	Lines	2,081,879	2,081,879	2,081,879						-	2,081,879
354.0	Compressor Equipment	14,355,129	14,355,129	14,355,129						-	14,355,129
355.0	Measuring and Regulating Equipment	424,591	424,591	424,591						-	424,591
356.0	Purification Equipment	2,130,117	2,130,117	2,130,117						-	2,130,117
357.0	Other Equipment	281,727	281,727	281,727						-	281,727
	Sub-total	43,196,528	43,196,528	43,196,528	-	-	-	-	-	-	43,196,528
Natural Gas Local Storage											
360.0	Land & Land Rights	1,704,569	1,704,569	1,704,569						-	1,704,569
361.0	Structures & improvement	4,155,602	4,155,602	4,155,602						-	4,155,602
362.0	Gas Holders	3,683,221	3,683,221	3,683,221						-	3,683,221
363.0	Purification Equipment	3,984,039	3,984,039	3,984,039						-	3,984,039
364.0	Terminating & Processing	970,581	970,581	970,581						-	970,581
	Sub-total	14,498,012	14,498,012	14,498,012	-	-	-	-	-	-	14,498,012

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
Distribution Plant											
373.0	Easements	-	-	-						-	-
374.0	Land and Land Rights	24,136,190	24,136,190	24,136,190						-	24,136,190
375.0	Structures and Improvements	35,613,837	35,613,837	35,613,837						-	35,613,837
376.0	Mains	573,784,071	564,278,303	564,278,303		9,505,768				-	573,784,071
376.0	Mains - Peak	1,164,955,537	1,145,655,948	1,145,655,948		19,299,590				-	1,164,955,537
378.0	Meas. & Reg. Station Equip.- Gen.	35,761,286	35,761,286	35,761,286						-	35,761,286
378.0	Meas. & Reg. Station Equip.- Peak	72,606,248	72,606,248	72,606,248						-	72,606,248
380.0	Services	979,946,420	976,745,825	976,745,825		3,200,595				-	979,946,420
380.0	Services - DIR	11,927,718	11,927,718	11,927,718						-	11,927,718
381.0	Meters	74,869,323	74,869,323	74,869,323						-	74,869,323
382.0	Meter Installations	155,174,221	155,174,221	155,174,221						-	155,174,221
383.0	House Regulators	16,401,520	16,401,520	16,401,520						-	16,401,520
384.0	House Regulators Installations	82,507,471	82,507,471	82,507,471						-	82,507,471
385.0	Indust. Meas. & Reg. Station Equip.	37,287,940	37,287,940	37,287,940						-	37,287,940
386.0	Rental Property on Customers Premise	28,159,534	28,159,534	28,159,534						-	28,159,534
387.0	Other Equipment	5,861,748	5,861,748	5,861,748						-	5,861,748
388.0	ARO	9,047,726	9,047,726	9,047,726						-	9,047,726
	Sub-total	3,308,040,790	3,276,034,837	3,276,034,837	-	32,005,953	-	-	-	-	3,308,040,790
General Plant											
389.0	Land and Land Rights	14,106,975	8,688,631	8,688,631		5,418,344				-	14,106,975
390.0	Structures and Improvements	44,948,457	41,554,542	41,554,542		3,393,915				-	44,948,457
391.0	Office Furniture and Equipment	32,262,112	32,262,112	32,262,112						-	32,262,112
392.0	Transportation Equipment	8,449,012	8,449,012	8,449,012						-	8,449,012
390.1	LeaseHolds	-	1,121,972	1,121,972		(1,121,972)				-	-
~	~	-	-	-						-	-
393.0	Stores Equipment	80,532	80,532	80,532						-	80,532
394.0	Tools, Shop, and Garage Equipment	11,579,359	11,579,359	11,579,359						-	11,579,359
~	~	-	-	-						-	-
~	~	-	-	-						-	-
395.0	Laboratory Equipment	2,789,002	2,789,002	2,789,002						-	2,789,002
396.0	Power Operated Equipment	616,698	616,698	616,698						-	616,698
397.0	Communication Equipment	32,257,018	32,257,018	32,257,018						-	32,257,018
398.0	Misc. Equipment	558,679	558,679	558,679						-	558,679
399.0	Other Intangible Property	256,331	256,331	256,331						-	256,331
	Sub-total	147,904,174	140,213,888	140,213,888	-	7,690,286	-	-	-	-	147,904,174
	TOTAL PLANT-IN-SERVICE	3,588,211,730	3,548,515,491	3,548,515,491	-	39,696,239	-	-	-	-	3,588,211,730

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
Accumulated Reserve											
Intangible Plant											
301.0	Organization	-	-	-						-	-
302.0	Franchise and Consents	(154,272)	(154,272)	(154,272)						-	(154,272)
303.0	Misc. Intangible	(23,739,094)	(23,739,094)	(23,739,094)						-	(23,739,094)
	Sub-total	(23,893,366)	(23,893,366)	(23,893,366)	-	-	-	-	-	-	(23,893,366)
Production and Gathering Plant											
304.0	Land and Land Rights	-	-	-						-	-
305.0	Structures and Improvements	(486,976)	(487,532)	(487,532)		556				-	(486,976)
311.0	Liquefied Petroleum Gas Equipment	(5,710,142)	(5,721,545)	(5,721,545)		11,403				-	(5,710,142)
320.0	Other Equipment	(887)	(769)	(769)		(118)				-	(887)
	Sub-total	(6,198,006)	(6,209,847)	(6,209,847)	-	11,841	-	-	-	-	(6,198,006)
Natural Gas Underground Storage											
	JP Storage Balancing - DIR	(3,956,585)	(3,937,686)	(3,937,686)		(18,899)				-	(3,956,585)
350.0	Land and Land Rights	(2,342)	(2,214)	(2,214)		(128)				-	(2,342)
351.0	Structures and Improvements	(356,544)	(351,605)	(351,605)		(4,939)				-	(356,544)
352.0	Wells	(8,064,446)	(8,044,475)	(8,044,475)		(19,971)				-	(8,064,446)
353.0	Lines	(1,318,927)	(1,321,550)	(1,321,550)		2,623				-	(1,318,927)
354.0	Compressor Equipment	(5,362,923)	(5,326,876)	(5,326,876)		(36,048)				-	(5,362,923)
355.0	Measuring and Regulating Equipment	156,000	158,002	158,002		(2,002)				-	156,000
356.0	Purification Equipment	(837,078)	(827,996)	(827,996)		(9,082)				-	(837,078)
357.0	Other Equipment	(40,080)	(34,032)	(34,032)		(6,048)				-	(40,080)
	Sub-total	(19,782,925)	(19,688,430)	(19,688,430)	-	(94,494)	-	-	-	-	(19,782,925)
Natural Gas Local Storage											
360.0	Land & Land Rights	-	-	-						-	-
361.0	Structures & improvement	(1,403,912)	(1,411,414)	(1,411,414)		7,502				-	(1,403,912)
362.0	Gas Holders	(1,245,905)	(1,248,728)	(1,248,728)		2,822				-	(1,245,905)
363.0	Purification Equipment	(1,654,096)	(1,664,330)	(1,664,330)		10,234				-	(1,654,096)
364.0	Terminating & Processing	(564,167)	(568,463)	(568,463)		4,297				-	(564,167)
	Sub-total	(4,868,080)	(4,892,935)	(4,892,935)	-	24,855	-	-	-	-	(4,868,080)

**Puget Sound Energy
2017 Gas Cost of Service Study
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Distribution Plant											
373.0	Easements	-	-	-	-	-	-	-	-	-	-
374.0	Land and Land Rights	(1,731,701)	(1,756,489)	(1,756,489)	-	24,787	-	-	-	-	(1,731,701)
375.0	Structures and Improvements	(4,631,086)	(4,582,699)	(4,582,699)	-	(48,388)	-	-	-	-	(4,631,086)
376.0	Mains	(202,148,764)	(201,519,052)	(201,519,052)	-	(629,712)	-	-	-	-	(202,148,764)
376.0	Mains - Peak	(410,581,191)	(409,144,742)	(409,144,742)	-	(1,436,449)	-	-	-	-	(410,581,191)
-	-	-	-	-	-	-	-	-	-	-	-
378.0	Meas. & Reg. Station Equip.- Gen.	(11,304,682)	(11,312,666)	(11,312,666)	-	7,983	-	-	-	-	(11,304,682)
378.0	Meas. & Reg. Station Equip.- Peak	(22,951,931)	(22,968,140)	(22,968,140)	-	16,209	-	-	-	-	(22,951,931)
380.0	Services	(470,420,793)	(476,188,322)	(476,188,322)	-	5,767,530	-	-	-	-	(470,420,793)
380.0	Services - DIR	(5,815,064)	(5,815,064)	(5,815,064)	-	-	-	-	-	-	(5,815,064)
381.0	Meters	(20,593,119)	(20,092,535)	(20,092,535)	-	(500,585)	-	-	-	-	(20,593,119)
382.0	Meter Installations	(43,947,908)	(44,063,662)	(44,063,662)	-	115,754	-	-	-	-	(43,947,908)
383.0	House Regulators	(7,374,521)	(7,454,077)	(7,454,077)	-	79,555	-	-	-	-	(7,374,521)
384.0	House Regulators Installations	(24,349,667)	(24,618,542)	(24,618,542)	-	268,874	-	-	-	-	(24,349,667)
385.0	Indust. Meas. & Reg. Station Equip.	3,075,527	3,624,053	3,624,053	-	(548,526)	-	-	-	-	3,075,527
386.0	Rental Property on Customers Premise	(23,628,999)	(23,096,807)	(23,096,807)	-	(532,192)	-	-	-	-	(23,628,999)
387.0	Other Equipment	(460,480)	(185,205)	(185,205)	-	(275,275)	-	-	-	-	(460,480)
388.0	ARO	(518,040)	(518,040)	(518,040)	-	-	-	-	-	-	(518,040)
	Sub-total	(1,247,382,423)	(1,249,691,990)	(1,249,691,990)	-	2,309,567	-	-	-	-	(1,247,382,423)
General Plant											
389.0	Land and Land Rights	(479,700)	(487,900)	(487,900)	-	8,200	-	-	-	-	(479,700)
390.0	Structures and Improvements	(23,569,566)	(24,118,926)	(24,118,926)	-	549,360	-	-	-	-	(23,569,566)
391.0	Office Furniture and Equipment	(13,444,732)	(13,371,503)	(13,371,503)	-	(73,229)	-	-	-	-	(13,444,732)
392.0	Transportation Equipment	(4,913,855)	(5,030,032)	(5,030,032)	-	116,177	-	-	-	-	(4,913,855)
393.0	Stores Equipment	(40,876)	(39,732)	(39,732)	-	(1,144)	-	-	-	-	(40,876)
394.0	Tools, Shop, and Garage Equipment	(5,988,962)	(5,906,850)	(5,906,850)	-	(82,113)	-	-	-	-	(5,988,962)
395.0	Laboratory Equipment	(1,034,658)	(1,048,577)	(1,048,577)	-	13,919	-	-	-	-	(1,034,658)
396.0	Power Operated Equipment	(722,083)	(724,286)	(724,286)	-	2,203	-	-	-	-	(722,083)
397.0	Communication Equipment	(11,957,493)	(11,906,870)	(11,906,870)	-	(50,623)	-	-	-	-	(11,957,493)
398.0	Misc. Equipment	(276,464)	(278,235)	(278,235)	-	1,771	-	-	-	-	(276,464)
399.0	Other Intangible Plant	(96,949)	(96,949)	(96,949)	-	-	-	-	-	-	(96,949)
	Sub-total	(62,525,339)	(63,009,860)	(63,009,860)	-	484,521	-	-	-	-	(62,525,339)
Other Assets											
108.0	Retirement Work in Progress	4,351,639	4,351,639	4,351,639	-	-	-	-	-	-	4,351,639
230.0	Asset Retirement Obligations	(9,046,121)	(9,046,121)	(9,046,121)	-	-	-	-	-	-	(9,046,121)
253.0	Landlord Incentives	(3,108,530)	(3,108,530)	(3,108,530)	-	-	-	-	-	-	(3,108,530)
182.3	Gas Rental Equip & Pipe	-	-	-	-	-	-	-	-	-	-
	Other	17,635	17,635	17,635	-	-	-	-	-	-	17,635
	Sub-total	(7,785,377)	(7,785,377)	(7,785,377)	-	-	-	-	-	-	(7,785,377)
	TOTAL ACCUMULATED RESERVE	(1,372,435,514)	(1,375,171,805)	(1,375,171,805)	-	2,736,291	-	-	-	-	(1,372,435,514)

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
Rate Base Adjustments and Working Capital											
Other Rate Base											
n/a	Customer Advances for Construction	(20,859,704)	(20,859,704)	(20,859,704)						-	(20,859,704)
n/a	Gas Stored Underground - Non current	8,654,564	8,654,564	8,654,564						-	8,654,564
n/a	CIAC - Accum. Def. FIT.	-	-	-						-	-
n/a	Customer Deposit	(9,302,099)	(9,302,099)	(9,302,099)						-	(9,302,099)
n/a	Liberalized Depr.Tot. Accum. Def. FIT	(511,214,276)	(502,155,618)	(502,155,618)		(9,058,658)				-	(511,214,276)
n/a	Allowance for Working Capital	77,638,932	77,638,932	77,638,932						-	77,638,932
	Total Other Rate Base	(455,082,583)	(446,023,925)	(446,023,925)	-	(9,058,658)	-	-	-	-	(455,082,583)
	TOTAL RATE BASE	1,760,693,633	1,727,319,761	1,727,319,761	-	33,373,872	-	-	-	-	1,760,693,633

**Puget Sound Energy
2017 Gas Cost of Service Study
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EXPENSES											
O & M Expenses											
Production Expense											
710.0	Oper. Supervision and Engineering	-	-	-	-	-	-	-	-	-	-
717.0	LPG Expenses	163,660	161,095	161,095	-	2,565	-	-	-	-	163,660
735.0	Misc. Production Expenses	-	-	-	-	-	-	-	-	-	-
741.0	Main. Structures and Improvements	-	-	-	-	-	-	-	-	-	-
742.0	Maintenance of Production Equipment	-	-	-	-	-	-	-	-	-	-
	Sub-total	163,660	161,095	161,095	-	2,565	-	-	-	-	163,660
Other Gas Supply Expenses											
804.0	Natural Gas Purchases - City Gate	-	-	-	-	-	332,449,117	-	-	-	332,449,117
805.0	Other Gas Purchases	-	-	-	-	-	60	-	-	-	60
805.1	Purchased Gas Cost Adjustment	-	-	-	-	-	18,541,459	-	-	-	18,541,459
807.2	Oper. of Purch. Gas Measuring Sta.	407,168	403,106	403,106	-	4,063	-	-	-	-	407,168
807.4	Purch. Gas Calculation Exp.	172,106	167,880	167,880	-	4,226	-	-	-	-	172,106
808.1	Gas Withdrawn From Storage	-	-	-	-	-	34,704,563	-	-	-	34,704,563
808.2	Gas Delivered to Storage	-	-	-	-	-	(28,473,808)	-	-	-	(28,473,808)
812.0	Gas Used for Other Utility Operations	(63,807)	(63,807)	(63,807)	-	-	-	-	-	-	(63,807)
	Sub-total	515,468	507,179	507,179	-	8,289	357,221,391	-	-	-	357,736,859
Underground Storage Expenses											
	JP Storage Balancing - DIR	265,353	262,405	262,405	-	2,948	-	-	-	-	265,353
814.0	Operation Supv & Eng	126,396	123,481	123,481	-	2,915	-	-	-	-	126,396
815.0	Oper Map & Records	-	-	-	-	-	-	-	-	-	-
816.0	Oper Wells Expense	7,197	7,197	7,197	-	-	-	-	-	-	7,197
817.0	Oper Lines Expense	23,354	23,354	23,354	-	-	-	-	-	-	23,354
818.0	Oper Compressor Sta Exp	195,444	192,183	192,183	-	3,261	-	-	-	-	195,444
819.0	Oper Compressor Sta Fuel	23,257	23,257	23,257	-	-	-	-	-	-	23,257
820.0	Oper Meas & Reg Sta Exp	4,189	4,189	4,189	-	-	-	-	-	-	4,189
821.0	Oper Purification Exp	23,573	23,573	23,573	-	-	-	-	-	-	23,573
823.0	Storage Gas Losses	-	-	-	-	-	-	-	-	-	-
824.0	Oper Other Expenses	67,784	67,676	67,676	-	108	-	-	-	-	67,784
825.0	Oper Storage Well Royalty	26,020	26,020	26,020	-	-	-	-	-	-	26,020
826.0	Oper Other Storage Rents	-	-	-	-	-	-	-	-	-	-
830.0	Maint Supv & Engineering	110,976	108,210	108,210	-	2,766	-	-	-	-	110,976
831.0	Maint Structures	33,889	33,797	33,797	-	92	-	-	-	-	33,889
832.0	Maint Reservoirs & Wells	133,851	133,597	133,597	-	253	-	-	-	-	133,851
833.0	Maint Of Lines	15,801	15,650	15,650	-	152	-	-	-	-	15,801
834.0	Maint Compressor Sta Equip	232,858	230,653	230,653	-	2,205	-	-	-	-	232,858
835.0	Maint M&R Sta Equip	72	71	71	-	1	-	-	-	-	72
836.0	Maint Purification Equip	17,884	17,847	17,847	-	37	-	-	-	-	17,884
837.0	Maint Other Equipment	18,864	18,864	18,864	-	-	-	-	-	-	18,864
	Sub-total	1,326,763	1,312,024	1,312,024	-	14,738	-	-	-	-	1,326,763

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
Natural Gas Local Storage Expenses											
841.0	Operating Labor & Expenses	447,562	440,586	440,586		6,976				-	447,562
843.2	Maint Struc & Impro	-	-	-						-	-
843.3	Maintenance of Gas Holders	-	-	-						-	-
843.6	Maintenance of Vaporizing Equipment	-	-	-						-	-
843.8	Maint Measur & Reg	-	-	-						-	-
843.9	Other Gas Maintenance	22	22	22						-	22
	Sub-total	447,584	440,608	440,608	-	6,976	-	-	-	-	447,584
Transmission											
850.0	Oper Supervision & Engineering	-	-	-		-				-	-
856.0	Oper Mains Expenses	-	-	-		-				-	-
857.0	Oper Meas & Reg Sta Exp	-	-	-		-				-	-
862.0	Maint Structures & Improvements	-	-	-		-				-	-
863.0	Maint Mains	-	-	-		-				-	-
864.0	Maint Supv & Eng	-	-	-		-				-	-
865.0	Maint Structures	-	-	-		-				-	-
867.0	Maint Other Equipment	-	-	-		-				-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
Distribution											
870.0	Oper Supv & Engineering	1,759,258	1,721,464	1,721,464		37,794				-	1,759,258
871.0	Oper Load Dispatching	1,185,470	1,157,382	1,157,382		28,088				-	1,185,470
874.0	Oper Mains & Services Exp	18,689,539	18,540,085	18,540,085		149,454				-	18,689,539
875.0	Oper Meas & Reg Sta Gen	1,785,315	1,747,225	1,747,225		38,090				-	1,785,315
876.0	Oper Meas & Reg Sta Indus	12,990	11,533	11,533		1,457				-	12,990
878.0	Oper Meter & House Reg	5,176,787	5,097,057	5,097,057		79,730				-	5,176,787
879.0	Oper Customer Install Exp	5,494,784	5,400,431	5,400,431		94,353				-	5,494,784
880.0	Oper Other Expense	5,115,361	5,040,379	5,040,379		74,982				-	5,115,361
881.0	Oper Rents Expense	217,942	217,942	217,942		-				-	217,942
-	-	-	-	-		-				-	-
886.0	Maint of Facilities and Structures	288,186	288,186	288,186		-				-	288,186
887.0	Maint Mains	7,349,761	7,293,140	7,293,140		56,621				-	7,349,761
889.0	Maint Meas & Reg Sta Gen	946,923	935,396	935,396		11,527				-	946,923
890.0	Maint Meas & Reg Sta Ind	107,510	98,882	98,882		8,628				-	107,510
892.0	Maint Services	4,457,291	4,438,772	4,438,772		18,518				-	4,457,291
893.0	Maint Meters & House Reg	1,366,141	1,349,759	1,349,759		16,382				-	1,366,141
894.0	Maint Other Equipment	348,862	330,416	330,416		18,446				-	348,862
	Direct Assign to Sales	1,742,032	1,742,032	1,742,032		-				-	1,742,032
	Direct Assignment to Transport	100,457	100,457	100,457		-				-	100,457
	Sub-total	56,144,612	55,510,540	55,510,540	-	634,072	-	-	-	-	56,144,612
Customer Accounts Expense											
901.0	Supervision - Customer Accounting	106,657	105,126	-	105,126	1,531				-	106,657
902.0	Meter Reading Expense SALES	6,352,498	6,347,806	6,154,324	193,482	4,692				-	6,352,498
902.0	Meter Reading Expense TRANSPORT	1,252,374	1,251,449	1,213,305	38,144	925				-	1,252,374
903.0	Cust. Records & Collection Exp.	16,959,738	13,458,462	794,908	12,663,554	3,501,276				-	16,959,738
904.0	Uncollectible Accounts	2,372,302	2,537,539	2,537,539		(165,237)				-	2,372,302
904.0	Uncollectible Accounts - Gas Cost Rel	-	-	-	-	-	1,924,187			-	1,924,187
904.0	Uncollectible Accounts - Rate Inc Rel	118,182	-	-	-	-	-	118,182		118,182	118,182
905.0	Misc. Customer Accounts Expense	2,275	2,275	-	2,275	-				-	2,275
903.0	Direct Assign to Sales	420,770	420,770	420,770		-				-	420,770
903.0	Direct Assignment to Transport	37,538	37,538	37,538		-				-	37,538
	Sub-total	27,622,333	24,160,965	11,158,384	13,002,581	3,343,186	1,924,187	118,182	-	118,182	29,546,520

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
Customer Service & Information Expenses											
908.0	Direct Assignment to Sales	-	-	-						-	-
908.0	Direct Assignment to Transport	-	-	-						-	-
908.0	Customer Assistance Expenses	(11,574,158)	6,564,270	5,976,367	587,903	(18,138,428)				-	(11,574,158)
909.0	Information, Instructional Advertising	1,329,033	1,321,639	796,481	525,158	7,394				-	1,329,033
910.0	Misc. Cust. Serv. & Infor. Expenses	66,743	65,271		65,271	1,472				-	66,743
908.0	Customer Assistance Expense	12,460,807	12,460,807	12,460,807		-				-	12,460,807
	Sub-total	2,282,426	20,411,988	19,233,655	1,178,332	(18,129,562)	-	-	-	-	2,282,426
Sales Expense											
912.0	Demonstrating and Selling	1,884	1,839	1,839		46				-	1,884
913.0	Advertising Expenses	-	-	-		-				-	-
	Sub-total	1,884	1,839	1,839	-	46	-	-	-	-	1,884
Administrative & General Expenses											
920.0	A & G Salaries - DIR Sales Procurement	264,731	264,731	264,731						-	264,731
920.0	A & G Salaries - DIR Transport	17,858	17,858	17,858						-	17,858
920.0	A & G Salaries	14,308,445	13,959,246	1,427,602	12,531,644	349,199				-	14,308,445
921.0	Office Supplies and Expenses- DIR Sales Procurement	4,328	4,328	4,328						-	4,328
921.0	Office Supplies and Expenses- Transport	92,215	92,215	92,215						-	92,215
921.0	Office Supplies and Expenses	1,625,111	1,625,111	169,748	1,455,363					-	1,625,111
922.0	Admin Expenses Transferred	(76,299)	(76,299)	-	(76,299)					-	(76,299)
923.0	Outside Services Employed	4,795,924	4,795,924	166,288	4,629,637	-				-	4,795,924
924.0	Property Insurance	539,469	558,067	401,978	156,089	(18,598)				-	539,469
925.0	Injuries & Damages	2,434,653	2,406,889	358,536	2,048,353	27,764				-	2,434,653
926.0	Benefits - DIR Sales	464,294	464,294	464,294						-	464,294
926.0	Benefits - DIR Transport	60,451	60,451	60,451						-	60,451
926.0	Benefits - DIR Sales Procurement	75,021	75,021	75,021						-	75,021
926.0	Benefit - DIR Rental	168,606	168,606	168,606						-	168,606
926.0	Emp Pension & Benefits	13,612,437	12,562,729	9,345,948	3,216,781	1,049,708				-	13,612,437
928.0	Regulatory Commission Expense	1,402,832	1,175,253	1,023,964	151,289	227,579				-	1,402,832
928.0	Regulatory Commission Expense - Other Revenue	15,363	15,363	15,363						-	15,363
928.0	Regulatory Commission Expense - Gas Cost Rel	-	-	-			748,593			-	748,593
928.0	Reg. Comm. Expense - Rate Inc Rel	45,985	-	-	-			45,985		45,985	45,985
930.1	Gen Advertising Exp	6,322	6,322	-	6,322	-				-	6,322
930.2	Misc. General Expenses	1,266,099	1,266,091	517,431	748,661	8				-	1,266,099
931.0	Rents	3,452,108	3,629,814		3,629,814	(177,706)				-	3,452,108
932.0	Maint Of General Plant- Gas	6,667,537	6,659,203	1,026,219	5,632,984	8,334				-	6,667,537
	Sub-total	51,243,491	49,731,216	15,600,579	34,130,637	1,466,289	748,593	45,985	-	45,985	51,992,083
TOTAL O & M EXPENSES		139,748,220	152,237,454	103,925,903	48,311,551	(12,653,401)	359,894,170	164,167	-	164,167	499,642,390

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
Labor O & M Expenses											
Production Expense - Labor											
710.0	Oper. Supervision and Engineering	-	-	-						-	-
717.0	LPG Expenses	101,219	98,067	98,067		3,152				-	101,219
735.0	Misc. Production Expenses	-	-	-						-	-
741.0	Maint. Structures and Improvements	-	-	-						-	-
742.0	Maint. Production Equipment	-	-	-						-	-
	Sub-total	101,219	98,067	98,067	-	3,152	-	-	-	-	101,219
Other Gas Supply Expenses											
807.2	Purchased Gas Expense	168,177	163,178	163,178		4,999				-	168,177
807.4	Purchased Gas Expense	160,429	155,229	155,229		5,200				-	160,429
	Sub-total	328,606	318,407	318,407	-	10,199	-	-	-	-	328,606
Natural Gas Underground Storage - Labor											
	JP Storage Balancing - DIR	177,716	172,299	172,299		5,418				-	177,716
814.0	Operation Supv & Eng	112,312	108,676	108,676		3,636				-	112,312
818.0	Oper Compressor Sta Exp	139,640	135,572	135,572		4,068				-	139,640
841.0	Operating Labor & Expenses	229,997	223,035	223,035		6,962				-	229,997
830.0	Maint Supv & Engineering	129,507	125,389	125,389		4,118				-	129,507
834.0	Maint Compressor Sta Equip	94,404	91,653	91,653		2,751				-	94,404
824.0	Other Expenses	5,005	4,870	4,870		135				-	5,005
	Sub-total	888,581	861,493	861,493	-	27,088	-	-	-	-	888,581
Natural Gas Local Storage - Labor											
843.2	Maint Struc & Impro	1	-	-		1				-	1
843.3	Maintenance of Gas Holders	-	-	-						-	-
843.6	Maintenance of Vaporizing Equipment	-	-	-						-	-
843.8	Maint Measur & Reg	-	-	-						-	-
843.9	Other Gas Maintenance	-	-	-						-	-
	Sub-total	1	-	-	-	1	-	-	-	-	1

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
Distribution - Labor											
870.0	Oper Supv & Engineering	1,460,818	1,413,502	1,413,502		47,316				-	1,460,818
871.0	Oper Load Dispatching	1,084,858	1,049,694	1,049,694		35,165				-	1,084,858
874.0	Oper Mains & Services Exp	6,316,156	6,129,048	6,129,048		187,108				-	6,316,156
875.0	Oper Meas & Reg Sta Gen	1,405,285	1,357,599	1,357,599		47,686				-	1,405,285
876.0	Oper Meas & Reg Sta Indus	46,304	44,480	44,480		1,824				-	46,304
878.0	Oper Meter & House Reg	3,454,107	3,354,289	3,354,289		99,817				-	3,454,107
879.0	Oper Customer Install Exp	4,090,481	3,972,356	3,972,356		118,125				-	4,090,481
880.0	Oper Other Expense	3,300,691	3,206,817	3,206,817		93,874				-	3,300,691
887.0	Maint Mains	2,380,971	2,310,085	2,310,085		70,887				-	2,380,971
889.0	Maint Meas & Reg Sta Gen	477,174	462,743	462,743		14,432				-	477,174
890.0	Maint Meas & Reg Sta Ind	304,917	294,115	294,115		10,802				-	304,917
892.0	Maint Services	775,559	752,375	752,375		23,184				-	775,559
893.0	Maint Meters & House Reg	702,089	681,579	681,579		20,510				-	702,089
894.0	Maint Other Equipment	987,610	964,516	964,516		23,094				-	987,610
	Direct Assign to Sales	129,126	129,126	129,126						-	129,126
	Direct Assignment to Transport	32,525	32,525	32,525						-	32,525
	Sub-total	26,948,672	26,154,849	26,154,849	-	793,824	-	-	-	-	26,948,672
Customer Accounts Expense - Labor											
901.0	Supervision - Customer Accounting	94,573	91,507		91,507	3,065				-	94,573
902.0	Meter Reading Expenses	490,936	479,687	277,245	202,442	11,249				-	490,936
903.0	Cust. Records & Coll. Exp.	7,051,733	6,958,772	876,303	6,082,469	92,961				-	7,051,733
905.0	Misc. Customer Accounts Expense	-	-		-					-	-
	Sub-total	7,637,242	7,529,966	1,153,548	6,376,418	107,275	-	-	-	-	7,637,242
Customer Service & Information Expenses - Labor											
908.0	Customer Assistance Expenses	723,020	702,913	256,687	446,226	20,107				-	723,020
909.0	Information, Instructional Advertising	286,384	277,101		277,101	9,283				-	286,384
910.0	Misc. Customer Service & Informational Expenses	57,031	55,182		55,182	1,849				-	57,031
	Sub-total	1,066,435	1,035,197	256,687	778,509	31,238	-	-	-	-	1,066,435
Sales Expense - Labor											
912.0	Demonstrating and Selling	1,736	1,679	1,679		56				-	1,736
	Sub-total	1,736	1,679	1,679	-	56	-	-	-	-	1,736
TOTAL LABOR O & M EXPENSES		36,972,492	35,999,657	28,844,730	7,154,928	972,834	-	-	-	-	36,972,492

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
Depreciation Expense											
403.0	Production Depreciation Expense	36,531	60,214	60,214		(23,682)				-	36,531
403.0	JP Balancing Depreciation Expense	-	-	-						-	-
403.0	Underground Depreciation Expense	1,050,444	861,456	861,456		188,988				-	1,050,444
403.0	Storage Depreciation Expense	327,939	377,650	377,650		(49,711)				-	327,939
403.0	LNG Terminal/Processing Depr Exp	31,156	31,156	31,156						-	31,156
403.0	Transmission Depreciation Expense	-	-	-						-	-
403.0	Distribution Depreciation Expense	90,136,987	111,239,580	111,239,580		(21,102,593)				-	90,136,987
403.0	Rental Depreciation Expense	2,026,752	-	-		2,026,752				-	2,026,752
403.0	General Depreciation Expense	8,036,999	9,285,054	1,751,795	7,533,259	(1,248,055)				-	8,036,999
403.1	Depr. Expense - FAS 143	153,459	225,676	173,995	51,681	(72,217)				-	153,459
404.0	Amort. Ltd - Term Plant	11,632,341	11,632,341	1,560,964	10,071,376	-				-	11,632,341
407.0	Amortization of Property Losses	-	-	-	-	-				-	-
407.3	Regulatory Debits	14,438,497	-	-	-	14,438,497				-	14,438,497
407.4	Regulatory Credits	(5,916,161)	(39,065)	-	(39,065)	(5,877,096)				-	(5,916,161)
411.0	Accretion Exp - FAS143	25,410	33,663	28,810	4,853	(8,253)				-	25,410
414.0	Gains/Losses Property Sales	(30,231)	(191,908)	(45,370)	(146,538)	161,677				-	(30,231)
	TOTAL DEPRECIATION EXPENSES	121,950,123	133,515,816	116,040,249	17,475,567	(11,565,693)	-	-	-	-	121,950,123
Taxes (other than income)											
408.1	Taxes other than Income Taxes - DIR Sales	193,041	193,041	193,041						-	193,041
408.1	Taxes other than Income Taxes - DIR Transport	50,763	50,763	50,763						-	50,763
408.1	Other Taxes - DIR Sales Procurement	32,224	32,224	32,224						-	32,224
408.1	Other Taxes - DIR Rental	47,311	47,311	47,311						-	47,311
408.1	Taxes Other Than Income - Excise Taxes	16,102,785	57,938,635	57,537,277	401,359	(41,835,850)				-	16,102,785
408.1	Other Taxes - Property Taxes	-	19,519,465	19,519,465		(19,519,465)				-	-
408.1	Other Taxes - Payroll Taxes	3,584,535	3,527,083	2,391,473	1,135,611	57,452				-	3,584,535
408.1	Other Taxes - Rate Inc Rel	881,121	-	-	-	-		881,121		881,121	881,121
408.1	Other Taxes - Gas Cost Rel	-	-	-	-	-	14,345,464			-	14,345,464
	TOTAL TAXES OTHER THAN INCOME	20,891,781	81,308,523	79,771,553	1,536,969	(61,297,863)	14,345,464	881,121	-	881,121	35,237,245
	TOTAL EXPENSES	282,590,124	367,061,792	299,737,705	67,324,087	(85,516,956)	374,239,634	1,045,288	-	1,045,288	656,829,758
INCOME TAXES & ITC											
410.1	DIT, utility operating income	38,564,776	262,308,679	262,308,679	-	(223,743,904)				-	38,564,776
411.1	Provision for DIT - credit	-	(196,455,256)	(196,455,256)		196,455,256				-	(0)
411.4	ITC adjustments	-	-	-		-				-	-
409.1	FIT Current	(576,843)	-	-		(576,843)				-	(576,843)
409.1	FIT Current - Rate Incr. Rel.	7,681,542	-	-		-		7,681,542		7,681,542	7,681,542
	TOTAL INCOME TAXES & ITC	45,669,474	65,853,423	65,853,423	-	(27,865,490)	-	7,681,542	-	7,681,542	45,669,474

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
GAS COSTS											
Demand Costs											
Storage Costs											
	Clay Basin Demand	-	-				1,083,966			-	1,083,966
	Clay Basin Capacity	-	-				3,667,843			-	3,667,843
	NW P/L SGS-2 Jackson Prairie Del.	-	-				248,313			-	248,313
	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	-	-				62,078			-	62,078
	NW P/L SGS-2 Jackson Prairie Capacity	-	-				226,169			-	226,169
	NW P/L SGS-2 Jackson Prairie Cap. Bal.	-	-				56,542			-	56,542
	Sub-total Storage	-	-	-	-	-	5,344,910	-	-	-	5,344,910
Pipeline Costs											
	NWP TF-1 (Annual Firm&Divrvy Upgrd)	-	-				87,197,765			-	87,197,765
	City of Enumclaw (for Buckley)	-	-				39,000			-	39,000
	Gas Transmission Northwest (GTN)	-	-				2,599,189			-	2,599,189
	Westcoast	-	-				13,079,014			-	13,079,014
	NGTL & Foothills	-	-				6,116,880			-	6,116,880
	TF-1 & TF-2 Winter Only Related to Jackson Prairie	-	-				5,985,204			-	5,985,204
	TF-1 & TF-2 Winter Only Related to Jackson Prairie Bal.	-	-				1,496,301			-	1,496,301
	Sub-total Transportation Costs	-	-	-	-	-	116,513,353	-	-	-	116,513,353
Other											
	Capacity Release	-	-				(2,901,842)			-	(2,901,842)
	Sub-total Other	-	-	-	-	-	(2,901,842)	-	-	-	(2,901,842)
	TOTAL DEMAND COSTS	-	-	-	-	-	118,956,421	-	-	-	118,956,421

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
Variable Costs											
Supply Costs											
	Annual Contracts & Spot Purchases	-	-	-	-	-	238,255,977	-	-	-	238,255,977
	Withdrawals	-	-	-	-	-	36,368,328	-	-	-	36,368,328
	Injections	-	-	-	-	-	(35,466,989)	-	-	-	(35,466,989)
	Gas Financials	-	-	-	-	-	9,874,550	-	-	-	9,874,550
	Adjust for Rate Case Volumes	-	-	-	-	-	(10,133,010)	-	-	-	(10,133,010)
	Adjust for Rate Case Costs	-	-	-	-	-	(3,944,291)	-	-	-	(3,944,291)
	Sub-total Variable Supply Costs	-	-	-	-	-	234,954,565	-	-	-	234,954,565
Storage Costs											
	Clay Basin	-	-	-	-	-	251,382	-	-	-	251,382
	Sub-total Variable Storage Costs	-	-	-	-	-	251,382	-	-	-	251,382
Pipeline Costs											
	TF-1 Commodity Costs	-	-	-	-	-	2,769,157	-	-	-	2,769,157
	TF-1 & TF-2 Winter Only Related to Jackson Prairie	-	-	-	-	-	154,712	-	-	-	154,712
	TF-1 & TF-2 Winter Only Related to Jackson Prairie Bal.	-	-	-	-	-	38,678	-	-	-	38,678
		-	-	-	-	-	-	-	-	-	-
	Gas Transmission Northwest (GTN)	-	-	-	-	-	49,422	-	-	-	49,422
	Westcoast	-	-	-	-	-	47,055	-	-	-	47,055
	Sub-total Variable Pipeline Costs	-	-	-	-	-	3,059,023	-	-	-	3,059,023
	TOTAL VARIABLE COSTS	-	-	-	-	-	238,264,969	-	-	-	238,264,969
	TOTAL GAS COSTS	-	-	-	-	-	357,221,391	-	-	-	357,221,391

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
REVENUE											
-	-	-	-	-	-	-	-	-	-	-	-
480.481	Gas Revenues	-	-	-	-	-	374,239,634	-	-	-	374,239,634
480.481	Res., Comm. & Indus. Sales	412,420,856	412,420,856	412,420,856	-	-	-	-	-	-	412,420,856
489.0	Rev From Transp. of Gas To Others	16,072,719	16,072,719	16,072,719	-	-	-	-	-	-	16,072,719
	Other Operating Revenue	7,009,594	7,009,594	7,009,594	-	-	-	-	-	-	7,009,594
	Rental Revenue	6,041,548	6,041,548	6,041,548	-	-	-	-	-	-	6,041,548
489.4	Gas Revenues from Storing Gas of Others	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL REVENUE	441,544,717	441,544,717	441,544,717	-	-	374,239,634	-	-	-	815,784,351

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
RATE BASE										
Plant-in-Service										
Intangible Plant										
301.0	Organization	158,692								PLT
302.0	Franchise and Consents	391,855								PLT
303.0	Misc. Intangible	67,284,596								OML
	Sub-total	67,835,143								
Production and Gathering Plant										
304.0	Land and Land Rights	153,211								PRODPT
305.0	Structures and Improvements	508,737								PRODPT
311.0	Liquefied Petroleum Gas Equipment	6,070,282	F_PRODU	DEM	PDAYXT					
320.0	Other Equipment	4,853	F_PRODU	DEM	PDAYXT					
	Sub-total	6,737,083								
Natural Gas Underground Storage										
	JP Storage Balancing - DIR	8,639,306	F_STORG	COM		COM1				
350.0	Land and Land Rights	832,588	F_STORG	DEM	SEAS3_DEM					
351.0	Structures and Improvements	663,831	F_STORG	DEM	SEAS3_DEM					
352.0	Wells	13,787,358	F_STORG	DEM	SEAS3_DEM					
353.0	Lines	2,081,879	F_STORG	DEM	SEAS3_DEM					
354.0	Compressor Equipment	14,355,129	F_STORG	DEM	SEAS3_DEM					
355.0	Measuring and Regulating Equipment	424,591	F_STORG	DEM	SEAS3_DEM					
356.0	Purification Equipment	2,130,117	F_STORG	DEM	SEAS3_DEM					
357.0	Other Equipment	281,727	F_STORG	DEM	SEAS3_DEM					
	Sub-total	43,196,528								
Natural Gas Local Storage										
360.0	Land & Land Rights	1,704,569	F_STORG	DEM	SEAS3_DEM					
361.0	Structures & improvement	4,155,602	F_STORG	DEM	SEAS3_DEM					
362.0	Gas Holders	3,683,221	F_STORG	DEM	SEAS3_DEM					
363.0	Purification Equipment	3,984,039	F_STORG	DEM	SEAS3_DEM					
364.0	Terminating & Processing	970,581	F_STORG	DEM	SEAS3_DEM					
	Sub-total	14,498,012								

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Distribution Plant										
373.0	Easements	-								DISTPT
374.0	Land and Land Rights	24,136,190								DISTPT
375.0	Structures and Improvements	35,613,837								DISTPT
376.0	Mains	573,784,071	F_DISTR	COM		A_MAINS				
376.0	Mains - Peak	1,164,955,537	F_DISTR	DEM	PDAY					
378.0	Meas. & Reg. Station Equip.- Gen.	35,761,286	F_DISTR	COM		COM1				
378.0	Meas. & Reg. Station Equip.- Peak	72,606,248	F_DISTR	DEM	PDAY					
380.0	Services	979,946,420	F_DISTR	CUS			SERV			
380.0	Services - DIR	11,927,718	F_DISTR	CUS			DIR380			
381.0	Meters	74,869,323	F_DISTR	CUS			MTRS_CUS			
382.0	Meter Installations	155,174,221	F_DISTR	CUS			MTRS_INST			
383.0	House Regulators	16,401,520	F_DISTR	CUS			MTRS_CUS			
384.0	House Regulators Installations	82,507,471	F_DISTR	CUS			MTRS_CUS			
385.0	Indust. Meas. & Reg. Station Equip.	37,287,940	F_DISTR	CUS			MTRS_385			
386.0	Rental Property on Customers Premise	28,159,534	F_DISTR	CUS			DIR386			
387.0	Other Equipment	5,861,748								DISTPT
388.0	ARO	9,047,726								DISTPT
	Sub-total	3,308,040,790								
General Plant										
389.0	Land and Land Rights	14,106,975								PLTXR
390.0	Structures and Improvements	44,948,457								PLTXR
391.0	Office Furniture and Equipment	32,262,112								OML
392.0	Transportation Equipment	8,449,012								OML
390.1	LeaseHolds	-								
~	~	-	F_DISTR	DEM	SEAS3_DEM					
393.0	Stores Equipment	80,532								PLTXR
394.0	Tools, Shop, and Garage Equipment	11,579,359								OML
~	~	-								
~	~	-	F_DISTR	DEM	SEAS3_DEM					
395.0	Laboratory Equipment	2,789,002								PLTXR
396.0	Power Operated Equipment	616,698								PLTXR
397.0	Communication Equipment	32,257,018								OML
398.0	Misc. Equipment	558,679								OML
399.0	Other Intangible Property	256,331								OML
	Sub-total	147,904,174								
	TOTAL PLANT-IN-SERVICE	3,588,211,730								

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Accumulated Reserve										
Intangible Plant										
301.0	Organization	-								PLT
302.0	Franchise and Consents	(154,272)								PLT
303.0	Misc. Intangible	(23,739,094)								OML
	Sub-total	(23,893,366)								
Production and Gathering Plant										
304.0	Land and Land Rights	-								PRODPT
305.0	Structures and Improvements	(486,976)								PRODPT
311.0	Liquefied Petroleum Gas Equipment	(5,710,142)	F_PRODU	DEM	PDAYXT					
320.0	Other Equipment	(887)	F_PRODU	DEM	PDAYXT					
	Sub-total	(6,198,006)								
Natural Gas Underground Storage										
	JP Storage Balancing - DIR	(3,956,585)	F_STORG	COM		COM1				
350.0	Land and Land Rights	(2,342)	F_STORG	DEM	SEAS3_DEM					
351.0	Structures and Improvements	(356,544)	F_STORG	DEM	SEAS3_DEM					
352.0	Wells	(8,064,446)	F_STORG	DEM	SEAS3_DEM					
353.0	Lines	(1,318,927)	F_STORG	DEM	SEAS3_DEM					
354.0	Compressor Equipment	(5,362,923)	F_STORG	DEM	SEAS3_DEM					
355.0	Measuring and Regulating Equipment	156,000	F_STORG	DEM	SEAS3_DEM					
356.0	Purification Equipment	(837,078)	F_STORG	DEM	SEAS3_DEM					
357.0	Other Equipment	(40,080)	F_STORG	DEM	SEAS3_DEM					
	Sub-total	(19,782,925)								
Natural Gas Local Storage										
360.0	Land & Land Rights	-	F_STORG	DEM	SEAS3_DEM					
361.0	Structures & improvement	(1,403,912)	F_STORG	DEM	SEAS3_DEM					
362.0	Gas Holders	(1,245,905)	F_STORG	DEM	SEAS3_DEM					
363.0	Purification Equipment	(1,654,096)	F_STORG	DEM	SEAS3_DEM					
364.0	Terminating & Processing	(564,167)	F_STORG	DEM	SEAS3_DEM					
	Sub-total	(4,868,080)								

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Distribution Plant										
373.0	Easements	-								DISTPT
374.0	Land and Land Rights	(1,731,701)								DISTPT
375.0	Structures and Improvements	(4,631,086)								DISTPT
376.0	Mains	(202,148,764)	F_DISTR	COM		A_MAINS				
376.0	Mains - Peak	(410,581,191)	F_DISTR	DEM	PDAY					
-	-	-								
378.0	Meas. & Reg. Station Equip.- Gen.	(11,304,682)	F_DISTR	COM		COM1				
378.0	Meas. & Reg. Station Equip.- Peak	(22,951,931)	F_DISTR	DEM	PDAY					
380.0	Services	(470,420,793)	F_DISTR	CUS			SERV			
380.0	Services - DIR	(5,815,064)	F_DISTR	CUS			DIR380			
381.0	Meters	(20,593,119)	F_DISTR	CUS			MTRS_CUS			
382.0	Meter Installations	(43,947,908)	F_DISTR	CUS			MTRS_INST			
383.0	House Regulators	(7,374,521)	F_DISTR	CUS			MTRS_CUS			
384.0	House Regulators Installations	(24,349,667)	F_DISTR	CUS			MTRS_CUS			
385.0	Indust. Meas. & Reg. Station Equip.	3,075,527	F_DISTR	CUS			MTRS_385			
386.0	Rental Property on Customers Premise	(23,628,999)	F_DISTR	CUS			DIR386			
387.0	Other Equipment	(460,480)								DISTPT
388.0	ARO	(518,040)								DISTPT
	Sub-total	(1,247,382,423)								
General Plant										
389.0	Land and Land Rights	(479,700)								PLTXR
390.0	Structures and Improvements	(23,569,566)								PLTXR
391.0	Office Furniture and Equipment	(13,444,732)								OML
392.0	Transportation Equipment	(4,913,855)								OML
393.0	Stores Equipment	(40,876)								PLTXR
394.0	Tools, Shop, and Garage Equipment	(5,988,962)								OML
395.0	Laboratory Equipment	(1,034,658)								PLTXR
396.0	Power Operated Equipment	(722,083)								PLTXR
397.0	Communication Equipment	(11,957,493)								OML
398.0	Misc. Equipment	(276,464)								OML
399.0	Other Intangible Plant	(96,949)								OML
	Sub-total	(62,525,339)								
Other Assets										
108.0	Retirement Work in Progress	4,351,639								DISTPT
230.0	Asset Retirement Obligations	(9,046,121)								DISTPT
253.0	Landlord Incentives	(3,108,530)								DISTPT
182.3	Gas Rental Equip & Pipe	-								DISTPT
	Other	17,635								DISTPT
	Sub-total	(7,785,377)								
	TOTAL ACCUMULATED RESERVE	(1,372,435,514)								

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Rate Base Adjustments and Working Capital										
Other Rate Base										
n/a	Customer Advances for Construction	(20,859,704)	F_DISTR	CUS			DIR252			
n/a	Gas Stored Underground - Non current	8,654,564	F_STORG	DEM	SEAS3_DEM					
n/a	CIAC - Accum. Def. FIT.	-	F_DISTR	CUS			DIR252			
n/a	Customer Deposit	(9,302,099)	F_DISTR	CUS			DIR235			
n/a	Liberalized Depr.Tot. Accum. Def. FIT	(511,214,276)								NETPLT
n/a	Allowance for Working Capital	77,638,932								OM
	Total Other Rate Base	(455,082,583)								
TOTAL RATE BASE		1,760,693,633								

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
EXPENSES										
O & M Expenses										
Production Expense										
710.0	Oper. Supervision and Engineering	-								PROD_OML
717.0	LPG Expenses	163,660	F_PRODU	DEM	PDAYXT					
735.0	Misc. Production Expenses	-	F_PRODU	DEM	PDAYXT					
741.0	Main. Structures and Improvements	-	F_PRODU	DEM	PDAYXT					
742.0	Maintenance of Production Equipment	-	F_PRODU	DEM	PDAYXT					
	Sub-total	163,660								
Other Gas Supply Expenses										
804.0	Natural Gas Purchases - City Gate	-								GAS
805.0	Other Gas Purchases	-								GAS
805.1	Purchased Gas Cost Adjustment	-								GAS
807.2	Oper. of Purch. Gas Measuring Sta.	407,168	F_PRODU	COM		COM1				
807.4	Purch. Gas Calculation Exp.	172,106	F_PRODU	COM		COM1XT_COM				
808.1	Gas Withdrawn From Storage	-								GAS
808.2	Gas Delivered to Storage	-								GAS
812.0	Gas Used for Other Utility Operations	(63,807)	F_PRODU	COM		COM1				
	Sub-total	515,468								
Underground Storage Expenses										
	JP Storage Balancing - DIR	265,353	F_STORG	COM		COM1				
814.0	Operation Supv & Eng	126,396								STOR_OML
815.0	Oper Map & Records	-								STORPT
816.0	Oper Wells Expense	7,197								STORPT
817.0	Oper Lines Expense	23,354								STORPT
818.0	Oper Compressor Sta Exp	195,444								STORPT
819.0	Oper Compressor Sta Fuel	23,257								STORPT
820.0	Oper Meas & Reg Sta Exp	4,189								STORPT
821.0	Oper Purification Exp	23,573								STORPT
823.0	Storage Gas Losses	-								STORPT
824.0	Oper Other Expenses	67,784								STORPT
825.0	Oper Storage Well Royalty	26,020								STORPT
826.0	Oper Other Storage Rents	-								STORPT
830.0	Maint Supv & Engineering	110,976								STORPT
831.0	Maint Structures	33,889								STORPT
832.0	Maint Reservoirs & Wells	133,851								STORPT
833.0	Maint Of Lines	15,801								STORPT
834.0	Maint Compressor Sta Equip	232,858								STORPT
835.0	Maint M&R Sta Equip	72								STORPT
836.0	Maint Purification Equip	17,884								STORPT
837.0	Maint Other Equipment	18,864								STORPT
	Sub-total	1,326,763								

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Natural Gas Local Storage Expenses										
841.0	Operating Labor & Expenses	447,562								LNGPLT
843.2	Maint Struc & Impro	-								LNGPLT
843.3	Maintenance of Gas Holders	-								LNGPLT
843.6	Maintenance of Vaporizing Equipment	-								LNGPLT
843.8	Maint Measur & Reg	-								LNGPLT
843.9	Other Gas Maintenance	22								LNGPLT
	Sub-total	447,584								
Transmission										
850.0	Oper Supervision & Engineering	-	F_TRANS	DEM	PAVG					
856.0	Oper Mains Expenses	-	F_TRANS	DEM	PAVG					
857.0	Oper Meas & Reg Sta Exp	-	F_TRANS	DEM	PAVG					
862.0	Maint Structures & Improvements	-	F_TRANS	DEM	PAVG					
863.0	Maint Mains	-	F_TRANS	DEM	PAVG					
864.0	Maint Supv & Eng	-	F_TRANS	DEM	PAVG					
865.0	Maint Structures	-	F_TRANS	DEM	PAVG					
867.0	Maint Other Equipment	-	F_TRANS	DEM	PAVG					
	Sub-total	-								

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Distribution										
870.0	Oper Supv & Engineering	1,759,258								DIST_OML
871.0	Oper Load Dispatching	1,185,470	F_DISTR	COM		COM1				
874.0	Oper Mains & Services Exp	18,689,539								DMAINS_SERV
875.0	Oper Meas & Reg Sta Gen	1,785,315	F_DISTR	DEM	PAVG					
876.0	Oper Meas & Reg Sta Indus	12,990								INDUSMR
878.0	Oper Meter & House Reg	5,176,787								MRHREG
879.0	Oper Customer Install Exp	5,494,784								CUSINSTL
880.0	Oper Other Expense	5,115,361								DISTOM
881.0	Oper Rents Expense	217,942								DISTOM
-	-	-								
886.0	Maint of Facilities and Structures	288,186								DISTOM
887.0	Maint Mains	7,349,761								DMAINS
889.0	Maint Meas & Reg Sta Gen	946,923	F_DISTR	DEM	PAVG					
890.0	Maint Meas & Reg Sta Ind	107,510								INDUSMR
892.0	Maint Services	4,457,291								DSERV
893.0	Maint Meters & House Reg	1,366,141								MRHREG
894.0	Maint Other Equipment	348,862								DMMAINT
	Direct Assign to Sales	1,742,032	F_SALES	DIRS				DIR_DSALES		
	Direct Assignment to Transport	100,457	F_TRNSP	DIRT					DIR_DTRNSP	
	Sub-total	56,144,612								
Customer Accounts Expense										
901.0	Supervision - Customer Accounting	106,657								CUSTACC
902.0	Meter Reading Expense SALES	6,352,498	F_SALES	DIRS				SALES_902		
902.0	Meter Reading Expense TRANSPORT	1,252,374	F_TRNSP	DIRT					TRANS_902	
903.0	Cust. Records & Collection Exp.	16,959,738	F_DISTR	CUS			CUST			
904.0	Uncollectible Accounts	2,372,302	F_DISTR	CUS			DIR904			
904.0	Uncollectible Accounts - Gas Cost Rel	-	F_DISTR	CUS			DIR904			
904.0	Uncollectible Accounts - Rate Inc Rel	118,182	F_DISTR	CUS			DIR904			
905.0	Misc. Customer Accounts Expense	2,275								CUSTACC
903.0	Direct Assign to Sales	420,770	F_SALES	DIRS				DIR_CASALES		
903.0	Direct Assignment to Transport	37,538	F_TRNSP	DIRT					DIR_CATRNSP	
	Sub-total	27,622,333								

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Customer Service & Information Expenses										
908.0	Direct Assignment to Sales	-	F_SALES	DIRS				DIR_CSISALES_908		
908.0	Direct Assignment to Transport	-	F_TRNSP	DIRT					DIR_CSITRNSP_908	
908.0	Customer Assistance Expenses	(11,574,158)	F_DISTR	CUS			CUST			
909.0	Information, Instructional Advertising	1,329,033	F_DISTR	CUS			CUSTXT			
910.0	Misc. Cust. Serv. & Infor. Expenses	66,743	F_DISTR	CUS			DIR_CSI_910			
908.0	Customer Assistance Expense	12,460,807	F_DISTR	CUS			CUSTXT			
	Sub-total	2,282,426								
Sales Expense										
912.0	Demonstrating and Selling	1,884	F_DISTR	CUS			CUSTXT			
913.0	Advertising Expenses	-	F_DISTR	CUS			CUSTXT			
	Sub-total	1,884								
Administrative & General Expenses										
920.0	A & G Salaries - DIR Sales Procurement	264,731	F_SALES	DIRS				DIR_CUSTXT		
920.0	A & G Salaries - DIR Transport	17,858	F_TRNSP	DIRT					DIR920_TRNSPT	
920.0	A & G Salaries	14,308,445								OM
921.0	Office Supplies and Expenses- DIR Sales Procurement	4,328	F_SALES	DIRS				DIR_CUSTXT		
921.0	Office Supplies and Expenses- Transport	92,215	F_TRNSP	DIRT					DIR921_TRNSPT	
921.0	Office Supplies and Expenses	1,625,111								OM
922.0	Admin Expenses Transferred	(76,299)								OM
923.0	Outside Services Employed	4,795,924								OM
924.0	Property Insurance	539,469								PLT
925.0	Injuries & Damages	2,434,653								OML
926.0	Benefits - DIR Sales	464,294	F_SALES	DIRS				DIR926_SALES		
926.0	Benefits - DIR Transport	60,451	F_TRNSP	DIRT					DIR926_TRNSPT	
926.0	Benefits - DIR Sales Procurement	75,021	F_SALES	DIRS				DIR_CUSTXT		
926.0	Benefit - DIR Rental	168,606	F_DISTR	CUS			DIR386			
926.0	Emp Pension & Benefits	13,612,437								OML
928.0	Regulatory Commission Expense	1,402,832	F_DISTR	COM		STRREV				
928.0	Regulatory Commission Expense - Other Revenue	15,363	F_DISTR	COM		OTHREV				
928.0	Regulatory Commission Expense - Gas Cost Rel	-	F_DISTR	COM		GASREV				
928.0	Reg. Comm. Expense - Rate Inc Rel	45,985	F_DISTR	COM		STRREV				
930.1	Gen Advertising Exp	6,322								OM
930.2	Misc. General Expenses	1,266,099								OM
931.0	Rents	3,452,108								OM
932.0	Maint Of General Plant- Gas	6,667,537								GENPLT
	Sub-total	51,243,491								
	TOTAL O & M EXPENSES	139,748,220								

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Labor O & M Expenses										
Production Expense - Labor										
710.0	Oper. Supervision and Engineering	-								PROD_OML
717.0	LPG Expenses	101,219	F_PRODU	DEM	PDAYXT					
735.0	Misc. Production Expenses	-	F_PRODU	DEM	PDAYXT					
741.0	Maint. Structures and Improvements	-	F_PRODU	DEM	PDAYXT					
742.0	Maint. Production Equipment	-	F_PRODU	DEM	PDAYXT					
	Sub-total	101,219								
Other Gas Supply Expenses										
807.2	Purchased Gas Expense	168,177	F_PRODU	COM		COM1				
807.4	Purchased Gas Expense	160,429	F_PRODU	COM		COM1XT_COM				
	Sub-total	328,606								
Natural Gas Underground Storage - Labor										
	JP Storage Balancing - DIR	177,716	F_STORG	COM		COM1				
814.0	Operation Supv & Eng	112,312								STOR_OML
818.0	Oper Compressor Sta Exp	139,640								STORPT
841.0	Operating Labor & Expenses	229,997								STORPT
830.0	Maint Supv & Engineering	129,507								STORPT
834.0	Maint Compressor Sta Equip	94,404								STORPT
824.0	Other Expenses	5,005								STORPT
	Sub-total	888,581								
Natural Gas Local Storage - Labor										
843.2	Maint Struc & Impro	1								LNGPLT
843.3	Maintenance of Gas Holders	-								LNGPLT
843.6	Maintenance of Vaporizing Equipment	-								LNGPLT
843.8	Maint Measur & Reg	-								LNGPLT
843.9	Other Gas Maintenance	-								LNGPLT
	Sub-total	1								

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Distribution - Labor										
870.0	Oper Supv & Engineering	1,460,818								DIST_OML
871.0	Oper Load Dispatching	1,084,858	F_DISTR	COM		COM1				
874.0	Oper Mains & Services Exp	6,316,156								DMAINS_SERV
875.0	Oper Meas & Reg Sta Gen	1,405,285	F_DISTR	DEM	PAVG					
876.0	Oper Meas & Reg Sta Indus	46,304								INDUSMR
878.0	Oper Meter & House Reg	3,454,107								MRHREG
879.0	Oper Customer Install Exp	4,090,481								CUSINSTL
880.0	Oper Other Expense	3,300,691								DISTOM
887.0	Maint Mains	2,380,971								DMAINS
889.0	Maint Meas & Reg Sta Gen	477,174	F_DISTR	DEM	PAVG					
890.0	Maint Meas & Reg Sta Ind	304,917								INDUSMR
892.0	Maint Services	775,559								DSERV
893.0	Maint Meters & House Reg	702,089								MRHREG
894.0	Maint Other Equipment	987,610								DMAINT
	Direct Assign to Sales	129,126	F_SALES	DIRS				DIR_DSALES		
	Direct Assignment to Transport	32,525	F_TRNSP	DIRT					DIR_DTRNSP	
	Sub-total	26,948,672								
Customer Accounts Expense - Labor										
901.0	Supervision - Customer Accounting	94,573								CUSTACC
902.0	Meter Reading Expenses	490,936								MR_EXP
903.0	Cust. Records & Coll. Exp.	7,051,733								EXP903
905.0	Misc. Customer Accounts Expense	-								CUSTACC
	Sub-total	7,637,242								
Customer Service & Information Expenses - Labor										
908.0	Customer Assistance Expenses	723,020								EXP908
909.0	Information, Instructional Advertising	286,384	F_DISTR	CUS			CUSTXT			
910.0	Misc. Customer Service & Informational Expenses	57,031								EXP908
	Sub-total	1,066,435								
Sales Expense - Labor										
912.0	Demonstrating and Selling	1,736	F_DISTR	CUS			CUSTXT			
	Sub-total	1,736								
	TOTAL LABOR O & M EXPENSES	36,972,492								

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Depreciation Expense										
403.0	Production Depreciation Expense	36,531								PRODPT
403.0	JP Balancing Depreciation Expense	-	F_STORG	COM		COM1				
403.0	Underground Depreciation Expense	1,050,444								STORPT
403.0	Storage Depreciation Expense	327,939								LSTORPT
403.0	LNG Terminal/Processing Depr Exp	31,156								LSTORPT
403.0	Transmission Depreciation Expense	-								TRANPT
403.0	Distribution Depreciation Expense	90,136,987								DISTPT
403.0	Rental Depreciation Expense	2,026,752	F_DISTR	CUS			DIR386			
403.0	General Depreciation Expense	8,036,999								GENPLT
403.1	Depr. Expense - FAS 143	153,459								DMAINS
404.0	Amort. Ltd - Term Plant	11,632,341								GENPLT
407.0	Amortization of Property Losses	-								PLT
407.3	Regulatory Debits	14,438,497	F_DISTR	COM		SGTREV				
407.4	Regulatory Credits	(5,916,161)	F_DISTR	COM		SGTREV				
411.0	Accretion Exp - FAS143	25,410								DMAINS
414.0	Gains/Losses Property Sales	(30,231)								GENPLT
TOTAL DEPRECIATION EXPENSES		121,950,123								
Taxes (other than income)										
408.1	Taxes other than Income Taxes - DIR Sales	193,041	F_SALES	DIRS				DIR408_SALES		
408.1	Taxes other than Income Taxes - DIR Transport	50,763	F_TRNSP	DIRT					DIR408_TRNSPT	
408.1	Other Taxes - DIR Sales Procurement	32,224	F_SALES	DIRS				DIR_CUSTXT		
408.1	Other Taxes - DIR Rental	47,311	F_DISTR	CUS			DIR386			
408.1	Taxes Other Than Income - Excise Taxes	16,102,785	F_DISTR	COM		STRREV				
408.1	Other Taxes - Property Taxes	-								PLT
408.1	Other Taxes - Payroll Taxes	3,584,535								OML
408.1	Other Taxes - Rate Inc Rel	881,121	F_DISTR	COM		STRREV				
408.1	Other Taxes - Gas Cost Rel	-	F_DISTR	COM		GASREV				
TOTAL TAXES OTHER THAN INCOME		20,891,781								
TOTAL EXPENSES		282,590,124								
INCOME TAXES & ITC										
410.1	DIT, utility operating income	38,564,776								BASE
411.1	Provision for DIT - credit	-								BASE
411.4	ITC adjustments	-								BASE
409.1	FIT Current	(576,843)								BASE
409.1	FIT Current - Rate Incr. Rel.	7,681,542								BASE
TOTAL INCOME TAXES & ITC		45,669,474								

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
GAS COSTS										
Demand Costs										
Storage Costs										
	Clay Basin Demand	-	F_GASSP	DEM	SEAS2_DEM					
	Clay Basin Capacity	-	F_GASSP	DEM	SEAS2_DEM					
	NW P/L SGS-2 Jackson Prairie Del.	-	F_GASSP	DEM	JPTF2_DEM					
	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	-	F_GASSP	COM		COM1GS				
	NW P/L SGS-2 Jackson Prairie Capacity	-	F_GASSP	DEM	JPTF2_DEM					
	NW P/L SGS-2 Jackson Prairie Cap. Bal.	-	F_GASSP	COM		COM1GS				
	Sub-total Storage	-								
Pipeline Costs										
	NWP TF-1 (Annual Firm&Divrvy Upgrd)	-	F_GASSP	DEM	TF1_DEM					
	City of Enumclaw (for Buckley)	-	F_GASSP	DEM	TF1_DEM					
	Gas Transmission Northwest (GTN)	-	F_GASSP	DEM	TF1_DEM					
	Westcoast	-	F_GASSP	DEM	TF1_DEM					
	NGTL & Foothills	-	F_GASSP	DEM	TF1_DEM					
	TF-1 & TF-2 Winter Only Related to Jackson Prairie	-	F_GASSP	DEM	JPTF2_DEM					
	TF-1 & TF-2 Winter Only Related to Jackson Prairie Bal.	-	F_GASSP	COM		COM1GS				
	Sub-total Transportation Costs	-								
Other										
	Capacity Release	-	F_GASSP	DEM	TF1_DEM					
	Sub-total Other	-								
	TOTAL DEMAND COSTS	-								

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Variable Costs										
Supply Costs										
	Annual Contracts & Spot Purchases	-	F_GASSP	COM		COM1XT_COM				
	Withdrawals	-	F_GASSP	COM		SEAS2_COM				
	Injections	-	F_GASSP	COM		SEAS2_COM				
	Gas Financials	-	F_GASSP	COM		COM1XT_COM				
	Adjust for Rate Case Volumes	-	F_GASSP	COM		COM1XT_COM				
	Adjust for Rate Case Costs	-	F_GASSP	COM		COM1XT_COM				
	Sub-total Variable Supply Costs	-								
Storage Costs										
	Clay Basin	-	F_GASSP	COM		SEAS2_COM				
	Sub-total Variable Storage Costs	-								
Pipeline Costs										
	TF-1 Commodity Costs	-	F_GASSP	COM		TF1_COM				
	TF-1 & TF-2 Winter Only Related to Jackson Prairie	-	F_GASSP	COM		JPTF2_COM				
	TF-1 & TF-2 Winter Only Related to Jackson Prairie Bal.	-	F_GASSP	COM		COM1GS				
		-	F_GASSP	COM		PDAYXT_COM				
	Gas Transmission Northwest (GTN)	-	F_GASSP	COM		TF1_COM				
	Westcoast	-	F_GASSP	COM		TF1_COM				
	Sub-total Variable Pipeline Costs	-								
	TOTAL VARIABLE COSTS	-								
	TOTAL GAS COSTS	-								

**Puget Sound Energy
2017 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year Without Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
REVENUE										
-	-	-								
480.481	Gas Revenues	-	GASREV							
480.481	Res., Comm. & Indus. Sales	412,420,856	SALESREV							
489.0	Rev From Transp. of Gas To Others	16,072,719	TRANSREV							
	Other Operating Revenue	7,009,594	OTHREV							
	Rental Revenue	6,041,548	DIR386							
489.4	Gas Revenues from Storing Gas of Others	-	OTHREV							
-	-	-								
-	-	-								
	TOTAL REVENUE	441,544,717								