

EXHIBIT NO. ___(JKP-7)
DOCKET NO. UE-07___/UG-07___
2007 PSE GENERAL RATE CASE
WITNESS: JANET K. PHELPS

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

Docket No. UE-07___
Docket No. UG-07___

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

DECEMBER 3, 2007

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
RATE BASE															
Plant-in-Service															
Intangible Plant															
301	Organization	PLT	158,692	57,262	-	47,520	-	-	104,783	20,823	-	17,889	-	-	38,712
302	Franchise and Consents	PLT	93,331	33,677	-	27,948	-	-	61,625	12,246	-	10,521	-	-	22,767
303	Misc. Intangible	OML	103,398,316	17,511,393	1,395,209	54,236,111	1,897,597	-	75,040,311	6,342,781	534,109	10,393,040	3,259,764	-	20,529,694
-	Sub-total		103,650,338	17,602,333	1,395,209	54,311,579	1,897,597	-	75,206,718	6,375,849	534,109	10,421,451	3,259,764	-	20,591,173
Production and Gathering Plant															
304	Land and Land Rights	PRODPT	153,211	109,028	-	-	-	-	109,028	39,074	-	-	-	-	39,074
305	Structures and Improvements	PRODPT	470,201	334,605	-	-	-	-	334,605	119,916	-	-	-	-	119,916
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,218,505	4,425,220	-	-	-	-	4,425,220	1,585,919	-	-	-	-	1,585,919
320	Other Equipment	PDAYXT	68,857	49,000	-	-	-	-	49,000	17,561	-	-	-	-	17,561
-	Sub-total		6,910,774	4,917,853	-	-	-	-	4,917,853	1,762,469	-	-	-	-	1,762,469
Natural Gas Underground Storage															
-	JP Storage Balancing - DIR	COM1	5,371,157	-	2,639,317	-	-	-	2,639,317	-	1,010,374	-	-	-	1,010,374
350	Land and Land Rights	SEAS3_DEM	365,517	253,259	-	-	-	-	253,259	81,288	-	-	-	-	81,288
351	Structures and Improvements	SEAS3_DEM	569,201	394,387	-	-	-	-	394,387	126,586	-	-	-	-	126,586
352	Wells	SEAS3_DEM	9,428,691	6,532,944	-	-	-	-	6,532,944	2,096,878	-	-	-	-	2,096,878
353	Lines	SEAS3_DEM	1,290,979	894,493	-	-	-	-	894,493	287,105	-	-	-	-	287,105
354	Compressor Equipment	SEAS3_DEM	5,952,236	4,124,181	-	-	-	-	4,124,181	1,323,738	-	-	-	-	1,323,738
355	Measuring and Regulating Equipment	SEAS3_DEM	268,488	186,029	-	-	-	-	186,029	59,710	-	-	-	-	59,710
356	Purification Equipment	SEAS3_DEM	788,118	546,071	-	-	-	-	546,071	175,272	-	-	-	-	175,272
357	Other Equipment	SEAS3_DEM	379,965	263,270	-	-	-	-	263,270	84,502	-	-	-	-	84,502
-	Sub-total		24,414,352	13,194,634	2,639,317	-	-	-	15,833,951	4,235,079	1,010,374	-	-	-	5,245,453
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	1,704,569	1,181,061	-	-	-	-	1,181,061	379,085	-	-	-	-	379,085
361	Structures & improvement	SEAS3_DEM	3,973,839	2,753,390	-	-	-	-	2,753,390	883,755	-	-	-	-	883,755
362	Gas Holders	SEAS3_DEM	3,334,728	2,310,564	-	-	-	-	2,310,564	741,621	-	-	-	-	741,621
363	Purification Equipment	SEAS3_DEM	3,967,556	2,749,037	-	-	-	-	2,749,037	882,358	-	-	-	-	882,358
364	Terminating & Processing	SEAS3_DEM	1,089,858	755,140	-	-	-	-	755,140	242,377	-	-	-	-	242,377
-	Sub-total		14,070,550	9,749,192	-	-	-	-	9,749,192	3,129,196	-	-	-	-	3,129,196
Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment	PAVG	(0)	(0)	-	-	-	-	(0)	(0)	-	-	-	-	(0)
372	Easements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		(0)	(0)	-	-	-	-	(0)	(0)	-	-	-	-	(0)

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41)						Interruptible (85)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
RATE BASE															
Plant-in-Service															
Intangible Plant															
301	Organization	PLT	158,692	3,770	-	781	-	-	4,551	1,434	-	276	-	-	1,710
302	Franchise and Consents	PLT	93,331	2,217	-	459	-	-	2,677	843	-	162	-	-	1,005
303	Misc. Intangible	OML	103,398,316	1,137,359	178,476	402,149	544,282	5,235	2,267,501	461,183	87,402	98,009	233,467	473,447	1,353,508
-	Sub-total		103,650,338	1,143,346	178,476	403,390	544,282	5,235	2,274,729	463,460	87,402	98,447	233,467	473,447	1,356,223
Production and Gathering Plant															
304	Land and Land Rights	PRODPT	153,211	4,663	-	-	-	-	4,663	151	-	-	-	-	151
305	Structures and Improvements	PRODPT	470,201	14,310	-	-	-	-	14,310	463	-	-	-	-	463
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,218,505	189,248	-	-	-	-	189,248	6,124	-	-	-	-	6,124
320	Other Equipment	PDAYXT	68,857	2,096	-	-	-	-	2,096	68	-	-	-	-	68
-	Sub-total		6,910,774	210,316	-	-	-	-	210,316	6,806	-	-	-	-	6,806
Natural Gas Underground Storage															
-	JP Storage Balancing - DIR	COM1	5,371,157	-	338,861	-	-	-	338,861	-	311,879	-	-	-	311,879
350	Land and Land Rights	SEAS3_DEM	365,517	12,720	-	-	-	-	12,720	3,396	-	-	-	-	3,396
351	Structures and Improvements	SEAS3_DEM	569,201	19,808	-	-	-	-	19,808	5,288	-	-	-	-	5,288
352	Wells	SEAS3_DEM	9,428,691	328,109	-	-	-	-	328,109	87,590	-	-	-	-	87,590
353	Lines	SEAS3_DEM	1,290,979	44,925	-	-	-	-	44,925	11,993	-	-	-	-	11,993
354	Compressor Equipment	SEAS3_DEM	5,952,236	207,132	-	-	-	-	207,132	55,295	-	-	-	-	55,295
355	Measuring and Regulating Equipment	SEAS3_DEM	268,488	9,343	-	-	-	-	9,343	2,494	-	-	-	-	2,494
356	Purification Equipment	SEAS3_DEM	788,118	27,426	-	-	-	-	27,426	7,321	-	-	-	-	7,321
357	Other Equipment	SEAS3_DEM	379,965	13,222	-	-	-	-	13,222	3,530	-	-	-	-	3,530
-	Sub-total		24,414,352	662,683	338,861	-	-	-	1,001,545	176,906	311,879	-	-	-	488,785
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	1,704,569	59,317	-	-	-	-	59,317	15,835	-	-	-	-	15,835
361	Structures & improvement	SEAS3_DEM	3,973,839	138,285	-	-	-	-	138,285	36,916	-	-	-	-	36,916
362	Gas Holders	SEAS3_DEM	3,334,728	116,045	-	-	-	-	116,045	30,979	-	-	-	-	30,979
363	Purification Equipment	SEAS3_DEM	3,967,556	138,067	-	-	-	-	138,067	36,857	-	-	-	-	36,857
364	Terminating & Processing	SEAS3_DEM	1,089,858	37,926	-	-	-	-	37,926	10,124	-	-	-	-	10,124
-	Sub-total		14,070,550	489,640	-	-	-	-	489,640	130,711	-	-	-	-	130,711
Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment	PAVG	(0)	(0)	-	-	-	-	(0)	(0)	-	-	-	-	(0)
372	Easements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		(0)	(0)	-	-	-	-	(0)	(0)	-	-	-	-	(0)

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas				Limited Interruptible (86)						Non-Exclusive Interruptible (87)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
RATE BASE															
Plant-in-Service															
Intangible Plant															
301	Organization	PLT	158,692	606	-	307	-	-	913	3,144	-	66	-	-	3,210
302	Franchise and Consents	PLT	93,331	356	-	181	-	-	537	1,849	-	39	-	-	1,888
303	Misc. Intangible	OML	103,398,316	191,575	44,419	139,929	251,069	-	626,992	991,169	192,472	19,156	221,595	164,569	1,588,961
-	<i>Sub-total</i>		103,650,338	192,536	44,419	140,417	251,069	-	628,442	996,162	192,472	19,260	221,595	164,569	1,594,059
Production and Gathering Plant															
304	Land and Land Rights	PRODPT	153,211	214	-	-	-	-	214	78	-	-	-	-	78
305	Structures and Improvements	PRODPT	470,201	657	-	-	-	-	657	240	-	-	-	-	240
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,218,505	8,695	-	-	-	-	8,695	3,177	-	-	-	-	3,177
320	Other Equipment	PDAYXT	68,857	96	-	-	-	-	96	35	-	-	-	-	35
-	<i>Sub-total</i>		6,910,774	9,663	-	-	-	-	9,663	3,531	-	-	-	-	3,531
Natural Gas Underground Storage															
-	JP Storage Balancing - DIR	COM1	5,371,157	-	84,028	-	-	-	84,028	-	674,223	-	-	-	674,223
350	Land and Land Rights	SEAS3_DEM	365,517	6,886	-	-	-	-	6,886	7,968	-	-	-	-	7,968
351	Structures and Improvements	SEAS3_DEM	569,201	10,723	-	-	-	-	10,723	12,408	-	-	-	-	12,408
352	Wells	SEAS3_DEM	9,428,691	177,631	-	-	-	-	177,631	205,539	-	-	-	-	205,539
353	Lines	SEAS3_DEM	1,290,979	24,321	-	-	-	-	24,321	28,142	-	-	-	-	28,142
354	Compressor Equipment	SEAS3_DEM	5,952,236	112,137	-	-	-	-	112,137	129,755	-	-	-	-	129,755
355	Measuring and Regulating Equipment	SEAS3_DEM	268,488	5,058	-	-	-	-	5,058	5,853	-	-	-	-	5,853
356	Purification Equipment	SEAS3_DEM	788,118	14,848	-	-	-	-	14,848	17,180	-	-	-	-	17,180
357	Other Equipment	SEAS3_DEM	379,965	7,158	-	-	-	-	7,158	8,283	-	-	-	-	8,283
-	<i>Sub-total</i>		24,414,352	358,763	84,028	-	-	-	442,791	415,129	674,223	-	-	-	1,089,352
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	1,704,569	32,113	-	-	-	-	32,113	37,158	-	-	-	-	37,158
361	Structures & improvement	SEAS3_DEM	3,973,839	74,865	-	-	-	-	74,865	86,627	-	-	-	-	86,627
362	Gas Holders	SEAS3_DEM	3,334,728	62,824	-	-	-	-	62,824	72,695	-	-	-	-	72,695
363	Purification Equipment	SEAS3_DEM	3,967,556	74,747	-	-	-	-	74,747	86,490	-	-	-	-	86,490
364	Terminating & Processing	SEAS3_DEM	1,089,858	20,532	-	-	-	-	20,532	23,758	-	-	-	-	23,758
-	<i>Sub-total</i>		14,070,550	265,081	-	-	-	-	265,081	306,729	-	-	-	-	306,729
Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment	PAVG	(0)	(0)	-	-	-	-	(0)	(0)	-	-	-	-	(0)
372	Easements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<i>Sub-total</i>		(0)	(0)	-	-	-	-	(0)	(0)	-	-	-	-	(0)

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Transport & Contracts					CNG Service (50)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
RATE BASE															
Plant-in-Service															
Intangible Plant															
301	Organization	PLT	158,692	1,393	-	106	-	-	1,499	5	-	0	-	-	5
302	Franchise and Consents	PLT	93,331	819	-	62	-	-	881	3	-	0	-	-	3
303	Misc. Intangible	OML	103,398,316	450,873	62,076	29,696	-	411,938	954,584	1,323	317	27,867	35,628	-	65,135
-	<i>Sub-total</i>		103,650,338	453,086	62,076	29,864	-	411,938	956,964	1,330	317	27,867	35,628	-	65,142
Production and Gathering Plant															
304	Land and Land Rights	PRODPT	153,211	-	-	-	-	-	-	3	-	-	-	-	3
305	Structures and Improvements	PRODPT	470,201	-	-	-	-	-	-	9	-	-	-	-	9
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,218,505	-	-	-	-	-	-	123	-	-	-	-	123
320	Other Equipment	PDAYXT	68,857	-	-	-	-	-	-	1	-	-	-	-	1
-	<i>Sub-total</i>		6,910,774	-	-	-	-	-	-	136	-	-	-	-	136
Natural Gas Underground Storage															
-	JP Storage Balancing - DIR	COM1	5,371,157	-	311,876	-	-	-	311,876	-	599	-	-	-	599
350	Land and Land Rights	SEAS3_DEM	365,517	-	-	-	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	569,201	-	-	-	-	-	-	-	-	-	-	-	-
352	Wells	SEAS3_DEM	9,428,691	-	-	-	-	-	-	-	-	-	-	-	-
353	Lines	SEAS3_DEM	1,290,979	-	-	-	-	-	-	-	-	-	-	-	-
354	Compressor Equipment	SEAS3_DEM	5,952,236	-	-	-	-	-	-	-	-	-	-	-	-
355	Measuring and Regulating Equipment	SEAS3_DEM	268,488	-	-	-	-	-	-	-	-	-	-	-	-
356	Purification Equipment	SEAS3_DEM	788,118	-	-	-	-	-	-	-	-	-	-	-	-
357	Other Equipment	SEAS3_DEM	379,965	-	-	-	-	-	-	-	-	-	-	-	-
-	<i>Sub-total</i>		24,414,352	-	311,876	-	-	-	311,876	-	599	-	-	-	599
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	1,704,569	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	3,973,839	-	-	-	-	-	-	-	-	-	-	-	-
362	Gas Holders	SEAS3_DEM	3,334,728	-	-	-	-	-	-	-	-	-	-	-	-
363	Purification Equipment	SEAS3_DEM	3,967,556	-	-	-	-	-	-	-	-	-	-	-	-
364	Terminating & Processing	SEAS3_DEM	1,089,858	-	-	-	-	-	-	-	-	-	-	-	-
-	<i>Sub-total</i>		14,070,550	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment	PAVG	(0)	(0)	-	-	-	-	(0)	(0)	-	-	-	-	(0)
372	Easements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<i>Sub-total</i>		(0)	(0)	-	-	-	-	(0)	(0)	-	-	-	-	(0)

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas				Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total						
RATE BASE									
Plant-in-Service									
Intangible Plant									
301	Organization	PLT	158,692	-	-	3,311	-	-	3,311
302	Franchise and Consents	PLT	93,331	-	-	1,947	-	-	1,947
303	Misc. Intangible	OML	103,398,316	-	-	-	971,630	-	971,630
-	Sub-total		103,650,338	-	-	5,258	971,630	-	976,888
Production and Gathering Plant									
304	Land and Land Rights	PRODPT	153,211	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	470,201	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,218,505	-	-	-	-	-	-
320	Other Equipment	PDAYXT	68,857	-	-	-	-	-	-
-	Sub-total		6,910,774	-	-	-	-	-	-
Natural Gas Underground Storage									
-	JP Storage Balancing - DIR	COM1	5,371,157	-	-	-	-	-	-
350	Land and Land Rights	SEAS3_DEM	365,517	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	569,201	-	-	-	-	-	-
352	Wells	SEAS3_DEM	9,428,691	-	-	-	-	-	-
353	Lines	SEAS3_DEM	1,290,979	-	-	-	-	-	-
354	Compressor Equipment	SEAS3_DEM	5,952,236	-	-	-	-	-	-
355	Measuring and Regulating Equipment	SEAS3_DEM	268,488	-	-	-	-	-	-
356	Purification Equipment	SEAS3_DEM	788,118	-	-	-	-	-	-
357	Other Equipment	SEAS3_DEM	379,965	-	-	-	-	-	-
-	Sub-total		24,414,352	-	-	-	-	-	-
Natural Gas Local Storage									
360	Land & Land Rights	SEAS3_DEM	1,704,569	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	3,973,839	-	-	-	-	-	-
362	Gas Holders	SEAS3_DEM	3,334,728	-	-	-	-	-	-
363	Purification Equipment	SEAS3_DEM	3,967,556	-	-	-	-	-	-
364	Terminating & Processing	SEAS3_DEM	1,089,858	-	-	-	-	-	-
-	Sub-total		14,070,550	-	-	-	-	-	-
Transmission Plant									
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-
366	Structures and Improvements	TRANPT	-	-	-	-	-	-	-
367	Mains	PAVG	-	-	-	-	-	-	-
369	M&R Station Equipment	PAVG	(0)	-	-	-	-	-	-
372	Easements	PAVG	-	-	-	-	-	-	-
-	Sub-total		(0)	-	-	-	-	-	-

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution Plant															
373	Easements	DISTPT	7,334,283	2,654,292	-	2,288,419	-	-	4,942,711	968,917	-	861,483	-	-	1,830,400
374	Land and Land Rights	DISTPT	3,326,019	1,203,693	-	1,037,773	-	-	2,241,467	439,394	-	390,673	-	-	830,067
375	Structures and Improvements	DISTPT	8,087,108	2,926,741	-	2,523,312	-	-	5,450,054	1,068,371	-	949,910	-	-	2,018,281
376	Mains	PA_MAINS	1,034,541,312	668,948,731	-	-	-	-	668,948,731	244,204,882	-	-	-	-	244,204,882
378	Meas. & Reg. Station Equip.- Gen.	PAVG	56,506,957	35,588,727	-	-	-	-	35,588,727	12,977,923	-	-	-	-	12,977,923
380	Services	SERV	565,591,244	-	-	388,991,269	-	-	388,991,269	-	-	171,589,143	-	-	171,589,143
380	Services - DIR	DIR380	2,483,353	-	-	-	-	-	-	-	-	-	-	-	-
381	Meters	MTRS_CUS	54,327,287	-	-	41,601,625	-	-	41,601,625	-	-	12,184,889	-	-	12,184,889
382	Meter Installations	MTRS_INST	153,230,540	-	-	141,416,119	-	-	141,416,119	-	-	11,602,752	-	-	11,602,752
383	House Regulators	MTRS_CUS	12,454,845	-	-	9,537,413	-	-	9,537,413	-	-	2,793,456	-	-	2,793,456
384	House Regulators Installations	MTRS_CUS	33,548,468	-	-	25,690,051	-	-	25,690,051	-	-	7,524,476	-	-	7,524,476
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	34,078,629	-	-	185,909	-	-	185,909	-	-	22,971,515	-	-	22,971,515
386	Rental Property on Customers Premise	DIR386	43,013,666	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	6,729,480	2,435,413	-	2,099,710	-	-	4,535,123	889,018	-	790,443	-	-	1,679,461
388	ARO	DISTPT	6,385,682	2,310,992	-	1,992,439	-	-	4,303,431	843,599	-	750,061	-	-	1,593,660
-	Sub-total		2,021,638,873	716,068,589	-	617,364,042	-	-	1,333,432,631	261,392,103	-	232,408,800	-	-	493,800,903
General Plant															
389	Land and Land Rights	PLTXR	674,480	247,906	880	205,729	-	-	454,514	90,147	337	77,447	-	-	167,931
390	Structures and Improvements	PLTXR	32,983,934	12,123,268	43,011	10,060,714	-	-	22,226,992	4,408,441	16,465	3,787,390	-	-	8,212,296
391	Office Furniture and Equipment	OML	46,058,871	7,800,466	621,497	24,159,524	845,286	-	33,426,773	2,825,397	237,919	4,629,589	1,452,065	-	9,144,970
392	Transportation Equipment	OML	625,235	105,889	8,437	327,958	11,475	-	453,758	38,354	3,230	62,845	19,711	-	124,140
393	Stores Equipment	PLTXR	257,624	94,690	336	78,580	-	-	173,606	34,433	129	29,582	-	-	64,143
394	Tools, Shop, and Garage Equipment	OML	6,872,321	1,163,887	92,732	3,604,778	126,123	-	4,987,519	421,570	35,499	690,769	216,659	-	1,364,497
394	CNG Equipment - DIR	DIRCNG	354,005	-	-	-	-	-	-	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	744,365	515,755	-	-	-	-	515,755	165,542	-	-	-	-	165,542
395	Laboratory Equipment	PLTXR	1,478,578	543,452	1,928	450,994	-	-	996,374	197,618	738	169,778	-	-	368,134
396	Power Operated Equipment	PLTXR	611,269	224,672	797	186,448	-	-	411,918	81,699	305	70,189	-	-	152,193
397	Communication Equipment	OML	20,923,231	3,543,529	282,328	10,974,982	383,989	-	15,184,829	1,283,497	108,080	2,103,090	659,632	-	4,154,299
398	Misc. Equipment	OML	469,642	79,538	6,337	246,344	8,619	-	340,838	28,809	2,426	47,206	14,806	-	93,247
399	Other Intangible Property	OML	4,216	714	57	2,211	77	-	3,060	259	22	424	133	-	837
-	Sub-total		112,057,771	26,443,765	1,058,339	50,298,263	1,375,570	-	79,175,936	9,575,765	405,150	11,668,309	2,363,005	-	24,012,229
TOTAL PLANT-IN-SERVICE			2,258,328,306	774,781,731	2,453,548	721,973,884	3,273,167	-	1,502,482,330	282,235,383	939,259	254,498,559	5,622,769	-	543,295,971

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41)						Interruptible (85)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution Plant															
373	Easements	DISTPT	7,334,283	176,517	-	37,608	-	-	214,125	67,881	-	13,283	-	-	81,164
374	Land and Land Rights	DISTPT	3,326,019	80,048	-	17,055	-	-	97,103	30,783	-	6,024	-	-	36,807
375	Structures and Improvements	DISTPT	8,087,108	194,635	-	41,469	-	-	236,104	74,848	-	14,647	-	-	89,495
376	Mains	PA_MAINS	1,034,541,312	44,532,849	-	-	-	-	44,532,849	16,723,646	-	-	-	-	16,723,646
378	Meas. & Reg. Station Equip.- Gen.	PAVG	56,506,957	2,320,552	-	-	-	-	2,320,552	1,294,163	-	-	-	-	1,294,163
380	Services	SERV	565,591,244	-	-	3,862,161	-	-	3,862,161	-	-	-	-	-	-
380	Services - DIR	DIR380	2,483,353	-	-	-	-	-	-	-	-	1,250,387	-	-	1,250,387
381	Meters	MTRS_CUS	54,327,287	-	-	398,388	-	-	398,388	-	-	42,249	-	-	42,249
382	Meter Installations	MTRS_INST	153,230,540	-	-	156,724	-	-	156,724	-	-	16,859	-	-	16,859
383	House Regulators	MTRS_CUS	12,454,845	-	-	91,333	-	-	91,333	-	-	9,686	-	-	9,686
384	House Regulators Installations	MTRS_CUS	33,548,468	-	-	246,015	-	-	246,015	-	-	26,090	-	-	26,090
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	34,078,629	-	-	5,227,911	-	-	5,227,911	-	-	2,180,546	-	-	2,180,546
386	Rental Property on Customers Premise	DIR386	43,013,666	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	6,729,480	161,961	-	34,507	-	-	196,468	62,283	-	12,188	-	-	74,471
388	ARO	DISTPT	6,385,682	153,686	-	32,744	-	-	186,431	59,101	-	11,565	-	-	70,666
-	Sub-total		2,021,638,873	47,620,248	-	10,145,916	-	-	57,766,164	18,312,706	-	3,583,523	-	-	21,896,229
General Plant															
389	Land and Land Rights	PLTXR	674,480	16,323	113	3,381	-	-	19,817	6,207	104	1,194	-	-	7,505
390	Structures and Improvements	PLTXR	32,983,934	798,237	5,522	165,340	-	-	969,099	303,552	5,082	58,398	-	-	367,033
391	Office Furniture and Equipment	OML	46,058,871	506,637	79,502	179,138	242,451	2,332	1,010,060	205,435	38,933	43,658	103,998	210,897	602,921
392	Transportation Equipment	OML	625,235	6,877	1,079	2,432	3,291	32	13,711	2,789	529	593	1,412	2,863	8,184
393	Stores Equipment	PLTXR	257,624	6,235	43	1,291	-	-	7,569	2,371	40	456	-	-	2,867
394	Tools, Shop, and Garage Equipment	OML	6,872,321	75,594	11,862	26,729	36,175	348	150,708	30,652	5,809	6,514	15,517	31,467	89,960
394	CNG Equipment - DIR	DIRCNG	354,005	-	-	-	-	-	-	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	744,365	25,903	-	-	-	-	25,903	6,915	-	-	-	-	6,915
395	Laboratory Equipment	PLTXR	1,478,578	35,783	248	7,412	-	-	43,442	13,607	228	2,618	-	-	16,453
396	Power Operated Equipment	PLTXR	611,269	14,793	102	3,064	-	-	17,960	5,626	94	1,082	-	-	6,802
397	Communication Equipment	OML	20,923,231	230,151	36,116	81,377	110,138	1,059	458,842	93,323	17,686	19,833	47,243	95,805	273,890
398	Misc. Equipment	OML	469,642	5,166	811	1,827	2,472	24	10,299	2,095	397	445	1,060	2,150	6,148
399	Other Intangible Property	OML	4,216	46	7	16	22	0	92	19	4	4	10	19	55
-	Sub-total		112,057,771	1,721,746	135,405	472,007	394,550	3,795	2,727,503	672,590	68,906	134,795	169,241	343,202	1,388,734
TOTAL PLANT-IN-SERVICE			2,258,328,306	51,185,296	313,881	11,021,312	938,832	9,030	63,468,352	19,586,273	156,307	3,816,765	402,708	816,649	24,778,703

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution Plant															
373	Easements	DISTPT	7,334,283	26,814	-	14,790	-	-	41,604	148,721	-	3,163	-	-	151,884
374	Land and Land Rights	DISTPT	3,326,019	12,160	-	6,707	-	-	18,867	67,444	-	1,434	-	-	68,878
375	Structures and Improvements	DISTPT	8,087,108	29,566	-	16,309	-	-	45,874	163,987	-	3,487	-	-	167,474
376	Mains	PA_MAINS	1,034,541,312	6,774,013	-	-	-	-	6,774,013	36,887,585	-	-	-	-	36,887,585
378	Meas. & Reg. Station Equip.- Gen.	PAVG	56,506,957	343,216	-	-	-	-	343,216	2,587,999	-	-	-	-	2,587,999
380	Services	SERV	565,591,244	-	-	1,146,909	-	-	1,146,909	-	-	-	-	-	-
380	Services - DIR	DIR380	2,483,353	-	-	21,395	-	-	21,395	-	-	409,673	-	-	409,673
381	Meters	MTRS_CUS	54,327,287	-	-	98,763	-	-	98,763	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	153,230,540	-	-	37,464	-	-	37,464	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	12,454,845	-	-	22,642	-	-	22,642	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	33,548,468	-	-	60,989	-	-	60,989	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	34,078,629	-	-	2,537,711	-	-	2,537,711	-	-	429,780	-	-	429,780
386	Rental Property on Customers Premise	DIR386	43,013,666	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	6,729,480	24,603	-	13,571	-	-	38,173	136,457	-	2,902	-	-	139,359
388	ARO	DISTPT	6,385,682	23,346	-	12,877	-	-	36,223	129,486	-	2,754	-	-	132,240
-	Sub-total		2,021,638,873	7,233,716	-	3,990,128	-	-	11,223,844	40,121,679	-	853,192	-	-	40,974,872
General Plant															
389	Land and Land Rights	PLTXR	674,480	2,622	28	1,330	-	-	3,979	13,612	225	284	-	-	14,121
390	Structures and Improvements	PLTXR	32,983,934	128,206	1,369	65,024	-	-	194,600	665,654	10,987	13,904	-	-	690,545
391	Office Furniture and Equipment	OML	46,058,871	85,337	19,787	62,332	111,839	-	279,294	441,517	85,737	8,533	98,710	73,307	707,804
392	Transportation Equipment	OML	625,235	1,158	269	846	1,518	-	3,791	5,993	1,164	116	1,340	995	9,608
393	Stores Equipment	PLTXR	257,624	1,001	11	508	-	-	1,520	5,199	86	109	-	-	5,394
394	Tools, Shop, and Garage Equipment	OML	6,872,321	12,733	2,952	9,300	16,687	-	41,673	65,878	12,793	1,273	14,728	10,938	105,610
394	CNG Equipment - DIR	DIRCNG	354,005	-	-	-	-	-	-	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	744,365	14,023	-	-	-	-	14,023	16,227	-	-	-	-	16,227
395	Laboratory Equipment	PLTXR	1,478,578	5,747	61	2,915	-	-	8,723	29,839	493	623	-	-	30,955
396	Power Operated Equipment	PLTXR	611,269	2,376	25	1,205	-	-	3,606	12,336	204	258	-	-	12,797
397	Communication Equipment	OML	20,923,231	38,766	8,989	28,315	50,805	-	126,875	200,569	38,948	3,876	44,841	33,301	321,535
398	Misc. Equipment	OML	469,642	870	202	636	1,140	-	2,848	4,502	874	87	1,007	747	7,217
399	Other Intangible Property	OML	4,216	8	2	6	10	-	26	40	8	1	9	7	65
-	Sub-total		112,057,771	292,848	33,694	172,416	182,000	-	680,959	1,461,366	151,517	29,064	160,635	119,296	1,921,877
TOTAL PLANT-IN-SERVICE			2,258,328,306	7,993,845	78,114	4,302,961	433,069	-	12,807,990	42,889,467	343,989	901,517	382,230	283,865	44,801,067

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Transport & Contracts						CNG Service (50)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution Plant															
373	Easements	DISTPT	7,334,283	67,084	-	5,087	-	-	72,171	217	-	7	-	-	224
374	Land and Land Rights	DISTPT	3,326,019	30,422	-	2,307	-	-	32,729	99	-	3	-	-	102
375	Structures and Improvements	DISTPT	8,087,108	73,970	-	5,609	-	-	79,579	240	-	7	-	-	247
376	Mains	PA_MAINS	1,034,541,312	16,414,658	-	-	-	-	16,414,658	54,949	-	-	-	-	54,949
378	Meas. & Reg. Station Equip.- Gen.	PAVG	56,506,957	1,391,595	-	-	-	-	1,391,595	2,782	-	-	-	-	2,782
380	Services	SERV	565,591,244	-	-	-	-	-	-	-	-	1,761	-	-	1,761
380	Services - DIR	DIR380	2,483,353	-	-	801,898	-	-	801,898	-	-	-	-	-	-
381	Meters	MTRS_CUS	54,327,287	-	-	1,372	-	-	1,372	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	153,230,540	-	-	623	-	-	623	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	12,454,845	-	-	314	-	-	314	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	33,548,468	-	-	847	-	-	847	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	34,078,629	-	-	545,258	-	-	545,258	-	-	-	-	-	-
386	Rental Property on Customers Premise	DIR386	43,013,666	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	6,729,480	61,552	-	4,668	-	-	66,220	200	-	6	-	-	206
388	ARO	DISTPT	6,385,682	58,407	-	4,429	-	-	62,836	189	-	6	-	-	195
-	Sub-total		2,021,638,873	18,097,687	-	1,372,412	-	-	19,470,099	58,676	-	1,790	-	-	60,466
General Plant															
389	Land and Land Rights	PLTXR	674,480	6,031	104	457	-	-	6,592	20	0	1	-	-	20
390	Structures and Improvements	PLTXR	32,983,934	294,924	5,082	22,365	-	-	32,272	958	10	29	-	-	997
391	Office Furniture and Equipment	OML	46,058,871	200,842	27,652	13,228	-	183,498	425,220	589	141	12,413	15,871	-	29,014
392	Transportation Equipment	OML	625,235	2,726	375	180	-	2,491	5,772	8	2	169	215	-	394
393	Stores Equipment	PLTXR	257,624	2,304	40	175	-	-	2,518	7	0	0	-	-	8
394	Tools, Shop, and Garage Equipment	OML	6,872,321	29,967	4,126	1,974	-	27,379	63,446	88	21	1,852	2,368	-	4,329
394	CNG Equipment - DIR	DIRCNG	354,005	-	-	-	-	-	-	354,005	-	-	-	-	354,005
394	CNG Equipment - Other	SEAS3_DEM	744,365	-	-	-	-	-	-	-	-	-	-	-	-
395	Laboratory Equipment	PLTXR	1,478,578	13,221	228	1,003	-	-	14,451	43	0	1	-	-	45
396	Power Operated Equipment	PLTXR	611,269	5,466	94	414	-	-	5,974	18	0	1	-	-	18
397	Communication Equipment	OML	20,923,231	91,237	12,561	6,009	-	83,358	193,165	268	64	5,639	7,210	-	13,180
398	Misc. Equipment	OML	469,642	2,048	282	135	-	1,871	4,336	6	1	127	162	-	296
399	Other Intangible Property	OML	4,216	18	3	1	-	17	39	0	0	1	1	-	3
-	Sub-total		112,057,771	648,783	50,547	45,941	-	298,614	1,043,886	356,010	240	20,233	25,827	-	402,310
TOTAL PLANT-IN-SERVICE			2,258,328,306	19,199,556	112,623	1,448,217	-	710,552	21,470,948	416,153	557	49,890	61,456	-	528,055

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Rentals					TOTAL
				DEM	COM	CUS	DIRS	DIRT	
Distribution Plant									
373	Easements	DISTPT	7,334,283	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	3,326,019	-	-	-	-	-	-
375	Structures and Improvements	DISTPT	8,087,108	-	-	-	-	-	-
376	Mains	PA_MAINS	1,034,541,312	-	-	-	-	-	-
378	Meas. & Reg. Station Equip.- Gen.	PAVG	56,506,957	-	-	-	-	-	-
380	Services	SERV	565,591,244	-	-	-	-	-	-
380	Services - DIR	DIR380	2,483,353	-	-	-	-	-	-
381	Meters	MTRS_CUS	54,327,287	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	153,230,540	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	12,454,845	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	33,548,468	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	34,078,629	-	-	-	-	-	-
386	Rental Property on Customers Premise	DIR386	43,013,666	-	-	43,013,666	-	-	43,013,666
387	Other Equipment	DISTPT	6,729,480	-	-	-	-	-	-
388	ARO	DISTPT	6,385,682	-	-	-	-	-	-
-	Sub-total		2,021,638,873	-	-	43,013,666	-	-	43,013,666
General Plant									
389	Land and Land Rights	PLTXR	674,480	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	32,983,934	-	-	-	-	-	-
391	Office Furniture and Equipment	OML	46,058,871	-	-	-	432,814	-	432,814
392	Transportation Equipment	OML	625,235	-	-	-	5,875	-	5,875
393	Stores Equipment	PLTXR	257,624	-	-	-	-	-	-
394	Tools, Shop, and Garage Equipment	OML	6,872,321	-	-	-	64,579	-	64,579
394	CNG Equipment - DIR	DIRCNG	354,005	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	744,365	-	-	-	-	-	-
395	Laboratory Equipment	PLTXR	1,478,578	-	-	-	-	-	-
396	Power Operated Equipment	PLTXR	611,269	-	-	-	-	-	-
397	Communication Equipment	OML	20,923,231	-	-	-	196,615	-	196,615
398	Misc. Equipment	OML	469,642	-	-	-	4,413	-	4,413
399	Other Intangible Property	OML	4,216	-	-	-	40	-	40
-	Sub-total		112,057,771	-	-	-	704,335	-	704,335
TOTAL PLANT-IN-SERVICE			2,258,328,306	-	-	43,018,924	1,675,966	-	44,694,890

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
Accumulated Reserve															
- Intangible Plant															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchise and Consents	PLT	(14,692)	(5,302)	-	(4,400)	-	-	(9,701)	(1,928)	-	(1,656)	-	-	(3,584)
303	Misc. Intangible	OML	(67,103,016)	(11,364,472)	(905,457)	(35,197,930)	(1,231,495)	-	(48,099,354)	(4,116,312)	(346,624)	(6,744,833)	(2,115,508)	-	(13,323,277)
	- Sub-total		(67,117,709)	(11,369,774)	(905,457)	(35,202,330)	(1,231,495)	-	(48,709,055)	(4,118,240)	(346,624)	(6,746,489)	(2,115,508)	-	(13,326,861)
- Production and Gathering Plant															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(413,934)	(294,564)	-	-	-	-	(294,564)	(105,566)	-	-	-	-	(105,566)
311	Liquefied Petroleum Gas Equipment	PDAYXT	(4,858,331)	(3,457,291)	-	-	-	-	(3,457,291)	(1,239,030)	-	-	-	-	(1,239,030)
320	Other Equipment	PDAYXT	(67,561)	(48,078)	-	-	-	-	(48,078)	(17,230)	-	-	-	-	(17,230)
	- Sub-total		(5,339,826)	(3,799,933)	-	-	-	-	(3,799,933)	(1,361,827)	-	-	-	-	(1,361,827)
Natural Gas Underground Storage															
	- JP Storage Balancing - DIR	COM1	(3,014,074)	-	(1,481,077)	-	-	-	(1,481,077)	-	(566,981)	-	-	-	(566,981)
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	(448,765)	(310,940)	-	-	-	-	(310,940)	(99,802)	-	-	-	-	(99,802)
352	Wells	SEAS3_DEM	(6,206,253)	(4,300,184)	-	-	-	-	(4,300,184)	(1,380,229)	-	-	-	-	(1,380,229)
353	Lines	SEAS3_DEM	(675,677)	(468,163)	-	-	-	-	(468,163)	(150,266)	-	-	-	-	(150,266)
354	Compressor Equipment	SEAS3_DEM	(2,569,612)	(1,780,431)	-	-	-	-	(1,780,431)	(571,465)	-	-	-	-	(571,465)
355	Measuring and Regulating Equipment	SEAS3_DEM	(45,153)	(31,286)	-	-	-	-	(31,286)	(10,042)	-	-	-	-	(10,042)
356	Purification Equipment	SEAS3_DEM	(449,667)	(311,565)	-	-	-	-	(311,565)	(100,003)	-	-	-	-	(100,003)
357	Other Equipment	SEAS3_DEM	(291,134)	(201,721)	-	-	-	-	(201,721)	(64,746)	-	-	-	-	(64,746)
	- Sub-total		(13,700,336)	(7,404,289)	(1,481,077)	-	-	-	(8,885,366)	(2,376,553)	(566,981)	-	-	-	(2,943,534)
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(330,001)	(228,651)	-	-	-	-	(228,651)	(73,390)	-	-	-	-	(73,390)
362	Gas Holders	SEAS3_DEM	(168,661)	(116,862)	-	-	-	-	(116,862)	(37,509)	-	-	-	-	(37,509)
363	Purification Equipment	SEAS3_DEM	(446,009)	(309,030)	-	-	-	-	(309,030)	(99,189)	-	-	-	-	(99,189)
364	Terminating & Processing	SEAS3_DEM	(215,142)	(149,067)	-	-	-	-	(149,067)	(47,846)	-	-	-	-	(47,846)
	- Sub-total		(1,159,813)	(803,610)	-	-	-	-	(803,610)	(257,935)	-	-	-	-	(257,935)
- Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	PAVG	(62)	(39)	-	-	-	-	(39)	(14)	-	-	-	-	(14)
367	Mains	PAVG	(3,715)	(2,340)	-	-	-	-	(2,340)	(853)	-	-	-	-	(853)
369	M&R Station Equipment	PAVG	(23,470)	(14,782)	-	-	-	-	(14,782)	(5,390)	-	-	-	-	(5,390)
372	Easements	PAVG	(989)	(623)	-	-	-	-	(623)	(227)	-	-	-	-	(227)
	- Sub-total		(28,237)	(17,784)	-	-	-	-	(17,784)	(6,485)	-	-	-	-	(6,485)

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41)						Interruptible (85)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Accumulated Reserve															
- Intangible Plant															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(14,692)	(349)	-	(72)	-	-	(421)	(133)	-	(26)	-	(158)	
303	Misc. Intangible	OML	(67,103,016)	(738,118)	(115,827)	(260,985)	(353,226)	(3,398)	(1,471,553)	(299,297)	(56,722)	(63,605)	(151,515)	(307,256)	
	- Sub-total		(67,117,709)	(738,467)	(115,827)	(261,058)	(353,226)	(3,398)	(1,471,975)	(299,430)	(56,722)	(63,631)	(151,515)	(307,256)	
- Production and Gathering Plant															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	
305	Structures and Improvements	PRODPT	(413,934)	(12,597)	-	-	-	-	(12,597)	(408)	-	-	-	(408)	
311	Liquefied Petroleum Gas Equipment	PDAYXT	(4,858,331)	(147,854)	-	-	-	-	(147,854)	(4,784)	-	-	-	(4,784)	
320	Other Equipment	PDAYXT	(67,561)	(2,056)	-	-	-	-	(2,056)	(67)	-	-	-	(67)	
	- Sub-total		(5,339,826)	(162,507)	-	-	-	-	(162,507)	(5,258)	-	-	-	(5,258)	
Natural Gas Underground Storage															
	- JP Storage Balancing - DIR	COM1	(3,014,074)	-	(190,155)	-	-	-	(190,155)	-	(175,014)	-	-	(175,014)	
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
351	Structures and Improvements	SEAS3_DEM	(448,765)	(15,617)	-	-	-	-	(15,617)	(4,169)	-	-	-	(4,169)	
352	Wells	SEAS3_DEM	(6,206,253)	(215,971)	-	-	-	-	(215,971)	(57,654)	-	-	-	(57,654)	
353	Lines	SEAS3_DEM	(675,677)	(23,513)	-	-	-	-	(23,513)	(6,277)	-	-	-	(6,277)	
354	Compressor Equipment	SEAS3_DEM	(2,569,612)	(89,420)	-	-	-	-	(89,420)	(23,871)	-	-	-	(23,871)	
355	Measuring and Regulating Equipment	SEAS3_DEM	(45,153)	(1,571)	-	-	-	-	(1,571)	(419)	-	-	-	(419)	
356	Purification Equipment	SEAS3_DEM	(449,667)	(15,648)	-	-	-	-	(15,648)	(4,177)	-	-	-	(4,177)	
357	Other Equipment	SEAS3_DEM	(291,134)	(10,131)	-	-	-	-	(10,131)	(2,705)	-	-	-	(2,705)	
	- Sub-total		(13,700,336)	(371,871)	(190,155)	-	-	-	(562,026)	(99,272)	(175,014)	-	-	(274,286)	
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
361	Structures & improvement	SEAS3_DEM	(330,001)	(11,484)	-	-	-	-	(11,484)	(3,066)	-	-	-	(3,066)	
362	Gas Holders	SEAS3_DEM	(168,661)	(5,869)	-	-	-	-	(5,869)	(1,567)	-	-	-	(1,567)	
363	Purification Equipment	SEAS3_DEM	(446,009)	(15,521)	-	-	-	-	(15,521)	(4,143)	-	-	-	(4,143)	
364	Terminating & Processing	SEAS3_DEM	(215,142)	(7,487)	-	-	-	-	(7,487)	(1,999)	-	-	-	(1,999)	
	- Sub-total		(1,159,813)	(40,360)	-	-	-	-	(40,360)	(10,774)	-	-	-	(10,774)	
- Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
366	Structures and Improvements	PAVG	(62)	(3)	-	-	-	-	(3)	(1)	-	-	-	(1)	
367	Mains	PAVG	(3,715)	(153)	-	-	-	-	(153)	(85)	-	-	-	(85)	
369	M&R Station Equipment	PAVG	(23,470)	(964)	-	-	-	-	(964)	(538)	-	-	-	(538)	
372	Easements	PAVG	(989)	(41)	-	-	-	-	(41)	(23)	-	-	-	(23)	
	- Sub-total		(28,237)	(1,160)	-	-	-	-	(1,160)	(647)	-	-	-	(647)	

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Accumulated Reserve															
- Intangible Plant															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(14,692)	(56)	-	(28)	-	-	(84)	(291)	-	(6)	-	(297)	
303	Misc. Intangible	OML	(67,103,016)	(124,327)	(28,827)	(90,811)	(162,938)	-	(406,903)	(643,245)	(124,910)	(12,432)	(143,810)	(106,801)	
-	Sub-total		(67,117,709)	(124,383)	(28,827)	(90,839)	(162,938)	-	(406,987)	(643,536)	(124,910)	(12,438)	(143,810)	(106,801)	
- Production and Gathering Plant															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	
305	Structures and Improvements	PRODPT	(413,934)	(579)	-	-	-	-	(579)	(211)	-	-	-	(211)	
311	Liquefied Petroleum Gas Equipment	PDAYXT	(4,858,331)	(6,793)	-	-	-	-	(6,793)	(2,482)	-	-	-	(2,482)	
320	Other Equipment	PDAYXT	(67,561)	(94)	-	-	-	-	(94)	(35)	-	-	-	(35)	
-	Sub-total		(5,339,826)	(7,467)	-	-	-	-	(7,467)	(2,728)	-	-	-	(2,728)	
Natural Gas Underground Storage															
-	JP Storage Balancing - DIR	COM1	(3,014,074)	-	(47,153)	-	-	-	(47,153)	-	(378,347)	-	-	(378,347)	
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
351	Structures and Improvements	SEAS3_DEM	(448,765)	(8,454)	-	-	-	-	(8,454)	(9,783)	-	-	-	(9,783)	
352	Wells	SEAS3_DEM	(6,206,253)	(116,922)	-	-	-	-	(116,922)	(135,292)	-	-	-	(135,292)	
353	Lines	SEAS3_DEM	(675,677)	(12,729)	-	-	-	-	(12,729)	(14,729)	-	-	-	(14,729)	
354	Compressor Equipment	SEAS3_DEM	(2,569,612)	(48,410)	-	-	-	-	(48,410)	(56,016)	-	-	-	(56,016)	
355	Measuring and Regulating Equipment	SEAS3_DEM	(45,153)	(851)	-	-	-	-	(851)	(984)	-	-	-	(984)	
356	Purification Equipment	SEAS3_DEM	(449,667)	(8,471)	-	-	-	-	(8,471)	(9,802)	-	-	-	(9,802)	
357	Other Equipment	SEAS3_DEM	(291,134)	(5,485)	-	-	-	-	(5,485)	(6,347)	-	-	-	(6,347)	
-	Sub-total		(13,700,336)	(201,323)	(47,153)	-	-	-	(248,476)	(232,954)	(378,347)	-	-	(611,300)	
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
361	Structures & improvement	SEAS3_DEM	(330,001)	(6,217)	-	-	-	-	(6,217)	(7,194)	-	-	-	(7,194)	
362	Gas Holders	SEAS3_DEM	(168,661)	(3,177)	-	-	-	-	(3,177)	(3,677)	-	-	-	(3,677)	
363	Purification Equipment	SEAS3_DEM	(446,009)	(8,403)	-	-	-	-	(8,403)	(9,723)	-	-	-	(9,723)	
364	Terminating & Processing	SEAS3_DEM	(215,142)	(4,053)	-	-	-	-	(4,053)	(4,690)	-	-	-	(4,690)	
-	Sub-total		(1,159,813)	(21,850)	-	-	-	-	(21,850)	(25,283)	-	-	-	(25,283)	
- Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
366	Structures and Improvements	PAVG	(62)	(0)	-	-	-	-	(0)	(3)	-	-	-	(3)	
367	Mains	PAVG	(3,715)	(23)	-	-	-	-	(23)	(170)	-	-	-	(170)	
369	M&R Station Equipment	PAVG	(23,470)	(143)	-	-	-	-	(143)	(1,075)	-	-	-	(1,075)	
372	Easements	PAVG	(989)	(6)	-	-	-	-	(6)	(45)	-	-	-	(45)	
-	Sub-total		(28,237)	(172)	-	-	-	-	(172)	(1,293)	-	-	-	(1,293)	

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Transport & Contracts						CNG Service (50)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Accumulated Reserve															
-	Intangible Plant														
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(14,692)	(129)	-	(10)	-	-	(139)	(0)	-	(0)	-	(0)	
303	Misc. Intangible	OML	(67,103,016)	(292,606)	(40,286)	(19,272)	-	(267,338)	(619,502)	(859)	(205)	(18,085)	(23,122)	(42,271)	
-	Sub-total		(67,117,709)	(292,735)	(40,286)	(19,282)	-	(267,338)	(619,640)	(859)	(205)	(18,085)	(23,122)	(42,271)	
-	Production and Gathering Plant														
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	
305	Structures and Improvements	PRODPT	(413,934)	-	-	-	-	-	-	(8)	-	-	-	(8)	
311	Liquefied Petroleum Gas Equipment	PDAYXT	(4,858,331)	-	-	-	-	-	-	(96)	-	-	-	(96)	
320	Other Equipment	PDAYXT	(67,561)	-	-	-	-	-	-	(1)	-	-	-	(1)	
-	Sub-total		(5,339,826)	-	-	-	-	-	-	(105)	-	-	-	(105)	
-	Natural Gas Underground Storage														
-	JP Storage Balancing - DIR	COM1	(3,014,074)	-	(175,012)	-	-	-	(175,012)	-	(336)	-	-	(336)	
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
351	Structures and Improvements	SEAS3_DEM	(448,765)	-	-	-	-	-	-	-	-	-	-	-	
352	Wells	SEAS3_DEM	(6,206,253)	-	-	-	-	-	-	-	-	-	-	-	
353	Lines	SEAS3_DEM	(675,677)	-	-	-	-	-	-	-	-	-	-	-	
354	Compressor Equipment	SEAS3_DEM	(2,569,612)	-	-	-	-	-	-	-	-	-	-	-	
355	Measuring and Regulating Equipment	SEAS3_DEM	(45,153)	-	-	-	-	-	-	-	-	-	-	-	
356	Purification Equipment	SEAS3_DEM	(449,667)	-	-	-	-	-	-	-	-	-	-	-	
357	Other Equipment	SEAS3_DEM	(291,134)	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		(13,700,336)	-	(175,012)	-	-	-	(175,012)	-	(336)	-	-	(336)	
-	Natural Gas Local Storage														
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
361	Structures & improvement	SEAS3_DEM	(330,001)	-	-	-	-	-	-	-	-	-	-	-	
362	Gas Holders	SEAS3_DEM	(168,661)	-	-	-	-	-	-	-	-	-	-	-	
363	Purification Equipment	SEAS3_DEM	(446,009)	-	-	-	-	-	-	-	-	-	-	-	
364	Terminating & Processing	SEAS3_DEM	(215,142)	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		(1,159,813)	-	-	-	-	-	-	-	-	-	-	-	
-	Transmission Plant														
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
366	Structures and Improvements	PAVG	(62)	(2)	-	-	-	(2)	(0)	-	-	-	-	(0)	
367	Mains	PAVG	(3,715)	(91)	-	-	-	(91)	(0)	-	-	-	-	(0)	
369	M&R Station Equipment	PAVG	(23,470)	(578)	-	-	-	(578)	(1)	-	-	-	-	(1)	
372	Easements	PAVG	(989)	(24)	-	-	-	(24)	(0)	-	-	-	-	(0)	
-	Sub-total		(28,237)	(695)	-	-	-	(695)	(1)	-	-	-	-	(1)	

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas				Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total						
Accumulated Reserve									
	- Intangible Plant								
301	Organization	PLT	-	-	-	-	-	-	-
302	Franchise and Consents	PLT	(14,692)	-	-	(307)	-	-	(307)
303	Misc. Intangible	OML	(67,103,016)	-	-	-	(630,565)	-	(630,565)
	- <i>Sub-total</i>		<i>(67,117,709)</i>	-	-	<i>(307)</i>	<i>(630,565)</i>	-	<i>(630,871)</i>
	- Production and Gathering Plant								
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(413,934)	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	(4,858,331)	-	-	-	-	-	-
320	Other Equipment	PDAYXT	(67,561)	-	-	-	-	-	-
	- <i>Sub-total</i>		<i>(5,339,826)</i>	-	-	-	-	-	-
	Natural Gas Underground Storage								
	- JP Storage Balancing - DIR	COM1	(3,014,074)	-	-	-	-	-	-
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	(448,765)	-	-	-	-	-	-
352	Wells	SEAS3_DEM	(6,206,253)	-	-	-	-	-	-
353	Lines	SEAS3_DEM	(675,677)	-	-	-	-	-	-
354	Compressor Equipment	SEAS3_DEM	(2,569,612)	-	-	-	-	-	-
355	Measuring and Regulating Equipment	SEAS3_DEM	(45,153)	-	-	-	-	-	-
356	Purification Equipment	SEAS3_DEM	(449,667)	-	-	-	-	-	-
357	Other Equipment	SEAS3_DEM	(291,134)	-	-	-	-	-	-
	- <i>Sub-total</i>		<i>(13,700,336)</i>	-	-	-	-	-	-
	Natural Gas Local Storage								
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(330,001)	-	-	-	-	-	-
362	Gas Holders	SEAS3_DEM	(168,661)	-	-	-	-	-	-
363	Purification Equipment	SEAS3_DEM	(446,009)	-	-	-	-	-	-
364	Terminating & Processing	SEAS3_DEM	(215,142)	-	-	-	-	-	-
	- <i>Sub-total</i>		<i>(1,159,813)</i>	-	-	-	-	-	-
	- Transmission Plant								
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-
366	Structures and Improvements	PAVG	(62)	-	-	-	-	-	-
367	Mains	PAVG	(3,715)	-	-	-	-	-	-
369	M&R Station Equipment	PAVG	(23,470)	-	-	-	-	-	-
372	Easements	PAVG	(989)	-	-	-	-	-	-
	- <i>Sub-total</i>		<i>(28,237)</i>	-	-	-	-	-	-

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				Residential (16,23,53)					Comm. & Indus. (31,61)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
- Distribution Plant															
373	Easements	DISTPT	(251,447)	(90,999)	-	(78,456)	-	-	(169,455)	(33,218)	-	(29,535)	-	-	(62,753)
374	Land and Land Rights	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures and Improvements	DISTPT	(2,949,557)	(1,067,451)	-	(920,311)	-	-	(1,987,762)	(389,660)	-	(346,454)	-	-	(736,114)
376	Mains	PA_MAINS	(290,807,116)	(188,039,906)	-	-	-	-	(188,039,906)	(68,645,415)	-	-	-	-	(68,645,415)
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(13,107,844)	(8,255,470)	-	-	-	-	(8,255,470)	(3,010,472)	-	-	-	-	(3,010,472)
380	Services	SERV	(247,712,363)	-	-	(170,366,757)	-	-	(170,366,757)	-	-	(75,151,008)	-	-	(75,151,008)
380	Services - DIR	DIR380	(1,070,966)	-	-	-	-	-	-	-	-	-	-	-	-
381	Meters	MTRS_CUS	(18,109,596)	-	-	(13,867,592)	-	-	(13,867,592)	-	-	(4,061,742)	-	-	(4,061,742)
382	Meter Installations	MTRS_INST	(21,761,039)	-	-	(20,083,214)	-	-	(20,083,214)	-	-	(1,647,765)	-	-	(1,647,765)
383	House Regulators	MTRS_CUS	(4,663,100)	-	-	(3,570,812)	-	-	(3,570,812)	-	-	(1,045,871)	-	-	(1,045,871)
384	House Regulators Installations	MTRS_CUS	(5,922,336)	-	-	(4,535,084)	-	-	(4,535,084)	-	-	(1,328,301)	-	-	(1,328,301)
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(9,695,849)	-	-	(52,894)	-	-	(52,894)	-	-	(6,535,719)	-	-	(6,535,719)
386	Rental Property on Customers Premise	DIR386	(18,950,642)	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(2,736,665)	(990,405)	-	(853,885)	-	-	(1,844,290)	(361,535)	-	(321,448)	-	-	(682,983)
388	ARO	DISTPT	(2,943,270)	(1,065,176)	-	(918,349)	-	-	(1,983,525)	(388,829)	-	(345,716)	-	-	(734,545)
-	Sub-total		(640,681,790)	(199,509,406)	-	(215,247,354)	-	-	(414,756,760)	(72,829,129)	-	(90,813,559)	-	-	(163,642,688)
- General Plant															
389	Land and Land Rights	PLTXR	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	(7,148,650)	(2,627,491)	(9,322)	(2,180,471)	-	-	(4,817,284)	(955,447)	(3,569)	(820,846)	-	-	(1,779,861)
391	Office Furniture and Equipment	OML	(21,788,666)	(3,690,098)	(294,006)	(11,428,934)	(399,872)	-	(15,812,910)	(1,336,586)	(112,550)	(2,190,079)	(686,916)	-	(4,326,131)
392	Transportation Equipment	OML	(327,660)	(55,492)	(4,421)	(171,869)	(6,013)	-	(237,796)	(20,100)	(1,693)	(32,935)	(10,330)	-	(65,057)
393	Stores Equipment	PLTXR	(238,559)	(87,683)	(311)	(72,765)	-	-	(160,759)	(31,884)	(119)	(27,393)	-	-	(59,396)
394	Tools, Shop, and Garage Equipment	OML	(3,868,002)	(655,079)	(52,193)	(2,028,905)	(70,987)	-	(2,807,164)	(237,276)	(19,980)	(388,791)	(121,944)	-	(767,990)
394	CNG Equipment - DIR	DIRCNG	(16,070)	-	-	-	-	-	-	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	(33,790)	(23,412)	-	-	-	-	(23,412)	(7,515)	-	-	-	-	(7,515)
395	Laboratory Equipment	PLTXR	(81,362)	(29,905)	(106)	(24,817)	-	-	(54,828)	(10,874)	(41)	(9,342)	-	-	(20,257)
396	Power Operated Equipment	PLTXR	(651,993)	(239,640)	(850)	(198,870)	-	-	(439,361)	(87,142)	(325)	(74,865)	-	-	(162,332)
397	Communication Equipment	OML	(7,192,611)	(1,218,130)	(97,054)	(3,772,781)	(132,001)	-	(5,219,967)	(441,218)	(37,154)	(722,962)	(226,756)	-	(1,428,090)
398	Misc. Equipment	OML	(242,734)	(41,109)	(3,275)	(127,323)	(4,455)	-	(176,162)	(14,890)	(1,254)	(24,398)	(7,652)	-	(48,195)
399	Other Intangible Plant	OML	(4,033)	(683)	(54)	(2,115)	(74)	-	(2,927)	(247)	(21)	(405)	(127)	-	(801)
-	Sub-total		(41,594,130)	(8,668,723)	(461,593)	(20,008,851)	(613,402)	-	(29,752,570)	(3,143,178)	(176,705)	(4,292,017)	(1,053,725)	-	(8,665,625)
- Other Assets															
108	Retirement Work in Progress	DISTPT	8,047,672	2,912,469	-	2,511,008	-	-	5,423,477	1,063,161	-	945,277	-	-	2,008,439
230	Asset Retirement Obligations	DISTPT	(7,144,135)	(2,585,477)	-	(2,229,089)	-	-	(4,814,566)	(943,797)	-	(839,148)	-	-	(1,782,945)
253	Landlord Incentives	DISTPT	(4,504,983)	(1,630,363)	-	(1,405,630)	-	-	(3,035,993)	(595,144)	-	(529,154)	-	-	(1,124,298)
101	Plant in Service	DISTPT	(4,216)	(1,526)	-	(1,315)	-	-	(2,841)	(557)	-	(495)	-	-	(1,052)
-	Sub-total		(3,605,662)	(1,304,897)	-	(1,125,027)	-	-	(2,429,923)	(476,337)	-	(423,520)	-	-	(899,857)
-	TOTAL ACCUMULATED RESERVE		(773,227,502)	(232,878,416)	(2,848,127)	(271,583,561)	(1,844,897)	-	(509,155,001)	(84,569,683)	(1,090,310)	(102,275,585)	(3,169,233)	-	(191,104,811)

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Acct. No.	Account Description	Allocator	Total	Large Volume (41)					Interruptible (85)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
- Distribution Plant															
373	Easements	DISTPT	(251,447)	(6,052)	-	(1,289)	-	-	(7,341)	(2,327)	-	(455)	-	-	(2,783)
374	Land and Land Rights	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures and Improvements	DISTPT	(2,949,557)	(70,988)	-	(15,125)	-	-	(86,113)	(27,299)	-	(5,342)	-	-	(32,641)
376	Mains	PA_MAINS	(290,807,116)	(12,518,078)	-	-	-	-	(12,518,078)	(4,700,977)	-	-	-	-	(4,700,977)
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(13,107,844)	(538,295)	-	-	-	-	(538,295)	(300,205)	-	-	-	-	(300,205)
380	Services	SERV	(247,712,363)	-	-	(1,691,513)	-	-	(1,691,513)	-	-	-	-	-	-
380	Services - DIR	DIR380	(1,070,966)	-	-	-	-	-	-	-	-	(539,240)	-	-	(539,240)
381	Meters	MTRS_CUS	(18,109,596)	-	-	(132,800)	-	-	(132,800)	-	-	(14,084)	-	-	(14,084)
382	Meter Installations	MTRS_INST	(21,761,039)	-	-	(22,257)	-	-	(22,257)	-	-	(2,394)	-	-	(2,394)
383	House Regulators	MTRS_CUS	(4,663,100)	-	-	(34,195)	-	-	(34,195)	-	-	(3,626)	-	-	(3,626)
384	House Regulators Installations	MTRS_CUS	(5,922,336)	-	-	(43,429)	-	-	(43,429)	-	-	(4,606)	-	-	(4,606)
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(9,695,849)	-	-	(1,487,414)	-	-	(1,487,414)	-	-	(620,396)	-	-	(620,396)
386	Rental Property on Customers Premise	DIR386	(18,950,642)	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(2,736,665)	(65,864)	-	(14,033)	-	-	(79,897)	(25,329)	-	(4,956)	-	-	(30,285)
388	ARO	DISTPT	(2,943,270)	(70,837)	-	(15,092)	-	-	(85,929)	(27,241)	-	(5,331)	-	-	(32,571)
-	Sub-total		(640,681,790)	(13,270,114)	-	(3,457,148)	-	-	(16,727,262)	(5,083,378)	-	(1,200,430)	-	-	(6,283,808)
- General Plant															
389	Land and Land Rights	PLTXR	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	(7,148,650)	(173,003)	(1,197)	(35,834)	-	-	(210,034)	(65,789)	(1,102)	(12,657)	-	-	(79,547)
391	Office Furniture and Equipment	OML	(21,788,666)	(239,671)	(37,609)	(84,743)	(114,694)	(1,103)	(477,820)	(97,183)	(18,418)	(20,653)	(49,197)	(99,767)	(285,219)
392	Transportation Equipment	OML	(327,660)	(3,604)	(566)	(1,274)	(1,725)	(17)	(7,186)	(1,461)	(277)	(311)	(740)	(1,500)	(4,289)
393	Stores Equipment	PLTXR	(238,559)	(5,773)	(40)	(1,196)	-	-	(7,009)	(2,195)	(37)	(422)	-	-	(2,655)
394	Tools, Shop, and Garage Equipment	OML	(3,868,002)	(42,547)	(6,677)	(15,044)	(20,361)	(196)	(84,824)	(17,252)	(3,270)	(3,666)	(8,734)	(17,711)	(50,633)
394	CNG Equipment - DIR	DIRCNG	(16,070)	-	-	-	-	-	-	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	(33,790)	(1,176)	-	-	-	-	(1,176)	(314)	-	-	-	-	(314)
395	Laboratory Equipment	PLTXR	(81,362)	(1,969)	(14)	(408)	-	-	(2,390)	(749)	(13)	(144)	-	-	(905)
396	Power Operated Equipment	PLTXR	(651,993)	(15,779)	(109)	(3,268)	-	-	(19,156)	(6,000)	(100)	(1,154)	-	-	(7,255)
397	Communication Equipment	OML	(7,192,611)	(79,117)	(12,415)	(27,974)	(37,861)	(364)	(157,732)	(32,081)	(6,080)	(6,818)	(16,240)	(32,934)	(94,153)
398	Misc. Equipment	OML	(242,734)	(2,670)	(419)	(944)	(1,278)	(12)	(5,323)	(1,083)	(205)	(230)	(548)	(1,111)	(3,177)
399	Other Intangible Plant	OML	(4,033)	(44)	(7)	(16)	(21)	(0)	(88)	(18)	(3)	(4)	(9)	(18)	(53)
-	Sub-total		(41,594,130)	(565,353)	(59,052)	(170,702)	(175,940)	(1,692)	(972,740)	(224,126)	(29,504)	(46,059)	(75,469)	(153,043)	(528,201)
- Other Assets															
108	Retirement Work in Progress	DISTPT	8,047,672	193,686	-	41,267	-	-	234,953	74,483	-	14,575	-	-	89,059
230	Asset Retirement Obligations	DISTPT	(7,144,135)	(171,940)	-	(36,633)	-	-	(208,574)	(66,121)	-	(12,939)	-	-	(79,060)
253	Landlord Incentives	DISTPT	(4,504,983)	(108,423)	-	(23,100)	-	-	(131,523)	(41,695)	-	(8,159)	-	-	(49,854)
101	Plant in Service	DISTPT	(4,216)	(101)	-	(22)	-	-	(123)	(39)	-	(8)	-	-	(47)
-	Sub-total		(3,605,662)	(86,779)	-	(18,489)	-	-	(105,268)	(33,371)	-	(6,530)	-	-	(39,902)
-	TOTAL ACCUMULATED RESERVE		(773,227,502)	(15,236,611)	(365,034)	(3,907,397)	(529,166)	(5,090)	(20,043,297)	(5,756,257)	(261,239)	(1,316,650)	(226,983)	(460,298)	(8,021,428)

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Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
- Distribution Plant															
373	Easements	DISTPT	(251,447)	(919)	-	(507)	-	-	(1,426)	(5,099)	-	(108)	-	-	(5,207)
374	Land and Land Rights	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures and Improvements	DISTPT	(2,949,557)	(10,783)	-	(5,948)	-	-	(16,732)	(59,810)	-	(1,272)	-	-	(61,082)
376	Mains	PA_MAINS	(290,807,116)	(1,904,159)	-	-	-	-	(1,904,159)	(10,369,013)	-	-	-	-	(10,369,013)
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(13,107,844)	(79,615)	-	-	-	-	(79,615)	(600,335)	-	-	-	-	(600,335)
380	Services	SERV	(247,712,363)	-	-	(502,313)	-	-	(502,313)	-	-	-	-	-	-
380	Services - DIR	DIR380	(1,070,966)	-	-	(9,227)	-	-	(9,227)	-	-	(176,675)	-	-	(176,675)
381	Meters	MTRS_CUS	(18,109,596)	-	-	(32,922)	-	-	(32,922)	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	(21,761,039)	-	-	(5,320)	-	-	(5,320)	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	(4,663,100)	-	-	(8,477)	-	-	(8,477)	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	(5,922,336)	-	-	(10,766)	-	-	(10,766)	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(9,695,849)	-	-	(722,014)	-	-	(722,014)	-	-	(122,278)	-	-	(122,278)
386	Rental Property on Customers Premise	DIR386	(18,950,642)	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(2,736,665)	(10,005)	-	(5,519)	-	-	(15,524)	(55,493)	-	(1,180)	-	-	(56,673)
388	ARO	DISTPT	(2,943,270)	(10,760)	-	(5,935)	-	-	(16,696)	(59,682)	-	(1,269)	-	-	(60,951)
-	Sub-total		(640,681,790)	(2,016,242)	-	(1,308,949)	-	-	(3,325,192)	(11,149,431)	-	(302,783)	-	-	(11,452,214)
- General Plant															
389	Land and Land Rights	PLTXR	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	(7,148,650)	(27,786)	(297)	(14,093)	-	-	(42,176)	(144,268)	(2,381)	(3,013)	-	-	(149,663)
391	Office Furniture and Equipment	OML	(21,788,666)	(40,370)	(9,360)	(29,487)	(52,907)	-	(132,123)	(208,865)	(40,559)	(4,037)	(46,696)	(34,679)	(334,835)
392	Transportation Equipment	OML	(327,660)	(607)	(141)	(443)	(796)	-	(1,987)	(3,141)	(610)	(61)	(702)	(522)	(5,035)
393	Stores Equipment	PLTXR	(238,559)	(927)	(10)	(470)	-	-	(1,407)	(4,814)	(79)	(101)	-	-	(4,994)
394	Tools, Shop, and Garage Equipment	OML	(3,868,002)	(7,167)	(1,662)	(5,235)	(9,392)	-	(23,455)	(37,078)	(7,200)	(717)	(8,290)	(6,156)	(59,441)
394	CNG Equipment - DIR	DIRCNG	(16,070)	-	-	-	-	-	-	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	(33,790)	(637)	-	-	-	-	(637)	(737)	-	-	-	-	(737)
395	Laboratory Equipment	PLTXR	(81,362)	(316)	(3)	(160)	-	-	(480)	(1,642)	(27)	(34)	-	-	(1,703)
396	Power Operated Equipment	PLTXR	(651,993)	(2,534)	(27)	(1,285)	-	-	(3,847)	(13,158)	(217)	(275)	-	-	(13,650)
397	Communication Equipment	OML	(7,192,611)	(13,326)	(3,090)	(9,734)	(17,465)	-	(43,615)	(68,948)	(13,389)	(1,333)	(15,415)	(11,448)	(110,532)
398	Misc. Equipment	OML	(242,734)	(450)	(104)	(328)	(589)	-	(1,472)	(2,327)	(452)	(45)	(520)	(386)	(3,730)
399	Other Intangible Plant	OML	(4,033)	(7)	(2)	(5)	(10)	-	(24)	(39)	(8)	(1)	(9)	(6)	(62)
-	Sub-total		(41,594,130)	(94,128)	(14,696)	(61,241)	(81,159)	-	(251,223)	(485,016)	(64,922)	(9,615)	(71,631)	(53,197)	(684,382)
- Other Assets															
108	Retirement Work in Progress	DISTPT	8,047,672	29,422	-	16,229	-	-	45,651	163,187	-	3,470	-	-	166,657
230	Asset Retirement Obligations	DISTPT	(7,144,135)	(26,118)	-	(14,407)	-	-	(40,525)	(144,866)	-	(3,081)	-	-	(147,946)
253	Landlord Incentives	DISTPT	(4,504,983)	(16,470)	-	(9,085)	-	-	(25,555)	(91,350)	-	(1,943)	-	-	(93,293)
101	Plant in Service	DISTPT	(4,216)	(15)	-	(9)	-	-	(24)	(85)	-	(2)	-	-	(87)
-	Sub-total		(3,605,662)	(13,182)	-	(7,271)	-	-	(20,453)	(73,114)	-	(1,555)	-	-	(74,669)
-	TOTAL ACCUMULATED RESERVE		(773,227,502)	(2,478,747)	(90,676)	(1,468,301)	(244,096)	-	(4,281,820)	(12,613,356)	(568,178)	(326,391)	(215,441)	(159,998)	(13,883,364)

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Transport & Contracts						CNG Service (50)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
- Distribution Plant															
373	Easements	DISTPT	(251,447)	(2,300)	-	(174)	-	-	(2,474)	(7)	-	(0)	-	-	(8)
374	Land and Land Rights	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Structures and Improvements	DISTPT	(2,949,557)	(26,978)	-	(2,046)	-	-	(29,024)	(87)	-	(3)	-	-	(90)
376	Mains	PA_MAINS	(290,807,116)	(4,614,122)	-	-	-	-	(4,614,122)	(15,446)	-	-	-	-	(15,446)
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(13,107,844)	(322,806)	-	-	-	-	(322,806)	(645)	-	-	-	-	(645)
380	Services	SERV	(247,712,363)	-	-	-	-	-	-	-	-	(771)	-	-	(771)
380	Services - DIR	DIR380	(1,070,966)	-	-	(345,825)	-	-	(345,825)	-	-	-	-	-	-
381	Meters	MTRS_CUS	(18,109,596)	-	-	(457)	-	-	(457)	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	(21,761,039)	-	-	(88)	-	-	(88)	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	(4,663,100)	-	-	(118)	-	-	(118)	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	(5,922,336)	-	-	(150)	-	-	(150)	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(9,695,849)	-	-	(155,133)	-	-	(155,133)	-	-	-	-	-	-
386	Rental Property on Customers Premise	DIR386	(18,950,642)	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(2,736,665)	(25,031)	-	(1,898)	-	-	(26,929)	(81)	-	(2)	-	-	(84)
388	ARO	DISTPT	(2,943,270)	(26,921)	-	(2,042)	-	-	(28,962)	(87)	-	(3)	-	-	(90)
-	Sub-total		(640,681,790)	(5,018,158)	-	(507,932)	-	-	(5,526,090)	(16,355)	-	(779)	-	-	(17,134)
- General Plant															
389	Land and Land Rights	PLTXR	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	(7,148,650)	(63,919)	(1,102)	(4,847)	-	-	(69,868)	(208)	(2)	(6)	-	-	(216)
391	Office Furniture and Equipment	OML	(21,788,666)	(95,011)	(13,081)	(6,258)	-	(86,806)	(201,155)	(279)	(67)	(5,872)	(7,508)	-	(13,726)
392	Transportation Equipment	OML	(327,660)	(1,429)	(197)	(94)	-	(1,305)	(3,025)	(4)	(1)	(88)	(113)	-	(206)
393	Stores Equipment	PLTXR	(238,559)	(2,133)	(37)	(162)	-	-	(2,332)	(7)	(0)	(0)	-	-	(7)
394	Tools, Shop, and Garage Equipment	OML	(3,868,002)	(16,867)	(2,322)	(1,111)	-	(15,410)	(35,710)	(49)	(12)	(1,042)	(1,333)	-	(2,437)
394	CNG Equipment - DIR	DIRCNG	(16,070)	-	-	-	-	-	-	(16,070)	-	-	-	-	(16,070)
394	CNG Equipment - Other	SEAS3_DEM	(33,790)	-	-	-	-	-	-	-	-	-	-	-	-
395	Laboratory Equipment	PLTXR	(81,362)	(727)	(13)	(55)	-	-	(795)	(2)	(0)	(0)	-	-	(2)
396	Power Operated Equipment	PLTXR	(651,993)	(5,830)	(100)	(442)	-	-	(6,372)	(19)	(0)	(1)	-	-	(20)
397	Communication Equipment	OML	(7,192,611)	(31,364)	(4,318)	(2,066)	-	(28,655)	(66,403)	(92)	(22)	(1,938)	(2,478)	-	(4,531)
398	Misc. Equipment	OML	(242,734)	(1,058)	(146)	(70)	-	(967)	(2,241)	(3)	(1)	(65)	(84)	-	(153)
399	Other Intangible Plant	OML	(4,033)	(18)	(2)	(1)	-	(16)	(37)	(0)	(0)	(1)	(1)	-	(3)
-	Sub-total		(41,594,130)	(218,355)	(21,318)	(15,106)	-	(133,160)	(387,938)	(16,734)	(105)	(9,015)	(11,517)	-	(37,371)
- Other Assets															
108	Retirement Work in Progress	DISTPT	8,047,672	73,609	-	5,582	-	-	79,191	239	-	7	-	-	246
230	Asset Retirement Obligations	DISTPT	(7,144,135)	(65,345)	-	(4,955)	-	-	(70,300)	(212)	-	(6)	-	-	(218)
253	Landlord Incentives	DISTPT	(4,504,983)	(41,205)	-	(3,125)	-	-	(44,330)	(134)	-	(4)	-	-	(138)
101	Plant in Service	DISTPT	(4,216)	(39)	-	(3)	-	-	(41)	(0)	-	(0)	-	-	(0)
-	Sub-total		(3,605,662)	(32,980)	-	(2,501)	-	-	(35,480)	(107)	-	(3)	-	-	(110)
- TOTAL ACCUMULATED RESERVE			(773,227,502)	(5,562,924)	(236,616)	(544,820)	-	(400,497)	(6,744,857)	(34,161)	(646)	(27,883)	(34,639)	-	(97,329)

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas				Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total						
- Distribution Plant									
373	Easements	DISTPT	(251,447)	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	-	-	-	-	-	-	-
375	Structures and Improvements	DISTPT	(2,949,557)	-	-	-	-	-	-
376	Mains	PA_MAINS	(290,807,116)	-	-	-	-	-	-
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(13,107,844)	-	-	-	-	-	-
380	Services	SERV	(247,712,363)	-	-	-	-	-	-
380	Services - DIR	DIR380	(1,070,966)	-	-	-	-	-	-
381	Meters	MTRS_CUS	(18,109,596)	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	(21,761,039)	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	(4,663,100)	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	(5,922,336)	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(9,695,849)	-	-	-	-	-	-
386	Rental Property on Customers Premise	DIR386	(18,950,642)	-	-	(18,950,642)	-	-	(18,950,642)
387	Other Equipment	DISTPT	(2,736,665)	-	-	-	-	-	-
388	ARO	DISTPT	(2,943,270)	-	-	-	-	-	-
-	Sub-total		(640,681,790)	-	-	(18,950,642)	-	-	(18,950,642)
- General Plant									
389	Land and Land Rights	PLTXR	-	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	(7,148,650)	-	-	-	-	-	-
391	Office Furniture and Equipment	OML	(21,788,666)	-	-	-	(204,747)	-	(204,747)
392	Transportation Equipment	OML	(327,660)	-	-	-	(3,079)	-	(3,079)
393	Stores Equipment	PLTXR	(238,559)	-	-	-	-	-	-
394	Tools, Shop, and Garage Equipment	OML	(3,868,002)	-	-	-	(36,347)	-	(36,347)
394	CNG Equipment - DIR	DIRCNG	(16,070)	-	-	-	-	-	-
394	CNG Equipment - Other	SEAS3_DEM	(33,790)	-	-	-	-	-	-
395	Laboratory Equipment	PLTXR	(81,362)	-	-	-	-	-	-
396	Power Operated Equipment	PLTXR	(651,993)	-	-	-	-	-	-
397	Communication Equipment	OML	(7,192,611)	-	-	-	(67,589)	-	(67,589)
398	Misc. Equipment	OML	(242,734)	-	-	-	(2,281)	-	(2,281)
399	Other Intangible Plant	OML	(4,033)	-	-	-	(38)	-	(38)
-	Sub-total		(41,594,130)	-	-	-	(314,081)	-	(314,081)
- Other Assets									
108	Retirement Work in Progress	DISTPT	8,047,672	-	-	-	-	-	-
230	Asset Retirement Obligations	DISTPT	(7,144,135)	-	-	-	-	-	-
253	Landlord Incentives	DISTPT	(4,504,983)	-	-	-	-	-	-
101	Plant in Service	DISTPT	(4,216)	-	-	-	-	-	-
-	Sub-total		(3,605,662)	-	-	-	-	-	-
-	TOTAL ACCUMULATED RESERVE		(773,227,502)	-	-	(18,950,949)	(944,646)	-	(19,895,595)

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)					Comm. & Indus. (31,61)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
Other Rate Base															
n/a	Customer Advances for Construction	DIR252	(24,086,431)	-	-	(11,763,813)	-	-	(11,763,813)	-	-	(12,322,618)	-	-	(12,322,618)
n/a	Gas Stored Underground - Non current	SEAS3_DEM	5,771,153	3,998,712	-	-	-	-	3,998,712	1,283,466	-	-	-	-	1,283,466
n/a	CIAC - Accum. Def. FIT.	DIR252	2,648,375	-	-	1,293,466	-	-	1,293,466	-	-	1,354,909	-	-	1,354,909
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(181,534,908)	(68,849,239)	-	(52,001,644)	-	-	(120,850,883)	(25,047,551)	-	(18,311,066)	-	-	(43,358,617)
n/a	Allowance for Working Capital	OM	37,081,696	6,047,528	881,459	15,111,683	5,276,294	-	27,316,964	2,194,040	336,017	3,508,637	1,222,381	-	7,261,075
-	Total Other Rate Base		(160,120,115)	(58,802,999)	881,459	(47,360,307)	5,276,294	-	(100,005,554)	(21,570,045)	336,017	(25,770,139)	1,222,381	-	(45,781,786)
TOTAL			1,349,395,041	496,294,950	3,126,197	403,030,015	6,704,564	-	909,155,726	180,330,735	1,195,339	126,452,835	3,675,917	-	311,654,827

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41)						Interruptible (85)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Other Rate Base															
n/a	Customer Advances for Construction	DIR252	(24,086,431)	-	-	-	-	-	-	-	-	-	-	-	
n/a	Gas Stored Underground - Non current	SEAS3_DEM	5,771,153	200,830	-	-	-	-	200,830	53,612	-	-	-	53,612	
n/a	CIAC - Accum. Def. FIT.	DIR252	2,648,375	-	-	-	-	-	-	-	-	-	-	-	
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(181,534,908)	(4,543,893)	-	(864,990)	-	-	(5,408,883)	(1,736,480)	-	(308,181)	-	(2,044,661)	
n/a	Allowance for Working Capital	OM	37,081,696	394,755	109,914	111,937	152,804	1,519	770,929	156,436	36,369	28,186	64,632	128,624	
-	Total Other Rate Base		(160,120,115)	(3,948,308)	109,914	(753,053)	152,804	1,519	(4,437,124)	(1,526,432)	36,369	(279,995)	64,632	128,624	
TOTAL			1,349,395,041	32,663,060	397,622	6,360,863	562,470	5,460	39,989,475	12,480,491	243,315	2,220,120	240,356	484,975	

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)					Non-Exclusive Interruptible (87)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
Other Rate Base														
n/a	Customer Advances for Construction	DIR252	(24,086,431)	-	-	-	-	-	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	5,771,153	108,725	-	-	-	-	-	108,725	125,807	-	-	-
n/a	CIAC - Accum. Def. FIT.	DIR252	2,648,375	-	-	-	-	-	-	-	-	-	-	-
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(181,534,908)	(726,799)	-	(346,729)	-	-	(1,073,529)	(3,806,577)	-	(71,179)	-	(3,877,756)
n/a	Allowance for Working Capital	OM	37,081,696	65,109	27,172	37,402	67,741	-	197,424	338,541	81,182	6,417	58,343	43,630
-	Total Other Rate Base		(160,120,115)	(552,965)	27,172	(309,328)	67,741	-	(767,379)	(3,342,229)	81,182	(64,762)	58,343	43,630
TOTAL			1,349,395,041	5,320,897	98,638	2,525,333	256,713	-	8,201,581	27,349,012	531,216	510,363	225,132	167,496

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Transport & Contracts						CNG Service (50)					
				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	(24,086,431)	-	-	-	-	-	-	-	-	-	-	-	
n/a	Gas Stored Underground - Non current	SEAS3_DEM	5,771,153	-	-	-	-	-	-	-	-	-	-	-	
n/a	CIAC - Accum. Def. FIT.	DIR252	2,648,375	-	-	-	-	-	-	-	-	-	-	-	
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(181,534,908)	(1,691,352)	-	(111,794)	-	-	(1,803,146)	(5,477)	-	(131)	-	(5,608)	
n/a	Allowance for Working Capital	OM	37,081,696	152,758	15,408	10,974	-	111,573	290,714	465	193	5,073	7,561	13,292	
-	Total Other Rate Base		(160,120,115)	(1,538,594)	15,408	(100,820)	-	111,573	(1,512,433)	(5,012)	193	4,942	7,561	7,684	
TOTAL			1,349,395,041	12,098,039	203,292	802,577	-	421,628	13,525,535	376,980	702	26,949	34,378	439,009	

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL
Rate Base Adjustments and Working Capital									
Other Rate Base									
n/a	Customer Advances for Construction	DIR252	(24,086,431)	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	5,771,153	-	-	-	-	-	-
n/a	CIAC - Accum. Def. FIT.	DIR252	2,648,375	-	-	-	-	-	-
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(181,534,908)	-	-	(3,111,825)	-	-	(3,111,825)
n/a	Allowance for Working Capital	OM	37,081,696	-	-	101,588	187,352	-	288,941
	- Total Other Rate Base		(160,120,115)	-	-	(3,010,237)	187,352	-	(2,822,884)
TOTAL		-	1,349,395,041	-	-	21,057,739	918,672	-	21,976,411

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)					Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
EXPENSES														
O & M Expenses														
Production Expense														
717	LPG Expenses	PDAYXT	344	245	-	-	-	-	245	88	-	-	-	88
735	Misc. Production Expenses	PDAYXT	13,007	9,256	-	-	-	-	9,256	3,317	-	-	-	3,317
741	Main. Structures and Improvements	PDAYXT	97,123	69,115	-	-	-	-	69,115	24,770	-	-	-	24,770
742	Maintenance of Production Equipment	PDAYXT	102,018	72,598	-	-	-	-	72,598	26,018	-	-	-	26,018
-	Sub-total		212,492	151,214	-	-	-	-	151,214	54,192	-	-	-	54,192
Other Gas Supply Expenses														
804	Natural Gas Purchases - City Gate	GAS	600,371,035	51,367,972	318,564,363	-	-	-	369,932,335	18,727,357	121,976,120	-	-	140,703,478
805	Other Gas Purchases	GAS	(1,707)	(146)	(906)	-	-	-	(1,052)	(53)	(347)	-	-	(400)
805	Purchased Gas Cost Adjustment	GAS	83,813,802	7,171,140	44,472,649	-	-	-	51,643,790	2,614,402	17,028,274	-	-	19,642,675
807	Oper. of Purch. Gas Measuring Sta.	COM1	398,282	-	195,710	-	-	-	195,710	-	74,921	-	-	74,921
807	Purch. Gas Calculation Exp.	COMIXT_COM	406,923	-	248,332	-	-	-	248,332	-	95,066	-	-	95,066
808	Gas Withdrawn From Storage	GAS	139,019,345	11,894,548	73,765,399	-	-	-	85,659,947	4,336,427	28,244,268	-	-	32,580,695
808	Gas Delivered to Storage	GAS	(126,181,669)	(10,796,151)	(66,953,568)	-	-	-	(77,749,719)	(3,935,981)	(25,636,064)	-	-	(29,572,046)
812	Gas Used for Other Utility Operations	COM1	(205,569)	-	(101,014)	-	-	-	(101,014)	-	(38,670)	-	-	(38,670)
-	Sub-total		697,620,442	59,637,363	370,190,967	-	-	-	429,828,329	21,742,151	141,743,568	-	-	163,485,719
Underground Storage Expenses														
-	JP Storage Balancing - DIR	COM1	137,069	-	67,354	-	-	-	67,354	-	25,784	-	-	25,784
814	Operation Supv & Eng	STOR_OML	69,461	48,128	-	-	-	-	48,128	15,448	-	-	-	15,448
816	Oper Wells Expense	STORPT	8,756	6,067	-	-	-	-	6,067	1,947	-	-	-	1,947
817	Oper Lines Expense	STORPT	638	442	-	-	-	-	442	142	-	-	-	142
818	Oper Compressor Sta Exp	STORPT	103,125	71,453	-	-	-	-	71,453	22,934	-	-	-	22,934
819	Oper Compressor Sta Fuel	STORPT	15,110	10,469	-	-	-	-	10,469	3,360	-	-	-	3,360
824	Oper Other Expenses	STORPT	13,632	9,445	-	-	-	-	9,445	3,032	-	-	-	3,032
825	Oper Storage Well Royalty	STORPT	30,455	21,102	-	-	-	-	21,102	6,773	-	-	-	6,773
826	Oper Other Storage Rents	STORPT	(2,442)	(1,692)	-	-	-	-	(1,692)	(543)	-	-	-	(543)
830	Maint Supv & Engineering	STORPT	65,249	45,210	-	-	-	-	45,210	14,511	-	-	-	14,511
831	Maint Structures	STORPT	1,968	1,364	-	-	-	-	1,364	438	-	-	-	438
832	Maint Reservoirs & Wells	STORPT	3,400	2,356	-	-	-	-	2,356	756	-	-	-	756
833	Maint Of Lines	STORPT	6,448	4,468	-	-	-	-	4,468	1,434	-	-	-	1,434
834	Maint Compressor Sta Equip	STORPT	159,505	110,518	-	-	-	-	110,518	35,473	-	-	-	35,473
835	Maint M&R Sta Equip	STORPT	2,588	1,793	-	-	-	-	1,793	576	-	-	-	576
836	Maint Purification Equip	STORPT	545	377	-	-	-	-	377	121	-	-	-	121
837	Maint Other Equipment	STORPT	7,535	5,221	-	-	-	-	5,221	1,676	-	-	-	1,676
-	Sub-total		623,042	336,720	67,354	-	-	-	404,075	108,077	25,784	-	-	133,861

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41)					Interruptible (85)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
EXPENSES															
O & M Expenses															
Production Expense															
717	LPG Expenses	PDAYXT	344	10	-	-	-	-	10	0	-	-	-	-	0
735	Misc. Production Expenses	PDAYXT	13,007	396	-	-	-	-	396	13	-	-	-	-	13
741	Main. Structures and Improvements	PDAYXT	97,123	2,956	-	-	-	-	2,956	96	-	-	-	-	96
742	Maintenance of Production Equipment	PDAYXT	102,018	3,105	-	-	-	-	3,105	100	-	-	-	-	100
-	Sub-total		212,492	6,467	-	-	-	-	6,467	209	-	-	-	-	209
Other Gas Supply Expenses															
804	Natural Gas Purchases - City Gate	GAS	600,371,035	4,523,544	40,497,099	-	-	-	45,020,643	916,311	9,228,243	-	-	-	10,144,554
805	Other Gas Purchases	GAS	(1,707)	(13)	(115)	-	-	-	(128)	(3)	(26)	-	-	-	(29)
805	Purchased Gas Cost Adjustment	GAS	83,813,802	631,502	5,653,530	-	-	-	6,285,032	127,920	1,288,294	-	-	-	1,416,214
807	Oper. of Purch. Gas Measuring Sta.	COMI	398,282	-	25,127	-	-	-	25,127	-	23,126	-	-	-	23,126
807	Purch. Gas Calculation Exp.	COMIXT_COM	406,923	-	31,696	-	-	-	31,696	-	7,230	-	-	-	7,230
808	Gas Withdrawn From Storage	GAS	139,019,345	1,047,452	9,377,335	-	-	-	10,424,787	212,177	2,136,852	-	-	-	2,349,029
808	Gas Delivered to Storage	GAS	(126,181,669)	(950,726)	(8,511,389)	-	-	-	(9,462,115)	(192,584)	(1,939,526)	-	-	-	(2,132,109)
812	Gas Used for Other Utility Operations	COMI	(205,569)	-	(12,969)	-	-	-	(12,969)	-	(11,936)	-	-	-	(11,936)
-	Sub-total		697,620,442	5,251,759	47,060,315	-	-	-	52,312,074	1,063,822	10,732,257	-	-	-	11,796,079
Underground Storage Expenses															
-	JP Storage Balancing - DIR	COMI	137,069	-	8,648	-	-	-	8,648	-	7,959	-	-	-	7,959
814	Operation Supv & Eng	STOR_OML	69,461	2,417	-	-	-	-	2,417	645	-	-	-	-	645
816	Oper Wells Expense	STORPT	8,756	305	-	-	-	-	305	81	-	-	-	-	81
817	Oper Lines Expense	STORPT	638	22	-	-	-	-	22	6	-	-	-	-	6
818	Oper Compressor Sta Exp	STORPT	103,125	3,589	-	-	-	-	3,589	958	-	-	-	-	958
819	Oper Compressor Sta Fuel	STORPT	15,110	526	-	-	-	-	526	140	-	-	-	-	140
824	Oper Other Expenses	STORPT	13,632	474	-	-	-	-	474	127	-	-	-	-	127
825	Oper Storage Well Royalty	STORPT	30,455	1,060	-	-	-	-	1,060	283	-	-	-	-	283
826	Oper Other Storage Rents	STORPT	(2,442)	(85)	-	-	-	-	(85)	(23)	-	-	-	-	(23)
830	Maint Supv & Engineering	STORPT	65,249	2,271	-	-	-	-	2,271	606	-	-	-	-	606
831	Maint Structures	STORPT	1,968	69	-	-	-	-	69	18	-	-	-	-	18
832	Maint Reservoirs & Wells	STORPT	3,400	118	-	-	-	-	118	32	-	-	-	-	32
833	Maint Of Lines	STORPT	6,448	224	-	-	-	-	224	60	-	-	-	-	60
834	Maint Compressor Sta Equip	STORPT	159,505	5,551	-	-	-	-	5,551	1,482	-	-	-	-	1,482
835	Maint M&R Sta Equip	STORPT	2,588	90	-	-	-	-	90	24	-	-	-	-	24
836	Maint Purification Equip	STORPT	545	19	-	-	-	-	19	5	-	-	-	-	5
837	Maint Other Equipment	STORPT	7,535	262	-	-	-	-	262	70	-	-	-	-	70
-	Sub-total		623,042	16,911	8,648	-	-	-	25,559	4,515	7,959	-	-	-	12,474

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
EXPENSES															
O & M Expenses															
Production Expense															
717	LPG Expenses	PDAYXT	344	0	-	-	-	-	0	0	-	-	-	-	0
735	Misc. Production Expenses	PDAYXT	13,007	18	-	-	-	-	18	7	-	-	-	-	7
741	Main. Structures and Improvements	PDAYXT	97,123	136	-	-	-	-	136	50	-	-	-	-	50
742	Maintenance of Production Equipment	PDAYXT	102,018	143	-	-	-	-	143	52	-	-	-	-	52
-	Sub-total		212,492	297	-	-	-	-	297	109	-	-	-	-	109
Other Gas Supply Expenses															
804	Natural Gas Purchases - City Gate	GAS	600,371,035	1,120,676	10,043,680	-	-	-	11,164,356	2,074,949	21,220,118	-	-	-	23,295,067
805	Other Gas Purchases	GAS	(1,707)	(3)	(29)	-	-	-	(32)	(6)	(60)	-	-	-	(66)
805	Purchased Gas Cost Adjustment	GAS	83,813,802	156,450	1,402,131	-	-	-	1,558,581	289,670	2,962,399	-	-	-	3,252,069
807	Oper. of Purch. Gas Measuring Sta.	COM1	398,282	-	6,231	-	-	-	6,231	-	49,995	-	-	-	49,995
807	Purch. Gas Calculation Exp.	COM1XT_COM	406,923	-	7,906	-	-	-	7,906	-	16,636	-	-	-	16,636
808	Gas Withdrawn From Storage	GAS	139,019,345	259,499	2,325,672	-	-	-	2,585,170	480,466	4,913,640	-	-	-	5,394,106
808	Gas Delivered to Storage	GAS	(126,181,669)	(235,536)	(2,110,908)	-	-	-	(2,346,444)	(436,098)	(4,459,892)	-	-	-	(4,895,990)
812	Gas Used for Other Utility Operations	COM1	(205,569)	-	(3,216)	-	-	-	(3,216)	-	(25,804)	-	-	-	(25,804)
-	Sub-total		697,620,442	1,301,086	11,671,467	-	-	-	12,972,553	2,408,982	24,677,031	-	-	-	27,086,013
Underground Storage Expenses															
-	JP Storage Balancing - DIR	COM1	137,069	-	2,144	-	-	-	2,144	-	17,206	-	-	-	17,206
814	Operation Supv & Eng	STOR_OML	69,461	1,309	-	-	-	-	1,309	1,514	-	-	-	-	1,514
816	Oper Wells Expense	STORPT	8,756	165	-	-	-	-	165	191	-	-	-	-	191
817	Oper Lines Expense	STORPT	638	12	-	-	-	-	12	14	-	-	-	-	14
818	Oper Compressor Sta Exp	STORPT	103,125	1,943	-	-	-	-	1,943	2,248	-	-	-	-	2,248
819	Oper Compressor Sta Fuel	STORPT	15,110	285	-	-	-	-	285	329	-	-	-	-	329
824	Oper Other Expenses	STORPT	13,632	257	-	-	-	-	257	297	-	-	-	-	297
825	Oper Storage Well Royalty	STORPT	30,455	574	-	-	-	-	574	664	-	-	-	-	664
826	Oper Other Storage Rents	STORPT	(2,442)	(46)	-	-	-	-	(46)	(53)	-	-	-	-	(53)
830	Maint Supv & Engineering	STORPT	65,249	1,229	-	-	-	-	1,229	1,422	-	-	-	-	1,422
831	Maint Structures	STORPT	1,968	37	-	-	-	-	37	43	-	-	-	-	43
832	Maint Reservoirs & Wells	STORPT	3,400	64	-	-	-	-	64	74	-	-	-	-	74
833	Maint Of Lines	STORPT	6,448	121	-	-	-	-	121	141	-	-	-	-	141
834	Maint Compressor Sta Equip	STORPT	159,505	3,005	-	-	-	-	3,005	3,477	-	-	-	-	3,477
835	Maint M&R Sta Equip	STORPT	2,588	49	-	-	-	-	49	56	-	-	-	-	56
836	Maint Purification Equip	STORPT	545	10	-	-	-	-	10	12	-	-	-	-	12
837	Maint Other Equipment	STORPT	7,535	142	-	-	-	-	142	164	-	-	-	-	164
-	Sub-total		623,042	9,155	2,144	-	-	-	11,300	10,594	17,206	-	-	-	27,800

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Transport & Contracts						CNG Service (50)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
EXPENSES															
O & M Expenses															
Production Expense															
717	LPG Expenses	PDAYXT	344	-	-	-	-	-	-	0	-	-	-	-	0
735	Misc. Production Expenses	PDAYXT	13,007	-	-	-	-	-	-	0	-	-	-	-	0
741	Main. Structures and Improvements	PDAYXT	97,123	-	-	-	-	-	-	2	-	-	-	-	2
742	Maintenance of Production Equipment	PDAYXT	102,018	-	-	-	-	-	-	2	-	-	-	-	2
-	Sub-total		212,492	-	-	-	-	-	-	4	-	-	-	-	4
Other Gas Supply Expenses															
804	Natural Gas Purchases - City Gate	GAS	600,371,035	-	32,636	-	-	-	32,636	5,837	72,129	-	-	-	77,966
805	Other Gas Purchases	GAS	(1,707)	-	(0)	-	-	-	(0)	(0)	(0)	-	-	-	(0)
805	Purchased Gas Cost Adjustment	GAS	83,813,802	-	4,556	-	-	-	4,556	815	10,069	-	-	-	10,884
807	Oper. of Purch. Gas Measuring Sta.	COM1	398,282	-	23,126	-	-	-	23,126	-	44	-	-	-	44
807	Purch. Gas Calculation Exp.	COM1XT_COM	406,923	-	-	-	-	-	-	-	56	-	-	-	56
808	Gas Withdrawn From Storage	GAS	139,019,345	-	7,557	-	-	-	7,557	1,352	16,702	-	-	-	18,053
808	Gas Delivered to Storage	GAS	(126,181,669)	-	(6,859)	-	-	-	(6,859)	(1,227)	(15,159)	-	-	-	(16,386)
812	Gas Used for Other Utility Operations	COM1	(205,569)	-	(11,936)	-	-	-	(11,936)	-	(23)	-	-	-	(23)
-	Sub-total		697,620,442	-	49,080	-	-	-	49,080	6,777	83,818	-	-	-	90,595
Underground Storage Expenses															
-	JP Storage Balancing - DIR	COM1	137,069	-	7,959	-	-	-	7,959	-	15	-	-	-	15
814	Operation Supv & Eng	STOR_OML	69,461	-	-	-	-	-	-	-	-	-	-	-	-
816	Oper Wells Expense	STORPT	8,756	-	-	-	-	-	-	-	-	-	-	-	-
817	Oper Lines Expense	STORPT	638	-	-	-	-	-	-	-	-	-	-	-	-
818	Oper Compressor Sta Exp	STORPT	103,125	-	-	-	-	-	-	-	-	-	-	-	-
819	Oper Compressor Sta Fuel	STORPT	15,110	-	-	-	-	-	-	-	-	-	-	-	-
824	Oper Other Expenses	STORPT	13,632	-	-	-	-	-	-	-	-	-	-	-	-
825	Oper Storage Well Royalty	STORPT	30,455	-	-	-	-	-	-	-	-	-	-	-	-
826	Oper Other Storage Rents	STORPT	(2,442)	-	-	-	-	-	-	-	-	-	-	-	-
830	Maint Supv & Engineering	STORPT	65,249	-	-	-	-	-	-	-	-	-	-	-	-
831	Maint Structures	STORPT	1,968	-	-	-	-	-	-	-	-	-	-	-	-
832	Maint Reservoirs & Wells	STORPT	3,400	-	-	-	-	-	-	-	-	-	-	-	-
833	Maint Of Lines	STORPT	6,448	-	-	-	-	-	-	-	-	-	-	-	-
834	Maint Compressor Sta Equip	STORPT	159,505	-	-	-	-	-	-	-	-	-	-	-	-
835	Maint M&R Sta Equip	STORPT	2,588	-	-	-	-	-	-	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	545	-	-	-	-	-	-	-	-	-	-	-	-
837	Maint Other Equipment	STORPT	7,535	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		623,042	-	7,959	-	-	-	7,959	-	15	-	-	-	15

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL
EXPENSES									
O & M Expenses									
Production Expense									
717	LPG Expenses	PDAYXT	344	-	-	-	-	-	-
735	Misc.Production Expenses	PDAYXT	13,007	-	-	-	-	-	-
741	Main.Structures and Improvements	PDAYXT	97,123	-	-	-	-	-	-
742	Maintenance of Production Equipment	PDAYXT	102,018	-	-	-	-	-	-
-	Sub-total		212,492	-	-	-	-	-	-
Other Gas Supply Expenses									
804	Natural Gas Purchases - City Gate	GAS	600,371,035	-	-	-	-	-	-
805	Other Gas Purchases	GAS	(1,707)	-	-	-	-	-	-
805	Purchased Gas Cost Adjustment	GAS	83,813,802	-	-	-	-	-	-
807	Oper.of Purch.Gas Measuring Sta.	COM1	398,282	-	-	-	-	-	-
807	Purch.Gas Calculation Exp.	COMIXT_COM	406,923	-	-	-	-	-	-
808	Gas Withdrawn From Storage	GAS	139,019,345	-	-	-	-	-	-
808	Gas Delivered to Storage	GAS	(126,181,669)	-	-	-	-	-	-
812	Gas Used for Other Utility Operations	COM1	(205,569)	-	-	-	-	-	-
-	Sub-total		697,620,442	-	-	-	-	-	-
Underground Storage Expenses									
-	JP Storage Balancing - DIR	COM1	137,069	-	-	-	-	-	-
814	Operation Supv & Eng	STOR_OML	69,461	-	-	-	-	-	-
816	Oper Wells Expense	STORPT	8,756	-	-	-	-	-	-
817	Oper Lines Expense	STORPT	638	-	-	-	-	-	-
818	Oper Compressor Sta Exp	STORPT	103,125	-	-	-	-	-	-
819	Oper Compressor Sta Fuel	STORPT	15,110	-	-	-	-	-	-
824	Oper Other Expenses	STORPT	13,632	-	-	-	-	-	-
825	Oper Storage Well Royalty	STORPT	30,455	-	-	-	-	-	-
826	Oper Other Storage Rents	STORPT	(2,442)	-	-	-	-	-	-
830	Maint Supv & Engineering	STORPT	65,249	-	-	-	-	-	-
831	Maint Structures	STORPT	1,968	-	-	-	-	-	-
832	Maint Reservoirs & Wells	STORPT	3,400	-	-	-	-	-	-
833	Maint Of Lines	STORPT	6,448	-	-	-	-	-	-
834	Maint Compressor Sta Equip	STORPT	159,505	-	-	-	-	-	-
835	Maint M&R Sta Equip	STORPT	2,588	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	545	-	-	-	-	-	-
837	Maint Other Equipment	STORPT	7,535	-	-	-	-	-	-
-	Sub-total		623,042	-	-	-	-	-	-

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Natural Gas Local Storage Expenses															
841	Operating Labor & Expenses	LNGPLT	216,007	149,667	-	-	-	-	149,667	48,038	-	-	-	-	48,038
843	Maint Struc & Impro	LNGPLT	27,012	18,716	-	-	-	-	18,716	6,007	-	-	-	-	6,007
843	Maintenance of Gas Holders	LNGPLT	30,361	21,036	-	-	-	-	21,036	6,752	-	-	-	-	6,752
844	Maintenance of Vaporizing Equipment	LNGPLT	18,319	12,693	-	-	-	-	12,693	4,074	-	-	-	-	4,074
844	Maint Measur & Reg	LNGPLT	14,164	9,814	-	-	-	-	9,814	3,150	-	-	-	-	3,150
844	Other Gas Maintenance	LNGPLT	24,463	16,950	-	-	-	-	16,950	5,440	-	-	-	-	5,440
-	Sub-total		330,327	228,877	-	-	-	-	228,877	73,462	-	-	-	-	73,462
Transmission															
850	Oper Supervision & Engineering	TRANPT	6,661	4,195	-	-	-	-	4,195	1,530	-	-	-	-	1,530
856	Oper Mains Expenses	TRANPT	203,391	128,098	-	-	-	-	128,098	46,713	-	-	-	-	46,713
857	Oper Meas & Reg Sta Exp	TRANPT	98,459	62,011	-	-	-	-	62,011	22,613	-	-	-	-	22,613
862	Maint Structures & Improvements	TRANPT	107,447	67,671	-	-	-	-	67,671	24,677	-	-	-	-	24,677
863	Maint Mains	TRANPT	119,464	75,240	-	-	-	-	75,240	27,437	-	-	-	-	27,437
865	Maint Structures	TRANPT	11,353	7,150	-	-	-	-	7,150	2,607	-	-	-	-	2,607
867	Maint Other Equipment	TRANPT	46,851	29,507	-	-	-	-	29,507	10,760	-	-	-	-	10,760
-	Sub-total		593,625	373,872	-	-	-	-	373,872	136,338	-	-	-	-	136,338
Distribution															
870	Oper Supv & Engineering	DIST_OML	1,094,596	246,389	4,399	503,478	758	-	755,024	89,927	1,684	136,137	35,937	-	263,685
871	Oper Load Dispatching	COMI	164,312	-	80,741	-	-	-	80,741	-	30,909	-	-	-	30,909
874	Oper Mains & Services Exp	DMAINS_SERV	13,788,211	5,755,344	-	3,346,712	-	-	9,102,056	2,101,033	-	1,476,278	-	-	3,577,311
875	Oper Meas & Reg Sta Gen	PAVG	1,929,304	1,215,098	-	-	-	-	1,215,098	443,102	-	-	-	-	443,102
876	Oper Meas & Reg Sta Indus	INDUSMR	135,356	-	-	738	-	-	738	-	-	91,240	-	-	91,240
878	Oper Meter & House Reg	MRHREG	6,006,899	-	-	4,599,839	-	-	4,599,839	-	-	1,347,268	-	-	1,347,268
879	Oper Customer Install Exp	CUSINSTL	5,069,031	-	-	4,535,126	-	-	4,535,126	-	-	519,097	-	-	519,097
880	Oper Other Expense	DISTOM	2,293,002	589,937	6,833	1,056,438	-	-	1,653,209	215,321	2,616	290,624	-	-	508,560
881	Oper Rents Expense	DIR386	198,260	-	-	-	-	-	-	-	-	-	-	-	-
887	Maint Mains	DMAINS	4,099,979	2,651,103	-	-	-	-	2,651,103	967,806	-	-	-	-	967,806
889	Maint Meas & Reg Sta Gen	PAVG	77,538	48,834	-	-	-	-	48,834	17,808	-	-	-	-	17,808
890	Maint Meas & Reg Sta Ind	INDUSMR	201,941	-	-	1,102	-	-	1,102	-	-	136,123	-	-	136,123
892	Maint Services	DSERV	4,884,020	-	-	3,344,352	-	-	3,344,352	-	-	1,475,237	-	-	1,475,237
893	Maint Meters & House Reg	MRHREG	503,721	-	-	385,729	-	-	385,729	-	-	112,978	-	-	112,978
894	Maint Other Equipment	DMAINT	741,427	204,952	-	283,234	-	-	488,186	74,818	-	130,894	-	-	205,712
-	Direct Assign to Sales		1,217,081	-	-	-	18,987	-	18,987	-	-	-	900,667	-	900,667
-	Direct Assignment to Transport		115,162	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		42,519,841	10,711,657	91,973	18,056,748	19,745	-	28,880,124	3,909,814	35,209	5,715,877	936,604	-	10,597,504

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41)					Interruptible (85)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Natural Gas Local Storage Expenses															
841	Operating Labor & Expenses	LNGPLT	216,007	7,517	-	-	-	-	7,517	2,007	-	-	-	-	2,007
843	Maint Struc & Impro	LNGPLT	27,012	940	-	-	-	-	940	251	-	-	-	-	251
843	Maintenance of Gas Holders	LNGPLT	30,361	1,057	-	-	-	-	1,057	282	-	-	-	-	282
844	Maintenance of Vaporizing Equipment	LNGPLT	18,319	637	-	-	-	-	637	170	-	-	-	-	170
844	Maint Measur & Reg	LNGPLT	14,164	493	-	-	-	-	493	132	-	-	-	-	132
844	Other Gas Maintenance	LNGPLT	24,463	851	-	-	-	-	851	227	-	-	-	-	227
-	Sub-total		330,327	11,495	-	-	-	-	11,495	3,069	-	-	-	-	3,069
Transmission															
850	Oper Supervision & Engineering	TRANPT	6,661	274	-	-	-	-	274	153	-	-	-	-	153
856	Oper Mains Expenses	TRANPT	203,391	8,353	-	-	-	-	8,353	4,658	-	-	-	-	4,658
857	Oper Meas & Reg Sta Exp	TRANPT	98,459	4,043	-	-	-	-	4,043	2,255	-	-	-	-	2,255
862	Maint Structures & Improvements	TRANPT	107,447	4,412	-	-	-	-	4,412	2,461	-	-	-	-	2,461
863	Maint Mains	TRANPT	119,464	4,906	-	-	-	-	4,906	2,736	-	-	-	-	2,736
865	Maint Structures	TRANPT	11,353	466	-	-	-	-	466	260	-	-	-	-	260
867	Maint Other Equipment	TRANPT	46,851	1,924	-	-	-	-	1,924	1,073	-	-	-	-	1,073
-	Sub-total		593,625	24,378	-	-	-	-	24,378	13,596	-	-	-	-	13,596
Distribution															
870	Oper Supv & Engineering	DIST_OML	1,094,596	16,337	565	5,643	6,045	55	28,645	6,707	520	1,544	2,041	2,221	13,034
871	Oper Load Dispatching	COM1	164,312	-	10,366	-	-	-	10,366	-	9,541	-	-	-	9,541
874	Oper Mains & Services Exp	DMAINS_SERV	13,788,211	383,141	-	33,228	-	-	416,370	143,883	-	10,758	-	-	154,641
875	Oper Meas & Reg Sta Gen	PAVG	1,929,304	79,230	-	-	-	-	79,230	44,186	-	-	-	-	44,186
876	Oper Meas & Reg Sta Indus	INDUSMR	135,356	-	-	20,765	-	-	20,765	-	-	8,661	-	-	8,661
878	Oper Meter & House Reg	MRHREG	6,006,899	-	-	44,049	-	-	44,049	-	-	4,671	-	-	4,671
879	Oper Customer Install Exp	CUSINSTL	5,069,031	-	-	10,930	-	-	10,930	-	-	1,166	-	-	1,166
880	Oper Other Expense	DISTOM	2,293,002	39,132	877	9,223	-	-	49,233	15,917	807	2,137	-	-	18,862
881	Oper Rents Expense	DIR386	198,260	-	-	-	-	-	-	-	-	-	-	-	-
887	Maint Mains	DMAINS	4,099,979	176,488	-	-	-	-	176,488	66,277	-	-	-	-	66,277
889	Maint Meas & Reg Sta Gen	PAVG	77,538	3,184	-	-	-	-	3,184	1,776	-	-	-	-	1,776
890	Maint Meas & Reg Sta Ind	INDUSMR	201,941	-	-	30,979	-	-	30,979	-	-	12,921	-	-	12,921
892	Maint Services	DSERV	4,884,020	-	-	33,205	-	-	33,205	-	-	10,750	-	-	10,750
893	Maint Meters & House Reg	MRHREG	503,721	-	-	3,694	-	-	3,694	-	-	392	-	-	392
894	Maint Other Equipment	DMAINT	741,427	13,639	-	5,153	-	-	18,791	5,166	-	1,827	-	-	6,993
-	Direct Assign to Sales		1,217,081	-	-	-	151,511	-	151,511	-	-	-	51,158	-	51,158
-	Direct Assignment to Transport		115,162	-	-	-	-	1,427	1,427	-	-	-	-	57,146	57,146
-	Sub-total		42,519,841	711,151	11,808	196,869	157,556	1,482	1,078,867	283,912	10,868	54,828	53,199	59,367	462,174

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Natural Gas Local Storage Expenses															
841	Operating Labor & Expenses	LNGPLT	216,007	4,069	-	-	-	-	4,069	4,709	-	-	-	-	4,709
843	Maint Struc & Impro	LNGPLT	27,012	509	-	-	-	-	509	589	-	-	-	-	589
843	Maintenance of Gas Holders	LNGPLT	30,361	572	-	-	-	-	572	662	-	-	-	-	662
844	Maintenance of Vaporizing Equipment	LNGPLT	18,319	345	-	-	-	-	345	399	-	-	-	-	399
844	Maint Measur & Reg	LNGPLT	14,164	267	-	-	-	-	267	309	-	-	-	-	309
844	Other Gas Maintenance	LNGPLT	24,463	461	-	-	-	-	461	533	-	-	-	-	533
-	Sub-total		330,327	6,223	-	-	-	-	6,223	7,201	-	-	-	-	7,201
Transmission															
850	Oper Supervision & Engineering	TRANPT	6,661	40	-	-	-	-	40	305	-	-	-	-	305
856	Oper Mains Expenses	TRANPT	203,391	1,235	-	-	-	-	1,235	9,315	-	-	-	-	9,315
857	Oper Meas & Reg Sta Exp	TRANPT	98,459	598	-	-	-	-	598	4,509	-	-	-	-	4,509
862	Maint Structures & Improvements	TRANPT	107,447	653	-	-	-	-	653	4,921	-	-	-	-	4,921
863	Maint Mains	TRANPT	119,464	726	-	-	-	-	726	5,471	-	-	-	-	5,471
865	Maint Structures	TRANPT	11,353	69	-	-	-	-	69	520	-	-	-	-	520
867	Maint Other Equipment	TRANPT	46,851	285	-	-	-	-	285	2,146	-	-	-	-	2,146
-	Sub-total		593,625	3,606	-	-	-	-	3,606	27,188	-	-	-	-	27,188
Distribution															
870	Oper Supv & Engineering	DIST_OML	1,094,596	2,472	140	1,999	3,227	-	7,838	14,432	1,124	302	526	423	16,807
871	Oper Load Dispatching	COMI	164,312	-	2,571	-	-	-	2,571	-	20,626	-	-	-	20,626
874	Oper Mains & Services Exp	DMAINS_SERV	13,788,211	58,281	-	10,052	-	-	68,332	317,365	-	3,525	-	-	320,889
875	Oper Meas & Reg Sta Gen	PAVG	1,929,304	11,718	-	-	-	-	11,718	88,361	-	-	-	-	88,361
876	Oper Meas & Reg Sta Indus	INDUSMR	135,356	-	-	10,079	-	-	10,079	-	-	1,707	-	-	1,707
878	Oper Meter & House Reg	MRHREG	6,006,899	-	-	10,920	-	-	10,920	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	5,069,031	-	-	2,672	-	-	2,672	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	2,293,002	5,924	218	2,854	-	-	8,996	34,338	1,746	443	-	-	36,527
881	Oper Rents Expense	DIR386	198,260	-	-	-	-	-	-	-	-	-	-	-	-
887	Maint Mains	DMAINS	4,099,979	26,846	-	-	-	-	26,846	146,189	-	-	-	-	146,189
889	Maint Meas & Reg Sta Gen	PAVG	77,538	471	-	-	-	-	471	3,551	-	-	-	-	3,551
890	Maint Meas & Reg Sta Ind	INDUSMR	201,941	-	-	15,038	-	-	15,038	-	-	2,547	-	-	2,547
892	Maint Services	DSERV	4,884,020	-	-	10,044	-	-	10,044	-	-	3,522	-	-	3,522
893	Maint Meters & House Reg	MRHREG	503,721	-	-	916	-	-	916	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	741,427	2,074	-	1,974	-	-	4,047	11,367	-	461	-	-	11,827
-	Direct Assign to Sales		1,217,081	-	-	-	80,867	-	80,867	-	-	-	13,178	-	13,178
-	Direct Assignment to Transport		115,162	-	-	-	-	-	-	-	-	-	10,877	-	10,877
-	Sub-total		42,519,841	107,786	2,928	66,548	84,094	-	261,355	615,604	23,495	12,506	13,704	11,300	676,608

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Transport & Contracts					CNG Service (50)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
Natural Gas Local Storage Expenses														
841	Operating Labor & Expenses	LNGPLT	216,007	-	-	-	-	-	-	-	-	-	-	
843	Maint Struc & Impro	LNGPLT	27,012	-	-	-	-	-	-	-	-	-	-	
843	Maintenance of Gas Holders	LNGPLT	30,361	-	-	-	-	-	-	-	-	-	-	
844	Maintenance of Vaporizing Equipment	LNGPLT	18,319	-	-	-	-	-	-	-	-	-	-	
844	Maint Measur & Reg	LNGPLT	14,164	-	-	-	-	-	-	-	-	-	-	
844	Other Gas Maintenance	LNGPLT	24,463	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		330,327	-	-	-	-	-	-	-	-	-	-	
Transmission														
850	Oper Supervision & Engineering	TRANPT	6,661	164	-	-	-	164	0	-	-	-	0	
856	Oper Mains Expenses	TRANPT	203,391	5,009	-	-	-	5,009	10	-	-	-	10	
857	Oper Meas & Reg Sta Exp	TRANPT	98,459	2,425	-	-	-	2,425	5	-	-	-	5	
862	Maint Structures & Improvements	TRANPT	107,447	2,646	-	-	-	2,646	5	-	-	-	5	
863	Maint Mains	TRANPT	119,464	2,942	-	-	-	2,942	6	-	-	-	6	
865	Maint Structures	TRANPT	11,353	280	-	-	-	280	1	-	-	-	1	
867	Maint Other Equipment	TRANPT	46,851	1,154	-	-	-	1,154	2	-	-	-	2	
-	Sub-total		593,625	14,619	-	-	-	14,619	29	-	-	-	29	
Distribution														
870	Oper Supv & Engineering	DIST_OML	1,094,596	6,747	520	470	-	1,777	9,514	20	1	0	28	50
871	Oper Load Dispatching	COM1	164,312	-	9,541	-	-	9,541	-	18	-	-	-	18
874	Oper Mains & Services Exp	DMAINS_SERV	13,788,211	141,225	-	6,899	-	148,124	473	-	15	-	-	488
875	Oper Meas & Reg Sta Gen	PAVG	1,929,304	47,513	-	-	-	47,513	95	-	-	-	-	95
876	Oper Meas & Reg Sta Indus	INDUSMR	135,356	-	-	2,166	-	2,166	-	-	-	-	-	-
878	Oper Meter & House Reg	MRHREG	6,006,899	-	-	152	-	152	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	5,069,031	-	-	40	-	40	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	2,293,002	15,974	807	783	-	17,565	48	2	1	-	-	51
881	Oper Rents Expense	DIR386	198,260	-	-	-	-	-	-	-	-	-	-	-
887	Maint Mains	DMAINS	4,099,979	65,053	-	-	-	65,053	218	-	-	-	-	218
889	Maint Meas & Reg Sta Gen	PAVG	77,538	1,910	-	-	-	1,910	4	-	-	-	-	4
890	Maint Meas & Reg Sta Ind	INDUSMR	201,941	-	-	3,231	-	3,231	-	-	-	-	-	-
892	Maint Services	DSERV	4,884,020	-	-	6,894	-	6,894	-	-	15	-	-	15
893	Maint Meters & House Reg	MRHREG	503,721	-	-	13	-	13	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	741,427	5,083	-	770	-	5,853	17	-	1	-	-	18
-	Direct Assign to Sales		1,217,081	-	-	-	-	-	-	-	-	713	-	713
-	Direct Assignment to Transport		115,162	-	-	-	45,713	45,713	-	-	-	-	-	-
-	Sub-total		42,519,841	283,503	10,868	21,417	-	47,490	363,279	874	21	33	741	1,670

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL
Natural Gas Local Storage Expenses									
841	Operating Labor & Expenses	LNGPLT	216,007	-	-	-	-	-	-
843	Maint Struc & Impro	LNGPLT	27,012	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	30,361	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	18,319	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	14,164	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	24,463	-	-	-	-	-	-
-	Sub-total		330,327	-	-	-	-	-	-
Transmission									
850	Oper Supervision & Engineering	TRANPT	6,661	-	-	-	-	-	-
856	Oper Mains Expenses	TRANPT	203,391	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	TRANPT	98,459	-	-	-	-	-	-
862	Maint Structures & Improvements	TRANPT	107,447	-	-	-	-	-	-
863	Maint Mains	TRANPT	119,464	-	-	-	-	-	-
865	Maint Structures	TRANPT	11,353	-	-	-	-	-	-
867	Maint Other Equipment	TRANPT	46,851	-	-	-	-	-	-
-	Sub-total		593,625	-	-	-	-	-	-
Distribution									
870	Oper Supv & Engineering	DIST_OML	1,094,596	-	-	-	-	-	-
871	Oper Load Dispatching	COM1	164,312	-	-	-	-	-	-
874	Oper Mains & Services Exp	DMAINS_SERV	13,788,211	-	-	-	-	-	-
875	Oper Meas & Reg Sta Gen	PAVG	1,929,304	-	-	-	-	-	-
876	Oper Meas & Reg Sta Indus	INDUSMR	135,356	-	-	-	-	-	-
878	Oper Meter & House Reg	MRHREG	6,006,899	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	5,069,031	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	2,293,002	-	-	-	-	-	-
881	Oper Rents Expense	DIR386	198,260	-	-	198,260	-	-	198,260
887	Maint Mains	DMAINS	4,099,979	-	-	-	-	-	-
889	Maint Meas & Reg Sta Gen	PAVG	77,538	-	-	-	-	-	-
890	Maint Meas & Reg Sta Ind	INDUSMR	201,941	-	-	-	-	-	-
892	Maint Services	DSERV	4,884,020	-	-	-	-	-	-
893	Maint Meters & House Reg	MRHREG	503,721	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	741,427	-	-	-	-	-	-
-	Direct Assign to Sales		1,217,081	-	-	-	-	-	-
-	Direct Assignment to Transport		115,162	-	-	-	-	-	-
-	Sub-total		42,519,841	-	-	198,260	-	-	198,260

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

			Residential (16,23,53)					Comm. & Indus. (31,61)						
Acct. No.	Account Description	Allocator	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Customer Accounts Expense														
901	Supervision - Customer Accounting	CUSTACC	150,341	-	64,321	67,072	-	131,393	-	-	5,137	8,463	-	13,599
902	Meter Reading Expense SALES		11,427,635	-	-	10,208,788	-	10,208,788	-	-	-	1,095,527	-	1,095,527
902	Meter Reading Expense TRANSPORT		54,046	-	-	-	-	-	-	-	-	-	-	-
903	Cust. Records & Collection Exp.	OTH903	10,600,566	-	9,792,521	-	-	9,792,521	-	-	782,024	-	-	782,024
904	Uncollectible Accounts	DIR904	938,024	-	695,043	-	-	695,043	-	-	242,981	-	-	242,981
904	Uncollectible Accounts - Gas Cost Rel	GASREV	1,979,539	1,217,896	-	-	-	1,217,896	463,459	-	-	-	-	463,459
904	Uncollectible Accounts - Rate Inc Rel	DIR904	154,417	-	114,418	-	-	114,418	-	463,459	39,999	-	-	39,999
905	Misc. Customer Accounts Expense	CUSTACC	(2,360)	-	(1,010)	(1,053)	-	(2,063)	-	-	(81)	(133)	-	(213)
903	Direct Assign to Sales		426,745	-	-	2,650	-	2,650	-	-	-	192,909	-	192,909
903	Direct Assignment to Transport		379,731	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		26,108,685	1,217,896	10,665,293	10,277,457	-	22,160,647	463,459	1,070,060	1,296,766	-	-	2,830,286
Customer Service & Information Expenses														
908	Customer Assistance Expense - DIR Sales		536,937	-	-	-	-	-	-	-	-	152,225	-	152,225
908	Customer Assistance Expenses - DIR Transport		662	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	OTH908	106,824	-	98,679	-	-	98,679	-	-	7,884	-	-	7,884
909	Information, Instructional Advertising	CUSTXT	429,138	-	396,390	-	-	396,390	-	-	31,669	-	-	31,669
910	Misc. Cust. Serv. & Infor. Expenses	CSI	-	-	-	-	-	-	-	-	-	-	-	-
908	Conservation Amortization	CUSTXT	0	-	0	-	-	0	-	-	0	-	-	0
-	Sub-total		1,073,561	-	495,069	-	-	495,069	-	-	39,553	152,225	-	191,778
Sales Expense														
912	Demonstrating and Selling -DIR	DIR_CNG	9,819	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	262,281	-	242,266	-	-	242,266	-	-	19,356	-	-	19,356
913	Advertising Expenses	CUSTXT	35,235	-	32,546	-	-	32,546	-	-	2,600	-	-	2,600
-	Sub-total		307,335	-	274,812	-	-	274,812	-	-	21,956	-	-	21,956
Administrative & General Expenses														
920	A & G Salaries - DIR Sales		474,177	-	-	6,790	-	6,790	-	-	-	323,744	-	323,744
920	A & G Salaries - DIR Transport		237,169	-	-	-	-	-	-	-	-	-	-	-
921	A & G Salaries - DIR Sales Admin		708,260	-	-	-	654,212	654,212	-	-	-	52,268	-	52,268
921	A & G Salaries - DIR Rental	DIR386	53,386	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	OM	7,554,934	1,232,109	179,586	3,078,817	1,074,979	5,565,492	447,008	68,459	714,841	249,045	-	1,479,354
921	Office Supplies and Expenses	OM	6,376,540	1,039,928	151,575	2,598,593	907,307	4,697,404	377,285	57,781	603,342	210,200	-	1,248,609
922	Admin Expenses Transferred	OM	(54,454)	(8,881)	(1,294)	(22,191)	(7,748)	(40,115)	(3,222)	(493)	(5,152)	(1,795)	-	(10,663)
923	Outside Services Employed	OM	2,900,270	472,995	68,942	1,181,930	412,675	2,136,541	171,602	26,281	274,421	95,606	-	567,910
924	Property Insurance	PLT	1,209,483	436,430	-	362,179	-	798,609	158,701	-	136,344	-	-	295,045
925	Injuries & Damages	OML	2,235,728	378,640	30,168	1,172,719	41,031	1,622,558	137,147	11,549	224,723	70,484	-	443,903
926	Emp Pension & Benefits	OML	9,941,983	1,683,760	134,153	5,214,925	182,458	7,215,296	609,873	51,356	999,314	313,434	-	1,973,977
928	Regulatory Commission Expense	STREV	1,317,613	-	917,247	-	-	917,247	-	264,544	-	-	-	264,544
928	Regulatory Commission Expense - Gas Cost Rel	GASREV	1,456,773	-	896,269	-	-	896,269	-	341,066	-	-	-	341,066
928	Reg. Comm. Expense - Rate Inc Rel	STREV	113,542	-	79,041	-	-	79,041	-	22,796	-	-	-	22,796
930	Gen Advertising Exp	OM	4,066	663	97	1,657	579	2,996	241	37	385	134	-	796
930	Misc. General Expenses	OM	1,378,123	224,753	32,759	561,618	196,091	1,015,222	81,540	12,488	130,397	45,429	-	269,854
931	Rents	OM	2,276,797	371,315	54,121	927,850	323,962	1,677,248	134,713	20,631	215,429	75,054	-	445,826
932	Maint Of General Plant- DIR	DIR_CNG	2,482	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,081,251	491,140	19,657	934,190	25,548	1,470,536	177,851	7,525	216,716	43,888	-	445,980
-	Sub-total		40,268,124	6,322,853	2,562,319	16,012,288	3,817,884	28,715,344	2,292,740	884,020	3,510,759	1,477,490	-	8,165,009
-	TOTAL O & M EXPENSES		809,657,474	77,762,556	374,130,509	45,504,211	14,115,085	511,512,362	28,316,774	143,152,040	10,358,205	3,863,086	-	185,690,106

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41)						Interruptible (85)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Customer Accounts Expense															
901	Supervision - Customer Accounting	CUSTACC	150,341	-	-	131	889	10	1,029	-	-	1	466	1,250	1,716
902	Meter Reading Expense SALES		11,427,635	-	-	-	66,201	-	66,201	-	-	-	22,907	-	22,907
902	Meter Reading Expense TRANSPORT		54,046	-	-	-	-	675	675	-	-	-	-	26,640	26,640
903	Cust. Records & Collection Exp.	OTH903	10,600,566	-	-	19,889	-	-	19,889	-	-	148	-	-	148
904	Uncollectible Accounts	DIR904	938,024	-	-	-	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts - Gas Cost Rel	GASREV	1,979,539	-	150,196	-	-	-	150,196	-	33,730	-	-	-	33,730
904	Uncollectible Accounts - Rate Inc Rel	DIR904	154,417	-	-	-	-	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	(2,360)	-	-	(2)	(14)	(0)	(16)	-	-	(0)	(7)	(20)	(27)
903	Direct Assign to Sales		426,745	-	-	-	69,134	-	69,134	-	-	-	47,995	-	47,995
903	Direct Assignment to Transport		379,731	-	-	-	-	786	786	-	-	-	-	163,600	163,600
-	Sub-total		26,108,685	-	150,196	20,017	136,210	1,470	307,894	-	33,730	149	71,360	191,470	296,709
Customer Service & Information Expenses															
908	Customer Assistance Expense - DIR Sales		536,937	-	-	-	4,445	-	4,445	-	-	-	1,576	-	1,576
908	Customer Assistance Expenses - DIR Transport		662	-	-	-	-	13	13	-	-	-	-	186	186
908	Customer Assistance Expenses	OTH908	106,824	-	-	201	-	-	201	-	-	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	429,138	-	-	809	-	-	809	-	-	19	-	-	19
910	Misc. Cust. Serv. & Infor. Expenses	CSI	-	-	-	-	-	-	-	-	-	-	-	-	-
908	Conservation Amortization	CUSTXT	0	-	-	0	-	-	0	-	-	0	-	-	0
-	Sub-total		1,073,561	-	-	1,010	4,445	13	5,468	-	-	19	1,576	186	1,781
Sales Expense															
912	Demonstrating and Selling -DIR	DIR_CNG	9,819	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	262,281	-	-	494	-	-	494	-	-	11	-	-	11
913	Advertising Expenses	CUSTXT	35,235	-	-	66	-	-	66	-	-	2	-	-	2
-	Sub-total		307,335	-	-	561	-	-	561	-	-	13	-	-	13
Administrative & General Expenses															
920	A & G Salaries - DIR Sales		474,177	-	-	-	61,185	-	61,185	-	-	-	27,767	-	27,767
920	A & G Salaries - DIR Transport		237,169	-	-	-	-	2,089	2,089	-	-	-	-	112,191	112,191
921	A & G Salaries - DIR Sales Admin		708,260	-	-	-	1,335	-	1,335	-	-	-	31	-	31
921	A & G Salaries - DIR Rental	DIR386	53,386	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	OM	7,554,934	80,426	22,394	22,806	31,132	310	157,067	31,872	7,410	5,743	13,168	26,206	84,398
921	Office Supplies and Expenses	OM	6,376,540	67,882	18,901	19,249	26,276	261	132,568	26,901	6,254	4,847	11,114	22,118	71,234
922	Admin Expenses Transferred	OM	(54,454)	(580)	(161)	(164)	(224)	(2)	(1,132)	(230)	(53)	(41)	(95)	(189)	(608)
923	Outside Services Employed	OM	2,900,270	30,875	8,597	8,755	11,951	119	60,297	12,235	2,845	2,205	5,055	10,060	32,399
924	Property Insurance	PLT	1,209,483	28,736	-	5,952	-	-	34,688	10,928	-	2,102	-	-	13,030
925	Injuries & Damages	OML	2,235,728	24,593	3,859	8,695	11,769	113	49,029	9,972	1,890	2,119	5,048	10,237	29,266
926	Emp Pension & Benefits	OML	9,941,983	109,360	17,161	38,668	52,334	503	218,025	44,344	8,404	9,424	22,448	45,523	130,143
928	Regulatory Commission Expense	STREV	1,317,613	-	55,547	-	-	-	55,547	-	-	26,529	-	-	26,529
928	Regulatory Commission Expense - Gas Cost Rel	GASREV	1,456,773	-	110,532	-	-	-	110,532	-	24,822	-	-	-	24,822
928	Reg. Comm. Expense - Rate Inc Rel	STREV	113,542	-	4,787	-	-	-	4,787	-	2,286	-	-	-	2,286
930	Gen Advertising Exp	OM	4,066	43	12	12	17	0	85	17	4	3	7	14	45
930	Misc. General Expenses	OM	1,378,123	14,671	4,085	4,160	5,679	56	28,651	5,814	1,352	1,048	2,402	4,780	15,395
931	Rents	OM	2,276,797	24,238	6,749	6,873	9,382	93	47,335	9,605	2,233	1,731	3,968	7,897	25,435
932	Maint Of General Plant- DIR	DIR_CNG	2,482	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,081,251	31,978	2,515	8,767	7,328	70	50,658	12,492	1,280	2,504	3,143	6,374	25,793
-	Sub-total		40,268,124	412,221	254,975	123,772	218,163	3,613	1,012,745	163,950	85,254	31,683	94,057	245,212	620,156
-	TOTAL O & M EXPENSES		809,657,474	6,434,383	47,485,943	342,229	516,373	6,579	54,785,507	1,533,071	10,870,068	86,690	220,193	496,235	13,206,258

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Customer Accounts Expense															
901	Supervision - Customer Accounting	CUSTACC	150,341	-	-	39	294	-	333	-	-	-	653	481	1,134
902	Meter Reading Expense SALES		11,427,635	-	-	-	27,790	-	27,790	-	-	-	6,086	-	6,086
902	Meter Reading Expense TRANSPORT		54,046	-	-	-	-	-	-	-	-	-	-	5,058	5,058
903	Cust. Records & Collection Exp.	OTH903	10,600,566	-	-	5,940	-	-	5,940	-	-	-	-	-	-
904	Uncollectible Accounts	DIR904	938,024	-	-	-	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts - Gas Cost Rel	GASREV	1,979,539	-	37,035	-	-	-	37,035	-	76,907	-	-	-	76,907
904	Uncollectible Accounts - Rate Inc Rel	DIR904	154,417	-	-	-	-	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	(2,360)	-	-	(1)	(5)	-	(5)	-	-	-	(10)	(8)	(18)
903	Direct Assign to Sales		426,745	-	-	-	16,924	-	16,924	-	-	-	93,301	-	93,301
903	Direct Assignment to Transport		379,731	-	-	-	-	-	-	-	-	-	-	68,213	68,213
-	Sub-total		26,108,685	-	37,035	5,978	45,003	-	88,017	-	76,907	-	100,029	73,745	250,681
Customer Service & Information Expenses															
908	Customer Assistance Expense - DIR Sales		536,937	-	-	-	3,106	-	3,106	-	-	-	129	-	129
908	Customer Assistance Expenses - DIR Transport		662	-	-	-	-	-	-	-	-	-	-	103	103
908	Customer Assistance Expenses	OTH908	106,824	-	-	60	-	-	60	-	-	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	429,138	-	-	240	-	-	240	-	-	10	-	-	10
910	Misc. Cust. Serv. & Infor. Expenses	CSI	-	-	-	-	-	-	-	-	-	-	-	-	-
908	Conservation Amortization	CUSTXT	0	-	-	0	-	-	0	-	-	0	-	-	0
-	Sub-total		1,073,561	-	-	300	3,106	-	3,406	-	-	10	129	103	242
Sales Expense															
912	Demonstrating and Selling -DIR	DIR_CNG	9,819	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	262,281	-	-	147	-	-	147	-	-	6	-	-	6
913	Advertising Expenses	CUSTXT	35,235	-	-	20	-	-	20	-	-	1	-	-	1
-	Sub-total		307,335	-	-	167	-	-	167	-	-	7	-	-	7
Administrative & General Expenses															
920	A & G Salaries - DIR Sales		474,177	-	-	-	27,140	-	27,140	-	-	-	24,990	-	24,990
920	A & G Salaries - DIR Transport		237,169	-	-	-	-	-	-	-	-	-	-	29,468	29,468
921	A & G Salaries - DIR Sales Admin		708,260	-	-	-	397	-	397	-	-	-	16	-	16
921	A & G Salaries - DIR Rental	DIR386	53,386	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	OM	7,554,934	13,265	5,536	7,620	13,801	-	40,223	68,973	16,540	1,307	11,887	8,889	107,596
921	Office Supplies and Expenses	OM	6,376,540	11,196	4,672	6,432	11,649	-	33,949	58,215	13,960	1,103	10,033	7,503	90,814
922	Admin Expenses Transferred	OM	(54,454)	(96)	(40)	(55)	(99)	-	(290)	(497)	(119)	(9)	(86)	(64)	(776)
923	Outside Services Employed	OM	2,900,270	5,092	2,125	2,925	5,298	-	15,441	26,478	6,349	502	4,563	3,412	41,305
924	Property Insurance	PLT	1,209,483	4,615	-	2,341	-	-	6,956	23,963	-	501	-	-	24,464
925	Injuries & Damages	OML	2,235,728	4,142	960	3,026	5,429	-	13,557	21,432	4,162	414	4,791	3,558	34,357
926	Emp Pension & Benefits	OML	9,941,983	18,420	4,271	13,455	24,141	-	60,287	95,303	18,507	1,842	21,307	15,824	152,782
928	Regulatory Commission Expense	STREV	1,317,613	-	14,334	-	-	-	14,334	-	23,481	-	-	-	23,481
928	Regulatory Commission Expense - Gas Cost Rel	GASREV	1,456,773	-	27,255	-	-	-	27,255	-	56,597	-	-	-	56,597
928	Reg. Comm. Expense - Rate Inc Rel	STREV	113,542	-	1,235	-	-	-	1,235	-	2,023	-	-	-	2,023
930	Gen Advertising Exp	OM	4,066	7	3	4	7	-	22	37	9	1	6	5	58
930	Misc. General Expenses	OM	1,378,123	2,420	1,010	1,390	2,518	-	7,337	12,582	3,017	238	2,168	1,621	19,627
931	Rents	OM	2,276,797	3,998	1,668	2,296	4,159	-	12,122	20,786	4,985	394	3,582	2,679	32,426
932	Maint Of General Plant- DIR	DIR_CNG	2,482	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,081,251	5,439	626	3,202	3,380	-	12,647	27,142	2,814	540	2,983	2,216	35,695
-	Sub-total		40,268,124	68,500	63,656	42,636	97,820	-	272,612	354,414	152,325	6,833	86,241	75,111	674,924
-	TOTAL O & M EXPENSES		809,657,474	1,496,653	11,777,231	115,629	230,022	-	13,619,535	3,424,091	24,946,964	19,355	200,103	160,258	28,750,771

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Transport & Contracts						CNG Service (50)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Customer Accounts Expense															
901	Supervision - Customer Accounting	CUSTACC	150,341	-	-	-	-	1,109	1,109	-	-	0	27	-	28
902	Meter Reading Expense SALES		11,427,635	-	-	-	-	-	-	-	-	-	337	-	337
902	Meter Reading Expense TRANSPORT		54,046	-	-	-	-	21,672	21,672	-	-	-	-	-	-
903	Cust. Records & Collection Exp.	OTH903	10,600,566	-	-	-	-	-	-	-	-	44	-	-	44
904	Uncollectible Accounts	DIR904	938,024	-	-	-	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts - Gas Cost Rel	GASREV	1,979,539	-	53	-	-	-	53	-	262	-	-	-	262
904	Uncollectible Accounts - Rate Inc Rel	DIR904	154,417	-	-	-	-	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	(2,360)	-	-	-	-	(17)	(17)	-	-	(0)	(0)	-	(0)
903	Direct Assign to Sales		426,745	-	-	-	-	-	-	-	-	-	3,832	-	3,832
903	Direct Assignment to Transport		379,731	-	-	-	-	147,133	147,133	-	-	-	-	-	-
-	Sub-total		26,108,685	-	53	-	-	169,896	169,950	-	262	45	4,196	-	4,503
Customer Service & Information Expenses															
908	Customer Assistance Expense - DIR Sales		536,937	-	-	-	-	-	-	-	-	-	9,819	-	9,819
908	Customer Assistance Expenses - DIR Transport		662	-	-	-	-	360	360	-	-	-	-	-	-
908	Customer Assistance Expenses	OTH908	106,824	-	-	-	-	-	-	-	-	0	-	-	0
909	Information, Instructional Advertising	CUSTXT	429,138	-	-	-	-	-	-	-	-	2	-	-	2
910	Misc. Cust. Serv. & Infor. Expenses	CSI	-	-	-	-	-	-	-	-	-	-	-	-	-
908	Conservation Amortization	CUSTXT	0	-	-	-	-	-	-	-	-	0	-	-	0
-	Sub-total		1,073,561	-	-	-	-	360	360	-	-	2	9,819	-	9,821
Sales Expense															
912	Demonstrating and Selling -DIR	DIR_CNG	9,819	-	-	-	-	-	-	-	-	9,819	-	-	9,819
912	Demonstrating and Selling	CUSTXT	262,281	-	-	-	-	-	-	-	-	1	-	-	1
913	Advertising Expenses	CUSTXT	35,235	-	-	-	-	-	-	-	-	0	-	-	0
-	Sub-total		307,335	-	-	-	-	-	-	-	-	9,820	-	-	9,820
Administrative & General Expenses															
920	A & G Salaries - DIR Sales		474,177	-	-	-	-	-	-	-	-	-	2,561	-	2,561
920	A & G Salaries - DIR Transport		237,169	-	-	-	-	93,421	93,421	-	-	-	-	-	-
921	A & G Salaries - DIR Sales Admin		708,260	-	-	-	-	-	-	-	-	-	3	-	3
921	A & G Salaries - DIR Rental	DIR386	53,386	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	OM	7,554,934	31,123	3,139	2,236	-	22,732	59,229	95	39	1,034	1,540	-	2,708
921	Office Supplies and Expenses	OM	6,376,540	26,268	2,650	1,887	-	19,186	49,991	80	33	872	1,300	-	2,286
922	Admin Expenses Transferred	OM	(54,454)	(224)	(23)	(16)	-	(164)	(427)	(1)	(0)	(7)	(11)	-	(20)
923	Outside Services Employed	OM	2,900,270	11,948	1,205	858	-	8,726	22,738	36	15	397	591	-	1,040
924	Property Insurance	PLT	1,209,483	10,617	-	805	-	-	11,422	35	-	1	-	-	36
925	Injuries & Damages	OML	2,235,728	9,749	1,342	642	-	8,907	20,640	29	7	603	770	-	1,408
926	Emp Pension & Benefits	OML	9,941,983	43,353	5,969	2,855	-	39,609	91,785	127	30	2,679	3,426	-	6,263
928	Regulatory Commission Expense	STREV	1,317,613	-	15,815	-	-	-	15,815	-	117	-	-	-	117
928	Regulatory Commission Expense - Gas Cost Rel	GASREV	1,456,773	-	39	-	-	-	39	-	193	-	-	-	193
928	Reg. Comm. Expense - Rate Inc Rel	STREV	113,542	-	1,363	-	-	-	1,363	-	10	-	-	-	10
930	Gen Advertising Exp	OM	4,066	17	2	1	-	12	32	0	0	1	1	-	1
930	Misc. General Expenses	OM	1,378,123	5,677	573	408	-	4,147	10,804	17	7	189	281	-	494
931	Rents	OM	2,276,797	9,379	946	674	-	6,851	17,850	29	12	311	464	-	816
932	Maint Of General Plant- DIR	DIR_CNG	2,482	-	-	-	-	-	-	-	-	2,482	-	-	2,482
932	Maint Of General Plant- Gas	GENPLT	2,081,251	12,050	939	853	-	5,546	19,388	6,612	4	376	480	-	7,472
-	Sub-total		40,268,124	159,956	33,958	11,204	-	208,973	414,091	7,059	468	8,937	11,407	-	27,870
-	TOTAL O & M EXPENSES		809,657,474	458,078	101,918	32,621	-	426,719	1,019,337	14,744	84,584	18,837	26,163	-	144,328

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL
Customer Accounts Expense									
901	Supervision - Customer Accounting	CUSTACC	150,341	-	-	-	-	-	-
902	Meter Reading Expense SALES		11,427,635	-	-	-	-	-	-
902	Meter Reading Expense TRANSPORT		54,046	-	-	-	-	-	-
903	Cust. Records & Collection Exp.	OTH903	10,600,566	-	-	-	-	-	-
904	Uncollectible Accounts	DIR904	938,024	-	-	-	-	-	-
904	Uncollectible Accounts - Gas Cost Rel	GASREV	1,979,539	-	-	-	-	-	-
904	Uncollectible Accounts - Rate Inc Rel	DIR904	154,417	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	(2,360)	-	-	-	-	-	-
903	Direct Assign to Sales		426,745	-	-	-	-	-	-
903	Direct Assignment to Transport		379,731	-	-	-	-	-	-
-	Sub-total		26,108,685	-	-	-	-	-	-
Customer Service & Information Expenses									
908	Customer Assistance Expense - DIR Sales		536,937	-	-	-	365,637	-	365,637
908	Customer Assistance Expenses - DIR Transport		662	-	-	-	-	-	-
908	Customer Assistance Expenses	OTH908	106,824	-	-	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	429,138	-	-	-	-	-	-
910	Misc. Cust. Serv. & Infor. Expenses	CSI	-	-	-	-	-	-	-
908	Conservation Amortization	CUSTXT	0	-	-	-	-	-	-
-	Sub-total		1,073,561	-	-	-	365,637	-	365,637
Sales Expense									
912	Demonstrating and Selling -DIR	DIR_CNG	9,819	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	262,281	-	-	-	-	-	-
913	Advertising Expenses	CUSTXT	35,235	-	-	-	-	-	-
-	Sub-total		307,335	-	-	-	-	-	-
Administrative & General Expenses									
920	A & G Salaries - DIR Sales		474,177	-	-	-	-	-	-
920	A & G Salaries - DIR Transport		237,169	-	-	-	-	-	-
921	A & G Salaries - DIR Sales Admin		708,260	-	-	-	-	-	-
921	A & G Salaries - DIR Rental	DIR386	53,386	-	-	53,386	-	-	53,386
920	A & G Salaries	OM	7,554,934	-	-	20,697	38,171	-	58,868
921	Office Supplies and Expenses	OM	6,376,540	-	-	17,469	32,217	-	49,686
922	Admin Expenses Transferred	OM	(54,454)	-	-	(149)	(275)	-	(424)
923	Outside Services Employed	OM	2,900,270	-	-	7,946	14,653	-	22,599
924	Property Insurance	PLT	1,209,483	-	-	25,234	-	-	25,234
925	Injuries & Damages	OML	2,235,728	-	-	-	21,009	-	21,009
926	Emp Pension & Benefits	OML	9,941,983	-	-	-	93,424	-	93,424
928	Regulatory Commission Expense	STREV	1,317,613	-	-	-	-	-	-
928	Regulatory Commission Expense - Gas Cost Rel	GASREV	1,456,773	-	-	-	-	-	-
928	Reg. Comm. Expense - Rate Inc Rel	STREV	113,542	-	-	-	-	-	-
930	Gen Advertising Exp	OM	4,066	-	-	11	21	-	32
930	Misc. General Expenses	OM	1,378,123	-	-	3,775	6,963	-	10,738
931	Rents	OM	2,276,797	-	-	6,237	11,503	-	17,741
932	Maint Of General Plant- DIR	DIR_CNG	2,482	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,081,251	-	-	-	13,082	-	13,082
-	Sub-total		40,268,124	-	-	134,607	230,768	-	365,375
-	TOTAL O & M EXPENSES		809,657,474	-	-	332,867	596,405	-	929,271

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Labor O & M Expenses															
Production Expense - Labor															
735	Misc. Production Expenses	PDAYXT	1,959	1,394	-	-	-	-	1,394	500	-	-	-	-	500
741	Maint. Structures and Improvements	PDAYXT	35,564	25,308	-	-	-	-	25,308	9,070	-	-	-	-	9,070
742	Maint. Production Equipment	PDAYXT	55,706	39,642	-	-	-	-	39,642	14,207	-	-	-	-	14,207
-	Sub-total		93,229	66,344	-	-	-	-	66,344	23,776	-	-	-	-	23,776
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	131,374	-	64,555	-	-	-	64,555	-	24,713	-	-	-	24,713
807	Purchased Gas Expense	COM1XT_COM	372,009	-	227,026	-	-	-	227,026	-	86,909	-	-	-	86,909
-	Sub-total		503,383	-	291,581	-	-	-	291,581	-	111,622	-	-	-	111,622
Natural Gas Underground Storage - Labor															
-	JP Storage Balancing - DIR	COM1	100,054	-	49,165	-	-	-	49,165	-	18,821	-	-	-	18,821
814	Operation Supv & Eng	STOR_OML	49,095	34,017	-	-	-	-	34,017	10,918	-	-	-	-	10,918
818	Oper Compressor Sta Exp	STORPT	75,385	52,233	-	-	-	-	52,233	16,765	-	-	-	-	16,765
841	Operating Labor & Expenses	STORPT	89,705	62,155	-	-	-	-	62,155	19,950	-	-	-	-	19,950
830	Maint Supv & Engineering	STORPT	49,535	34,322	-	-	-	-	34,322	11,016	-	-	-	-	11,016
834	Maint Compressor Sta Equip	STORPT	88,886	61,587	-	-	-	-	61,587	19,768	-	-	-	-	19,768
835	Maint M&R Sta Equip	STORPT	2,132	1,477	-	-	-	-	1,477	474	-	-	-	-	474
-	Sub-total		454,791	245,790	49,165	-	-	-	294,955	78,891	18,821	-	-	-	97,712
Natural Gas Local Storage - Labor															
843	Maint Struc & Impro	LNGPLT	8,929	6,187	-	-	-	-	6,187	1,986	-	-	-	-	1,986
843	Maintenance of Gas Holders	LNGPLT	8,929	6,187	-	-	-	-	6,187	1,986	-	-	-	-	1,986
844	Maintenance of Vaporizing Equipment	LNGPLT	8,929	6,187	-	-	-	-	6,187	1,986	-	-	-	-	1,986
844	Maint Measur & Reg	LNGPLT	8,929	6,187	-	-	-	-	6,187	1,986	-	-	-	-	1,986
844	Other Gas Maintenance	LNGPLT	8,929	6,187	-	-	-	-	6,187	1,986	-	-	-	-	1,986
-	Sub-total		44,645	30,934	-	-	-	-	30,934	9,929	-	-	-	-	9,929
Transmission - Labor															
856	Oper Mains Expenses	TRANPT	91,073	57,359	-	-	-	-	57,359	20,917	-	-	-	-	20,917
857	Oper Meas & Reg Sta Exp	TRANPT	67,854	42,735	-	-	-	-	42,735	15,584	-	-	-	-	15,584
862	Maint Structures & Improvements	TRANPT	33,804	21,290	-	-	-	-	21,290	7,764	-	-	-	-	7,764
863	Maint Supv & Eng	TRANPT	34,265	21,580	-	-	-	-	21,580	7,870	-	-	-	-	7,870
865	Maint Structures	TRANPT	7,865	4,953	-	-	-	-	4,953	1,806	-	-	-	-	1,806
867	Maint Other Equipment	TRANPT	25,309	15,940	-	-	-	-	15,940	5,813	-	-	-	-	5,813
-	Sub-total		260,170	163,858	-	-	-	-	163,858	59,753	-	-	-	-	59,753

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41)						Interruptible (85)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Labor O & M Expenses															
Production Expense - Labor															
735	Misc. Production Expenses	PDAYXT	1,959	60	-	-	-	-	60	2	-	-	-	-	2
741	Maint. Structures and Improvements	PDAYXT	35,564	1,082	-	-	-	-	1,082	35	-	-	-	-	35
742	Maint. Production Equipment	PDAYXT	55,706	1,695	-	-	-	-	1,695	55	-	-	-	-	55
-	Sub-total		93,229	2,837	-	-	-	-	2,837	92	-	-	-	-	92
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	131,374	-	8,288	-	-	-	8,288	-	7,628	-	-	-	7,628
807	Purchased Gas Expense	COM1XT_COM	372,009	-	28,977	-	-	-	28,977	-	6,609	-	-	-	6,609
-	Sub-total		503,383	-	37,265	-	-	-	37,265	-	14,238	-	-	-	14,238
Natural Gas Underground Storage - Labor															
-	JP Storage Balancing - DIR	COM1	100,054	-	6,312	-	-	-	6,312	-	5,810	-	-	-	5,810
814	Operation Supv & Eng	STOR_OML	49,095	1,708	-	-	-	-	1,708	456	-	-	-	-	456
818	Oper Compressor Sta Exp	STORPT	75,385	2,623	-	-	-	-	2,623	700	-	-	-	-	700
841	Operating Labor & Expenses	STORPT	89,705	3,122	-	-	-	-	3,122	833	-	-	-	-	833
830	Maint Supv & Engineering	STORPT	49,535	1,724	-	-	-	-	1,724	460	-	-	-	-	460
834	Maint Compressor Sta Equip	STORPT	88,886	3,093	-	-	-	-	3,093	826	-	-	-	-	826
835	Maint M&R Sta Equip	STORPT	2,132	74	-	-	-	-	74	20	-	-	-	-	20
-	Sub-total		454,791	12,344	6,312	-	-	-	18,657	3,295	5,810	-	-	-	9,105
Natural Gas Local Storage - Labor															
843	Maint Struc & Impro	LNGPLT	8,929	311	-	-	-	-	311	83	-	-	-	-	83
843	Maintenance of Gas Holders	LNGPLT	8,929	311	-	-	-	-	311	83	-	-	-	-	83
844	Maintenance of Vaporizing Equipment	LNGPLT	8,929	311	-	-	-	-	311	83	-	-	-	-	83
844	Maint Measur & Reg	LNGPLT	8,929	311	-	-	-	-	311	83	-	-	-	-	83
844	Other Gas Maintenance	LNGPLT	8,929	311	-	-	-	-	311	83	-	-	-	-	83
-	Sub-total		44,645	1,554	-	-	-	-	1,554	415	-	-	-	-	415
Transmission - Labor															
856	Oper Mains Expenses	TRANPT	91,073	3,740	-	-	-	-	3,740	2,086	-	-	-	-	2,086
857	Oper Meas & Reg Sta Exp	TRANPT	67,854	2,787	-	-	-	-	2,787	1,554	-	-	-	-	1,554
862	Maint Structures & Improvements	TRANPT	33,804	1,388	-	-	-	-	1,388	774	-	-	-	-	774
863	Maint Supv & Eng	TRANPT	34,265	1,407	-	-	-	-	1,407	785	-	-	-	-	785
865	Maint Structures	TRANPT	7,865	323	-	-	-	-	323	180	-	-	-	-	180
867	Maint Other Equipment	TRANPT	25,309	1,039	-	-	-	-	1,039	580	-	-	-	-	580
-	Sub-total		260,170	10,684	-	-	-	-	10,684	5,959	-	-	-	-	5,959

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Labor O & M Expenses															
Production Expense - Labor															
735	Misc. Production Expenses	PDAYXT	1,959	3	-	-	-	-	3	1	-	-	-	-	1
741	Maint. Structures and Improvements	PDAYXT	35,564	50	-	-	-	-	50	18	-	-	-	-	18
742	Maint. Production Equipment	PDAYXT	55,706	78	-	-	-	-	78	28	-	-	-	-	28
-	Sub-total		93,229	130	-	-	-	-	130	48	-	-	-	-	48
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	131,374	-	2,055	-	-	-	2,055	-	16,491	-	-	-	16,491
807	Purchased Gas Expense	COM1XT_COM	372,009	-	7,228	-	-	-	7,228	-	15,209	-	-	-	15,209
-	Sub-total		503,383	-	9,283	-	-	-	9,283	-	31,700	-	-	-	31,700
Natural Gas Underground Storage - Labor															
-	JP Storage Balancing - DIR	COM1	100,054	-	1,565	-	-	-	1,565	-	12,559	-	-	-	12,559
814	Operation Supv & Eng	STOR_OML	49,095	925	-	-	-	-	925	1,070	-	-	-	-	1,070
818	Oper Compressor Sta Exp	STORPT	75,385	1,420	-	-	-	-	1,420	1,643	-	-	-	-	1,643
841	Operating Labor & Expenses	STORPT	89,705	1,690	-	-	-	-	1,690	1,956	-	-	-	-	1,956
830	Maint Supv & Engineering	STORPT	49,535	933	-	-	-	-	933	1,080	-	-	-	-	1,080
834	Maint Compressor Sta Equip	STORPT	88,886	1,675	-	-	-	-	1,675	1,938	-	-	-	-	1,938
835	Maint M&R Sta Equip	STORPT	2,132	40	-	-	-	-	40	46	-	-	-	-	46
-	Sub-total		454,791	6,683	1,565	-	-	-	8,248	7,733	12,559	-	-	-	20,292
Natural Gas Local Storage - Labor															
843	Maint Struc & Impro	LNGPLT	8,929	168	-	-	-	-	168	195	-	-	-	-	195
843	Maintenance of Gas Holders	LNGPLT	8,929	168	-	-	-	-	168	195	-	-	-	-	195
844	Maintenance of Vaporizing Equipment	LNGPLT	8,929	168	-	-	-	-	168	195	-	-	-	-	195
844	Maint Measur & Reg	LNGPLT	8,929	168	-	-	-	-	168	195	-	-	-	-	195
844	Other Gas Maintenance	LNGPLT	8,929	168	-	-	-	-	168	195	-	-	-	-	195
-	Sub-total		44,645	841	-	-	-	-	841	973	-	-	-	-	973
Transmission - Labor															
856	Oper Mains Expenses	TRANPT	91,073	553	-	-	-	-	553	4,171	-	-	-	-	4,171
857	Oper Meas & Reg Sta Exp	TRANPT	67,854	412	-	-	-	-	412	3,108	-	-	-	-	3,108
862	Maint Structures & Improvements	TRANPT	33,804	205	-	-	-	-	205	1,548	-	-	-	-	1,548
863	Maint Supv & Eng	TRANPT	34,265	208	-	-	-	-	208	1,569	-	-	-	-	1,569
865	Maint Structures	TRANPT	7,865	48	-	-	-	-	48	360	-	-	-	-	360
867	Maint Other Equipment	TRANPT	25,309	154	-	-	-	-	154	1,159	-	-	-	-	1,159
-	Sub-total		260,170	1,580	-	-	-	-	1,580	11,916	-	-	-	-	11,916

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Transport & Contracts						CNG Service (50)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Labor O & M Expenses															
Production Expense - Labor															
735	Misc. Production Expenses	PDAYXT	1,959	-	-	-	-	-	-	0	-	-	-	-	0
741	Maint. Structures and Improvements	PDAYXT	35,564	-	-	-	-	-	-	1	-	-	-	-	1
742	Maint. Production Equipment	PDAYXT	55,706	-	-	-	-	-	-	1	-	-	-	-	1
-	Sub-total		93,229	-	-	-	-	-	-	2	-	-	-	-	2
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	131,374	-	7,628	-	-	-	7,628	-	15	-	-	-	15
807	Purchased Gas Expense	COM1XT_COM	372,009	-	-	-	-	-	-	-	52	-	-	-	52
-	Sub-total		503,383	-	7,628	-	-	-	7,628	-	66	-	-	-	66
Natural Gas Underground Storage - Labor															
-	JP Storage Balancing - DIR	COM1	100,054	-	5,810	-	-	-	5,810	-	11	-	-	-	11
814	Operation Supv & Eng	STOR_OML	49,095	-	-	-	-	-	-	-	-	-	-	-	-
818	Oper Compressor Sta Exp	STORPT	75,385	-	-	-	-	-	-	-	-	-	-	-	-
841	Operating Labor & Expenses	STORPT	89,705	-	-	-	-	-	-	-	-	-	-	-	-
830	Maint Supv & Engineering	STORPT	49,535	-	-	-	-	-	-	-	-	-	-	-	-
834	Maint Compressor Sta Equip	STORPT	88,886	-	-	-	-	-	-	-	-	-	-	-	-
835	Maint M&R Sta Equip	STORPT	2,132	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		454,791	-	5,810	-	-	-	5,810	-	11	-	-	-	11
Natural Gas Local Storage - Labor															
843	Maint Struc & Impro	LNGPLT	8,929	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	8,929	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	8,929	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	8,929	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	8,929	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		44,645	-	-	-	-	-	-	-	-	-	-	-	-
Transmission - Labor															
856	Oper Mains Expenses	TRANPT	91,073	2,243	-	-	-	-	2,243	4	-	-	-	-	4
857	Oper Meas & Reg Sta Exp	TRANPT	67,854	1,671	-	-	-	-	1,671	3	-	-	-	-	3
862	Maint Structures & Improvements	TRANPT	33,804	832	-	-	-	-	832	2	-	-	-	-	2
863	Maint Supv & Eng	TRANPT	34,265	844	-	-	-	-	844	2	-	-	-	-	2
865	Maint Structures	TRANPT	7,865	194	-	-	-	-	194	0	-	-	-	-	0
867	Maint Other Equipment	TRANPT	25,309	623	-	-	-	-	623	1	-	-	-	-	1
-	Sub-total		260,170	6,407	-	-	-	-	6,407	13	-	-	-	-	13

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Rentals					TOTAL
				DEM	COM	CUS	DIRS	DIRT	
Labor O & M Expenses									
Production Expense - Labor									
735	Misc. Production Expenses	PDAYXT	1,959	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	35,564	-	-	-	-	-	-
742	Maint. Production Equipment	PDAYXT	55,706	-	-	-	-	-	-
-	Sub-total		93,229	-	-	-	-	-	-
-	Other Gas Supply Expenses		-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	131,374	-	-	-	-	-	-
807	Purchased Gas Expense	COM1XT_COM	372,009	-	-	-	-	-	-
-	Sub-total		503,383	-	-	-	-	-	-
Natural Gas Underground Storage - Labor									
-	JP Storage Balancing - DIR	COM1	100,054	-	-	-	-	-	-
814	Operation Supv & Eng	STOR_OML	49,095	-	-	-	-	-	-
818	Oper Compressor Sta Exp	STORPT	75,385	-	-	-	-	-	-
841	Operating Labor & Expenses	STORPT	89,705	-	-	-	-	-	-
830	Maint Supv & Engineering	STORPT	49,535	-	-	-	-	-	-
834	Maint Compressor Sta Equip	STORPT	88,886	-	-	-	-	-	-
835	Maint M&R Sta Equip	STORPT	2,132	-	-	-	-	-	-
-	Sub-total		454,791	-	-	-	-	-	-
Natural Gas Local Storage - Labor									
843	Maint Struc & Impro	LNGPLT	8,929	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	8,929	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	8,929	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	8,929	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	8,929	-	-	-	-	-	-
-	Sub-total		44,645	-	-	-	-	-	-
Transmission - Labor									
856	Oper Mains Expenses	TRANPT	91,073	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	TRANPT	67,854	-	-	-	-	-	-
862	Maint Structures & Improvements	TRANPT	33,804	-	-	-	-	-	-
863	Maint Supv & Eng	TRANPT	34,265	-	-	-	-	-	-
865	Maint Structures	TRANPT	7,865	-	-	-	-	-	-
867	Maint Other Equipment	TRANPT	25,309	-	-	-	-	-	-
-	Sub-total		260,170	-	-	-	-	-	-

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
				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	542,210	122,049	2,179	249,399	375	-	374,002	44,546	834	67,436	17,801	-	130,617
871	Oper Load Dispatching	COMI	140,260	-	68,922	-	-	-	68,922	-	26,384	-	-	-	26,384
874	Oper Mains & Services Exp	DMAINS_SERV	4,903,063	2,046,590	-	1,190,085	-	-	3,236,675	747,123	-	524,962	-	-	1,272,085
875	Oper Meas & Reg Sta Gen	PAVG	1,164,132	733,184	-	-	-	-	733,184	267,366	-	-	-	-	267,366
876	Oper Meas & Reg Sta Indus	INDUSMR	82,668	-	-	451	-	-	451	-	-	55,724	-	-	55,724
878	Oper Meter & House Reg	MRHREG	3,358,910	-	-	2,572,117	-	-	2,572,117	-	-	753,359	-	-	753,359
879	Oper Customer Install Exp	CUSINSTL	3,658,765	-	-	3,273,399	-	-	3,273,399	-	-	374,678	-	-	374,678
880	Oper Other Expense	DISTOM	485,905	125,012	1,448	223,868	-	-	350,328	45,628	554	61,585	-	-	107,768
887	Maint Mains	DMAINS	1,376,023	889,756	-	-	-	-	889,756	324,812	-	-	-	-	324,812
889	Maint Meas & Reg Sta Gen	PAVG	19,736	12,430	-	-	-	-	12,430	4,533	-	-	-	-	4,533
890	Maint Meas & Reg Sta Ind	INDUSMR	143,352	-	-	782	-	-	782	-	-	96,630	-	-	96,630
892	Maint Services	DSERV	463,573	-	-	317,433	-	-	317,433	-	-	140,024	-	-	140,024
893	Maint Meters & House Reg	MRHREG	378,685	-	-	289,982	-	-	289,982	-	-	84,934	-	-	84,934
894	Maint Other Equipment	DMMAINT	485,785	134,285	-	185,575	-	-	319,861	49,021	-	85,762	-	-	134,783
-	Direct Assign to Sales		776,804	-	-	-	12,118	-	12,118	-	-	-	574,852	-	574,852
-	Direct Assignment to Transport		71,610	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		18,051,481	4,063,306	72,549	8,303,090	12,494	-	12,451,438	1,483,028	27,773	2,245,095	592,654	-	4,348,550
Customer Accounts Expense - Labor															
901	Supervision - Customer Accounting	CUSTACC	114,258	-	-	48,883	50,974	-	99,858	-	-	3,904	6,432	-	10,336
902	Meter Reading Expenses	MR_EXP	469,260	-	-	-	417,236	-	417,236	-	-	-	44,775	-	44,775
903	Cust. Records & Coll. Exp.	EXP903	5,892,897	-	-	5,058,833	1,369	-	5,060,202	-	-	403,995	99,657	-	503,652
905	Misc. Customer Accounts Expense	CUSTACC	29,527	-	-	12,633	13,173	-	25,806	-	-	1,009	1,662	-	2,671
-	Sub-total		6,505,942	-	-	5,120,349	482,753	-	5,603,102	-	-	408,908	152,526	-	561,433
Customer Service & Information Expenses - Labor															
908	Customer Assistance Expenses	CSI	744,553	-	-	343,348	-	-	343,348	-	-	27,431	105,574	-	133,005
909	Information, Instructional Advertising	CUSTXT	226,801	-	-	209,493	-	-	209,493	-	-	16,737	-	-	16,737
-	Sub-total		971,354	-	-	552,841	-	-	552,841	-	-	44,169	105,574	-	149,742
Sales Expense - Labor															
912	Demonstrating and Selling	EXP912	200,586	-	-	178,593	-	-	178,593	-	-	14,269	-	-	14,269
-	Sub-total		200,586	-	-	178,593	-	-	178,593	-	-	14,269	-	-	14,269
-	TOTAL LABOR O & M EXPENSES		27,085,581	4,570,231	413,295	14,154,873	495,247	-	19,633,646	1,655,378	158,216	2,712,439	850,753	-	5,376,787

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41)						Interruptible (85)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution - Labor															
870	Oper Supv & Engineering	DIST_OML	542,210	8,092	280	2,795	2,995	27	14,190	3,322	258	765	1,011	1,100	6,456
871	Oper Load Dispatching	COMI	140,260	-	8,849	-	-	-	8,849	-	8,144	-	-	-	8,144
874	Oper Mains & Services Exp	DMAINS_SERV	4,903,063	136,244	-	11,816	-	-	148,060	51,165	-	3,825	-	-	54,990
875	Oper Meas & Reg Sta Gen	PAVG	1,164,132	47,807	-	-	-	-	47,807	26,662	-	-	-	-	26,662
876	Oper Meas & Reg Sta Indus	INDUSMR	82,668	-	-	12,682	-	-	12,682	-	-	5,290	-	-	5,290
878	Oper Meter & House Reg	MRHREG	3,358,910	-	-	24,631	-	-	24,631	-	-	2,612	-	-	2,612
879	Oper Customer Install Exp	CUSINSTL	3,658,765	-	-	7,889	-	-	7,889	-	-	841	-	-	841
880	Oper Other Expense	DISTOM	485,905	8,292	186	1,954	-	-	10,433	3,373	171	453	-	-	3,997
887	Maint Mains	DMAINS	1,376,023	59,232	-	-	-	-	59,232	22,244	-	-	-	-	22,244
889	Maint Meas & Reg Sta Gen	PAVG	19,736	810	-	-	-	-	810	452	-	-	-	-	452
890	Maint Meas & Reg Sta Ind	INDUSMR	143,352	-	-	21,991	-	-	21,991	-	-	9,172	-	-	9,172
892	Maint Services	DSERV	463,573	-	-	3,152	-	-	3,152	-	-	1,020	-	-	1,020
893	Maint Meters & House Reg	MRHREG	378,685	-	-	2,777	-	-	2,777	-	-	294	-	-	294
894	Maint Other Equipment	DMAINT	485,785	8,936	-	3,376	-	-	12,312	3,385	-	1,197	-	-	4,582
-	Direct Assign to Sales		776,804	-	-	-	96,702	-	96,702	-	-	-	32,652	-	32,652
-	Direct Assignment to Transport		71,610	-	-	-	-	887	887	-	-	-	-	35,534	35,534
-	Sub-total		18,051,481	269,415	9,315	93,064	99,697	915	472,405	110,602	8,573	25,471	33,663	36,634	214,943
Customer Accounts Expense - Labor															
901	Supervision - Customer Accounting	CUSTACC	114,258	-	-	99	676	7	782	-	-	1	354	950	1,304
902	Meter Reading Expenses	MR_EXP	469,260	-	-	-	2,706	28	2,733	-	-	-	936	1,089	2,025
903	Cust. Records & Coll. Exp.	EXP903	5,892,897	-	-	10,274	35,715	406	46,395	-	-	76	24,794	84,516	109,386
905	Misc. Customer Accounts Expense	CUSTACC	29,527	-	-	26	175	2	202	-	-	0	91	245	337
-	Sub-total		6,505,942	-	-	10,399	39,271	443	50,113	-	-	77	26,176	86,800	113,053
Customer Service & Information Expenses - Labor															
908	Customer Assistance Expenses	CSI	744,553	-	-	700	3,083	9	3,792	-	-	13	1,093	129	1,235
909	Information, Instructional Advertising	CUSTXT	226,801	-	-	427	-	-	427	-	-	10	-	-	10
-	Sub-total		971,354	-	-	1,128	3,083	9	4,220	-	-	23	1,093	129	1,245
Sales Expense - Labor															
912	Demonstrating and Selling	EXP912	200,586	-	-	364	-	-	364	-	-	8	-	-	8
-	Sub-total		200,586	-	-	364	-	-	364	-	-	8	-	-	8
-	TOTAL LABOR O & M EXPENSES		27,085,581	296,835	52,892	104,955	142,050	1,366	598,099	120,362	28,620	25,579	60,932	123,563	359,057

Puget Sound Energy
2007 Gas General Rate Case
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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution - Labor															
870	Oper Supv & Engineering	DIST_OML	542,210	1,224	69	990	1,598	-	3,882	7,149	557	150	260	209	8,325
871	Oper Load Dispatching	COMI	140,260	-	2,194	-	-	-	2,194	-	17,606	-	-	-	17,606
874	Oper Mains & Services Exp	DMAINS_SERV	4,903,063	20,724	-	3,574	-	-	24,299	112,854	-	1,253	-	-	114,108
875	Oper Meas & Reg Sta Gen	PAVG	1,164,132	7,071	-	-	-	-	7,071	53,317	-	-	-	-	53,317
876	Oper Meas & Reg Sta Indus	INDUSMR	82,668	-	-	6,156	-	-	6,156	-	-	1,043	-	-	1,043
878	Oper Meter & House Reg	MRHREG	3,358,910	-	-	6,106	-	-	6,106	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	3,658,765	-	-	1,929	-	-	1,929	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	485,905	1,255	46	605	-	-	1,906	7,277	370	94	-	-	7,740
887	Maint Mains	DMAINS	1,376,023	9,010	-	-	-	-	9,010	49,063	-	-	-	-	49,063
889	Maint Meas & Reg Sta Gen	PAVG	19,736	120	-	-	-	-	120	904	-	-	-	-	904
890	Maint Meas & Reg Sta Ind	INDUSMR	143,352	-	-	10,675	-	-	10,675	-	-	1,808	-	-	1,808
892	Maint Services	DSERV	463,573	-	-	953	-	-	953	-	-	334	-	-	334
893	Maint Meters & House Reg	MRHREG	378,685	-	-	688	-	-	688	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	485,785	1,359	-	1,293	-	-	2,652	7,448	-	302	-	-	7,749
-	Direct Assign to Sales		776,804	-	-	-	51,613	-	51,613	-	-	-	8,411	-	8,411
-	Direct Assignment to Transport		71,610	-	-	-	-	-	-	-	-	-	-	6,763	6,763
-	Sub-total		18,051,481	40,764	2,310	32,970	53,212	-	129,255	238,012	18,533	4,983	8,671	6,973	277,172
Customer Accounts Expense - Labor															
901	Supervision - Customer Accounting	CUSTACC	114,258	-	-	30	223	-	253	-	-	-	496	366	862
902	Meter Reading Expenses	MR_EXP	469,260	-	-	-	1,136	-	1,136	-	-	-	249	207	455
903	Cust. Records & Coll. Exp.	EXP903	5,892,897	-	-	3,069	8,743	-	11,812	-	-	-	48,199	35,239	83,438
905	Misc. Customer Accounts Expense	CUSTACC	29,527	-	-	8	58	-	65	-	-	-	128	95	223
-	Sub-total		6,505,942	-	-	3,106	10,160	-	13,266	-	-	-	49,073	35,906	84,978
Customer Service & Information Expenses - Labor															
908	Customer Assistance Expenses	CSI	744,553	-	-	208	2,154	-	2,362	-	-	7	89	71	168
909	Information, Instructional Advertising	CUSTXT	226,801	-	-	127	-	-	127	-	-	5	-	-	5
-	Sub-total		971,354	-	-	335	2,154	-	2,489	-	-	12	89	71	173
Sales Expense - Labor															
912	Demonstrating and Selling	EXP912	200,586	-	-	108	-	-	108	-	-	4	-	-	4
-	Sub-total		200,586	-	-	108	-	-	108	-	-	4	-	-	4
-	TOTAL LABOR O & M EXPENSES		27,085,581	49,998	13,158	36,520	65,526	-	165,202	258,681	62,792	4,999	57,833	42,950	427,256

Puget Sound Energy
2007 Gas General Rate Case
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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Transport & Contracts					CNG Service (50)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution - Labor															
870	Oper Supv & Engineering	DIST_OML	542,210	3,342	258	233	-	880	4,713	10	0	0	14	-	25
871	Oper Load Dispatching	COMI	140,260	-	8,144	-	-	-	8,144	-	16	-	-	-	16
874	Oper Mains & Services Exp	DMAINS_SERV	4,903,063	50,219	-	2,453	-	-	52,673	168	-	5	-	-	174
875	Oper Meas & Reg Sta Gen	PAVG	1,164,132	28,669	-	-	-	-	28,669	57	-	-	-	-	57
876	Oper Meas & Reg Sta Indus	INDUSMR	82,668	-	-	1,323	-	-	1,323	-	-	-	-	-	-
878	Oper Meter & House Reg	MRHREG	3,358,910	-	-	85	-	-	85	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	3,658,765	-	-	29	-	-	29	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	485,905	3,385	171	166	-	-	3,722	10	0	0	-	-	11
887	Maint Mains	DMAINS	1,376,023	21,833	-	-	-	-	21,833	73	-	-	-	-	73
889	Maint Meas & Reg Sta Gen	PAVG	19,736	486	-	-	-	-	486	1	-	-	-	-	1
890	Maint Meas & Reg Sta Ind	INDUSMR	143,352	-	-	2,294	-	-	2,294	-	-	-	-	-	-
892	Maint Services	DSERV	463,573	-	-	654	-	-	654	-	-	1	-	-	1
893	Maint Meters & House Reg	MRHREG	378,685	-	-	10	-	-	10	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	485,785	3,330	-	504	-	-	3,835	11	-	1	-	-	12
-	Direct Assign to Sales		776,804	-	-	-	-	-	-	-	-	-	455	-	455
-	Direct Assignment to Transport		71,610	-	-	-	-	28,425	28,425	-	-	-	-	-	-
-	Sub-total		18,051,481	111,265	8,573	7,750	-	29,305	156,893	331	16	8	469	-	824
Customer Accounts Expense - Labor															
901	Supervision - Customer Accounting	CUSTACC	114,258	-	-	-	-	843	843	-	-	0	21	-	21
902	Meter Reading Expenses	MR_EXP	469,260	-	-	-	-	886	886	-	-	-	14	-	14
903	Cust. Records & Coll. Exp.	EXP903	5,892,897	-	-	-	-	76,009	76,009	-	-	23	1,980	-	2,003
905	Misc. Customer Accounts Expense	CUSTACC	29,527	-	-	-	-	218	218	-	-	0	5	-	5
-	Sub-total		6,505,942	-	-	-	-	77,955	77,955	-	-	23	2,020	-	2,043
Customer Service & Information Expenses - Labor															
908	Customer Assistance Expenses	CSI	744,553	-	-	-	-	250	250	-	-	2	6,810	-	6,811
909	Information, Instructional Advertising	CUSTXT	226,801	-	-	-	-	-	-	-	-	1	-	-	1
-	Sub-total		971,354	-	-	-	-	250	250	-	-	3	6,810	-	6,812
Sales Expense - Labor															
912	Demonstrating and Selling	EXP912	200,586	-	-	-	-	-	-	-	-	7,239	-	-	7,239
-	Sub-total		200,586	-	-	-	-	-	-	-	-	7,239	-	-	7,239
-	TOTAL LABOR O & M EXPENSES		27,085,581	117,672	22,011	7,750	-	107,510	254,943	345	94	7,273	9,299	-	17,010

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution - Labor									
870	Oper Supy & Engineering	DIST_OML	542,210	-	-	-	-	-	-
871	Oper Load Dispatching	COMI	140,260	-	-	-	-	-	-
874	Oper Mains & Services Exp	DMAINS_SERV	4,903,063	-	-	-	-	-	-
875	Oper Meas & Reg Sta Gen	PAVG	1,164,132	-	-	-	-	-	-
876	Oper Meas & Reg Sta Indus	INDUSMR	82,668	-	-	-	-	-	-
878	Oper Meter & House Reg	MRHREG	3,358,910	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	3,658,765	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	485,905	-	-	-	-	-	-
887	Maint Mains	DMAINS	1,376,023	-	-	-	-	-	-
889	Maint Meas & Reg Sta Gen	PAVG	19,736	-	-	-	-	-	-
890	Maint Meas & Reg Sta Ind	INDUSMR	143,352	-	-	-	-	-	-
892	Maint Services	DSERV	463,573	-	-	-	-	-	-
893	Maint Meters & House Reg	MRHREG	378,685	-	-	-	-	-	-
894	Maint Other Equipment	DMMAINT	485,785	-	-	-	-	-	-
-	Direct Assign to Sales		776,804	-	-	-	-	-	-
-	Direct Assignment to Transport		71,610	-	-	-	-	-	-
-	Sub-total		18,051,481	-	-	-	-	-	-
Customer Accounts Expense - Labor									
901	Supervision - Customer Accounting	CUSTACC	114,258	-	-	-	-	-	-
902	Meter Reading Expenses	MR_EXP	469,260	-	-	-	-	-	-
903	Cust. Records & Coll. Exp.	EXP903	5,892,897	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	29,527	-	-	-	-	-	-
-	Sub-total		6,505,942	-	-	-	-	-	-
Customer Service & Information Expenses - Labor									
908	Customer Assistance Expenses	CSI	744,553	-	-	-	253,582	-	253,582
909	Information, Instructional Advertising	CUSTXT	226,801	-	-	-	-	-	-
-	Sub-total		971,354	-	-	-	253,582	-	253,582
Sales Expense - Labor									
912	Demonstrating and Selling	EXP912	200,586	-	-	-	-	-	-
-	Sub-total		200,586	-	-	-	-	-	-
-	TOTAL LABOR O & M EXPENSES		27,085,581	-	-	-	253,582	-	253,582

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

			Residential (16,23,53)					Comm. & Indus. (31,61)						
Acct. No.	Account Description	Allocator	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Depreciation Expense														
403	Production Depreciation Expense	PRODPT	61,340	43,651	-	-	-	43,651	15,644	-	-	-	-	15,644
403	JP Balancing Depreciation Expense	COMI	197,623	-	97,109	-	-	97,109	-	37,175	-	-	-	37,175
403	Storage Depreciation Expense	STORPT	675,402	467,972	-	-	-	467,972	150,205	-	-	-	-	150,205
403	Transmission Depreciation Expense	TRANPT	(170,306)	(107,261)	-	-	-	(107,261)	(39,114)	-	-	-	-	(39,114)
403	Distribution Depreciation Expense	DISTPT	66,425,986	24,039,703	-	20,726,015	-	44,765,718	8,775,400	-	7,802,379	-	-	16,577,779
403	Rental Depreciation Expense	DIR386	8,694,520	-	-	-	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	10,009,666	2,362,114	94,537	4,492,940	122,874	7,072,465	855,364	36,190	1,042,283	211,078	-	2,144,915
403	CNG Equipment - DIR	DIRCNG	13,516	-	-	-	-	-	-	-	-	-	-	-
403	CNG Equipment - Other	SEAS3_DEM	28,420	19,692	-	-	-	19,692	6,320	-	-	-	-	6,320
403	Depr. Expense - FAS 143	DMAINS	614,403	397,281	-	-	-	397,281	145,031	-	-	-	-	145,031
404	Amort. Ltd - Term Plant	PLT	13,783,889	4,973,776	-	4,127,578	-	9,101,355	1,808,638	-	1,553,841	-	-	3,362,478
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	1,015,556	650,196	-	-	-	650,196	-	227,303	-	-	-	227,303
407	Regulatory Credits	SGTREV	(1,939,081)	-	(1,241,471)	-	-	(1,241,471)	-	(434,007)	-	-	-	(434,007)
411	Accretion Exp - FAS143	DMAINS	303,738	196,401	-	-	-	196,401	71,698	-	-	-	-	71,698
414	Gains/Losses Property Sales	GENPLT	(284,823)	(67,214)	(2,690)	(127,846)	(3,496)	(201,246)	(24,339)	(1,030)	(29,658)	(6,006)	-	(61,033)
-	TOTAL DEPRECIATION EXPENSES		99,429,849	32,326,117	(402,318)	29,218,687	119,378	61,261,863	11,764,846	(134,369)	10,368,845	205,071	-	22,204,394
Taxes (other than income)														
408	Taxes other than Income Taxes - DIR Sales		161,089	-	-	-	2,257	2,257	-	-	-	107,555	-	107,555
408	Taxes other than Income Taxes - DIR Transport		48,562	-	-	-	-	-	-	-	-	-	-	-
408	Other Taxes - DIR Sales Procurement		44,807	-	-	-	41,388	41,388	-	-	-	3,307	-	3,307
408	Other Taxes - DIR Rental	DIR386	17,746	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other than Income Taxes	PLT	27,881,669	10,060,817	-	8,349,151	-	18,409,968	3,658,462	-	3,143,067	-	-	6,801,528
408	Other Taxes - Rate Inc Rel	PLT	2,181,139	787,042	-	653,141	-	1,440,183	286,196	-	245,877	-	-	532,073
408	Other Taxes - Gas Cost Rel	GASREV	27,985,385	-	17,217,794	-	-	17,217,794	-	6,552,066	-	-	-	6,552,066
-	TOTAL TAXES OTHER THAN INCOME		58,320,397	10,847,858	-	9,002,292	43,645	37,111,590	3,944,658	6,552,066	3,388,944	110,861	-	13,996,529
TOTAL EXPENSES			967,407,720	120,936,531	390,945,985	83,725,190	14,278,108	609,885,815	44,026,278	149,569,737	24,115,994	4,179,019	-	221,891,028
INCOME TAXES & ITC														
	DIT, utility operating income	BASE	45,507,283	16,737,156	105,429	13,591,869	226,106	30,660,559	6,081,512	40,312	4,264,522	123,967	-	10,510,313
	Provision for DIT - credit	BASE	(40,948,243)	(15,060,383)	(94,866)	(12,230,200)	(203,454)	(27,588,904)	(5,472,250)	(36,273)	(3,837,291)	(111,548)	-	(9,457,362)
	ITC adjustments	BASE	(450,709)	(165,767)	(1,044)	(134,615)	(2,239)	(303,665)	(60,232)	(399)	(42,236)	(1,228)	-	(104,095)
	FIT Current	BASE	18,389,214	6,763,382	42,603	5,492,391	91,368	12,389,744	2,457,502	16,290	1,723,267	50,094	-	4,247,153
	FIT Current - Rate Incr. Rel.	BASE	19,012,582	6,992,651	44,047	5,678,575	94,465	12,809,739	2,540,807	16,842	1,781,684	51,793	-	4,391,125
	TOTAL INCOME TAXES & ITC		41,510,127	15,267,039	96,168	12,398,020	206,246	27,967,473	5,547,339	36,771	3,889,946	113,079	-	9,587,134

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			Large Volume (41)						Interruptible (85)						
			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	61,340	1,867	-	-	-	1,867	60	-	-	-	-	60	
403	JP Balancing Depreciation Expense	COMI	197,623	-	12,468	-	-	12,468	-	11,475	-	-	-	11,475	
403	Storage Depreciation Expense	STORPT	675,402	23,503	-	-	-	23,503	6,274	-	-	-	-	6,274	
403	Transmission Depreciation Expense	TRANPT	(170,306)	(6,994)	-	-	-	(6,994)	(3,900)	-	-	-	-	(3,900)	
403	Distribution Depreciation Expense	DISTPT	66,425,986	1,598,697	-	340,617	-	1,939,313	614,790	-	120,305	-	-	735,096	
403	Rental Depreciation Expense	DIR386	8,694,520	-	-	-	-	-	-	-	-	-	-	-	
403	General Depreciation Expense	GENPLT	10,009,666	153,797	12,095	42,162	35,244	339	243,637	60,080	6,155	12,041	15,118	30,657	
403	CNG Equipment - DIR	DIRCNG	13,516	-	-	-	-	-	-	-	-	-	-	-	
403	CNG Equipment - Other	SEAS3_DEM	28,420	989	-	-	-	989	264	-	-	-	-	264	
403	Depr. Expense - FAS 143	DMAINS	614,403	26,448	-	-	-	26,448	9,932	-	-	-	-	9,932	
404	Amort. Ltd - Term Plant	PLT	13,783,889	327,490	-	67,834	-	395,324	124,537	-	23,959	-	-	148,496	
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
407	Regulatory Debits	SGTREV	1,015,556	-	66,476	-	-	66,476	-	18,275	-	-	-	18,275	
407	Regulatory Credits	SGTREV	(1,939,081)	-	(126,927)	-	-	(126,927)	-	(34,895)	-	-	-	(34,895)	
411	Accretion Exp - FAS143	DMAINS	303,738	13,075	-	-	-	13,075	4,910	-	-	-	-	4,910	
414	Gains/Losses Property Sales	GENPLT	(284,823)	(4,376)	(344)	(1,200)	(1,003)	(10)	(6,933)	(1,710)	(175)	(343)	(430)	(872)	
-	TOTAL DEPRECIATION EXPENSES		99,429,849	2,134,495	(36,233)	449,413	34,241	329	2,582,245	815,238	836	155,962	14,687	29,785	1,016,508
Taxes (other than income)															
408	Taxes other than Income Taxes - DIR Sales		161,089	-	-	-	20,323	-	20,323	-	-	-	9,221	-	9,221
408	Taxes other than Income Taxes - DIR Transport		48,562	-	-	-	-	318	318	-	-	-	-	22,365	22,365
408	Other Taxes - DIR Sales Procurement		44,807	-	-	-	84	-	84	-	-	-	2	-	2
408	Other Taxes - DIR Rental	DIR386	17,746	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other than Income Taxes	PLT	27,881,669	662,438	-	137,212	-	799,650	251,911	-	48,463	-	-	300,374	
408	Other Taxes - Rate Inc Rel	PLT	2,181,139	51,821	-	10,734	-	62,555	19,707	-	3,791	-	-	23,498	
408	Other Taxes - Gas Cost Rel	GASREV	27,985,385	-	2,123,376	-	-	2,123,376	-	476,853	-	-	-	476,853	
-	TOTAL TAXES OTHER THAN INCOME		58,320,397	714,260	2,123,376	147,946	20,407	318	3,006,307	271,617	476,853	52,254	9,223	22,365	832,313
TOTAL EXPENSES			967,407,720	9,283,137	49,573,086	939,588	571,021	7,226	60,374,058	2,619,927	11,347,757	294,907	244,103	548,385	15,055,079
INCOME TAXES & ITC															
	DIT, utility operating income	BASE	45,507,283	1,101,536	13,409	214,515	18,969	184	1,348,613	420,895	8,206	74,872	8,106	16,355	528,433
	Provision for DIT - credit	BASE	(40,948,243)	(991,181)	(12,066)	(193,024)	(17,068)	(166)	(1,213,506)	(378,728)	(7,384)	(67,371)	(7,294)	(14,717)	(475,494)
	ITC adjustments	BASE	(450,709)	(10,910)	(133)	(2,125)	(188)	(2)	(13,357)	(4,169)	(81)	(742)	(80)	(162)	(5,234)
	FIT Current	BASE	18,389,214	445,124	5,419	86,684	7,665	74	544,966	170,081	3,316	30,255	3,276	6,609	213,537
	FIT Current - Rate Incr. Rel.	BASE	19,012,582	460,213	5,602	89,623	7,925	77	563,440	175,846	3,428	31,281	3,387	6,833	220,775
	TOTAL INCOME TAXES & ITC		41,510,127	1,004,782	12,232	195,673	17,303	168	1,230,157	383,925	7,485	68,295	7,394	14,919	482,018

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Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Depreciation Expense															
403	Production Depreciation Expense	PRODPT	61,340	86	-	-	-	-	86	31	-	-	-	-	31
403	JP Balancing Depreciation Expense	COM1	197,623	-	3,092	-	-	-	3,092	-	24,807	-	-	-	24,807
403	Storage Depreciation Expense	STORPT	675,402	12,724	-	-	-	-	12,724	14,723	-	-	-	-	14,723
403	Transmission Depreciation Expense	TRANPT	(170,306)	(1,034)	-	-	-	-	(1,034)	(7,800)	-	-	-	-	(7,800)
403	Distribution Depreciation Expense	DISTPT	66,425,986	242,849	-	133,956	-	-	376,805	1,346,957	-	28,643	-	-	1,375,600
403	Rental Depreciation Expense	DIR386	8,694,520	-	-	-	-	-	-	-	-	-	-	-	
403	General Depreciation Expense	GENPLT	10,009,666	26,159	3,010	15,401	16,257	-	60,827	130,538	13,534	2,596	14,349	10,656	171,674
403	CNG Equipment - DIR	DIRCNG	13,516	-	-	-	-	-	-	-	-	-	-	-	
403	CNG Equipment - Other	SEAS3_DEM	28,420	535	-	-	-	-	535	620	-	-	-	-	620
403	Depr. Expense - FAS 143	DMAINS	614,403	4,023	-	-	-	-	4,023	21,907	-	-	-	-	21,907
404	Amort. Ltd - Term Plant	PLT	13,783,889	52,599	-	26,677	-	-	79,276	273,096	-	5,704	-	-	278,800
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
407	Regulatory Debits	SGTREV	1,015,556	-	16,543	-	-	-	16,543	-	32,857	-	-	-	32,857
407	Regulatory Credits	SGTREV	(1,939,081)	-	(31,587)	-	-	-	(31,587)	-	(62,736)	-	-	-	(62,736)
411	Accretion Exp - FAS143	DMAINS	303,738	1,989	-	-	-	-	1,989	10,830	-	-	-	-	10,830
414	Gains/Losses Property Sales	GENPLT	(284,823)	(744)	(86)	(438)	(463)	-	(1,731)	(3,714)	(385)	(74)	(408)	(303)	(4,885)
-	TOTAL DEPRECIATION EXPENSES		99,429,849	339,185	(9,028)	175,596	15,795	-	521,547	1,787,187	8,077	36,870	13,941	10,353	1,856,427
Taxes (other than income)															
408	Taxes other than Income Taxes - DIR Sales		161,089	-	-	-	9,027	-	9,027	-	-	-	8,254	-	8,254
408	Taxes other than Income Taxes - DIR Transport		48,562	-	-	-	-	-	-	-	-	-	-	6,938	6,938
408	Other Taxes - DIR Sales Procurement		44,807	-	-	-	25	-	25	-	-	-	1	-	1
408	Other Taxes - DIR Rental	DIR386	17,746	-	-	-	-	-	-	-	-	-	-	-	
408	Taxes Other than Income Taxes	PLT	27,881,669	106,395	-	53,962	-	-	160,357	552,410	-	11,538	-	-	563,949
408	Other Taxes - Rate Inc Rel	PLT	2,181,139	8,323	-	4,221	-	-	12,544	43,214	-	903	-	-	44,117
408	Other Taxes - Gas Cost Rel	GASREV	27,985,385	-	523,582	-	-	-	523,582	-	1,087,258	-	-	-	1,087,258
-	TOTAL TAXES OTHER THAN INCOME		58,320,397	114,718	523,582	58,183	9,052	-	705,536	595,625	1,087,258	12,441	8,255	6,938	1,710,517
TOTAL EXPENSES			967,407,720	1,950,556	12,291,784	349,409	254,869	-	14,846,618	5,806,903	26,042,299	68,666	222,299	177,549	32,317,716
INCOME TAXES & ITC															
	DIT, utility operating income	BASE	45,507,283	179,443	3,326	85,165	8,657	-	276,592	922,324	17,915	17,212	7,592	5,649	970,691
	Provision for DIT - credit	BASE	(40,948,243)	(161,466)	(2,993)	(76,633)	(7,790)	-	(248,882)	(829,923)	(16,120)	(15,487)	(6,832)	(5,083)	(873,445)
	ITC adjustments	BASE	(450,709)	(1,777)	(33)	(843)	(86)	-	(2,739)	(9,135)	(177)	(170)	(75)	(56)	(9,614)
	FIT Current	BASE	18,389,214	72,512	1,344	34,415	3,498	-	111,769	372,705	7,239	6,955	3,068	2,283	392,250
	FIT Current - Rate Incr. Rel.	BASE	19,012,582	74,970	1,390	35,581	3,617	-	115,558	385,340	7,485	7,191	3,172	2,360	405,547
	TOTAL INCOME TAXES & ITC		41,510,127	163,682	3,034	77,684	7,897	-	252,297	841,311	16,341	15,700	6,926	5,153	885,430

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Acct. No.	Account Description	Allocator	Total	Transport & Contracts						CNG Service (50)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Depreciation Expense															
403	Production Depreciation Expense	PRODPT	61,340	-	-	-	-	-	-	1	-	-	-	-	1
403	JP Balancing Depreciation Expense	COM1	197,623	-	11,475	-	-	-	11,475	-	22	-	-	-	22
403	Storage Depreciation Expense	STORPT	675,402	-	-	-	-	-	-	-	-	-	-	-	-
403	Transmission Depreciation Expense	TRANPT	(170,306)	(4,194)	-	-	-	-	(4,194)	(8)	-	-	-	-	(8)
403	Distribution Depreciation Expense	DISTPT	66,425,986	607,572	-	46,074	-	-	653,646	1,970	-	60	-	-	2,030
403	Rental Depreciation Expense	DIR386	8,694,520	-	-	-	-	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	10,009,666	57,953	4,515	4,104	-	26,674	93,246	31,801	21	1,807	2,307	-	35,937
403	CNG Equipment - DIR	DIRCNG	13,516	-	-	-	-	-	-	13,516	-	-	-	-	13,516
403	CNG Equipment - Other	SEAS3_DEM	28,420	-	-	-	-	-	-	-	-	-	-	-	-
403	Depr. Expense - FAS 143	DMAINS	614,403	9,748	-	-	-	-	9,748	33	-	-	-	-	33
404	Amort. Ltd - Term Plant	PLT	13,783,889	120,998	-	9,176	-	-	130,173	393	-	12	-	-	405
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	1,015,556	-	3,785	-	-	-	3,785	-	121	-	-	-	121
407	Regulatory Credits	SGTREV	(1,939,081)	-	(7,227)	-	-	-	(7,227)	-	(231)	-	-	-	(231)
411	Accretion Exp - FAS143	DMAINS	303,738	4,819	-	-	-	-	4,819	16	-	-	-	-	16
414	Gains/Losses Property Sales	GENPLT	(284,823)	(1,649)	(128)	(117)	-	(759)	(2,653)	(905)	(1)	(51)	(66)	-	(1,023)
-	TOTAL DEPRECIATION EXPENSES		99,429,849	795,247	12,420	59,237	-	25,915	892,819	46,817	(67)	1,828	2,241	-	50,819
Taxes (other than income)															
408	Taxes other than Income Taxes - DIR Sales		161,089	-	-	-	-	-	-	-	-	-	4,452	-	4,452
408	Taxes other than Income Taxes - DIR Transport		48,562	-	-	-	-	18,941	18,941	-	-	-	-	-	-
408	Other Taxes - DIR Sales Procurement		44,807	-	-	-	-	-	-	-	-	-	0	-	0
408	Other Taxes - DIR Rental	DIR386	17,746	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other than Income Taxes	PLT	27,881,669	244,751	-	18,560	-	-	263,311	795	-	24	-	-	820
408	Other Taxes - Rate Inc Rel	PLT	2,181,139	19,146	-	1,452	-	-	20,598	62	-	2	-	-	64
408	Other Taxes - Gas Cost Rel	GASREV	27,985,385	-	752	-	-	-	752	-	3,704	-	-	-	3,704
-	TOTAL TAXES OTHER THAN INCOME		58,320,397	263,897	752	20,012	-	18,941	303,603	858	3,704	26	4,452	-	9,039
TOTAL EXPENSES			967,407,720	1,517,223	115,090	111,871	-	471,575	2,215,759	62,418	88,221	20,691	32,856	-	204,186
INCOME TAXES & ITC															
	DIT, utility operating income	BASE	45,507,283	407,997	6,856	27,066	-	14,219	456,138	12,713	24	909	1,159	-	14,805
	Provision for DIT - credit	BASE	(40,948,243)	(367,123)	(6,169)	(24,355)	-	(12,795)	(410,441)	(11,440)	(21)	(818)	(1,043)	-	(13,322)
	ITC adjustments	BASE	(450,709)	(4,041)	(68)	(268)	-	(141)	(4,518)	(126)	(0)	(9)	(11)	-	(147)
	FIT Current	BASE	18,389,214	164,869	2,770	10,937	-	5,746	184,323	5,137	10	367	468	-	5,983
	FIT Current - Rate Incr. Rel.	BASE	19,012,582	170,458	2,864	11,308	-	5,941	190,571	5,312	10	380	484	-	6,186
	TOTAL INCOME TAXES & ITC		41,510,127	372,160	6,254	24,689	-	12,970	416,073	11,597	22	829	1,058	-	13,505

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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL
Depreciation Expense									
403	Production Depreciation Expense	PRODPT	61,340	-	-	-	-	-	-
403	JP Balancing Depreciation Expense	COM1	197,623	-	-	-	-	-	-
403	Storage Depreciation Expense	STORPT	675,402	-	-	-	-	-	-
403	Transmission Depreciation Expense	TRANPT	(170,306)	-	-	-	-	-	-
403	Distribution Depreciation Expense	DISTPT	66,425,986	-	-	-	-	-	-
403	Rental Depreciation Expense	DIR386	8,694,520	-	-	8,694,520	-	-	8,694,520
403	General Depreciation Expense	GENPLT	10,009,666	-	-	-	62,915	-	62,915
403	CNG Equipment - DIR	DIRCNG	13,516	-	-	-	-	-	-
403	CNG Equipment - Other	SEAS3_DEM	28,420	-	-	-	-	-	-
403	Depr. Expense - FAS 143	DMAINS	614,403	-	-	-	-	-	-
404	Amort. Ltd - Term Plant	PLT	13,783,889	-	-	287,581	-	-	287,581
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	1,015,556	-	-	-	-	-	-
407	Regulatory Credits	SGTREV	(1,939,081)	-	-	-	-	-	-
411	Accretion Exp - FAS143	DMAINS	303,738	-	-	-	-	-	-
414	Gains/Losses Property Sales	GENPLT	(284,823)	-	-	-	(1,790)	-	(1,790)
-	TOTAL DEPRECIATION EXPENSES		99,429,849	-	-	8,982,101	61,125	-	9,043,226
Taxes (other than income)									
408	Taxes other than Income Taxes - DIR Sales		161,089	-	-	-	-	-	-
408	Taxes other than Income Taxes - DIR Transport		48,562	-	-	-	-	-	-
408	Other Taxes - DIR Sales Procurement		44,807	-	-	-	-	-	-
408	Other Taxes - DIR Rental	DIR386	17,746	-	-	17,746	-	-	17,746
408	Taxes Other than Income Taxes	PLT	27,881,669	-	-	581,711	-	-	581,711
408	Other Taxes - Rate Inc Rel	PLT	2,181,139	-	-	45,506	-	-	45,506
408	Other Taxes - Gas Cost Rel	GASREV	27,985,385	-	-	-	-	-	-
-	TOTAL TAXES OTHER THAN INCOME		58,320,397	-	-	644,964	-	-	644,964
TOTAL EXPENSES			967,407,720	-	-	9,959,931	657,530	-	10,617,461
INCOME TAXES & ITC									
	DIT, utility operating income	BASE	45,507,283	-	-	710,156	30,981	-	741,137
	Provision for DIT - credit	BASE	(40,948,243)	-	-	(639,010)	(27,878)	-	(666,888)
	ITC adjustments	BASE	(450,709)	-	-	(7,033)	(307)	-	(7,340)
	FIT Current	BASE	18,389,214	-	-	286,970	12,519	-	299,489
	FIT Current - Rate Incr. Rel.	BASE	19,012,582	-	-	296,697	12,944	-	309,641
	TOTAL INCOME TAXES & ITC		41,510,127	-	-	647,779	28,260	-	676,039

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Proposed Test Year With Gas

Residential (16,23,53)

Comm. & Indus. (31,61)

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
GAS COSTS															
Demand Costs															
Supply Costs															
-	Winter Firm	SEAS2_DEM	766,500	490,665	-	-	-	-	490,665	175,957	-	-	-	-	175,957
-	Peaking Firm	PDAYXT	131,000	93,222	-	-	-	-	93,222	33,409	-	-	-	-	33,409
-	Sub-total Supply		897,500	583,887	-	-	-	-	583,887	209,366	-	-	-	-	209,366
Storage Costs															
-	Clay Basin Demand	SEAS2_DEM	3,829,017	2,451,093	-	-	-	-	2,451,093	878,986	-	-	-	-	878,986
-	Clay Basin Capacity	SEAS2_DEM	3,829,180	2,451,197	-	-	-	-	2,451,197	879,023	-	-	-	-	879,023
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	256,297	180,224	-	-	-	-	180,224	64,594	-	-	-	-	64,594
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	72,289	-	35,522	-	-	-	35,522	-	13,598	-	-	-	13,598
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	210,712	148,170	-	-	-	-	148,170	53,105	-	-	-	-	53,105
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	59,432	-	29,204	-	-	-	29,204	-	11,180	-	-	-	11,180
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	787,929	560,707	-	-	-	-	560,707	200,947	-	-	-	-	200,947
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	212,955	-	-	-	-	212,955	76,319	-	-	-	-	76,319
-	Sub-total Storage		9,344,110	6,004,347	64,726	-	-	-	6,069,072	2,152,974	24,778	-	-	-	2,177,752
Pipeline Costs															
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	64,538,081	41,983,560	-	-	-	-	41,983,560	15,349,588	-	-	-	-	15,349,588
-	Everett Delta Delivery Service	TF1_DEM	3,369,996	2,192,263	-	-	-	-	2,192,263	801,512	-	-	-	-	801,512
-	Gas Transmission Northwest (GTN)	TF1_DEM	4,869,168	3,167,510	-	-	-	-	3,167,510	1,158,072	-	-	-	-	1,158,072
-	Westcoast	TF1_DEM	14,702,864	9,564,563	-	-	-	-	9,564,563	3,496,895	-	-	-	-	3,496,895
-	NOVA & ANG	TF1_DEM	6,199,189	4,032,720	-	-	-	-	4,032,720	1,474,401	-	-	-	-	1,474,401
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	1,626,939	1,144,040	-	-	-	-	1,144,040	410,031	-	-	-	-	410,031
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	458,880	-	225,488	-	-	-	225,488	-	86,320	-	-	-	86,320
-	TF-2 Related to LS-1	PDAYXT	1,132,884	806,184	-	-	-	-	806,184	288,922	-	-	-	-	288,922
-	Sub-total Transportation Costs		96,898,001	62,890,841	225,488	-	-	-	63,116,329	22,979,420	86,320	-	-	-	23,065,740
Other															
-	Capacity Release	TF1_DEM	(15,005,074)	(9,761,158)	-	-	-	-	(9,761,158)	(3,568,772)	-	-	-	-	(3,568,772)
-	Recovered from Schedule 57	COM1XT_DEM	(131,997)	(80,554)	-	-	-	-	(80,554)	(30,837)	-	-	-	-	(30,837)
-	Sub-total Other		(15,137,071)	(9,841,712)	-	-	-	-	(9,841,712)	(3,599,609)	-	-	-	-	(3,599,609)
TOTAL DEMAND COSTS			92,002,540	59,637,363	290,214	-	-	-	59,927,576	21,742,151	111,099	-	-	-	21,853,249
Variable Costs															
Supply Costs															
-	Annual Float Contracts	COM1XT_COM	422,168,173	-	257,636,115	-	-	-	257,636,115	-	98,627,338	-	-	-	98,627,338
-	Annual Fixed Contracts	COM1XT_COM	33,772,327	-	20,610,201	-	-	-	20,610,201	-	7,889,924	-	-	-	7,889,924
-	Peaking Firm	PDAYXT_COM	4,642,000	-	3,303,345	-	-	-	3,303,345	-	1,183,859	-	-	-	1,183,859
-	Annual Spot Market	COM1XT_COM	482,134,000	-	294,231,395	-	-	-	294,231,395	-	112,636,613	-	-	-	112,636,613
-	Withdrawals	SEAS2_COM	74,006,153	-	47,374,029	-	-	-	47,374,029	-	16,988,786	-	-	-	16,988,786
-	Injections	SEAS2_COM	(83,888,512)	-	(53,700,087)	-	-	-	(53,700,087)	-	(19,257,372)	-	-	-	(19,257,372)
-	Off System Sales Revenue	COM1XT_COM	(311,792,994)	-	(190,277,574)	-	-	-	(190,277,574)	-	(72,841,382)	-	-	-	(72,841,382)
-	Adjust for Rate Case Volumes	COM1XT_COM	(18,593,908)	-	(11,347,284)	-	-	-	(11,347,284)	-	(4,343,927)	-	-	-	(4,343,927)
-	Adjust for Rate Case Costs	COM1XT_COM	(1,125,009)	-	(686,558)	-	-	-	(686,558)	-	(262,826)	-	-	-	(262,826)
-	Sub-total Variable Supply Costs		601,322,230	-	367,143,583	-	-	-	367,143,583	-	140,621,014	-	-	-	140,621,014
Storage Costs															
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	147,000	-	104,608	-	-	-	104,608	-	37,490	-	-	-	37,490
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	17,000	-	12,098	-	-	-	12,098	-	4,336	-	-	-	4,336
-	Clay Basin	SEAS2_COM	229,000	-	146,591	-	-	-	146,591	-	52,569	-	-	-	52,569
-	Sub-total Variable Storage Costs		393,000	-	263,297	-	-	-	263,297	-	94,394	-	-	-	94,394

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

			Large Volume (41)						Interruptible (85)						
Acct. No.	Account Description	Allocator	Total	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
GAS COSTS															
Demand Costs															
Supply Costs															
-	Winter Firm	SEAS2_DEM	766,500	47,778	-	-	-	-	47,778	11,269	-	-	-	-	11,269
-	Peaking Firm	PDAYXT	131,000	3,987	-	-	-	-	3,987	129	-	-	-	-	129
-	Sub-total Supply		897,500	51,765	-	-	-	-	51,765	11,398	-	-	-	-	11,398
Storage Costs															
-	Clay Basin Demand	SEAS2_DEM	3,829,017	238,672	-	-	-	-	238,672	56,294	-	-	-	-	56,294
-	Clay Basin Capacity	SEAS2_DEM	3,829,180	238,682	-	-	-	-	238,682	56,297	-	-	-	-	56,297
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	256,297	8,765	-	-	-	-	8,765	667	-	-	-	-	667
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	72,289	-	4,561	-	-	-	4,561	-	4,197	-	-	-	4,197
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	210,712	7,206	-	-	-	-	7,206	549	-	-	-	-	549
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	59,432	-	3,749	-	-	-	3,749	-	3,451	-	-	-	3,451
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	787,929	23,979	-	-	-	-	23,979	776	-	-	-	-	776
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	9,107	-	-	-	-	9,107	295	-	-	-	-	295
-	Sub-total Storage		9,344,110	526,411	8,310	-	-	-	534,721	114,877	7,648	-	-	-	122,525
Pipeline Costs															
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	64,538,081	3,768,349	-	-	-	-	3,768,349	766,623	-	-	-	-	766,623
-	Everett Delta Delivery Service	TF1_DEM	3,369,996	196,773	-	-	-	-	196,773	40,031	-	-	-	-	40,031
-	Gas Transmission Northwest (GTN)	TF1_DEM	4,869,168	284,308	-	-	-	-	284,308	57,839	-	-	-	-	57,839
-	Westcoast	TF1_DEM	14,702,864	858,493	-	-	-	-	858,493	174,650	-	-	-	-	174,650
-	NOVA & ANG	TF1_DEM	6,199,189	361,968	-	-	-	-	361,968	73,638	-	-	-	-	73,638
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	1,626,939	55,636	-	-	-	-	55,636	4,235	-	-	-	-	4,235
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	458,880	-	28,950	-	-	-	28,950	-	26,645	-	-	-	26,645
-	TF-2 Related to LS-1	PDAYXT	1,132,884	34,477	-	-	-	-	34,477	1,116	-	-	-	-	1,116
-	Sub-total Transportation Costs		96,898,001	5,560,004	28,950	-	-	-	5,588,955	1,118,131	26,645	-	-	-	1,144,776
Other															
-	Capacity Release	TF1_DEM	(15,005,074)	(876,139)	-	-	-	-	(876,139)	(178,240)	-	-	-	-	(178,240)
-	Recovered from Schedule 57	COM1XT_DEM	(131,997)	(10,282)	-	-	-	-	(10,282)	(2,345)	-	-	-	-	(2,345)
-	Sub-total Other		(15,137,071)	(886,421)	-	-	-	-	(886,421)	(180,585)	-	-	-	-	(180,585)
TOTAL DEMAND COSTS			92,002,540	5,251,759	37,260	-	-	-	5,289,019	1,063,822	34,294	-	-	-	1,098,115
Variable Costs															
Supply Costs															
-	Annual Float Contracts	COM1XT_COM	422,168,173	-	32,883,969	-	-	-	32,883,969	-	7,500,630	-	-	-	7,500,630
-	Annual Fixed Contracts	COM1XT_COM	33,772,327	-	2,630,630	-	-	-	2,630,630	-	600,030	-	-	-	600,030
-	Peaking Firm	PDAYXT_COM	4,642,000	-	141,270	-	-	-	141,270	-	4,571	-	-	-	4,571
-	Annual Spot Market	COM1XT_COM	482,134,000	-	37,554,891	-	-	-	37,554,891	-	8,566,039	-	-	-	8,566,039
-	Withdrawals	SEAS2_COM	74,006,153	-	4,612,989	-	-	-	4,612,989	-	1,088,037	-	-	-	1,088,037
-	Injections	SEAS2_COM	(83,888,512)	-	(5,228,982)	-	-	-	(5,228,982)	-	(1,233,327)	-	-	-	(1,233,327)
-	Off System Sales Revenue	COM1XT_COM	(311,792,994)	-	(24,286,509)	-	-	-	(24,286,509)	-	(5,539,603)	-	-	-	(5,539,603)
-	Adjust for Rate Case Volumes	COM1XT_COM	(18,593,908)	-	(1,448,336)	-	-	-	(1,448,336)	-	(330,357)	-	-	-	(330,357)
-	Adjust for Rate Case Costs	COM1XT_COM	(1,125,009)	-	(87,630)	-	-	-	(87,630)	-	(19,988)	-	-	-	(19,988)
-	Sub-total Variable Supply Costs		601,322,230	-	46,772,292	-	-	-	46,772,292	-	10,636,033	-	-	-	10,636,033
Storage Costs															
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	147,000	-	4,474	-	-	-	4,474	-	145	-	-	-	145
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	17,000	-	517	-	-	-	517	-	17	-	-	-	17
-	Clay Basin	SEAS2_COM	229,000	-	14,274	-	-	-	14,274	-	3,367	-	-	-	3,367
-	Sub-total Variable Storage Costs		393,000	-	19,265	-	-	-	19,265	-	3,528	-	-	-	3,528

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Limited Interruptible (86)

Non-Exclusive Interruptible (87)

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
GAS COSTS																
Demand Costs																
Supply Costs																
-	Winter Firm	SEAS2_DEM	766,500	14,730	-	-	-	-	-	14,730	26,050	-	-	-	-	26,050
-	Peaking Firm	PDAYXT	131,000	183	-	-	-	-	-	183	67	-	-	-	-	67
-	Sub-total Supply		897,500	14,913	-	-	-	-	-	14,913	26,117	-	-	-	-	26,117
Storage Costs																
-	Clay Basin Demand	SEAS2_DEM	3,829,017	73,584	-	-	-	-	-	73,584	130,132	-	-	-	-	130,132
-	Clay Basin Capacity	SEAS2_DEM	3,829,180	73,587	-	-	-	-	-	73,587	130,138	-	-	-	-	130,138
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	256,297	897	-	-	-	-	-	897	1,143	-	-	-	-	1,143
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	72,289	-	1,131	-	-	-	-	1,131	-	9,074	-	-	-	9,074
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	210,712	738	-	-	-	-	-	738	940	-	-	-	-	940
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	59,432	-	930	-	-	-	-	930	-	7,460	-	-	-	7,460
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	787,929	1,102	-	-	-	-	-	1,102	403	-	-	-	-	403
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	418	-	-	-	-	-	418	153	-	-	-	-	153
-	Sub-total Storage		9,344,110	150,326	2,061	-	-	-	-	152,387	262,909	16,534	-	-	-	279,443
Pipeline Costs																
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	64,538,081	927,889	-	-	-	-	-	927,889	1,737,041	-	-	-	-	1,737,041
-	Everett Delta Delivery Service	TF1_DEM	3,369,996	48,452	-	-	-	-	-	48,452	90,703	-	-	-	-	90,703
-	Gas Transmission Northwest (GTN)	TF1_DEM	4,869,168	70,006	-	-	-	-	-	70,006	131,054	-	-	-	-	131,054
-	Westcoast	TF1_DEM	14,702,864	211,389	-	-	-	-	-	211,389	395,727	-	-	-	-	395,727
-	NOVA & ANG	TF1_DEM	6,199,189	89,128	-	-	-	-	-	89,128	166,851	-	-	-	-	166,851
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	1,626,939	5,696	-	-	-	-	-	5,696	7,259	-	-	-	-	7,259
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	458,880	-	7,179	-	-	-	-	7,179	-	57,602	-	-	-	57,602
-	TF-2 Related to LS-1	PDAYXT	1,132,884	1,584	-	-	-	-	-	1,584	579	-	-	-	-	579
-	Sub-total Transportation Costs		96,898,001	1,354,145	7,179	-	-	-	-	1,361,323	2,529,213	57,602	-	-	-	2,586,815
Other																
-	Capacity Release	TF1_DEM	(15,005,074)	(215,734)	-	-	-	-	-	(215,734)	(403,861)	-	-	-	-	(403,861)
-	Recovered from Schedule 57	COM1XT_DEM	(131,997)	(2,565)	-	-	-	-	-	(2,565)	(5,396)	-	-	-	-	(5,396)
-	Sub-total Other		(15,137,071)	(218,298)	-	-	-	-	-	(218,298)	(409,258)	-	-	-	-	(409,258)
TOTAL DEMAND COSTS			92,002,540	1,301,086	9,240	-	-	-	-	1,310,326	2,408,982	74,136	-	-	-	2,483,118
Variable Costs																
Supply Costs																
-	Annual Float Contracts	COM1XT_COM	422,168,173	-	8,202,380	-	-	-	-	8,202,380	-	17,259,293	-	-	-	17,259,293
-	Annual Fixed Contracts	COM1XT_COM	33,772,327	-	656,169	-	-	-	-	656,169	-	1,380,697	-	-	-	1,380,697
-	Peaking Firm	PDAYXT_COM	4,642,000	-	6,491	-	-	-	-	6,491	-	2,372	-	-	-	2,372
-	Annual Spot Market	COM1XT_COM	482,134,000	-	9,367,467	-	-	-	-	9,367,467	-	19,710,846	-	-	-	19,710,846
-	Withdrawals	SEAS2_COM	74,006,153	-	1,422,211	-	-	-	-	1,422,211	-	2,515,158	-	-	-	2,515,158
-	Injections	SEAS2_COM	(83,888,512)	-	(1,612,125)	-	-	-	-	(1,612,125)	-	(2,851,018)	-	-	-	(2,851,018)
-	Off System Sales Revenue	COM1XT_COM	(311,792,994)	-	(6,057,881)	-	-	-	-	(6,057,881)	-	(12,746,879)	-	-	-	(12,746,879)
-	Adjust for Rate Case Volumes	COM1XT_COM	(18,593,908)	-	(361,264)	-	-	-	-	(361,264)	-	(760,166)	-	-	-	(760,166)
-	Adjust for Rate Case Costs	COM1XT_COM	(1,125,009)	-	(21,858)	-	-	-	-	(21,858)	-	(45,993)	-	-	-	(45,993)
-	Sub-total Variable Supply Costs		601,322,230	-	11,601,589	-	-	-	-	11,601,589	-	24,464,311	-	-	-	24,464,311
Storage Costs																
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	147,000	-	206	-	-	-	-	206	-	75	-	-	-	75
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	17,000	-	24	-	-	-	-	24	-	9	-	-	-	9
-	Clay Basin	SEAS2_COM	229,000	-	4,401	-	-	-	-	4,401	-	7,783	-	-	-	7,783
-	Sub-total Variable Storage Costs		393,000	-	4,630	-	-	-	-	4,630	-	7,867	-	-	-	7,867

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas				Transport & Contracts						CNG Service (50)					
Acct. No.	Account Description	Allocator	Total	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
GAS COSTS															
Demand Costs															
Supply Costs															
-	Winter Firm	SEAS2_DEM	766,500	-	-	-	-	-	-	51	-	-	-	-	51
-	Peaking Firm	PDAYXT	131,000	-	-	-	-	-	-	3	-	-	-	-	3
-	Sub-total Supply		897,500	-	-	-	-	-	-	54	-	-	-	-	54
Storage Costs															
-	Clay Basin Demand	SEAS2_DEM	3,829,017	-	-	-	-	-	-	256	-	-	-	-	256
-	Clay Basin Capacity	SEAS2_DEM	3,829,180	-	-	-	-	-	-	256	-	-	-	-	256
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	256,297	-	-	-	-	-	-	7	-	-	-	-	7
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	72,289	-	4,197	-	-	-	4,197	-	8	-	-	-	8
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	210,712	-	-	-	-	-	-	5	-	-	-	-	5
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	59,432	-	3,451	-	-	-	3,451	-	7	-	-	-	7
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	787,929	-	-	-	-	-	-	16	-	-	-	-	16
-	NW P/L/LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	-	-	-	-	-	-	6	-	-	-	-	6
-	Sub-total Storage		9,344,110	-	7,648	-	-	-	7,648	545	15	-	-	-	560
Pipeline Costs															
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	64,538,081	-	-	-	-	-	-	5,031	-	-	-	-	5,031
-	Everett Delta Delivery Service	TF1_DEM	3,369,996	-	-	-	-	-	-	263	-	-	-	-	263
-	Gas Transmission Northwest (GTN)	TF1_DEM	4,869,168	-	-	-	-	-	-	380	-	-	-	-	380
-	Westcoast	TF1_DEM	14,702,864	-	-	-	-	-	-	1,146	-	-	-	-	1,146
-	NOVA & ANG	TF1_DEM	6,199,189	-	-	-	-	-	-	483	-	-	-	-	483
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	1,626,939	-	-	-	-	-	-	42	-	-	-	-	42
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	458,880	-	26,645	-	-	-	26,645	-	51	-	-	-	51
-	TF-2 Related to LS-1	PDAYXT	1,132,884	-	-	-	-	-	-	22	-	-	-	-	22
-	Sub-total Transportation Costs		96,898,001	-	26,645	-	-	-	26,645	7,366	51	-	-	-	7,418
Other															
-	Capacity Release	TF1_DEM	(15,005,074)	-	-	-	-	-	-	(1,170)	-	-	-	-	(1,170)
-	Recovered from Schedule 57	COM1XT_DEM	(131,997)	-	-	-	-	-	-	(18)	-	-	-	-	(18)
-	Sub-total Other		(15,137,071)	-	-	-	-	-	-	(1,188)	-	-	-	-	(1,188)
TOTAL DEMAND COSTS				-	34,293	-	-	-	34,293	6,777	66	-	-	-	6,843
Variable Costs															
Supply Costs															
-	Annual Float Contracts	COM1XT_COM	422,168,173	-	-	-	-	-	-	-	58,448	-	-	-	58,448
-	Annual Fixed Contracts	COM1XT_COM	33,772,327	-	-	-	-	-	-	-	4,676	-	-	-	4,676
-	Peaking Firm	PDAYXT_COM	4,642,000	-	-	-	-	-	-	-	92	-	-	-	92
-	Annual Spot Market	COM1XT_COM	482,134,000	-	-	-	-	-	-	-	66,750	-	-	-	66,750
-	Withdrawals	SEAS2_COM	74,006,153	-	-	-	-	-	-	-	4,943	-	-	-	4,943
-	Injections	SEAS2_COM	(83,888,512)	-	-	-	-	-	-	-	(5,603)	-	-	-	(5,603)
-	Off System Sales Revenue	COM1XT_COM	(311,792,994)	-	-	-	-	-	-	-	(43,167)	-	-	-	(43,167)
-	Adjust for Rate Case Volumes	COM1XT_COM	(18,593,908)	-	-	-	-	-	-	-	(2,574)	-	-	-	(2,574)
-	Adjust for Rate Case Costs	COM1XT_COM	(1,125,009)	-	-	-	-	-	-	-	(156)	-	-	-	(156)
-	Sub-total Variable Supply Costs		601,322,230	-	-	-	-	-	-	83,408	-	-	-	-	83,408
Storage Costs															
-	LS-1 + Gig Harbor LNG Liquifaction	PDAYXT_COM	147,000	-	-	-	-	-	-	-	3	-	-	-	3
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	17,000	-	-	-	-	-	-	-	0	-	-	-	0
-	Clay Basin	SEAS2_COM	229,000	-	-	-	-	-	-	-	15	-	-	-	15
-	Sub-total Variable Storage Costs		393,000	-	-	-	-	-	-	-	19	-	-	-	19

Puget Sound Energy
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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL
GAS COSTS									
Demand Costs									
Supply Costs									
-	Winter Firm	SEAS2_DEM	766,500	-	-	-	-	-	-
-	Peaking Firm	PDAYXT	131,000	-	-	-	-	-	-
-	Sub-total Supply		897,500	-	-	-	-	-	-
Storage Costs									
-	Clay Basin Demand	SEAS2_DEM	3,829,017	-	-	-	-	-	-
-	Clay Basin Capacity	SEAS2_DEM	3,829,180	-	-	-	-	-	-
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	256,297	-	-	-	-	-	-
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	72,289	-	-	-	-	-	-
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	210,712	-	-	-	-	-	-
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	59,432	-	-	-	-	-	-
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	787,929	-	-	-	-	-	-
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	-	-	-	-	-	-
-	Sub-total Storage		9,344,110	-	-	-	-	-	-
Pipeline Costs									
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	64,538,081	-	-	-	-	-	-
-	Everett Delta Delivery Service	TF1_DEM	3,369,996	-	-	-	-	-	-
-	Gas Transmission Northwest (GTN)	TF1_DEM	4,869,168	-	-	-	-	-	-
-	Westcoast	TF1_DEM	14,702,864	-	-	-	-	-	-
-	NOVA & ANG	TF1_DEM	6,199,189	-	-	-	-	-	-
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	1,626,939	-	-	-	-	-	-
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	458,880	-	-	-	-	-	-
-	TF-2 Related to LS-1	PDAYXT	1,132,884	-	-	-	-	-	-
-	Sub-total Transportation Costs		96,898,001	-	-	-	-	-	-
Other									
-	Capacity Release	TF1_DEM	(15,005,074)	-	-	-	-	-	-
-	Recovered from Schedule 57	COM1XT_DEM	(131,997)	-	-	-	-	-	-
-	Sub-total Other		(15,137,071)	-	-	-	-	-	-
TOTAL DEMAND COSTS			92,002,540	-	-	-	-	-	-
Variable Costs									
Supply Costs									
-	Annual Float Contracts	COM1XT_COM	422,168,173	-	-	-	-	-	-
-	Annual Fixed Contracts	COM1XT_COM	33,772,327	-	-	-	-	-	-
-	Peaking Firm	PDAYXT_COM	4,642,000	-	-	-	-	-	-
-	Annual Spot Market	COM1XT_COM	482,134,000	-	-	-	-	-	-
-	Withdrawals	SEAS2_COM	74,006,153	-	-	-	-	-	-
-	Injections	SEAS2_COM	(83,888,512)	-	-	-	-	-	-
-	Off System Sales Revenue	COM1XT_COM	(311,792,994)	-	-	-	-	-	-
-	Adjust for Rate Case Volumes	COM1XT_COM	(18,593,908)	-	-	-	-	-	-
-	Adjust for Rate Case Costs	COM1XT_COM	(1,125,009)	-	-	-	-	-	-
-	Sub-total Variable Supply Costs		601,322,230	-	-	-	-	-	-
Storage Costs									
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	147,000	-	-	-	-	-	-
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	17,000	-	-	-	-	-	-
-	Clay Basin	SEAS2_COM	229,000	-	-	-	-	-	-
-	Sub-total Variable Storage Costs		393,000	-	-	-	-	-	-

Puget Sound Energy
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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)								
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL			
Pipeline Costs																		
-	TF-1 Commodity Costs	TFI_COM	2,900,406	-	1,886,783	-	-	-	1,886,783	-	689,826	-	-	-	-	-	689,826	
-	TF-2 Related to Jackson Prairie	JPTF2_COM	219,616	-	154,431	-	-	-	154,431	-	55,349	-	-	-	-	-	55,349	
-	TF-2 Related to Jackson Prairie Bal.	COMIGS	61,943	-	30,438	-	-	-	30,438	-	11,652	-	-	-	-	-	11,652	
-	TF-2 Related to LS-1	PDAYXT_COM	7,071	-	5,032	-	-	-	5,032	-	1,803	-	-	-	-	-	1,803	
-	Gas Transmission Northwest (GTN)	TFI_COM	44,000	-	28,623	-	-	-	28,623	-	10,465	-	-	-	-	-	10,465	
-	Westcoast	TFI_COM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	NOVA & ANG	TFI_COM	70,000	-	45,537	-	-	-	45,537	-	16,649	-	-	-	-	-	16,649	
-	<i>Sub-total Variable Pipeline Costs</i>		<i>3,303,036</i>	-	<i>2,150,844</i>	-	-	-	<i>2,150,844</i>	-	<i>785,744</i>	-	-	-	-	-	<i>785,744</i>	
TOTAL VARIABLE COSTS				605,018,266	369,557,724	-	-	-	369,557,724	-	141,501,152	-	-	-	-	-	141,501,152	
TOTAL GAS COSTS				697,020,806	59,637,363	369,847,938	-	-	429,485,300	21,742,151	141,612,251	-	-	-	-	-	163,354,402	
REVENUE																		
412	Lease Inc Everett Delta to NWP - Gas	PA_MAINS	(0)	-	(0)	-	-	-	(0)	-	(0)	-	-	-	-	-	(0)	
480,481	Gas Revenues	GASREV	728,442,504	-	448,168,678	-	-	-	448,168,678	-	170,546,291	-	-	-	-	-	170,546,291	
480,481	Res., Comm. & Indus. Sales	SALESREV	313,114,919	-	226,714,023	-	-	-	226,714,023	-	65,386,783	-	-	-	-	-	65,386,783	
489	Rev From Transp. of Gas To Others	TRANSREV	12,556,941	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Other Operating Revenue	OTHREV	6,291,644	-	4,614,507	-	-	-	4,614,507	-	1,446,076	-	-	-	-	-	1,446,076	
-	Rental Revenue	DIR386	7,788,789	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE				1,068,194,797	679,497,209	-	-	-	679,497,209	-	237,379,150	-	-	-	-	-	237,379,150	

Puget Sound Energy
2007 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41)					Interruptible (85)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Pipeline Costs															
-	TF-1 Commodity Costs	TFI_COM	2,900,406	-	169,353	-	-	-	169,353	-	34,453	-	-	-	34,453
-	TF-2 Related to Jackson Prairie	JPTF2_COM	219,616	-	7,510	-	-	-	7,510	-	572	-	-	-	572
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	61,943	-	3,908	-	-	-	3,908	-	3,597	-	-	-	3,597
-	TF-2 Related to LS-1	PDAYXT_COM	7,071	-	215	-	-	-	215	-	7	-	-	-	7
-	Gas Transmission Northwest (GTN)	TFI_COM	44,000	-	2,569	-	-	-	2,569	-	523	-	-	-	523
-	Westcoast	TFI_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	NOVA & ANG	TFI_COM	70,000	-	4,087	-	-	-	4,087	-	832	-	-	-	832
-	<i>Sub-total Variable Pipeline Costs</i>		<i>3,303,036</i>	-	<i>187,643</i>	-	-	-	<i>187,643</i>	-	<i>39,982</i>	-	-	-	<i>39,982</i>
TOTAL VARIABLE COSTS			605,018,266	-	46,979,200	-	-	-	46,979,200	-	10,679,544	-	-	-	10,679,544
TOTAL GAS COSTS			697,020,806	5,251,759	47,016,460	-	-	-	52,268,219	1,063,822	10,713,837	-	-	-	11,777,659
REVENUE															
412	Lease Inc Everett Delta to NWP - Gas	PA_MAINS	(0)	-	(0)	-	-	-	(0)	-	(0)	-	-	-	(0)
480,481	Gas Revenues	GASREV	728,442,504	-	55,270,173	-	-	-	55,270,173	-	12,412,192	-	-	-	12,412,192
480,481	Res., Comm. & Indus. Sales	SALESREV	313,114,919	-	13,626,378	-	-	-	13,626,378	-	1,791,780	-	-	-	1,791,780
489	Rev From Transp. of Gas To Others	TRANSREV	12,556,941	-	103,087	-	-	-	103,087	-	4,765,304	-	-	-	4,765,304
-	Other Operating Revenue	OTHREV	6,291,644	-	44,583	-	-	-	44,583	-	115,235	-	-	-	115,235
-	Rental Revenue	DIR386	7,788,789	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE			1,068,194,797	-	69,044,220	-	-	-	69,044,220	-	19,084,511	-	-	-	19,084,511

Puget Sound Energy
2007 Gas General Rate Case
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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)					Non-Exclusive Interruptible (87)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Pipeline Costs															
-	TF-1 Commodity Costs	TF1_COM	2,900,406	-	41,700	-	-	-	41,700	-	78,064	-	-	-	78,064
-	TF-2 Related to Jackson Prairie	JPTF2_COM	219,616	-	769	-	-	-	769	-	980	-	-	-	980
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	61,943	-	969	-	-	-	969	-	7,775	-	-	-	7,775
-	TF-2 Related to LS-1	PDAYXT_COM	7,071	-	10	-	-	-	10	-	4	-	-	-	4
-	Gas Transmission Northwest (GTN)	TF1_COM	44,000	-	633	-	-	-	633	-	1,184	-	-	-	1,184
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	NOVA & ANG	TF1_COM	70,000	-	1,006	-	-	-	1,006	-	1,884	-	-	-	1,884
-	<i>Sub-total Variable Pipeline Costs</i>		<i>3,303,036</i>	-	<i>45,087</i>	-	-	-	<i>45,087</i>	-	<i>89,892</i>	-	-	-	<i>89,892</i>
TOTAL VARIABLE COSTS			605,018,266	-	11,651,306	-	-	-	11,651,306	-	24,562,069	-	-	-	24,562,069
TOTAL GAS COSTS			697,020,806	1,301,086	11,660,546	-	-	-	12,961,632	2,408,982	24,636,205	-	-	-	27,045,187
REVENUE															
412	Lease Inc Everett Delta to NWP - Gas	PA_MAINS	(0)	-	(0)	-	-	-	(0)	-	(0)	-	-	-	(0)
480,481	Gas Revenues	GASREV	728,442,504	-	13,628,513	-	-	-	13,628,513	-	28,300,674	-	-	-	28,300,674
480,481	Res., Comm. & Indus. Sales	SALESREV	313,114,919	-	3,542,875	-	-	-	3,542,875	-	2,024,148	-	-	-	2,024,148
489	Rev From Transp. of Gas To Others	TRANSREV	12,556,941	-	-	-	-	-	-	-	3,779,628	-	-	-	3,779,628
-	Other Operating Revenue	OTHREV	6,291,644	-	32,661	-	-	-	32,661	-	15,641	-	-	-	15,641
-	Rental Revenue	DIR386	7,788,789	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE			1,068,194,797	-	17,204,049	-	-	-	17,204,049	-	34,120,090	-	-	-	34,120,090

Puget Sound Energy
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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Transport & Contracts					CNG Service (50)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Pipeline Costs															
-	TF-1 Commodity Costs	TF1_COM	2,900,406	-	-	-	-	-	-	-	226	-	-	-	226
-	TF-2 Related to Jackson Prairie	JPTF2_COM	219,616	-	-	-	-	-	-	-	6	-	-	-	6
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	61,943	-	3,597	-	-	-	3,597	-	7	-	-	-	7
-	TF-2 Related to LS-1	PDAYXT_COM	7,071	-	-	-	-	-	-	-	0	-	-	-	0
-	Gas Transmission Northwest (GTN)	TF1_COM	44,000	-	-	-	-	-	-	-	3	-	-	-	3
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	NOVA & ANG	TF1_COM	70,000	-	-	-	-	-	-	-	5	-	-	-	5
-	<i>Sub-total Variable Pipeline Costs</i>		3,303,036	-	3,597	-	-	-	3,597	-	248	-	-	-	248
TOTAL VARIABLE COSTS			605,018,266	-	3,597	-	-	-	3,597	-	83,674	-	-	-	83,674
TOTAL GAS COSTS			697,020,806	-	37,890	-	-	-	37,890	6,777	83,740	-	-	-	90,517
REVENUE															
-	412 Lease Inc Everett Delta to NWP - Gas	PA_MAINS	(0)	-	(0)	-	-	-	(0)	-	(0)	-	-	-	(0)
-	480,481 Gas Revenues	GASREV	728,442,504	-	19,577	-	-	-	19,577	-	96,406	-	-	-	96,406
-	480,481 Res., Comm. & Indus. Sales	SALESREV	313,114,919	-	-	-	-	-	-	-	28,932	-	-	-	28,932
-	489 Rev From Transp. of Gas To Others	TRANSREV	12,556,941	-	3,908,922	-	-	-	3,908,922	-	-	-	-	-	-
-	Other Operating Revenue	OTHREV	6,291,644	-	22,222	-	-	-	22,222	-	719	-	-	-	719
-	Rental Revenue	DIR386	7,788,789	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE			1,068,194,797	-	3,950,721	-	-	-	3,950,721	-	126,057	-	-	-	126,057

Puget Sound Energy
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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL
Pipeline Costs									
-	TF-1 Commodity Costs	TF1_COM	2,900,406	-	-	-	-	-	-
-	TF-2 Related to Jackson Prairie	JPTF2_COM	219,616	-	-	-	-	-	-
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	61,943	-	-	-	-	-	-
-	TF-2 Related to LS-1	PDAYXT_COM	7,071	-	-	-	-	-	-
-	Gas Transmission Northwest (GTN)	TF1_COM	44,000	-	-	-	-	-	-
-	Westcoast	TF1_COM	-	-	-	-	-	-	-
-	NOVA & ANG	TF1_COM	70,000	-	-	-	-	-	-
-	<i>Sub-total Variable Pipeline Costs</i>		3,303,036	-	-	-	-	-	-
TOTAL VARIABLE COSTS			605,018,266	-	-	-	-	-	-
TOTAL GAS COSTS			697,020,806	-	-	-	-	-	-
REVENUE									
412	Lease Inc Everett Delta to NWP - Gas	PA_MAINS	(0)	-	-	-	-	-	-
480,481	Gas Revenues	GASREV	728,442,504	-	-	-	-	-	-
480,481	Res., Comm. & Indus. Sales	SALESREV	313,114,919	-	-	-	-	-	-
489	Rev From Transp. of Gas To Others	TRANSREV	12,556,941	-	-	-	-	-	-
-	Other Operating Revenue	OTHREV	6,291,644	-	-	-	-	-	-
-	Rental Revenue	DIR386	7,788,789	-	7,788,789	-	-	-	7,788,789
TOTAL REVENUE			1,068,194,797	-	7,788,789	-	-	-	7,788,789