

Puget Sound Energy
COMBINED WORKING CAPITAL
For the Twelve Months Ended September 30, 2016
Adjustments 11.23 & 13.23

LINE NO.	(a)	PSE WP "5.03 E&G RB - 5.04 E&G WC 17GRC.xlsx" AMA	STAFF ADJUSTMENT AMA	Per Exh. BAE-3 ISWC REVISED TOTAL AS ADJUSTED BY STAFF AMA	STAFF FOOTNOTE
		(b)	(c) = (d) - (b)	(d)	
1	AVERAGE INVESTED CAPITAL				
2					
3	Total Average Invested Capital	7,389,220,147	(5,036,995)	7,384,183,152	
4					
5	INVESTMENTS				
6					
7	Total Electric (Rate Base and Deferrals)	4,961,861,442	(33,248,323)	4,928,613,119	
8					
9	Total Gas (Rate Base and Deferrals)	1,697,061,852	(47,382,699)	1,649,679,153	
10					
11	Total Electric & Gas Investment (Line 7 + Line 9)	6,658,923,294	(80,631,023)	6,578,292,272	
12					
13					
14	Total Non Operating Investment	425,115,043	84,438,094	509,553,137	(1)
15					
16	Total Average Investments (Line 11 + Line 14)	7,084,038,337	3,807,072	7,087,845,409	
17					
18	Total Investor Supplied Capital (Line 3 - Line 16)	305,181,810	(8,844,067)	296,337,743	
19					
20					
21	INVESTED SUPPLIED WORKING CAPITAL				
22					
23	Electric Working Capital (Line 18, Col. d * Line 24)	227,005,242	(20,943,455)	206,061,786	
24	Electric Working Capital Ratio (Line 7 / Line 16)	74.38%		69.54%	
25					
26	Gas Working Capital (Line 18, Col. d * Line 27)	77,640,607	(8,668,703)	68,971,904	
27	Gas Working Capital Ratio (Line 9 / Line 16)	25.44%		23.27%	
28					
29	Non Operating Working Capital (Line 18, Col. d * Line 30)	535,961	20,768,091	21,304,052	
30	Non Operating Working Capital Ratio (Line 14 / Line 16)	0.18%		7.19%	
31					
32	Footnotes:				
33	(1) Non-Operating includes accounts that accrue or earn interest, CWIP, Non-utility, and or accounts not allowed for rate making purposes.				

Puget Sound Energy Balance Sheet Detail				67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) Investment (i) Non			
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Rate Base	Gas	Operating
8	10100501	Electric - Plant in Service - PP	9,155,191,944				9,155,191,944	9,155,191,944		
9	10100502	Gas - Plant in Service - PP	3,351,244,713				3,351,244,713		3,351,244,713	
10	10100503	Common - Plant in Service - PP	485,420,919				485,420,919	326,105,773	159,315,146	
11	10100601	Electric Plant In Service -Manual Adjustment	41,339				41,339	41,339		
12	10100602	Gas Plant In Service - Manual Adjustments	15,935				15,935		15,935	
13	10100651	Colstrip 1&2 Non-Recoverable Costs	5,340,626				5,340,626	5,340,626		
14	10100661	Colstrip 1&2 Non-Recoverable Costs Cont	(5,340,626)				(5,340,626)	(5,340,626)		
18	10110013	Landis-Gyr Capital Lease	189,115				189,115			189,115
26	10500501	Electric - Plant Held for Future Use -	49,313,213				49,313,213	49,313,213		
27	10500502	Gas - Plant Held for Future Use - PP	3,591,495				3,591,495		3,591,495	
28	10500503	Common - Plant Held for Future Use - PP	-				-			
29	10600501	Electric Plant - NOT CLASSIFIED - PP	37,116,885				37,116,885	37,116,885		
30	10600502	Gas - Plant - NOT CLASSIFIED - PP	34,157,043				34,157,043		34,157,043	
31	10600503	Common - Plant - NOT CLASSIFIED - PP	625,893				625,893	420,475	205,418	
34	10600603	Common NC manual adjustments	5,180				5,180	3,480	1,700	
38	10700013	Construction Support Clearing - Common	1,154,559				1,154,559			1,154,559
41	10700023	CWIP/Retention Clearing (Debit) - Commo	(393,750)				(393,750)			(393,750)
45	10700501	Electric - Construction Work in Progress	246,298,189				246,298,189			246,298,189
46	10700502	Gas - Construction Work in Progress - P	90,134,743				90,134,743			90,134,743
47	10700503	Common - Construction Work in Progress	74,568,739				74,568,739			74,568,739
48	10700601	Electric CWIP - Manual Adjustments	188,199				188,199			188,199
49	10700602	GAS CWIP - Manual Adjustments	262,176				262,176			262,176
50	10700603	Common-Cwip-Manual Adjustments	24,946				24,946			24,946
61	10800061	Accum Depreciation Non-legal Cost of Removal	(80,285,022)				(80,285,022)	(80,285,022)		
62	10800062	Accum Depreciation Non-legal Cost of Removal	(269,970,274)				(269,970,274)		(269,970,274)	
63	10800071	Contra Accum Depreciation Non-legal Cost of Remov	80,285,022				80,285,022	80,285,022		
64	10800072	Contra Accum Depreciation Non-legal Cost of Remov	269,970,274				269,970,274		269,970,274	
68	10800501	Elec-Accum Depreciation -PP	(3,475,713,473)				(3,475,713,473)	(3,475,713,473)		
69	10800502	GAS-Accum Depreciation -PP	(1,296,766,172)				(1,296,766,172)		(1,296,766,172)	
70	10800503	Common-Accum Depreciation -PP	(107,074,993)				(107,074,993)	(71,932,980)	(35,142,013)	
71	10800541	Elec-RWIP-CED3 C.O.R./Salvage-PP	9,806,706				9,806,706	9,806,706		
72	10800543	Common-RWIP-RET1 C.O.R./Salvage PP	123,439				123,439	82,927	40,513	
73	10800552	Gas-RWIP-RET1 C.O.R./Salvage PP	4,311,119				4,311,119		4,311,119	
74	10800601	Electric Depr Reserve - Manual Adjustments	3,875				3,875	3,875		
75	10800602	Gas Depr Reserve - Manual Adjustments	7				7			7
83	11100501	Electric-Accum Amortization - PP	(31,072,844)				(31,072,844)	(31,072,844)		
84	11100502	GAS-Accum Amortization - PP	(5,794,996)				(5,794,996)		(5,794,996)	
85	11100503	Common-Accum Amortization - PP	(90,442,554)				(90,442,554)	(60,759,308)	(29,683,246)	
86	11400001	Electric - Plant Acq Adj. Milwaukee RR	946,172				946,172	946,172		
87	11400002	Gas - Plant Acquisition Adjustment	-				-			
88	11400011	Electric - Plant Acq Adj. DuPont	302,358				302,358	302,358		
89	11400031	Acquisition Adjustment - Encogen	76,622,597				76,622,597	76,622,597		
90	11491001	Acquisition Adjustment - Encogen	-				-			
91	11400061	Mint Farm - Electric Plant Acquisition Adjustments	156,960,791				156,960,791	156,960,791		
92	11400071	Whitehorn - Electric Plant Acquisition	16,950,333				16,950,333	16,950,333		
93	11400081	Fredonia 3 & 4 Electric Plant Acquisition Adjust	-				-			
94	11400091	Ferndale - Electric Plant Acquisition Adjust	31,009,424				31,009,424	31,009,424		
95	11500001	Accum Amort Acq Adj. Milwaukee RR - Electric	(880,239)				(880,239)	(880,239)		
96	11500002	Gas - Accum Prov for Amort of Plant Acquis Ad	-				-			
97	11500011	Accum Amort Acq Adj. DuPont - Electric	(302,358)				(302,358)	(302,358)		
98	11500031	Accumulated Amort Acq Adj. - Encogen	(59,157,664)				(59,157,664)	(59,157,664)		

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment	
								Rate Base	Non Operating
								Electric	Gas
99	11500041	Accum Amort Acquis Adjust - Mint Farm	(33,721,265)				(33,721,265)	(33,721,265)	
100	11500051	Accum Amort Acquis Adjust - Whitehorn	(16,294,655)				(16,294,655)	(16,294,655)	
101	11500061	Accum Amort Acquis Adjust - Ferndale	(3,863,529)				(3,863,529)	(3,863,529)	
102	11591001	Accum Amort Acquis Adjust - Encogen	-				-		
103	11730002	Gas Stored at JP Reservoir - Noncurrent	8,654,564				8,654,564		8,654,564
106	12100503	Non-Utility Property - PP	95,779				95,779		95,779
107	12100513	Non-Utility Property - PP	3,372,007				3,372,007		3,372,007
108	12200003	Accum Prov for Deprec & Amort - Nonutil	-				-		
109	12200503	Provision for Non-Utility Property - PP	172,791				172,791		172,791
110	12310000	Invest in Assoc.-Other than Rainier Receivables	29,743,548				29,743,548		29,743,548
111	12310000(RR)	Invest in Assoc.-Rainier Receivables	-				-		-
112	12400013	Other Investments - Stock Misc	-				-		-
113	12400043	Other Investment Life Insurance	49,046,326				49,046,326		49,046,326
118	12400503	Notes Rec - Intolight	473,567				473,567		473,567
119	12400542	Reserve for Suncadia N/R	(7,320,788)				(7,320,788)		(7,320,788)
120	12400543	Notes Rec - Petersen Family Ltd.	-				-		-
121	12400552	Suncadia N/R agreement	7,320,788				7,320,788		7,320,788
122	12400553	Notes Rec - BOA Keyport Lighting & Capa	1,300,281				1,300,281		1,300,281
131	12400723	Notes Rec. - City of Buckley	18,522				18,522		18,522
132	12400733	Notes Rec -Bio Energy Washington	-				-		-
133	12400743	Notes Rec - West Coast Hospitality	-				-		-
134	12800001	Chelan PUD Contract Prepmnt Requirement	18,500,000				18,500,000	18,500,000	
135	12800003	Qualified Pension Plan funded Status	-				-		-
136	12800011	Ferndale Land Lease Escrow - 2046	1,662,234	x			1,662,234		1,662,234
144	13100543	Cash - State Bank - Concrete	67,014	67,014					
145	13100563	US Bank - General Account 1775586	533,230	533,230					
146	13100573	US Bank - Damage Claims 1771847	14,487	14,487					
151	13101003	Cash-UBOC-Payment Processing Bothell 44	6,503,607	6,503,607					
152	13101013	Cash-UBOC-Bill Payment Consolidator 443	210,732	210,732					
153	13101023	Cash-Key Bank-Concentration 47968102460	21,804,959	21,804,959					
154	13101033	Cash-Key Bank-PSE Receipts 479681024614	721,785	721,785					
160	13101093	Cash-Key Bank-Payroll 190994701174	(90,988)	(90,988)					
161	13101103	Cash-Key Bank-Credit Balance Refund 190	-	-					
162	13101113	Cash-Key Bank-Accounts Payable 19099470	(11,374,995)	(11,374,995)					
163	13101123	Cash-Key Bank- SAP Credit Balance Refun	(1,784,664)	(1,784,664)					
164	13101133	Cash-Key Bank- Checkfree	(114)	(114)					
165	13101143	Cash-Citibank-Direct Debit Deposit AFT	-	-					
166	13101153	Cash - Citibank E-Payment	-	-					
167	13101163	Cash - Key Bank Tri Ad Flex Spending	82,772	82,772					
168	13101183	Cash Credit Card Receipts - Billmatrix	1,644,227	1,644,227					
169	13101193	Cash-Key Bank-DOXO Receipts-5790	15,250	15,250					
170	13101253	Wells Fargo Direct Debit	555,946	555,946					
174	13109003	Cash Desk Clearing	36,623	36,623					
175	13109013	PSE Help Cash Clearing	10,217	10,217					
179	13400021	PSE Merchant Deposit - Transmission	9,528,419			9,528,419	9,528,419		
180	13400031	PSE Transmission Contra - Merchant Deposit	(9,528,419)			(9,528,419)	(9,528,419)		
186	13400073	PSE Ben Protect Trust-Bank of NY Money	1,494,342			1,494,342			1,494,342
193	13400111	BPA RES JD Wind Deposit	50,149			50,149	50,149		
194	13400121	BPA Freddy 1 Control Area Change	-						
195	13400123	Radio Spectrum Purchase Escrow	414,084	x		414,084			414,084
205	13400211	PGE Klamath Peaker Trans Req Deposit	52,300	52,300					
206	13400231	BPA - Mint Farm Station Svcc TSM Firm D	-						
207	13400241	BPA Hopkins Ridge Transmission Deposit	430,882			430,882	430,882		
208	13400251	BPA Residential Exchange Settlement	-						
209	13400261	BPA TSR 80368917-Goldendale Deposit	223,150			223,150	223,150		

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment		
								Rate Base Electric	Gas	Non Operating
210	13400271	LKE Pacific Trust Deposit - Wire & Cable	143,832	143,832						
211	13400281	LKE Pacific Trust Deposit - Transformers	65,994	65,994						
215	13400311	Other Special Deposit-BPA TRS - 50MW	194,700	194,700						
216	13400321	Otr Special Deposits-BPA TSR 81325474	72,078				72,078	72,078		
217	13400322	System	-							
218	13400332	LNG Facility Port of Tacoma Escrow	1,088,552				1,088,552			1,088,552
219	13500003	Petty Cash	10,560	10,560						
220	13500041	Freddie #1 Operating Advance	93,662	93,662						
221	13500051	Colstrip 500KV Transmission O&M Operati	73,353	73,353						
222	13500061	Colstrip 1&2 Operating Advance	1,830,458	1,830,458						
223	13500071	Colstrip 3&4 Operating Advance	1,601,199	1,601,199						
232	13500183	Working Fund - DCG Postage Expenses	100,000	100,000						
233	13500192	Working Funds - Mercer Island	1,250	1,250						
234	13500201	Ferndale Cash Advance (NAES Corporation)	653,068	653,068						
238	13600013	Temporary Cash Investments-Taxable	1,500,000				1,500,000			1,500,000
245	14100311	Notes Receivable Line Extensions in CLX	3,287,182				3,287,182			3,287,182
246	14200003	Customer Accounts Receivable	(2,812)	(2,812)						
260	14200201	Electric Customer Accounts Receivable	149,633,934	149,633,934						
261	14200202	Gas Customer Accounts Receivable	57,389,120	57,389,120						
262	14200203	Cust Accts Recv Unapplied Credits	(4,058,421)	(4,058,421)						
263	14200213	Cust Accts Recv Unapplied Credits	(76,733)	(76,733)						
264	14200223	Cust Payment Returns Clarification Acct	22,259	22,259						
265	14200251	Electric Customer Accounts Receivable	-	-						
266	14200252	Gas CuGas - Cust Accounts Receivable CLX	(255,106)	(255,106)						
267	14200253	Accruals - Customer Accts Recv Unapplie	(93,705)	(93,705)						
271	14300062	Gas Off System Sales - Other ACDts Rec	8,837,435	8,837,435						
272	14300071	A/R Hopkins BPA Transm Int Recble 05TX-11905	-	-						
273	14300072	Jackson Prairie / NW Pipeline - Other A/R	227,314	227,314						
274	14300081	Sumas Gas Pipeline / SoCDo - Other A/R	190,543	190,543						
275	14300082	Jackson Prairie / WWP - Other A/R	276,674	276,674						
276	14300091	Sumas Gas Pipeline / Sumas - Other A/R	-	-						
277	14300101	A/R Hopkins BPA Transm Int Recble 02TX-11040	-	-						
278	14300141	Power Sales - Other ACDts Rec	15,001,305	15,001,305						
279	14300142	Other Accounts Receivable - Pilchuck Co	-	-						
280	14300151	Transmission - Other ACDts Rec	1,186,337	1,186,337						
281	14300171	BPA Residential Exchange - Other ACDts Rec	11,765,127	11,765,127						
282	14300193	IRS Interest Receivable	-	-						
283	14300211	A/R - Crystal Mountain Insurance Receivable	-	-						
284	14300213	Other ACDts Rec - Misc	477	477						
285	14300221	A/R - Hopkins II Res	-	-						
286	14300231	Mint Farm Property Taxes Receivable - Wayzata	-	-						
287	14300241	A/R State and City Tax Receivable	102,543				102,543			102,543
288	14300251	A/R - AEGIS Limited for the Zilz matter	-	-						
289	14300253	Other ACDts Rec.- Miscellaneous	-	-						
290	14300261	Lower Snake River BPA Transmission Interest Receival	4,299,088				4,299,088			4,299,088
297	14300323	Emp Rec / Payroll Advances & Misc - OARM	(89)	(89)						
298	14300331	A/R - JPUD APA	-	-						
299	14300333	Loans - Exit Payback - Other ACDts Rec	44,585	44,585						
300	14300341	A/R - California ISO	6,344	6,344						
319	14300703	A/R - Miscellaneous - CLX	11,244,470	11,244,470						
320	14300713	A/R - Energy Division	30,653	30,653						
321	14300723	A/R - Treble Damages - Energy Diversion	36,191	36,191						
322	14300733	A/R - Damage Claims	13,706,913	13,706,913						
323	14300743	A/R Treble Damages - Damage Claims	621,846	621,846						
324	14300763	Accruals - CIS A/R - Miscellaneous	1,143,258	1,143,258						

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment	
								Rate Base	Non Operating
								Electric	Gas
325	14300773	Accruals - CIS A/R - Damage Claims	-	-	-	-	-	-	-
326	14300901	A/R - Refundable Federal Fuel Tax	-	-	-	-	-	-	-
327	14300913	A/R - EES Shopify Credit Card Receivabl	(18)	-	(18)	-	-	-	-
328	14300921	A/R - Snohomish PUD - Beverly Park Subs	685,987	685,987	-	-	-	-	-
333	14301022	Refundable GST on PSE Gas Purchase	3,675,712	3,675,712	-	-	-	-	-
334	14301033	A/R - PSE Recovery Seeker via Pacific Exchange	107,156	107,156	-	-	-	-	-
335	14301041	Elec OMRC Reimbursable by 3rd Party -ST	2,896	2,896	-	-	-	-	-
336	14301042	Gas OMRC Reimbursable by 3rd Party -ST	-	-	-	-	-	-	-
337	14301043	A/R - Biogas Sales	1,984,375	-	-	-	1,984,375	-	1,984,375
354	14400311	APUA - Electric Customer Accts Receivable	(5,737,480)	(5,737,480)	-	-	-	-	-
355	14400312	APUA - Gas Customer Accts Receivable	(1,618,566)	(1,618,566)	-	-	-	-	-
356	14400313	APUA - Miscellaneous Receivables	(475,897)	(475,897)	-	-	-	-	-
357	14400323	APUA -Energy Diversion	390	390	-	-	-	-	-
358	14400343	APUA - Damage Claims	(1,667,911)	(1,667,911)	-	-	-	-	-
359	14400353	APUA - Treble Damage Claims	(620,935)	(620,935)	-	-	-	-	-
360	14600000	Intercompany Accounts receivable	586,664	-	-	-	586,664	-	586,664
361	14600010	Intercompany Accounts - PSE Funding	-	-	-	-	-	-	-
362	15100021	Fuel Stock - Colstrip 1&2	3,572,142	3,572,142	-	-	-	-	-
363	15100031	Fuel Stock - Colstrip 3&4	3,647,165	3,647,165	-	-	-	-	-
364	15100041	Fuel Stock - Colstrip 3&4 Fuel	237,094	237,094	-	-	-	-	-
365	15100061	Fuel Stock - Crystal Mountain	28,057	28,057	-	-	-	-	-
366	15100081	Fuel Stock - Whitehorn #1	1,534,943	1,534,943	-	-	-	-	-
367	15100091	Fuel Stock - Frederickson #1	1,779,963	1,779,963	-	-	-	-	-
368	15100101	Fuel Stock - Fredonia 1&2	4,394,513	4,394,513	-	-	-	-	-
369	15100121	Fuel Stock - Frederickson #1	-	-	-	-	-	-	-
370	15100122	Fuel Stock - Propane SWARR Station	296,568	296,568	-	-	-	-	-
375	15100181	Fuel Stock - Colstrip 1&2 Propane	77,864	77,864	-	-	-	-	-
376	15100201	Fuel Stock - Tenaska - Oil	-	-	-	-	-	-	-
377	15100211	Fuel Stock - Pooled CT Non-Core Gas Inv	(28,000)	(28,000)	-	-	-	-	-
378	15100221	Fuel Stock-CT Non-Core Gas @ JacksonPrairie-CONT	831,350	831,350	-	-	-	-	-
382	15100271	Fuel Stock - Ferndale	2,794,620	2,794,620	-	-	-	-	-
383	15100281	Fuel Stock-Cedar Hills Gas Pipeline Imbalance	-	-	-	-	-	-	-
384	15100291	Fuel Stock-CT Non-Core LNG at Plymouth	343,476	343,476	-	-	-	-	-
385	15101001	Fuel Stock - Encogen Oil	-	-	-	-	-	-	-
386	15101011	Fuel Stock - Encogen Natural Gas	-	-	-	-	-	-	-
387	15111001	Fuel Stock - Encogen Oil	244,180	244,180	-	-	-	-	-
388	15111011	Fuel Stock - Encogen Natural Gas	-	-	-	-	-	-	-
389	15400003	Plant Materials and Supplies (Set-up 1998)	-	-	-	-	-	-	-
390	15400023	Inventory - Pre-Capitalized Material	10,682,902	10,682,902	-	-	-	-	-
391	15400031	Plant Materials - Colstrip 1 & 2	5,817,309	5,817,309	-	-	-	-	-
392	15400033	Inventory Reserve Account - Pre-Capitalized M	(10,682,520)	(10,682,520)	-	-	-	-	-
393	15400041	Plant Materials - Colstrip 3 & 4	4,362,997	4,362,997	-	-	-	-	-
394	15400061	Encogen Storeroom	19,833,263	19,833,263	-	-	-	-	-
395	15400071	Hopkins Ridge Storeroom	-	-	-	-	-	-	-
396	15400081	Wild Horse Wind Farm Storeroom	-	-	-	-	-	-	-
397	15400101	Electric - Plant Material & Supplies	29,705,880	29,705,880	-	-	-	-	-
398	15400102	Gas - Plant Material & Supplies	5,888,663	5,888,663	-	-	-	-	-
399	15400103	Plant Material & Supplies	19,321,774	19,321,774	-	-	-	-	-
407	15400181	Inventory - Ferndale	3,549,876	3,549,876	-	-	-	-	-
412	15600003	CH Biogas Pipeline Imbalance	228,040	-	-	-	228,040	-	228,040
413	15810001	California Carbon Allowances -ST	10,371	10,371	-	-	-	-	-
414	16300023	Undistributed Stores Expense	3,324,667	3,324,667	-	-	-	-	-
415	16300063	Undistributed Substation Equipment Stor	529,714	529,714	-	-	-	-	-
419	16410002	SGS-1 Gas Stored Underground	14,432,171	14,432,171	-	-	-	-	-
420	16410012	SGS-2 Gas Stored Underground	3,045,163	3,045,163	-	-	-	-	-

Puget Sound Energy Balance Sheet Detail							67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment		
								Electric	Gas	Non Operating
421	16410022	Clay Basin Gas Storage - 00925	16,982,005	16,982,005						
422	16410042	AECO - Gas Stored Underground	-	-						
423	16420002	Liquefied Natural Gas Stored	72,025	72,025						
424	16420012	LNG - Gig Harbor	45,431	45,431						
428	16500013	Prepmts - Puget Auto / General Liability	2,025,446	2,025,446						
434	16500063	Prepmts - Puget Workman's Comp - Aegis	206,037	206,037						
435	16500071	Prepaid - Swinomish Tribal Res 115kv TSM -Long Ter	25,097	25,097						
436	16500073	Prepmts - Workman Comp / Letters of Credit	-	-						
437	16500083	Prepmts - All Risk Property Insurance	1,629,987	1,629,987						
438	16500093	Prepmts - King Air Aircraft Insurance	-	-						
439	16500103	Prepmts - M&M Consulting Fee	16,667	16,667						
440	16500113	Prepmts - Pollution Control Bond	-	-						
441	16500123	Prepaid- Transmission software	271,165	271,165						
442	16500133	Prepaid - Aclara SW fees	-	-						
443	16500143	Prepaid- D&O Insurance (annual)	265,843	265,843						
444	16500153	Prepamnts - Datalink Symantec SW Maintenance	53,414	53,414						
445	16500163	Prepmts - Fiduciary Liability Insurance	-	-						
446	16500173	Ppd - Corporation Executive Board (CEB)	7,799	7,799						
447	16500183	Ppd - Annual Credit Rating Fee	187,384	187,384						
448	16500193	Prepaid Dice Advertising Short-Term	-	-						
449	16500241	Prepayments - Hopkins Ridge Prop Insurance	-	-						
450	16500251	Prepaid Prometheus Software Maintenance	14,078	14,078						
454	16500283	Prepaid SAP Support	1,047,175	1,047,175						
455	16500313	Prepayments - Misc Employee Benefits	-	-						
456	16500321	Prepaid - WECC Dues	449,485	449,485						
457	16500331	Prepaid - Peak Reliability	571,265	571,265						
458	16500333	Prepmts - Heavy Vehicle Licenses	878	878						
459	16500341	Prepmts - License Fee - Users of Water	-	-						
460	16500343	Prepmts - 3 yr. Websense License	-	-						
461	16500351	Prepaid - MCG EAS Hosting	57,120	57,120						
462	16500361	Prepmts - Electric - Municipal Taxes	-	-						
463	16500373	Prepmts - Interest	8,679	8,679						
464	16500383	Microsoft Maintenance Contract	556,670	556,670						
465	16500393	Prepmts - State Street Cond Trustee Fee	-	-						
466	16500401	Prepmts - FERC Annual Land Use - Lower Baker	27,454	27,454						
467	16500403	Prepmts - Optimize Networks Maintenance	-	-						
468	16500411	Prepmts - FERC Annual Land Use - Upper Baker	27,454	27,454						
469	16500413	Prepmts - Areva Software Support Servi	222,084	222,084						
470	16500433	Prepaid - Ecologic Analytics Software 2011	223,053	223,053						
471	16500443	Prepaid - OSISOft Software Renewal 2011	153,988	153,988						
476	16500493	Prepaid - Lenovo Maintenance Renewal	3,352	3,352						
477	16500501	Unamortized Premiums Paid on Unexpired Option	-	-						
478	16500532	Prepaid Gas Option	586,439	586,439						
479	16500551	Prepaid Exp - Hopkins Ridge Interconnec	-	-						
480	16500553	Prepaid- Miscellaneous	6,760	6,760						
481	16500563	Prepayments - Licensing Fees (Vehicles)	81,224	81,224						
485	16500583	Prepaid - PowerPlant Maintenance Contra	110,450	110,450						
486	16500591	Prepaid - Goldendale Capital Maintenanc	59,164	59,164						
487	16500593	Prepaid Annual Bus Passes	-	-						
488	16500601	Prepaid - Goldendale Expense Maintenanc	252,670	252,670						
489	16500611	Prepaid Edison Electric Institute dues	327,749	327,749						
490	16500612	Prepaid American Gas Association Dues	206,186	206,186						
491	16500621	Prepmts - Lower Snake River 500KV Trans	-	-						
492	16500622	Prepaid NW Gas Association Dues	40,034	40,034						
493	16500623	Prepaid Subscrptns	34,063	34,063						

Puget Sound Energy Balance Sheet Detail							67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Electric	Investment Rate Base Gas	Non Operating
494	16500631	Prepaid - NW Energy Coalition Membership	-	-	-	-	-	-	-	-
495	16500632	City of Burien Gas Permits & Fees	-	-	-	-	-	-	-	-
496	16500633	Prepaid -2007 CISCO Smartnet (Dimension	112,417	112,417	-	-	-	-	-	-
497	16500641	Prepaid Rent for Skagit Svc Ctr	-	-	-	-	-	-	-	-
498	16500643	Prepaid - INSSINC - Futrak Maintenance	18,250	18,250	-	-	-	-	-	-
499	16500651	Prepaid - Freddy 1 Capital FFH	217,142	217,142	-	-	-	-	-	-
500	16500653	Prepaid Envelopes - Common	-	-	-	-	-	-	-	-
501	16500661	Prepaid - Freddy 1 Expense FFH	469,773	469,773	-	-	-	-	-	-
502	16500663	Prepaid-Corporate Membership E Source	-	-	-	-	-	-	-	-
503	16500671	Prepaid - Freddy 1 Inventory	453,102	453,102	-	-	-	-	-	-
504	16500673	Prepayments - Treasury Licensing Fees	103,867	103,867	-	-	-	-	-	-
505	16500681	Prepaid - Goldendale Inventory	13,314	13,314	-	-	-	-	-	-
506	16500683	Prepaid - GEC/NICE Short Term	3,194	3,194	-	-	-	-	-	-
507	16500691	Prepaid -OMS HW Maintenance Agreement	-	-	-	-	-	-	-	-
508	16500693	Prepaid-GE Smallworld Software Support 2011	149,322	149,322	-	-	-	-	-	-
509	16500701	Prepaid - Sumas Capital FFH	-	-	-	-	-	-	-	-
510	16500703	Prepaid-Optimize Networks Steelhead Support	34,793	34,793	-	-	-	-	-	-
515	16500731	Prepaid - Mint Farm Capital FFH	100,606	100,606	-	-	-	-	-	-
516	16500733	Prepaid - Oracle Software Support	-	-	-	-	-	-	-	-
517	16500741	Prepaid - Mint Farm Expense FFH	112,801	112,801	-	-	-	-	-	-
518	16500743	Prepaid - CGI Mobile Workforce SW Support	75,871	75,871	-	-	-	-	-	-
519	16500751	Prepaid - Mint Farm Inventory	3,265	3,265	-	-	-	-	-	-
520	16500753	Prepaid - Oracle Software Support	445,654	445,654	-	-	-	-	-	-
521	16500761	Prepaid - Mint Farm Acquisition Insurance	-	-	-	-	-	-	-	-
522	16500763	Prepaid-Sycamore SW Support	58,205	58,205	-	-	-	-	-	-
526	16500783	Prepayment-SAS SW Maintenance Renewal	50,969	50,969	-	-	-	-	-	-
538	16500881	Prepmts - Colstrip 3&4 Lime Contract -	26,042	26,042	-	-	-	-	-	-
539	16500883	Prepaid- Hanson Dam SeaTac Site	-	-	-	-	-	-	-	-
540	16500891	Prepaid Advisory LiDAR	-	-	-	-	-	-	-	-
541	16500893	Prepaid - Checkpoint Structure	49,887	49,887	-	-	-	-	-	-
542	16500901	Prepaid - LSR Leaseholder Minimum Rent	54,215				54,215			54,215
543	16500903	Prepaid - SAP - IT Services	-							
544	16500911	Prepaid - ROW Dist Crossing Rainbow Bridge LT	48,466	48,466	-	-	-	-	-	-
549	16500953	Prepaid - Workiva Subscription LT	14,445	14,445	-	-	-	-	-	-
550	16501003	Advance/Down Payments	34,634	34,634	-	-	-	-	-	-
551	16501011	Wildhorse Prepaid O&M to Vestas	-	-	-	-	-	-	-	-
552	16501013	Prepaid - Future Year Expenses	301,273	301,273	-	-	-	-	-	-
556	16501051	EMC - SW/HW Maintenance Renewal ST	307,043	307,043	-	-	-	-	-	-
562	16501083	Prepaid Linked In Advertising - Short Term	17,174	17,174	-	-	-	-	-	-
563	16501093	Prepaid- Indeed Advertising Short Term	-	-	-	-	-	-	-	-
564	16501101	Prepaid - OATI Annual Services	2,589	2,589	-	-	-	-	-	-
565	16501103	Prepaid - Sirius maintenance Contract - Short Term	54,724	54,724	-	-	-	-	-	-
566	16501113	Prepaid - WWT F5 Support	26,285	26,285	-	-	-	-	-	-
567	16502001	Prepaid-Colstrip 1&2 Misc- Short Term	28,083				28,083			28,083
568	16502003	Prepaid - Info Global Solutions	15,713	15,713	-	-	-	-	-	-
569	16502013	Prepaid Voice Print International - Short Term	63,888	63,888	-	-	-	-	-	-
570	16502021	Prepaid- Colstrip 3&4 Misc - Short Term	43,254				43,254			43,254
571	16502023	Prepaid Platts Subscription - Short Term	64,249	64,249	-	-	-	-	-	-
572	16502033	Prepaid PSE Building Brokerage Fee - Short Term	12,500	12,500	-	-	-	-	-	-
573	16502043	Prepaid Glassdoor Invoice - Short Term	-	-	-	-	-	-	-	-
574	16502053	Prepaid RSA - Archer Software Maintenance ST	46,284	46,284	-	-	-	-	-	-
575	16502063	Prepaid-Corner Stone-Palms Payments-Short Term	79,178	79,178	-	-	-	-	-	-
576	16502073	Prepaid-Smartpros-Short Term	-	-	-	-	-	-	-	-
577	16502083	Prepaid- TAIT/Zetron Support Agreement-ST	15,241	15,241	-	-	-	-	-	-
578	16502093	Prepaid - Structured-Symantac Renewal - Short Term	-	-	-	-	-	-	-	-

Puget Sound Energy Balance Sheet Detail							67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment		
								Rate Base	Gas	Non Operating
								Electric		
579	16502103	Prepaid-Doble Engineering Equip Lease-ST	55,809	55,809						
580	16502011	Prepaid-Big 4 Telecommunications Exp- Short-Term	2,402	2,402						
581	16502113	Prepaid- Tensing Annual Maintenance & Support-ST	46,110	46,110						
582	16502123	Prepaid - Open Text -ST	2,464	2,464						
583	16502133	Prepaid-ServiceNow-Maintenance Service Contract-ST	216,525	216,525						
584	16502143	16502143-Prepaid-Enterpr Licens Cisco Telephony M	20,761	20,761						
585	16502153	Prepaid-Annual Maintan for LogRhythm-ST	104,338	104,338						
586	16502163	Prepaid-CEB - Annual CIO Membership	43,469	43,469						
587	16502173	Prepaid - CheckPoint Structure	157,984	157,984						
588	16502181	Prepaid - Swinomish Tribal Res 115kv TS	7,255	7,255						
589	16502191	Prepaid - LSR Leaseholder Minimum Rent	293,079	293,079						
590	16502201	Prepaid - ROW Dis Crossing Rainbow Brid	11,150	11,150						
591	16502213	Prepaid - Workiva Subscription - ST	33,016	33,016						
592	16502221	Prepaid - Goldendale Capital Maint Majo	7,432,442	7,432,442						
593	16502231	Prepaid - Goldendale Expense Maint Majo	793,976	793,976						
594	16502241	Prepaid - Goldendale Inventory - ST	40,659	40,659						
595	16502261	Prepaid - Mint Farm Capital FFH - Major	56,478	56,478						
596	16502271	Prepaid - Mint Farm Expense FFH - Major	47,875	47,875						
597	16502381	Prepaid - Freddy 1 Capital FFH - Major	52,567	52,567						
598	16502382	Prepaid - Gas Options - ST	1,669,165				1,669,165			1,669,165
599	16502391	Prepaid - Freddy 1 Expense FFH - Major	113,725	113,725						
600	16502393	Prepaid - GEC/NICE - ST	12,136	12,136						
601	16502401	Prepaid - Freddy 1 Inventory - Major Ma	99,495	99,495						
602	16502403	Prepaid - TriplePoint - Futrak Maintena	69,350	69,350						
603	16502413	Prepaid - PSE Building Brokerage Fee -	47,500	47,500						
604	16502423	Prepaid - Enterpr Licens Cisco TeleMain	78,892	78,892						
605	16502433	Prepaid - SAI Global License - ST	25,567	25,567						
606	16502453	Prepaid - TAIT SW Support Svcs - ST	68,255	68,255						
607	16502443	Prepaid - CISCO Smartnet (DimensionData	606,386	606,386						
608	16502473	Prepaid - ServiceNow Project Portfolio	24,638	24,638						
609	16502483	Prepaid - Coriant America - ST	3,089	3,089						
610	16504003	Prepaid - GEC/NICE - Long Term	6,068	6,068						
611	16504013	Prepaid Voice Print International - Long Term	1,359	1,359						
612	16504023	Prepaid - TAIT SW Support Svcs - LT	180,462	180,462						
613	16504033	Prepaid PSE Building Brokerage Fee - Term Term	21,667	21,667						
614	16504043	Prepaid-TriplePoint-Futtrak Maintenance-LT	16,425	16,425						
615	16504053	16504053-Prepaid Enterpr Licens Cisco Telephony M	74,048	74,048						
616	16504063	Prepaid - GEC/NICE - LT	16,927	16,927						
617	16504073	Prepaid - PSE Building Brokerage Fee -	58,333	58,333						
618	16504083	Prepaid - TriplePoint - Futrak Maintena	27,375	27,375						
619	16504093	Prepaid - Enterprise Licens Cisco Maint	389,911	389,911						
620	16504101	Prepaid - Swinomish Tribal Res 115kv TS	84,208	84,208						
621	16504112	Prepaid - Gas Options - LT	946,564				946,564			946,564
622	16504171	Prepaid - Goldendale Capital Maint Majo	2,033	2,033						
623	16504181	Prepaid - Goldendale Expense Maint Majo	1,116	1,116						
624	16504191	Prepaid - Goldendale Inventory - LT	33	33						
625	16504201	Prepaid - WWT F5 Support	6,876	6,876						
626	16504221	Prepaid - ROW Dis Crossing Rainbow Brid	166,986	166,986						
627	16504223	Prepaid - SAI Global License - LT	65,480	65,480						
628	16504231	Prepaid - Freddy 1 Capital FFH - Major	871,588	871,588						
629	16504233	Prepaid - CISCO Smartnet (DimensionData	946,636	946,636						
630	16504241	Prepaid - Freddy 1 Expense FFH - Major	1,885,625	1,885,625						
631	16504251	Prepaid - Freddy 1 Inventory - Major Ma	1,718,451	1,718,451						
632	16504253	Prepaid - Workiva Subscription - LT	2,064	2,064						
633	16504261	Prepaid - Mint Farm Capital FFH - Major	708,149	708,149						

**Puget Sound Energy
Balance Sheet Detail**

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

Line	Account	Account Description	(c) AMA (September 16)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	(h) Investment		
								(h) Investment		
								(h) Rate Base	(i) Gas	(j) Non Operating
634	16504271	Prepaid - Mint Farm Expense FFH - Major	692,427	692,427						
635	16502463	Prepaid - ZETRON SW Support Svcs - ST	92,033	92,033						
636	16504273	Prepaid - ZETRON SW Support Svcs - LT	155,158	155,158						
637	16504283	Prepaid - Coriant America - LT	5,664	5,664						
638	16580001	Long Term Portion of Prepayment Electri	(6,001,114)	(6,001,114)						
639	16580002	Long Term Portion of Prepayment Gas - C	(946,564)	(946,564)						
640	16580003	Long Term Portion of Prepayment Common	(1,535,624)	(1,535,624)						
641	16590001	Long Term Portion of Prepayment Electri	6,001,114	6,001,114						
642	16590002	Long Term Portion of Prepayment Gas	946,564	946,564						
643	16590003	Long Term Portion of Prepayment Common	1,535,624	1,535,624						
650	17300001	Electric - Accrued Utility Revenue	117,809,063	117,809,063						
651	17300002	Gas - Unbilled Revenue	39,376,843	39,376,843						
655	17400001	Energy Storage	7,217,785	7,217,785						
656	17500001	Unrealized Gain ST - Core Pwr/Gas for Pwr	22,035,199				22,035,199			22,035,199
657	17500002	Unrealized Gain ST - Core Gas	7,041,193				7,041,193			7,041,193
658	17500011	Unrealized Gain LT - Core Pwr/Gas for Pwr	5,303,016				5,303,016			5,303,016
659	17500012	Unrealized Gain LT - Core Gas	1,355,187				1,355,187			1,355,187
683	18100003	6.74% MT Notes Due 06/15/18 - Unamort Debt Ex	222,885			222,885				
684	18100063	9/1/20 Bonds 27th - Unamort Debt Expense	-			-				
685	18100083	Med Term Notes - B - Unamort Debt Expense	-			-				
686	18100093	Med Term Notes - C - Unamort Debt Expense	43,172			43,172				
690	18100203	\$250M 30 Year Senior Notes	1,571,991			1,571,991				
691	18100213	Amort \$425MM 4.30% Sr Notes due 2045 Is	4,402,187			4,402,187				
692	18100223	2013 Pollution Control Bonds	1,233,961			1,233,961				
693	18100231	1995 Conservation Bonds - Unamort Debt Exp	-			-				
694	18100233	4% Pollution Control Rev Series 2013B Due 3/2031	208,532			208,532				
701	18100473	7.02% MT Note Issued - Unamort Debt Expen	1,180,384			1,180,384				
702	18100483	6.46% MTN Series B Due 3/9/09 - Unamort	-			-				
703	18100493	7.00% MTN Series B Due 3/9/29 - Unamort	411,991			411,991				
715	18100663	\$350M Hedging Credit Facility PSE 2013	763,089			763,089				
716	18100673	\$650M Liquidity Credit Facility PSE 2013	1,370,892			1,370,892				
721	18100923	\$250 Million 4.434% Sr. Notes due 2041	2,218,963			2,218,963				
722	18100933	\$45 Million 4.70% Sr. Notes due 2051	455,591			455,591				
723	18100973	6.75% Sr Notes due 1/15/2016 - Unamort	-			-				
724	18100993	5.197% Snr Notes Due 10/01/15 - Unamort Debt Expe	-			-				
725	18101023	6.724% MTN due 6/15/2036 - Unamort Debt Expense	1,711,148			1,711,148				
726	18101033	6.274% Senior Notes Due 3/15/2037 - Unamortized Dc	2,006,765			2,006,765				
727	18101043	Hedging Credit Facility - Unamort Debt Expense	-			-				
728	18101053	6.974% Jr Sub Notes (Hybrid) due 6/1/20	490,139			490,139				
729	18101073	PSE Capital Credit Agreement	-			-				
730	18101083	PSE Operating Credit Agreement	491,557			491,557				
731	18101093	PSE Hedging Credit Agreement	378,712			378,712				
732	18101103	2008 PSE Bridge Loan Agreement	-			-				
733	18101113	5.757% MTN due 10/1/2039 - Unamort Debt Expense	2,780,075			2,780,075				
734	18101123	March 2010 Bond Issue	2,698,748			2,698,748				
735	18101133	PSE Summer 2010 Bonds	2,091,748			2,091,748				
736	18101143	2011 March Senior Notes	2,566,076			2,566,076				
744	18210231	12/13/2006 Storm - 10 yr Amort	20,561,659	20,561,659						
745	18210241	2006 Storm - 4 yr Amort	-	-						
746	18210251	2007 Storm - 4 yr Amort	-	-						
747	18210261	2010 Storm Excess Costs	50,186	50,186						
748	18210271	2008 Storm - 4 yr Amortization	-	-						
749	18210281	2012 Storm Excess Costs	60,295,490	60,295,490						
750	18210291	2010 Storm - 4 Yr Amortization	596,567	596,567						
751	18210301	2014 Storm Excess Costs	18,185,599	18,185,599						

Puget Sound Energy Balance Sheet Detail			67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing				Investment			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Rate Base Electric	Gas	Non Operating
752	18210311	18210311-2015 Storm Excess Costs	20,945,873	20,945,873						
753	18210321	2016 Storm Excess Costs	2,551,847	2,551,847						
754	18220001	White River Preliminary Survey Tunnel I	-							
755	18220011	White River Plant Costs Reg Asset	65,708,857			65,708,857	65,708,857			
756	18220021	White River Land Reg Asset	743,112			743,112	743,112			
757	18220031	White River accum Depreciation to 1/15/	(18,818,584)			(18,818,584)	(18,818,584)			
758	18220041	White River accum Amort. from 1/16/04 R	(18,247,820)			(18,247,820)	(18,247,820)			
759	18220061	Proceeds from CWA for White River Plant Sale	(30,211,681)			(30,211,681)	(30,211,681)			
760	18220091	Upper Baker - Unrecovered Plant & Reg. Study Costs	180,951			180,951	180,951			
761	18220101	Electron Unrecovered Loss	9,721,848			9,721,848	9,721,848			
762	18230001	Tenaska Regulatory Asset	-			-	-			
763	18230002	FAS - 109 Gas	1,368,237			1,368,237				1,368,237
764	18230011	Tenaska -Tax Indemnification	-			-	-			
765	18230021	Electric Conservation not in RB	80,895,650			80,895,650				80,895,650
766	18230031	Electric - Def AFUDC - Regulatory Asset	51,386,937			51,386,937		51,386,937		
767	18230032	Gas Conservation - Tracker Programs	11,077,737			11,077,737				11,077,737
768	18230041	Electric - Colstrip Common FERC Adj - Reg Ass	21,589,277			21,589,277		21,589,277		
769	18230042	UG950288 DSM Tracker Balance	(3,363,059)			(3,363,059)				(3,363,059)
770	18230051	Electric - accum Amort Colstrip Common FERC A	(16,862,151)			(16,862,151)		(16,862,151)		
771	18230061	Electric - Colstrip Def Depr FERC Adj - Reg A	1,142,944			1,142,944		1,142,944		
772	18230071	Electric - BPA Power Exch Invstmt - Reg Asset	113,632,921			113,632,921		113,632,921		
773	18230081	Electric - BPA Power Exch Inv Amort - Reg Ass	(109,224,738)			(109,224,738)		(109,224,738)		
782	18230281	Electric - Gross PCA	228,537			228,537				228,537
783	18230291	Electric - Gross PCA - Contra	(228,537)			(228,537)				(228,537)
784	18230301	Interest on PTC Deferred Tax	-			-				
785	18230311	Env Rem - UG Tank - Whidbey Is. (Future	30,000			30,000				30,000
788	18230351	Chelan PUD Contract Initiation	110,455,689			110,455,689		110,455,689		
793	18230401	White River Proj. - CWA AOA- Reg Asset	13,262			13,262		13,262		
800	18230621	Cons Costs NIRB - 1998 Conservation Rider	(57,203,590)			(57,203,590)				(57,203,590)
801	18230631	FAS 109 Taxes	70,002,825			70,002,825				70,002,825
802	18230641	White River Relicensing & CWIP Reg Asse	-			-				
803	18230691	White River Salvage	(474,402)			(474,402)		(474,402)		
804	18230711	PCA YR #2 Gross	3,693,916			3,693,916				3,693,916
805	18230721	PCA YR #2 Gross - Contra	(3,693,916)			(3,693,916)				(3,693,916)
806	18230731	PCA YR #3 Gross	1,244,695			1,244,695				1,244,695
807	18230741	PCA YR #3 Gross - Contra	(1,244,695)			(1,244,695)				(1,244,695)
808	18230751	PCA YR #4 Gross	(1,546,936)			(1,546,936)				(1,546,936)
809	18230761	PCA YR #4 Gross - Contra	1,546,936			1,546,936				1,546,936
810	18230771	PCA Company Portion	7,542,206			7,542,206				7,542,206
811	18230781	PCA Company Portion - contra	(7,542,206)			(7,542,206)				(7,542,206)
812	18230791	PCA Customer Portion	3,817,716			3,817,716				3,817,716
813	18230801	PCA - Customer Deferral Contra	-			-				
814	18230811	PCA YR #5 Gross	(83,879)			(83,879)				(83,879)
815	18230821	PCA YR #5 Gross - Contra	83,879			83,879				83,879
816	18230831	PCA YR #6 Gross	(3,776,584)			(3,776,584)				(3,776,584)
817	18230841	PCA YR #6 Gross # Contra	3,776,584			3,776,584				3,776,584
818	18230851	PCA YR #7 Gross	(220,616)			(220,616)				(220,616)
819	18230861	PCA YR #7 Gross - Contra	220,616			220,616				220,616
820	18230871	PCA YR #8 Gross	3,783,762			3,783,762				3,783,762
821	18230881	PCA YR #8 Gross - Contra	(3,783,762)			(3,783,762)				(3,783,762)
822	18230891	PCA YR #9 Gross	4,520,441			4,520,441				4,520,441
828	18230971	White River Land Sales Costs	2,749,643			2,749,643		2,749,643		
829	18230981	PCA YR #9 Gross - Contra	(4,520,441)			(4,520,441)				(4,520,441)
835	18231051	PCA YR#10 Gross	(34,827,817)			(34,827,817)				(34,827,817)
836	18231061	PCA YR#10 Gross - Contra	34,827,817			34,827,817				34,827,817

Puget Sound Energy Balance Sheet Detail			67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment		
								Rate Base	Non	
								Electric	Gas	Operating
837	18231071	GLD - 2011 Hot Gas Path Ppd Major Maint.	-				-			-
838	18231081	PCA Yr#11 Gross	(25,644,564)				(25,644,564)			(25,644,564)
839	18231091	PCA YR#11 Gross-Contra	25,644,564				25,644,564			25,644,564
840	18231141	PCA YR#12 Gross	(37,820,617)				(37,820,617)			(37,820,617)
841	18231151	PCA YR#12 Gross - Contra	37,820,617				37,820,617			37,820,617
842	18231161	PCA YR#13 Gross	40,067,181				40,067,181			40,067,181
843	18231171	PCA YR#13 Gross - Contra	(40,067,181)				(40,067,181)			(40,067,181)
844	18231181	PCA YR #14 Gross	10,110,015				10,110,015			10,110,015
845	18231191	PCA YR #14 Gross - Contra	(10,110,015)				(10,110,015)			(10,110,015)
846	18231241	Env Rem-White Rvr/Buckley Ph I Head Fut	251,147				251,147			251,147
847	18231251	Env Rem-White Rvr/Buckley Ph I Headwork	1,288				1,288			1,288
848	18232221	Env Rem - Buckley Headworks Site Est Fu	198,721				198,721			198,721
849	18232241	Buckley Headworks Remediation Costs	-				-			-
850	18232251	Buckley Ph II Burn Pile & Wood Debris E	2,145,061	2,145,061			-			-
851	18232261	Env Rem - Duwamish River Site (Future Cost Est.)	449,096				449,096			449,096
852	18232271	Env Rem - Duwamish River Site (former G	354,043	354,043			-			-
853	18232281	Env Rem - Olympia Svc Capacitor Site	-				-			-
854	18232291	Env Rem - Bellevue G.O.UST Site Est Fut	-				-			-
855	18232301	LSR Deposit Def UE-100882	68,955,038				68,955,038	68,955,038		-
856	18232311	LSR Def Carrying Costs UE-100882	14,572,389				14,572,389	14,572,389		-
857	18232321	Colstrip 1&2 WeCo Coal Reserve Payment UE-111041	1,875,000				1,875,000	1,875,000		-
858	18232331	LSR Def Phase 1 UE-111048	765,557				765,557	765,557		-
862	18233061	Env Rem - UG Tank -Poulsbo Service Cent	20,000	20,000			-			-
863	18233071	Env Rem - UG Tank - Kent Fleet	-				-			-
864	18233081	Env Rem-Olympia SVC Capacitor Site Futu	-				-			-
865	18233091	Tenino Service Center - UG Tank - Env	198,092	198,092			-			-
866	18233101	Env. Rem. - Bremerton UST Def Site	-				-			-
867	18233121	Env Rem - UG Tank - Bremerton (Future C	-				-			-
868	18233131	Env Rem - Factoria UST Def Site	-				-			-
869	18233141	Env Rem - UG Tank Factoria (Future Cost Est)	-				-			-
876	18235521	Mint Farm Deferral - UE-090704	25,799,228				25,799,228	25,799,228		-
877	18235531	WHE Deferral - UE090704	-				-			-
878	18236021	White River Relicensing - UE-040641	15,256,064				15,256,064	15,256,064		-
879	18236022	Env Rem - UG Tank - Estimated Future Co	-				-			-
880	18236031	White River Safety & Regulatory - UE-040641	2,873,006				2,873,006	2,873,006		-
881	18236041	White River Water Rights - UE-040641	(228,710)				(228,710)	(228,710)		-
882	18236051	White River Relicensing - UE-040641 - Post Jan 15, 20	107,025				107,025	107,025		-
883	18236061	White River Safety & Regulatory - UE-040641 - Post J	1,031,543				1,031,543	1,031,543		-
884	18236071	White River Water Rights - UE-040641 - Post Jan 15, 20	671,053				671,053	671,053		-
885	18236081	White River - CWA	-				-			-
886	18236091	WHR Land Sales Cost	(100,555)				(100,555)	(100,555)		-
887	18236101	WHR-Processing Costs-Readying For Sale	3,769,772				3,769,772	3,769,772		-
888	18236111	White River Surplus Land Sales	(2,066,474)				(2,066,474)	(2,066,474)		-
889	18236612	Env Rem - UG Tank - Crossroads Operating Base	-				-			-
890	18236812	Env Rem - UW Tacoma	-				-			-
891	18237112	Env Rem - Swarr Station	280,449	280,449			-			-
892	18237122	Env Rem - South Seattle GS	169,602	169,602			-			-
893	18237132	Env Rem - North Tacoma Gate Station	133,750	133,750			-			-
894	18237142	Env Rem - North Seattle Gate Station	53,996	53,996			-			-
895	18237152	Env Rem - Covington Gate Station	67,987	67,987			-			-
901	18238031	Schedule 140 Prior Year Electric	10,228,552				10,228,552			10,228,552
902	18238032	Schedule 140 Prior Year Gas	3,781,691				3,781,691			3,781,691
903	18238041	Schedule 140 Current Year Electric	21,811,126				21,811,126			21,811,126
904	18238042	Schedule 140 Current Year Gas	7,331,840				7,331,840			7,331,840
905	18238141	Elec Residential Decoupling Revenue Undercollected	23,955,040				23,955,040			23,955,040

**Puget Sound Energy
Balance Sheet Detail**

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

Line	Account	Account Description	(c) AMA (September 16)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	(h) Investment		
								(i) Investment		(j)
								Electric	Gas	Non Operating
906	18238142	Gas Residential Decoupling Revenue Undercollected	56,723,958	x			56,723,958			56,723,958
907	18238151	Elec Non-Residential Decoupling Revenue Undercollec	7,881,817	x			7,881,817			7,881,817
908	18238152	Gas Non-Residential Decoupling Revenue Undercollec	11,142,704	x			11,142,704			11,142,704
909	18238161	Int. on Elec Residential Decoupl Rev Undercollected	721,870	x			721,870			721,870
910	18238162	Int. on Gas Residential Decoupl Rev Undercollected	1,543,378	x			1,543,378			1,543,378
911	18238171	Int. on Elec Non-Residential Decoupl Rev Undercollec	289,582	x			289,582			289,582
912	18238172	Int. on Gas Non-Residential Decoupl Rev Undercollec	392,067	x			392,067			392,067
913	18238181	Electric Schedule 26 Decoupling Revenue Undercollec	795,238	x			795,238			795,238
914	18238191	Electric Schedule 31 Decoupling Revenue Undercollec	1,504,848	x			1,504,848			1,504,848
915	18238201	Electric - Incurred EES Costs , But not Paid	203,333				203,333			203,333
916	18238202	Gas - Incurred EES Costs, but not Paid	-				-			-
917	18238211	Interest on Elec Schedule 26 Decoupling	31,344	x			31,344			31,344
918	18238221	Interest on Elec Schedule 31 Decoupling	65,750	x			65,750			65,750
919	18238232	Non-Residential Decoupling Rev Sch 85&87	-				-			-
920	18238311	Ferndale Reg Asset UE-130617	16,198,180				16,198,180	16,198,180		
921	18238321	Baker Reg Asset UE-130617	1,739,486				1,739,486	1,739,486		
922	18238331	Snoqualmie Reg Asset UE-130617	6,830,646				6,830,646	6,830,646		
923	18239001	Low Income Grants - Electric	107,829,250		107,829,250					
924	18239002	Low Income Grants - Gas	33,457,621		33,457,621					
925	18239011	PSE Low Income Program Costs - Electric	3,347,786		3,347,786					
926	18239012	PSE Low Income Program Costs - Gas	1,309,019		1,309,019					
927	18239013	PSE Low Income Program Costs - Common	-		-					
928	18239021	Low Income Agency Admin Fees - Electric	24,750,648		24,750,648					
929	18239022	Low Income Agency Admin Fees - Gas	9,366,292		9,366,292					
930	18239023	Low Income Agency Admin Fees - Common	-		-					
931	18239031	Contra Low Income Program - Electric	(135,915,966)		(135,915,966)					
932	18239032	Contra Low Income Program - Gas	(44,129,027)		(44,129,027)					
933	18239041	Conservation & Renewable Discount Progr	-		-					
934	18239043	Reg Asset - Credit Card Fee Deferral	4,959	x			4,959			4,959
935	18239051	BPA Reimbursement of C&R Costs - Electr	-				-			-
936	18239061	PCA Customer Portion - Interest	920,043	x			920,043			920,043
937	18239071	Electric Conservation Incentive	-				-			-
938	18239081	Sch 142 Elec Residential to Recover fro	4,255,217	x			4,255,217			4,255,217
939	18239082	Sch 142 Gas Residential to Recover from	11,491,693	x			11,491,693			11,491,693
940	18239091	Sch 142 Elec Non-Residential to Recover	2,160,570	x			2,160,570			2,160,570
941	18239092	Sch 142 Gas Non-Residential to Recover	5,307,130	x			5,307,130			5,307,130
942	18239101	Sch 142 Elec Schedule 26 to Recover fro	246,737	x			246,737			246,737
943	18239111	Blocked-Sch142 ElecSchd 31 to RecovfrC	432,080	x			432,080			432,080
944	18239121	PCA YR #15 Gross	(3,270,965)				(3,270,965)			(3,270,965)
945	18239131	PCA YR #15 Gross - Contra	3,270,965				3,270,965			3,270,965
949	18400013	Land Transportation Clearing	(68,647)		(68,647)					
950	18400123	Employee Related Taxes Clearing	(72,052)		(72,052)					
951	18400143	Employee Benefits Clearing	(183,395)		(183,395)					
956	18400483	Employee Incentive Plan Clearing	(121,200)		(121,200)					
984	18500003	JO1 Job Orders Temporary Facilities	58,278				58,278			58,278
995	18600011	OWIP - Electric - Non-Temp Facility & Damage	408				408			408
996	18600013	JO2 Job Orders Non-Temp Facilities	1,079,550				1,079,550			1,079,550
999	18600053	ZCLM Damage Claim Orders	4,637,544		4,637,544					
1004	18600091	Generating Plant Expenses	7,911		7,911					
1007	18600122	Gas - Misc Def Debits	(612)		(612)					
1008	18600123	Cashiers Shortages - CLX	543		543					
1011	18600143	Unbilled Accumulated Costs	24,024				24,024			24,024
1015	18600203	Def Debits - Misc Def Debits	12,456		12,456					
1018	18600291	Redmond Ridge Soil Mgmt Agmt	12,712		12,712					
1019	18600293	Real Estate Reimbursable Projects	93,139		93,139					

Puget Sound Energy Balance Sheet Detail				67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	(j)
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment		
								Electric	Gas	Non Operating
1039	18600403	IBNR for Workers Comp	1,473,521	1,473,521						
1047	18600512	PGA Unrealized Loss	43,716,728				43,716,728			43,716,728
1052	18600561	SFAS 71 - Snoqualmie License Expenses	8,018,748				8,018,748			8,018,748
1053	18600571	SFAS 71 - Baker License Expenses	62,187,343				62,187,343			62,187,343
1054	18600573	Operating Leases Obligation	7,152,977				7,152,977			7,152,977
1080	18600751	Prepmt - Chelan PUD - RR Working Capital Charge	2,440,233	2,440,233						
1081	18600761	Prepmt - Chelan PUD - RR Coverage Fund Charge	1,041,082	1,041,082						
1082	18600771	Prepmt - Chelan PUD - RI Working Capital Charge	2,519,200	2,519,200						
1083	18600781	Prepmt - Chelan PUD - RI Coverage Fund Charge	1,329,821	1,329,821						
1095	18600923	\$250 Million 4.434% Sr. Notes due 2041	2,444			2,444				
1096	18600933	\$45 Million 4.70% Sr. Notes due 2051	-							
1097	18600941	Vernell Office Building Direct Leasing	29,998	29,998						
1098	18600943	PSE 4th Flr Sublease Direct Leasing Cos	304,110	304,110						
1103	18601013	Redmond West Direct Leasing Cost	106,697	106,697						
1104	18601021	MTF 2013 Hot Gas Path Inspection	141,049	141,049						
1113	18601173	2014 PSE Universal Shelf Registration	80,438			80,438				
1114	18601502	Deferred Debit - Carbon Offset Program	154,210	154,210						
1115	18602231	WSU ARRA Weatherization - Electric	346				346			346
1116	18602232	WSU ARRA Weatherization - Gas	-							
1117	18603003	Workers Comp IBNR recoveries	1,490,181	1,490,181						
1118	18603011	GLD Steam Turbine Major Inspection 2014	1,789,511	1,789,511						
1119	18603013	\$425MM 4.30% Sr Notes 2045 Issuance Expense	1,104			1,104				
1120	18603021	FRA Unit#2 Combustion Inspection 2014-L	5,709,947	5,709,947						
1121	18603031	MTF ST Full-Scale Inspection 2014	1,567,034	1,567,034						
1122	18603041	FRE U2 Hot Gas Path Inspection 2014-LT	853,369	853,369						
1123	18603051	Goldendale 2014 Combustion Inspection Maint-LT	234,437	234,437						
1124	18603061	FERN Steam Turbine Major Inspection 201	2,645,461	2,645,461						
1125	18603071	ENC Unit#1 Major Inspection 2015-LT	-							
1126	18603072	Prepaid Gas Options-LT	318,810				318,810			318,810
1127	18603081	Colstrip 1&2 Misc Deferred Debits-LT	10,000	10,000						
1128	18603091	Colstrip 3&4 Misc Deferred Debits-LT	12,500	12,500						
1129	18605001	BoFuels Sch 91 Var Def UE-140012	-							
1130	18605011	Colstrip 3&4 2014 Overhaul Costs	2,336,374	2,336,374						
1131	18605021	Colstrip 1&2 Major Maintenance UE141141	4,271,556	4,271,556						
1132	18605031	MNT 2015 Combustion Inspection	993,527	993,527						
1133	18605041	En Unit #1 Major Inspection 2015	2,969,829	2,969,829						
1134	18605051	ENC Unit#2 Major Inspection 2016-LT	1,113,269	1,113,269						
1135	18605061	Goldendale 2016 Major Inspection - LT	496,262	496,262						
1136	18605071	WHH Unit 2 Compressor Rebuild	482,232	482,232						
1137	18608001	Env Rem - Lower Baker Power Plant Site	421,471	421,471						
1138	18608002	Env. Rem - Downtower Property	513,468	513,468						
		Env Rem - Lower Baker Power Plant Site- Future								
1139	18608011	Costs	344,123				344,123			344,123
1140	18608012	Env Rem - Downtower Property (Future Costs)	117,012				117,012			117,012
1141	18608021	Env Rem - Snoqualmie Hydro Generation	2,254,508	2,254,508						
1142	18608022	Env Rem - Estimated Future Costs Misc Gas Sit	-							
1143	18608031	Env Rem - Snoqualmie Hydro Generation	50,000	50,000						
1144	18608041	Env Rem - Bellingham Manufactured Gas Site	1,835,829	1,835,829						
		Env Rem - Bellingham Mfd Gas Site (Future Cost Est								
1145	18608051		2,888,714				2,888,714			2,888,714
1146	18608061	Env Rem - Crystal Mountain Diesel Spill Site	-							
1147	18608062	Env Rem - Gas Historical Actual Ins Recoverie	(50,267,725)	(21,477,888)			(28,789,837)			(28,789,837)
1148	18608071	Env Rem - Puyallup Service Center Site	-							
1149	18608081	Env Rem - Electron Flume Site	659,655	659,655						

Puget Sound Energy Balance Sheet Detail			67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) Investment		(j)	
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Rate Base Electric	Gas	Non Operating
1150	18608091	Env Rem - Floyd Equipment Company Site	-							
		Env Rem - Puyallup Svc Center Site-Future Cost Est	-							
1151	18608101		-							
1152	18608112	Env Rem - Tacoma Tide Flats Remediation Costs	38,953,753	x	4,388,454		34,565,299			34,565,299
1153	18608111	Env Rem - Electric Flume (Future Cost Est)	250,000				250,000			250,000
1154	18608121	Env Rem - Everett Trolley	-							
1155	18608131	Env Rem - Crystal Mountain Future Cost Estimate	-							
1156	18608141	Env Rem - Talbot Hill Substation and Switchyard	224,880		224,880					
1157	18608142	Env Rem - Tacoma Tide Flats Legal Costs	-							
1158	18608151	Env Rem - Talbot Hill Subs & Switchyard -Fut Cost E:	75,000				75,000			75,000
1159	18608152	Env Rem - Tac Tide Flts Historical Internal C	-							
1160	18608161	Env Rem - Everett Asacro (Future Cost Est.)	-							
1161	18608171	Env. Rem -Everett Asarco Site	212,589		212,589					
1162	18608181	Env. Rem - Sammamish Substation (Future Cost Est.)	50,000				50,000			50,000
1163	18608191	Env. Rem - Sammamish Substation	400,495		400,495					
1164	18608201	Env. Rem. -Pt Robinson Cbl Station (Future Cost Est)	-							
1165	18608211	Env. Rem. -Pt. Robinson cable station	111,880		111,880					
1166	18608212	Env Rem - Everett Remediation Costs	1,467,246	x	1,467,246					-
1167	18608221	Env-Rem-City of Olympia vs. PSE (Future Cost Est.)	113,236				113,236			113,236
1168	18608231	Env Rem-City Of Olympia vs. PSE (Plum St Substatio:	281,600		281,600					
1169	18608241	Env-Rem-Whitehorn UST (Future Cost Est.)	95,855				95,855			95,855
1170	18608242	Env Rem - Everett Legal Costs	-							
1171	18608251	Env Rem-Whitehorn UST	696		696					
1172	18608312	Env Rem - Chehalis Remediation Costs	3,959,360	x	3,959,360					-
1173	18608412	Env Rem - Gas Works Remediation Costs	2,651,382	x	2,651,382					-
1178	18608612	Env Rem - WSDOT Upland Remediation Costs	779,999	x	779,999					-
1179	18608642	Env Rem - WSDOT Fedl/State Legal Costs	-							-
1180	18608712	Env Rem - WSDOT Thea Foss Remediation Costs	5,358,668	x	5,358,668					-
1181	18608722	BLOCKED-Thea Foss Recovery	7,712	x	7,712					-
1182	18608742	Env Rem - WSDOT Thea Foss Legal Costs	-							-
1183	18608752	Env Rem - Verbeek Properties Remediation Costs	935,530	x	935,530					-
1184	18608762	Env Rem - Verbeek Properties Legal Costs	-							-
1185	18608772	Thea Foss Waterway (WADOT Settlement)	(3,488,999)	x	(3,488,999)					-
1186	18608782	Everett Washington (WADOT Settlement)	(801,551)	x	(801,551)					-
1187	18608792	Olympia Columbia Street MGP (WADOT Sett	(160,310)	x	(160,310)					-
1198	18609312	Env Rem - Quendall Terminal Remediation	12,405,155	x	12,405,155					-
1199	18609422	Env. Rem - Gas Works Park (Future Cost Est.)	21,800,609				21,800,609			21,800,609
1200	18609432	Env Rem-Post Nov 2012 Gas Works Park -	6,252,278	x	6,252,278					-
1201	18609512	Env Rem-Quendall Terminal - Remediation	79,128	x	79,128					-
1202	18609522	Env Rem - Quendall Terminal Legal Costs	-							-
1203	18609532	Env Rem - Bay Station (Elliot Ave) MGP	241,784	x	241,784					-
1204	18609542	Env Rem - Olympia (Columbia Street) MGP	1,259,128	x	1,259,128					-
1205	18609552	Env Rem - Bay Station (Elliot Ave) MGP Legal Costs	-							-
1206	18609562	Env Rem-Olympia (Columbia Street) MGP L	-							-
1207	18609572	Env Rem - Tacoma Gas Company (Future Co	626,906				626,906			626,906
1208	18609582	Env Rem - Thea Foss Waterway (Future Co	555,758				555,758			555,758
1209	18609592	Env Rem - Everett, Washington (Future C	3,300,716				3,300,716			3,300,716
1210	18609602	Env Rem - Chehalis, Washington (Future	235,369				235,369			235,369
1211	18609612	Env Rem - Gas Works Park (Future Cost E	-							-
1212	18609622	Env Rem - Quendall Terminals (Future Co	1,280,024				1,280,024			1,280,024
1213	18609632	Env Rem - Lake Union Sediment (Future C	-							-
1214	18609642	Env Rem - Tacoma Tar Pits (Future Cost	3,906,531				3,906,531			3,906,531
1215	18609652	Env Rem - Bay Station (Future Cost Est)	2,041,050				2,041,050			2,041,050
1216	18609662	Env Rem-Olympia (Columbia St) MGP(Futur	497,745				497,745			497,745
1217	18609672	Env Rem - Verbeek Autowrecking (Future	200,000				200,000			200,000

Puget Sound Energy Balance Sheet Detail				67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	(j)
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment		
								Rate Base	Gas	Non Operating
								Electric		
1218	18609682	Env Rem - Swarr Station (Future Cost Est.)	139,592				139,592			139,592
1219	18609692	Env Rem - North Operating Base (Future Cost Est.)	100,000				100,000			100,000
1220	18609801	Article 502 - Forest Habitat Capital Fund	163,594	x			163,594			163,594
1221	18609821	Article 503 - Elk Habitat Capital Fund	817,115	x			817,115			817,115
1222	18609841	Article 504 - Wetland Habitat Capital Fund	1,449,799	x			1,449,799			1,449,799
1223	18609861	Article 505 - Aquatic Riparian Habitat Capital Fund	1,383,176	x			1,383,176			1,383,176
1224	18609881	Baker License Capital LT Liability	-							
1225	18630031	WUTC-AFUDC	213,058				213,058			213,058
1226	18700001	Electric - Def Losses fr Disposition of Utili	-							
1227	18700002	Def Losses fr Disposition of Utility Pl	-							
1228	18700003	Def Losses fr Disposition of Utility Pl	40,097		40,097					
1234	18700032	Deferred Losses post 5/31/08 Property Sales - Gas	316,253		316,253					
1235	18700041	Deferred Losses post 10/31/09 Property Sales - Electric	324,978		324,978					
1236	18700052	Gas Def Property Losses UG-090705	-		-					
1237	18700061	Electric Def Property Losses UE-090704	-		-					
1238	18700062	Gas Def Property Losses UG-111049	(16,451)		(16,451)					
1239	18700071	Electric Def Property Losses UE-111048	(121,143)		(121,143)					
1240	18800031	UW Research Agreement	-							
1241	18900013	Unamort Loss on Reacquired Debt - 1995	11,486			11,486				
1242	18900083	8-7/8% Series 10/1/06 - Unam Loss Reacq Debt	-							
1243	18900153	8.25% Series 4/1/96 - Unam Loss Reacq Debt	-							
1244	18900173	9-5/8% Series 9/15/94 - Unam Loss Reacq Debt	1,322,895			1,322,895				
1245	18900183	\$200M VRN - Amort of Debt Retirement	327,492			327,492				
1246	18900193	8.231% Trust Preferred Notes - Amort of	2,566,146			2,566,146				
1247	18900203	Call Prem & Exp for redemp \$150MM 5.197	2,395,035			2,395,035				
1248	18900213	Call Prem & Exp for redemp \$250MM 6.75%	9,213,241			9,213,241				
1249	18900223	9.375% PEI Bonds 2017 - Unam Loss Reacq Debt	-							
1250	18900243	9.14% Med Term Notes Due 06/15/18- Unam Loss	7,872			7,872				
1251	18900253	7.05% PCB Series 1991A-Unamort Loss on	678,417			678,417				
1252	18900263	7.25% PCB Series 1991B-Unamort Loss on	515,541			515,541				
1253	18900273	6.8% PCB Series 1992-Unamort Loss on Re	1,578,562			1,578,562				
1254	18900283	5.875% PCB Series 1993-Unamort Loss on	481,776			481,776				
1255	18900293	8.4% WING MTN SERIES A DUE 1/13/2022 (rd	6,561			6,561				
1256	18900303	8.39% WNG MTN SERIES A DUE 1/13/2022 (rd	15,309			15,309				
1257	18900313	8.4% PP MTN SERIES A DUE 5/7/07 (rdeemd	-							
1258	18900323	8.25% WNG MTN SERIES A DUE 8/12/22, rde	400,950			400,950				
1259	18900333	8.2% PSPL MTN SERIES B DUE 12/21/12 rde	-							
1260	18900343	8.59% PSPL MTN SERIE A DUE 4/9/12 rdeem	-							
1261	18900353	7.19% WNG Series B due 8/18/2023	78,145			78,145				
1262	18900363	Unamort Loss on Reaqu Debt -\$55 Million	-							
1263	18900373	8.40% Cap Trst - Unamort Reacq Debt	3,989,683			3,989,683				
1264	18900383	8.231% Capital Trust I Pfd Stock Due 6/1/2	222,781			222,781				
1265	18900393	Redemption Costs for 9.57% FMB's	14,251,796			14,251,796				
1266	18900403	2009 PSE Operating Facility Unamortized Costs	116,054			116,054				
1267	18900413	2009 PSE Hedging Facility Unamortized Costs	152,441			152,441				
1268	18900423	2009 PSE CapEx Facility Unamortized Costs	607,623			607,623				
1269	18900433	5.0% PCB Series 2003A Unamort Debt Issue Costs	4,462,004			4,462,004				
1270	18900443	2014 PSE Operating Facility Unamortized Costs	84,549			84,549				
	18900451	2014 PSE Hedging Facility Unamortized Costs-62%								
1271			28,674			28,674				
	18900452	2014 PSE Hedging Facility Unamortized Costs-38%								
1272			17,575			17,575				
1273	18900453	2014 PSE Hedging Facility Unamortized Costs	-							
	18900533	5.10% PCB Series 2003B Unamort Debt Issue Costs								
1274			754,087			754,087				

Puget Sound Energy Balance Sheet Detail			67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment		
								Rate Base	Non	
								Electric	Operating	
1275	19000003	Def FIT Deferred Compensation	2,997,308	2,997,308						
1276	19000011	Deferred FIT - Tenaska Regulatory Liabi	-							
1277	19000012	Gas - accum Def Income Taxes	-							
1278	19000013	Def FIT FAS 106 Retirement Benefits	2,806,626				2,806,626		2,806,626	
1282	19000032	DFIT - FAS 133 ST Asset - Gas	13,903,296				13,903,296		13,903,296	
1283	19000033	DFIT - FAS 133 CFH TLOCK ST	-				-		-	
1284	19000041	CIAC after 10/8/76 - accum Def Income Tax	-				-		-	
1285	19000042	DFIT - FAS 133 LT Asset - Gas	4,336,292				4,336,292		4,336,292	
1286	19000043	DFIT - FAS 133 CFH TLOCK LT	7,895,773			7,895,773				
1294	19000081	DFIT - FAS 133 ST Asset - Electric	24,804,694				24,804,694		24,804,694	
1295	19000082	FIT on FAS 157 Liability Reserve - ST G	-							
1296	19000083	Pension Liability - accum Def Inc Taxes	-							
1297	19000091	DFIT - FAS 133 LT Asset - Electric	7,692,245				7,692,245		7,692,245	
1298	19000092	FIT on FAS 157 Liability Reserve - LT G	-							
1299	19000093	Vacation Pay - accum Def Inc Taxes	4,922,040	4,922,040						
1300	19000103	DFIT - Regence Self INS IBNR	1,083,841	1,083,841						
1301	19000111	Land Sales - accum Def Inc Taxes	1,079,021	1,079,021						
1302	19000112	DFIT- Int'l Paper West Coast Capacity Agreement	31,486				31,486			
1303	19000121	Cabot Gas Contract - accum Def Inc Taxe	-							
1304	19000121	Land Sales - Gas	-							
1305	19000122	DFIT - Land Sales - Gas	(98,439)	(98,439)						
1306	19000123	SERPS - accum Def Inc Taxes	-							
1307	19000131	DFIT - FAS 133 Asset PCA - L/T	-							
1308	19000133	Non-Qual SRP - Officers - accum Def Inc Taxes	14,082,985				14,082,985		14,082,985	
1309	19000141	DFIT Gain on Skagit Sale	-							
1310	19000151	DFIT - Westcoast Capacity Assignment - Electric	354,587				354,587	354,587		
1315	19000181	Electric - Env Remediation Costs - accum Def	(1,114,306)	(1,114,306)						
1316	19000183	DFIT Commitment Fees	-							
1317	19000193	DFIT Charitable Contribution Carryforward	143,457				143,457		143,457	
1323	19000251	Gain on Disp Of Emiss Allow - ACD Def Inc Tax	11,926				11,926	11,926		
1327	19000283	Sr Mgmt L-T Incentive Plan - accum Def Inc Ta	2,581,141				2,581,141		2,581,141	
1334	19000361	Gardiner Property Deferred Loss	159,437	159,437						
1335	19000371	Def Tax Colstrip Reclamation Electric	108,298	108,298						
1340	19000403	Deferred FIT - FAS 133 Fwd Swap Long Term	153,047			153,047				
1345	19000441	Deferred FIT - FAS 143 Whitehorn 2 & 3	6,106,258				6,106,258	6,106,258		
1346	19000443	Defrrd Tax Asset - SFAS 158 Qualified P	73,372,748				73,372,748		73,372,748	
1347	19000451	Deferred FIT - Canwest Gas Supply - Ele	-							
1348	19000453	Defrrd Tax Asset - SFAS 158 SERP	4,647,871				4,647,871		4,647,871	
1349	19000461	Deferred FIT - Sale of GO	-							
1350	19000463	Defrrd Tax Asset - SFAS 158 Posttrmt	(1,051,945)				(1,051,945)		(1,051,945)	
1351	19000471	Deferred FIT - Horizon Wind Energy Paym	3,786,069	3,786,069						
1352	19000473	DFIT - AMT Credit Carryforward	2,562,568	2,562,568						
1353	19000481	Deferred FIT - FAS 143 ARO Gain/Loss on Settlement	-							
1354	19000483	NOL C/F Repairs/Retirements	-							
1355	19000491	DFIT - BPA Transmission Eq Reserve LT	2,041,609				2,041,609		2,041,609	
1361	19000551	Def FIT - Production Tax Credit-OLD	1,801,616				1,801,616		1,801,616	
1362	19000552	Def FIT - Bad Debts- Gas	566,498	566,498						
1363	19000553	DFIT Summit Landlord Incentive	198,588				198,588	133,412	65,177	
1364	19000561	Def FIT - Wind Loss Settlement Agreemen	-							
1365	19000562	Def FIT - Demand Charges	1,511,199	1,511,199						
1366	19000563	DFIT Staples Loyalty Incentive	0	0						
1367	19000571	Def FIT - JP Gas Storage Inventory Rese	-							
1368	19000572	Def FIT - JP Storage 263A	256,137	256,137						
1369	19000573	DFIT Bothel Data Ctr. - Ppd Lease Expense	253,090				253,090	170,026	83,064	
1370	19000581	Def FIT - Mint Farm EqOS	2,792,901				2,792,901		2,792,901	

Puget Sound Energy Balance Sheet Detail			67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment		
								Rate Base	Non Operating	
								Electric	Gas	
1371	19000582	Def FIT - Non Qual SERP	-							
1372	19000592	Def FIT - ARO	3,832,255				3,832,255		3,832,255	
1373	19000591	WHE-Eq Res	-							
1374	19000601	Def FIT - Production Tax Credit-New	179,406,784	x			179,406,784		179,406,784	
1379	19000621	Carrying Costs on PTC's	63,824,788	x			63,824,788		63,824,788	
1383	19000641	DFIT RECs Post 11/09	94,539	x			94,539		94,539	
1389	19000671	DFIT - PTC Reg Liability	32,765,538	x			32,765,538		32,765,538	
1390	19000672	Def FIT - Rate Case	-							
1391	19000682	Def FIT - Bond Amortization	-							
1392	19000691	DEF FIT - Reserve for Injuries and Damage -Electric	82,432		82,432					
1393	19000692	Def FIT - Reserve for Injuries and Damage - Gas	17,347		17,347					
1394	19000701	DFIT FIN 48 Interest - Electric	-							
1395	19000702	DFIT FIN 48 Interest - Gas	-							
1396	19000711	DFIT-BNP Electric	486,104				486,104	486,104		
1397	19000721	DFIT - Land Sales to PWI	10,870		10,870					
1398	19000731	DFIT-Landis-Gyr AMR Billing Credits-Elec	35,487				35,487		35,487	
1399	19000732	DFIT-Landis-Gyr AMR Billing Credits-Gas	18,403				18,403		18,403	
1400	19000741	DFIT- Green Gas Attributes	135,932	x	135,932					
1401	19000751	DFIT Summit Purchase - Electric	1,646,067		1,646,067					
1402	19000752	DFIT Summitt Purchase - Gas	880,495		880,495					
1403	19000761	DFIT-CFH OCI Loss ST	-							
1404	19000771	DFIT-CFH OCI Loss LT	-							
1405	19000781	Def FIT - Bad Debts- Electric	2,975,642		2,975,642					
1406	19000791	DFIT REC Rate Schedule 137	177,150	x			177,150		177,150	
1407	19000801	DFIT REC Int on REC Schedule 137	4,957	x			4,957		4,957	
1408	19000811	DFIT REC Int on REC Not in Rates	4,736	x			4,736		4,736	
1409	19000821	DFIT - Equity Reserve on LSR	96,044				96,044		96,044	
1410	19000831	DFIT - Equity Reserve on Ferndale - Long Term	678,885				678,885		678,885	
1411	19000841	DFIT - Int LSR Treasury Grant Sch95A - LT	(536,372)				(536,372)		(536,372)	
1412	19000851	DFIT - Equity Reserve on Sbnqualmie OS - LT	787,381				787,381		787,381	
1413	19000861	DFIT-Equity Reserve on Baker Project-LT	197,981				197,981		197,981	
1414	19000871	DFIT-Operating Lease Obligation-LT	2,503,542				2,503,542		2,503,542	
1415	19002003	DFIT-DFIT NOL Carryforward-ST	86,592,241				86,592,241	73,969,464	12,622,777	
1416	19003001	DFIT -Involuntary Conversion-LT	-				-			
1417	19003011	DFIT- Deferral Snoqualmie Treasury Grant-LT	1,499,309				1,499,309	1,499,309		
1418	19003021	DFIT-Int Baker Treasury Grant-LT	434,025				434,025	434,025		
1419	19003031	DFIT-Electric Decoupling GAAP-Unearned Revenue-I	79,621				79,621		79,621	
1420	19003032	DFIT-Gas Decoupling GAAP-Unearned Revenue-LT	3,488,776				3,488,776		3,488,776	
1421	19003041	DFIT-Decoupling Electric ROR Over Earning -LT	3,572,832	x			3,572,832		3,572,832	
1422	19003042	DFIT-Decoupling Gas ROR Over Earning	3,035,091	x			3,035,091		3,035,091	
1423	19100012	Current Demand Def - Unrec Purch Gas Costs	13,148,883	x			13,148,883		13,148,883	
1424	19100022	Curr Commodity Def - Unrec Purch Gas Costs	(10,771,168)	x			(10,771,168)		(10,771,168)	
1425	19100132	Interest Curr Comm.- Unrcvd Purch Gas C	(48,197)	x			(48,197)		(48,197)	
1426	19100142	Interest Curr Demand-Unrcvd Purch Gas C	(279,777)	x			(279,777)		(279,777)	
1427	19100152	PGA Amort - Demand	3,408,954	x			3,408,954		3,408,954	
1428	19100162	PGA Amort - Dommod	(16,581,074)	x			(16,581,074)		(16,581,074)	
1429	19100172	PGA Supplemental Amortization - June 09-May-10	-							
1430	19100182	PGA Cmnty Tracking UG-120812	-							
1431	ASSETS		11,120,825,744				10,198,509,665	6,551,155,659	2,210,785,985	1,436,568,021
1432	20100013	Common Stock Issued - PSE \$10 Par	-				-			
1433	20100023	Common Stock Issued - PSE 0.01 Par	(859,038)				(859,038)			
1434	20100150	Common Stock	-				-			
1435	20700003	Gas - Premium on Cap Stock - Common	(122,847,945)				(122,847,945)			
1436	20700013	Electric - Premium on Cap Stock - Common	(338,395,484)				(338,395,484)			
1437	20700023	Premium on Cap Stock - Common Stock	(16,901,820)				(16,901,820)			

Puget Sound Energy Balance Sheet Detail					67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Electric	Investment Rate Base Gas	Non Operating
1438	21000033	4.84% Prfd - Gain on Reacqu Cap Stock	-			-				
1439	21100003	Miscellaneous Paid in Capital	(2,803,605,116)			(2,803,605,116)				
1440	21100363	FAS 123R LTIP Equity Awards	-			-				
1441	21100373	FAS 123R ESPP Equity	-			-				
1442	21100383	SFAS 123R Tax Windfall Benefit	(491,575)			-	(491,575)			(491,575)
1443	21100393	FAS 123R LTIP Equity Awards - Performance	-			-				
1444	21100210	APIC	-			-				
1445	21400013	Gas - Common Stock Expense	2,148,855			2,148,855				
1446	21400023	Gas - Preferred Stock Expense	-			-				
1447	21400033	Electric - Common Stock Expense	4,985,025			4,985,025				
1448	21400043	7.75% Prfd Stock Expense	-			-				
1449	21500023	Approp RE - Fed Amort Reserve - Baker	(11,437,659)			(11,437,659)				
1450	21500033	Approp RE - Fed Amort Reserve - Snoqualmie	(4,399,001)			(4,399,001)				
1451	21600000	Unappropriated RE	-			-				
1452	Total Profit/Loss	Total Profit and Loss	-			-				
1453	21600003	Unappropriated Retained Earnings	(365,317,165)			(365,317,165)				
1454	Total Profit/Loss	Current Year	(203,198,975)			(203,198,975)				
1459	43800003	Dividends Declared - Common Stock	122,201,293			122,201,293				
1460	43900003	Adjustments to Retained Earnings	5,848,610			-	5,848,610			5,848,610
1461	21600011	Derivatives in Retained Earnings - Electric	36,733,009			-	36,733,009			36,733,009
1462	21600013	Dividends on Common Stock (Gas History)	77,562,550			77,562,550				
1463	21600023	Dividends on Preferred Stock (Gas History)	1,755,001			1,755,001				
1464	21600033	Excess Premium - Preferred Stock	1,471,104			1,471,104				
1465	21600053	Unappropriated Retained Earnings (Elect Histo	16,359,946			16,359,946				
1466	21600073	Retained Earnings - Encogen	-			-				
1467	21610013	Puget Western - Retained Earnings	14,753,896			14,753,896				
1477	21900103	OCI - Fwd Swap 6/27/2006	(14,391,415)			(14,391,415)				
1478	21900113	OCI - Treasury Lock 5-24-05	22,559,352			22,559,352				
1479	21900123	OCI - Forward Swap Settlement 9-13-06	-			-				
1480	21900133	OCI - Forward Swap 9/13/06	437,277			437,277				
1481	21900143	AOCI - FAS 15 Qualified Pension	209,636,422			-	209,636,422			209,636,422
1482	21900153	AOCI - DFIT Qualified Pension	(73,372,748)			-	(73,372,748)			(73,372,748)
1483	21900163	AOCI - FAS 15 SERP	13,279,632			-	13,279,632			13,279,632
1484	21900173	AOCI - DFIT SERP	(4,647,871)			-	(4,647,871)			(4,647,871)
1485	21900183	AOCI - FAS 158 Post Retirement	(3,005,556)			-	(3,005,556)			(3,005,556)
1486	21900193	AOCI - DFIT Post Retirement	1,051,944			-	1,051,944			1,051,944
1487	21900203	FAS 157 Net Credit Reserve - OCI	-			-				
1488	21900213	OCI-DFIT FAS 133	-			-				
1489	21900223	DFIT - Fwd Swap 09-13-06	(153,047)			(153,047)				
1490	21900233	DFIT Fwd Swap 6-27-06	5,036,995			5,036,995				
1491	21900243	DFIT Treasury Lock 5-24	(7,895,773)			(7,895,773)				
1510	22100393	7.15% Med Term Notes C - Due 12/19/25	(15,000,000)			(15,000,000)				
1511	22100403	6.58% Med Term Notes C - Due 12/21/06	-			-				
1512	22100413	7.20% Med Term Notes C - Due 12/22/25	(2,000,000)			(2,000,000)				
1520	22100713	7.02% Med Term Notes due 12/01/27	(300,000,000)			(300,000,000)				
1521	22100723	6.74% Med Term Notes - Due 06/15/18	(200,000,000)			(200,000,000)				
1522	22100733	6.46% MTN Series B Due 3/9/09	-			-				
1523	22100743	7.00% MTN Series B Due 3/9/29	(100,000,000)			(100,000,000)				
1530	22100823	\$250M 30 Year Senior Notes	(250,000,000)			(250,000,000)				
1531	22100833	3.9% Pollution Control Rev Series 2013A Due 3/2031	(138,460,000)			(138,460,000)				
1532	22100843	4% Pollution Control Rev Series 2013B Due 3/2031	(23,400,000)			(23,400,000)				
1533	22100853	\$425MM 4.30% Sr Notes Due 2045	(425,000,000)			(425,000,000)				
1534	22100901	\$250m debt issuance 1/7/2009	-			-				
1535	22100923	\$250 Million 4.434% Sr. Notes due 2041	(250,000,000)			(250,000,000)				
1536	22100933	\$45 Million 4.70% Sr. Notes due 2051	(45,000,000)			(45,000,000)				

Puget Sound Energy Balance Sheet Detail			67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) (i) (j)			
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment		
								Electric	Gas	Non Operating
1537	22100973	6.75% Senior Notes due 1/15/2016	-			-				
1538	22100993	5.197% Senior Notes Due 10/01/15	-			-				
1539	22101023	6.724% 30 Year Notes Due 6/15/2036	(250,000,000)			(250,000,000)				
1540	22101033	6.274% Senior Notes Due 3/15/2037	(300,000,000)			(300,000,000)				
1541	22101043	6.974% Junior Subordinated Notes Due 6/	-			-				
1542	22101053	6.974% Jr Sub Notes (Hybrid) due 6/1/20	(250,000,000)			(250,000,000)				
1543	22101113	5.757% Senior Notes Due 10/01/39	(350,000,000)			(350,000,000)				
1544	22101123	March 2010 Bond Issue	(325,000,000)			(325,000,000)				
1545	22101133	5.764% Senior Notes Due 7/15/40	(250,000,000)			(250,000,000)				
1546	22101143	2011 March Senior Notes	(300,000,000)			(300,000,000)				
1555	22600083	\$300 Million 5.63% Senior Notes Issue Discount	12,512			12,512				
1556	22600093	\$425 million 4.30% Senior Notes Discoun	1,858,490			1,858,490				
1560	22820011	Injuries / Damages	(235,521)		(235,521)					
1561	22820012	Liability Reserve - Gas	(49,563)		(49,563)					
1562	22830003	SEP Pension & Benefit Plant Liabiltiy	(53,516,594)				(53,516,594)			(53,516,594)
1563	22830013	Post Retirement Benefit Plan Benefit	(5,013,375)				(5,013,375)			(5,013,375)
1564	22830023	Qualified Pension Plan Liability	(40,664,165)				(40,664,165)			(40,664,165)
1565	22830033	Regence Self-Insurance IBNR	(1,216,526)		(1,216,526)					
1566	22830043	Wellness Benefit Program	(145,828)		(145,828)					
1567	22830053	Group Health Self Insurance IBNR	(1,698,200)		(1,698,200)					
1568	22830063	Regence Reinsurance Fee 2014-2016	(62,456)		(62,456)					
1569	22830073	Group Health Reinsurance Fee 2014-2016	(119,506)		(119,506)					
1570	22840002	Gas - Accrued Environ Remediation Costs	-							
1571	22840011	Accrued Env Rem - NWT - Mission Pole	-							
1572	22840012	Env Rem - Tacoma Gas Company (Future Co	(626,906)				(626,906)			(626,906)
1573	22840021	Accrued Env Rem - White River (Buckley	(198,721)				(198,721)			(198,721)
1574	22840022	Env Rem - Thea Foss Waterway (Future Co	(555,758)				(555,758)			(555,758)
1575	22840031	Accrued Env Rem - Olympia UST	(258,000)		(258,000)					
1576	22840032	Env Rem - Everett, Washington (Future C	(3,300,716)				(3,300,716)			(3,300,716)
1577	22840041	Accrued Env Rem - Bremerton UST	-							
1578	22840042	Env Rem - Chehalis, Washington (Future	(235,369)				(235,369)			(235,369)
1579	22840051	Accrued Env Rem - Whidbey Island UST	(30,000)				(30,000)			(30,000)
1580	22840052	Env Rem - Gas Works Park (Future Cost E	-							
1581	22840061	Accrued Env Rem - Tenino UST	-							
1582	22840062	Env Rem - Quendall Terminals (Future Co	(1,280,024)				(1,280,024)			(1,280,024)
1583	22840071	Accrued Env Rem - White River UST	-							
1584	22840072	Env Rem - Lake Union Sediment (Future C	-							
1585	22840081	Accrued Env Rem - Puyallup Garage	(550,000)		(550,000)					
1586	22840082	Env Rem - Tacoma Tar Pits (Future Cost	(3,906,531)				(3,906,531)			(3,906,531)
1587	22840091	Accrued Env Rem - G.O. UST	-							
1588	22840092	Env Rem - Bay Station (Future Cost Est)	(2,041,050)				(2,041,050)			(2,041,050)
1589	22840101	Env Rem - Centralia Plant	-							
1590	22840102	Env Rem-Olympia (Columbia St) MGP(Futur	(497,745)				(497,745)			(497,745)
1591	22840111	Accrued Env Rem - Poulsbo Service Cente	(20,000)		(20,000)					
1592	22840112	Env Rem - Verbeek Autowrecking (Future	(200,000)				(200,000)			(200,000)
1593	22840121	Accrued Env Rem - Olympia SVC Capacitor	-							
1594	22840122	Env Rem - Swarr Station (Future Cost Est.)	(139,592)				(139,592)			(139,592)
1595	22840131	Accrued Env. Remediation - Crystal Mountain	(499,332)				(499,332)			(499,332)
1596	22840132	Env Rem - North Operating Base (Future Cost Est.)	(100,000)				(100,000)			(100,000)
1597	22840141	Accrued Env Rem - Factroia UST	-							
1598	22840151	Floyd Equipment Expensed Site	-							
1599	22840161	Accrued Env Rem - Lower Baker Powerhous (Future)	(344,123)				(344,123)			(344,123)
1600	22840162	Accr Env Rem - Downtowner Property	(117,012)				(117,012)			(117,012)
1601	22840171	Accr Env Rem - Snoqualmie Power Plant S	(50,000)		(50,000)					
1602	22840181	Accr Env Rem - Bellingham Boulevard Par	(2,888,714)				(2,888,714)			(2,888,714)

Puget Sound Energy Balance Sheet Detail			67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment	
								Rate Base	Non Operating
								Electric	Gas
1603	22840191	Accrued Env Rem - Electric Flume	(250,000)				(250,000)		(250,000)
1606	22840221	Accr Env Rem -Duwamish River Site	(449,096)				(449,096)		(449,096)
1607	22840231	Accr Env Rem - Talbot Hill Sub & Switchyard Site	(75,000)				(75,000)		(75,000)
1608	22840241	Accr Env Rem - Baker Lake Resort UST	-				-		-
1609	22840251	Wild Horse US Treasury Grant	(9,677,701)				(9,677,701)		(9,677,701)
1610	22840261	Accr Env Rem - Everett Asacro Site	-				-		-
1611	22840281	Accr Env. Rem. - Sammamish Substation	(50,000)				(50,000)		(50,000)
1612	22840291	Accr Env Rem - Pt Robinson cable station	-				-		-
1613	22840301	Accr. Env. Rem. - City of Olympia vs. PSE	(113,236)				(113,236)		(113,236)
1614	22840311	Accr - Env. Rem. - Whitehorn UST	(95,855)				(95,855)		(95,855)
1615	22840321	LSR U.S. Treasury Grants	(130,854,095)				(130,854,095)		(130,854,095)
1616	22840331	Snoqualmie U.S. Hydro Grant	(75,091,620)				(75,091,620)	(75,091,620)	
1617	22840332	Accr Env Rem - Gas Works Park	(21,800,609)				(21,800,609)		(21,800,609)
1618	22840341	Baker Hydro Grant	(26,467,879)				(26,467,879)	(26,467,879)	
1619	22840351	Accr Env Rem-White Rvr/Buckley Phase I	(251,147)				(251,147)		(251,147)
1620	22840411	White River Selling Cost - Carpenter Shop	-				-		-
1621	22841001	AETNA II Lawsuit unallocated proceeds -	(4,610,484)		(4,610,484)		-		-
1627	23001021	ARO-Electric Colstrip 1 & 2 ash pond ca	(19,091,254)				(19,091,254)	(19,091,254)	
1628	23001023	ARO - Asbestos - Common to Short Term	-				-		-
1629	23001031	ARO-Electric Colstrip 3 & 4 ash pond ca	(19,475,859)				(19,475,859)	(19,475,859)	
1630	23001041	ARO-Hopkins Ridge	(7,829,614)				(7,829,614)	(7,829,614)	
1631	23001041	ARO-Hopkins Ridge	-				-		-
1632	23001043	ARO - South King Complex - Long Term	(804,979)				(804,979)	(540,785)	(264,194)
1633	23001061	ARO - Transmission Wood Poles	(6,160,896)				(6,160,896)	(6,160,896)	
1634	23001071	ARO - Distribution Wood Poles	(9,082,010)				(9,082,010)	(9,082,010)	
1638	23001092	ARO - Gas Mains	(8,781,927)				(8,781,927)		(8,781,927)
1639	23001101	ARO - Asbestos - Electric to Short Term	-				-		-
1640	23001121	ARO-Frederickson 1&2 /Olympic Pipeline	-				-		-
1641	23001131	ARO - Lower Snake River Wind Facility	(12,116,038)				(12,116,038)	(12,116,038)	
1642	23001141	ARO - Crystal Mountain Generator Site	(557,445)				(557,445)	(557,445)	
1643	23001151	ARO - Meteorological Tower Long Term	(152,435)				(152,435)	(152,435)	
1644	23001211	ARO - Colstrip 1 & 2 (WECO) - Long Term	-				-		-
1645	23001221	ARO - Colstrip 3 & 4 (WECO) - Long Term	-				-		-
1646	23001231	ARO - Ferndale - Long Term	(1,165,732)				(1,165,732)	(1,165,732)	
1647	23002001	ARO - Electric Shuffelton Harbor Lease to	-				-		-
1648	23002002	ARO-Gas Cast Iron Pipe Removal	-				-		-
1649	23002011	ARO - Frederickson	(909,356)				(909,356)	(909,356)	
1654	23002041	ARO-Wild Horse Wind	(7,138,935)				(7,138,935)	(7,138,935)	
1655	23002041	ARO-Wild Horse Wind	-				-		-
1656	23002061	ARO - Transmission Wood Poles to Short Term	88,954				88,954	88,954	
1657	23002052	ARO-Steel Wrapped Services	-				-		-
1658	23002062	ARO-Steel Wrapped Services - Gas ST	-				-		-
1659	23002071	ARO - Distribution Wood Poles Short Term	254,922				254,922	254,922	
1660	23002072	ARO - Gas Mains - Short Term	390,781				390,781		390,781
1661	23002081	ARO - Contaminated Oil & Related Equipment To Shc	-				-		-
1662	23002091	ARO - Electric Short Term	(343,877)				(343,877)	(343,877)	
1663	23002091	ARO - Asbestos Electric ST	-				-		-
1664	23002092	ARO - Gas Short Term	(390,781)				(390,781)		(390,781)
1674	23108323	Wells Fargo Bank - Commercial Paper	(24,375,000)			(24,375,000)			
1675	23108363	Merrill Lynch - Commercial Paper	(9,750,000)			(9,750,000)			
1676	23108383	Suntrust Bank - Commercial Paper	(24,187,833)			(24,187,833)			
1682	23200011	WECO - Vouchers Payable	(6,901,184)		(6,901,184)				
1683	23200031	A/P - Power Cost	(22,086,207)		(22,086,207)				
1684	23200033	Accounts Payable - Vouchers (Electric Sys)	(397,945)		(397,945)				
1685	23200041	A/P - BPA Transmission Payable	(8,966,984)		(8,966,984)				

Puget Sound Energy Balance Sheet Detail							67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Electric	Rate Base Investment Gas	Non Operating
1686	23200051	A/P - Firm Contract Power Payable	(10,282,178)		(10,282,178)					
1687	23200061	A/P - Secondary Power Payable	(12,791,794)		(12,791,794)					
1688	23200063	Accounts Payable - Payroll (Electric Sys)	(858,134)		(858,134)					
1689	23200071	A/P - PURPA Power Payable	(1,985,525)		(1,985,525)					
1690	23200081	A/P - Combustion Turbine Fuel Payable	(4,159,970)		(4,159,970)					
1691	23200083	Accrued Liabilities	-		-					
1692	23200091	A/P - Competitive Bid Conservation Paya	-		-					
1693	23200101	A/P - Financial Swap payable	(407,597)		(407,597)					
1694	23200103	Salvation Army Donations	(62,704)		-		(62,704)			(62,704)
1695	23200111	A/P - Transmission Payable (Non-BPA)	(327,517)		(327,517)					
1696	23200113	Payroll W/Holding - Energy Fund	-		-					
1697	23200121	A/P Frederickson #1 Vouchers	(216,928)		(216,928)					
1701	23200153	Misc Payroll Deductions	(2,964)		(2,964)					
1706	23200221	CAISO Payable	(26,866)		(26,866)					
1707	23200222	A/P - Gas Pipeline Liability	(10,652,282)		(10,652,282)					
1708	23200241	AP - BPA 2006 Capital Projects	-		-					
1709	23200242	A/P - Gas Purchases	(20,517,287)		(20,517,287)					
1714	23200281	Electric - Payroll Deductions - IBEW Union Du	(58)		(58)					
1715	23200282	Gas - Payroll Deductions - UA Union Dues	(1,455)		(1,455)					
1724	23200333	PTO / Holiday / etc - Clearing	(13,973,668)		(13,973,668)					
1725	23200483	Incentive Pay Liability	(12,995,996)		(12,995,996)					
1726	23200493	Accounts Payable - E-Payable Account	(213,810)		(213,810)					
1727	23200543	DBS Non-PO Accrual	(59,258,008)		(59,258,008)					
1736	23200643	A/P - Salary Month End Payroll Accrual	(7,182,244)		(7,182,244)					
1737	23200653	A/P - Hourly Month End Payroll Accrual	(1,714,093)		(1,714,093)					
1738	23200673	Payroll - Misc Payable Deductions-credi	-		-					
1739	23200683	Payroll - Misc Payable Deductions-good	(3)		(3)					
1740	23200693	Payroll - 401k company match	(62,002)		(62,002)					
1741	23200713	LTC Insurance - UNUM	-		-					
1742	23200723	Medical Insurance - Group Health	-		-					
1743	23200733	Dental Insurance - WDS	(4,545)		(4,545)					
1744	23200743	Life Insurance - Hartford	2,833		2,833					
1745	23200753	AD&D Insurance - CIGNA	(2,882)		(2,882)					
1746	23200763	LTD Insurance - Hartford	(2,258)		(2,258)					
1747	23200773	LTC Insurance - UNUM	(16,455)		(16,455)					
1751	23200813	Payroll HSA EE Deduction	345		345					
1752	23200823	Worker's Comp-Working Fund	(174,142)		(174,142)					
1753	23200833	Dental Insurance - Willamette	(482)		(482)					
1754	23200873	A/P - Biogas Purchases	(1,806,603)			(1,806,603)				(1,806,603)
1758	23201003	Accounts Payable Reconciliation Account	(21,496,237)		(21,496,237)					
1759	23201011	A/P - Encogen Gas Supply	-		-					
1760	23201013	GR/IR Clearing Account	(9,749,553)		(9,749,553)					
1761	23201023	Freight Clearing	-		-					
1762	23201033	Medical Aid - Supplemental	(135,698)		(135,698)					
1763	23201043	Health/Dependent Spending ACDts - Year 1	(31,157)		(31,157)					
1764	23201053	Health/Dependent Spending ACDts - Year	(152,700)		(152,700)					
1765	23201063	United Way - Payroll Deductions	-		-					
1766	23201073	401(k) Plan EE	(115,144)		(115,144)					
1767	23201093	Loan Payback 401(k)	(20,329)		(20,329)					
1768	23201103	P/R-401(k) PE Common Stk issue rounding	-		-					
1769	23201111	A/P - Mint Farm BPA Payable	-		-					
1770	23201113	Cash Discount Clearing	13,663		13,663					
1771	23201153	Accounts Payable - BillServ NSF's and A	(9,311)		(9,311)					
1772	23201163	Accounts Payable - APS NSF's and Adj-Ke	(7,466)		(7,466)					
1773	23201173	Payroll - Medical Insurance Payable- Re	30,116		30,116					

Puget Sound Energy Balance Sheet Detail						67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment	
								Rate Base	Non Operating
								Electric	Gas
1774	23201183	Payroll - ArtsFund Workplace Giving Pay	-	-	-	-	-	-	-
1775	23201193	Accounts Payable - Bill Matrix NSF's & Adj. Key Bank	(21,534)	(21,534)	(21,534)	-	-	-	-
1776	23201203	Accounts Payable - DOXO NSF's and Adj - Key Bank	(1,701)	(1,701)	(1,701)	-	-	-	-
1777	23201213	Payroll HAS ER Contributions	(127)	(127)	(127)	-	-	-	-
1778	23201251	Ferndale - Liability Payable ST	(698,191)	(698,191)	(698,191)	-	-	-	-
1779	23202173	Payroll - Life Insurance Payable- Retir	(7)	(7)	(7)	-	-	-	-
1780	23202183	A/P Liability - Credit Balance Refund	(32,023)	(32,023)	(32,023)	-	-	-	-
1781	23202193	Medical Insurance - Regence	-	-	-	-	-	-	-
1782	23202203	PSE Customer Connections Penalty	-	-	-	-	-	-	-
1783	23202213	Payroll- Giving Campaign	(353)	(353)	(353)	-	-	-	-
1784	23202233	Unapplied Credits-Pledges	520,957	520,957	520,957	-	-	-	-
1785	23202353	Unapplied Credits-Customer's Overpayments	(13,615,798)	(13,615,798)	(13,615,798)	-	-	-	-
1790	23500003	Customer Deposits - Common	(28,342,777)	-	-	(28,342,777)	(19,040,678)	(9,302,099)	-
1791	23500011	Transmission Services Deposits	(5,962,277)	-	-	(5,962,277)	(5,962,277)	-	-
1801	23600021	Accrued WA Tax - Unbilled Electric Reve	(4,563,216)	(4,563,216)	(4,563,216)	-	-	-	-
1802	23600022	Accrued WA Tax - Unbilled Gas Revenue	(1,516,796)	(1,516,796)	(1,516,796)	-	-	-	-
1807	23600063	Federal Excise Tax - Fuel/Drayage Veh	(131)	(131)	(131)	-	-	-	-
1808	23600093	Accrued FICA - Company	(82,376)	(82,376)	(82,376)	-	-	-	-
1812	23600173	FIT Withholding-Board Member	(472)	(472)	(472)	-	-	-	-
1813	23600201	Property Taxes - Washington - Electric	(48,945,546)	(48,945,546)	(48,945,546)	-	-	-	-
1814	23600211	Property Taxes - Montana - Electric	(7,319,105)	(7,319,105)	(7,319,105)	-	-	-	-
1815	23600213	Washington Unemployment Tax - Employer	(163,149)	(163,149)	(163,149)	-	-	-	-
1816	23600221	Property Taxes - Oregon - Electric	72,441	72,441	72,441	-	-	-	-
1817	23600231	Mint Farm Acquisition - Property Taxes Payable	-	-	-	-	-	-	-
1818	23600232	Property Taxes - Washington - Gas	(21,507,639)	(21,507,639)	(21,507,639)	-	-	-	-
1819	23600301	Washington State Real Estate Sales Tax	-	-	-	-	-	-	-
1820	23600351	Accrued Washington Municipal Util Tax - Elect	(8,488,400)	(8,488,400)	(8,488,400)	-	-	-	-
1821	23600381	Washington Municipal Tax Reserve - El	-	-	-	-	-	-	-
1822	23600391	Montana State Electric Energy Producer Tax	(299,391)	(299,391)	(299,391)	-	-	-	-
1823	23600421	Montana Unemployment Tax Withheld - Employee	(3)	(3)	(3)	-	-	-	-
1824	23600431	CA Income Tax Payable	1,700	1,700	1,700	-	-	-	-
1825	23600451	Corp License Tax - Montana	-	-	-	-	-	-	-
1826	23600471	Accrued Washington State Utility Tax - Electr	(6,460,507)	(6,460,507)	(6,460,507)	-	-	-	-
1827	23600483	FIT Payable - Repairs/Retirements	-	-	-	-	-	-	-
1828	23600552	Accrued Washington State Utility Tax - Gas	(2,755,350)	(2,755,350)	(2,755,350)	-	-	-	-
1829	23600602	Accrued Washington Municipal Utility Taxes -	(3,766,967)	(3,766,967)	(3,766,967)	-	-	-	-
1830	23600622	Washington Municipal Tax Reserve - Ga	-	-	-	-	-	-	-
1831	23601001	WA State & City of Bellingham Excise Tax	-	-	-	-	-	-	-
1832	23601003	Accrued WA State & Local Use Tax	(109,700)	(109,700)	(109,700)	-	-	-	-
1833	23601011	WA State Fuel Tax - Encogen	-	-	-	-	-	-	-
1834	23601013	Accrued WA State B & O Taxes	(93,510)	(93,510)	(93,510)	-	-	-	-
1835	23601021	WA State Property Tax - Encogen	-	-	-	-	-	-	-
1836	23601023	Accrued WA City B & O Taxes	(10,625)	(10,625)	(10,625)	-	-	-	-
1837	23601031	Bellingham Excise Tax - Encogen	-	-	-	-	-	-	-
1838	23601033	Municipal Tax Reserve	-	-	-	-	-	-	-
1839	23601043	Federal Unemployment Tax - Employer	(31,795)	(31,795)	(31,795)	-	-	-	-
1859	23700363	Accrued Int 7.15% Notes Due Dec & Jun	(268,125)	(268,125)	(268,125)	-	-	-	-
1860	23700373	Accrued Int 6.58% Notes Due Dec & Jun	-	-	-	-	-	-	-
1861	23700383	Accrued Int 7.20% Notes Due Dec & Jun	(36,000)	(36,000)	(36,000)	-	-	-	-
1869	23700713	Accrued Int Bank Notes - Domestic	(65,417)	(65,417)	(65,417)	-	-	-	-
1876	23700813	7.00% MTN Series B Due 3/9/29 - Accrued	(1,750,000)	(1,750,000)	(1,750,000)	-	-	-	-
1877	23700821	Electric - Accrued Interest Customer De	-	-	-	-	-	-	-
1878	23700822	Gas - Accrued Interest Customer Deposit	-	-	-	-	-	-	-
1879	23700823	6.74% Med Term Notes Due 6/15/18 - Accrued In	(3,370,000)	(3,370,000)	(3,370,000)	-	-	-	-
1880	23700831	Interest on REC UE-070725 - Electric	-	-	-	-	-	-	-

Puget Sound Energy Balance Sheet Detail					67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment	
								Rate Base	Non Operating
								Electric	Gas
1881	23700833	Accrued Interest - Tax Assessments	-	-	-	-	-	-	-
1882	23700841	Accrued Interest - Transm Deposits	(450,397)	-	(450,397)	-	-	-	-
1883	23700843	Accrued Interest - 7.96% MTN Series B D	-	-	-	-	-	-	-
1884	23700853	Accrued Interest - 7.61% MTN Series B D	-	-	-	-	-	-	-
1885	23700873	Accrued Int - Bonds 9.14% MTN Due 06/21/01	(5,265,000)	-	(5,265,000)	-	-	-	-
1892	23700963	5.483% Senior Notes due 6/1/2035	(4,036,098)	-	(4,036,098)	-	-	-	-
1898	23701013	Accrued Interest on PE Note	(303)	-	(303)	-	-	-	-
1899	23701023	Accrued Interest - 6.724% Notes Due 6/1	(4,248,554)	-	(4,248,554)	-	-	-	-
1900	23701033	Accrued Interest - 6.274% Senior Notes Due 3/15/2037	(4,757,783)	-	(4,757,783)	-	-	-	-
1901	23701043	6.974% Junior Subordinated Notes Due 6/	-	-	-	-	-	-	-
1902	23701053	6.974% Jr Sub Notes (Hybrid) due 6/1/20	(5,085,209)	-	(5,085,209)	-	-	-	-
1903	23701063	PSE Barclays Op Cr Interest Expense ACD	(102,584)	-	(102,584)	-	-	-	-
1904	23701073	PSE Barclays Cap Ex Interest Expense	-	-	-	-	-	-	-
1905	23701083	PSE Barclays Hedg Cr Interest Expense	-	-	-	-	-	-	-
1906	23701113	5.757% Accrued Interest -Senior Notes Due 10/1/2039	(5,876,938)	-	(5,876,938)	-	-	-	-
1907	23701123	March 2010 Bond Issue	(4,813,070)	-	(4,813,070)	-	-	-	-
1908	23701133	PSE Summer 2010 Bonds	(3,642,528)	-	(3,642,528)	-	-	-	-
1909	23701143	2011 March Senior Notes	(4,322,467)	-	(4,322,467)	-	-	-	-
1910	23701153	\$250 Million 4.434% Sr Notes due 2041	(2,802,042)	-	(2,802,042)	-	-	-	-
1911	23701163	\$45 Million 4.70% Sr Notes due 2051	(534,625)	-	(534,625)	-	-	-	-
1912	23701173	Common - Accrued Interest Customer Deposits	(37,369)	-	(37,369)	-	-	-	-
1913	23701183	3.9% Pollution Control Rev Series 2013A Due 3/2031	(1,589,982)	-	(1,589,982)	-	-	-	-
1914	23701193	4.0% Pollution Control Rev Series 2013B Due 3/2031	(275,600)	-	(275,600)	-	-	-	-
1915	23701203	Accrued Interest - \$425MM 4.30% Sr Note	(4,327,622)	-	(4,327,622)	-	-	-	-
1916	23800063	PSE Declared Dividends to PSE	-	-	-	-	-	-	-
1917	24100013	Federal Income Tax Withheld - Employee	-	-	-	-	-	-	-
1918	24100043	FICA Tax Withheld - Employee	(82,377)	-	(82,377)	-	-	-	-
1919	24100063	Washington State & Local Sales Tax Collected	9,846	-	9,846	-	-	-	-
1920	24100101	Montana State Income Tax Withheld	-	-	-	-	-	-	-
1921	24100111	Montana Income Tax Withheld - Employee	-	-	-	-	-	-	-
1922	24100143	Federal Income Tax Withheld - Employee	(156,438)	-	(156,438)	-	-	-	-
1923	24100153	Montana State Income Tax Withheld	-	-	-	-	-	-	-
1924	24100173	Washington State & Local Sales Tax Collected	(26,495)	-	(26,495)	-	-	-	-
1925	24100212	GST on Gas Sales from PSE	(972,557)	-	(972,557)	-	-	-	-
1926	24200001	Colstrip Units 1 & 2 loss reserve	-	-	-	-	-	-	-
1927	24200002	WUTC Gas Pipeline Penalty	-	-	-	-	-	-	-
1928	24200011	Baker SA 318 Law Enforcement Plan	(61,260)	-	(61,260)	-	-	-	-
1933	24200032	WUTC Greenwood Penalty Accrual	(133,333)	-	-	-	(133,333)	-	(133,333)
1934	24200041	NERC Standards Compliance Loss Reserve	(140,916)	-	-	-	(140,916)	-	(140,916)
1935	24200051	PNW Refund Proceeding Settlement	-	-	-	-	-	-	-
1936	24200061	Wind Farm Maintenance Accrual	(1,220,500)	-	(1,220,500)	-	-	-	-
1937	24200063	Accrued Severance Costs	-	-	-	-	-	-	-
1938	24200071	California Carbon Obligation	(7,139)	-	(7,139)	-	-	-	-
1939	24200093	WUTC Prior Obligation Penalty - Common	-	-	-	-	-	-	-
1940	24200103	Junior Achievement Pledge-Short Term	(25,000)	-	(25,000)	-	-	-	-
1941	24200363	Misc Current Liab - Comcast Rent	-	-	-	-	-	-	-
1942	24200451	US Treasury Grants in Schedule 95A	(1,502,664)	-	-	-	(1,502,664)	-	(1,502,664)
1943	24200453	2005 Attorney General Settlement	-	-	-	-	-	-	-
1944	24200461	LSR U.S. Treasury Grants	(10,688,050)	-	-	-	(10,688,050)	-	(10,688,050)
1945	24200483	Accrual NW Energy Coalition Membership	-	-	-	-	-	-	-
1946	24200491	Whitehorn #2 & #3 - Leases Oper or Leveraged	-	-	-	-	-	-	-
1947	24200511	Wash St Annual Filing Fee	(3,418,748)	-	(3,418,748)	-	-	-	-
1948	24200513	FAS 123 ESPP liability	-	-	-	-	-	-	-
1949	24200521	FERC Annual Charge US Lands -ST	(267,917)	-	(267,917)	-	-	-	-
1950	24200541	Lower Baker - FERC License Fees	(143,365)	-	(143,365)	-	-	-	-

Puget Sound Energy Balance Sheet Detail			67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	(j)
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment		
								Rate Base	Gas	Non Operating
								Electric		
1951	24200551	Upper Baker - FERC License Fees	(143,365)		(143,365)					
1952	24200561	Snoqualmie #1 - FERC License Fees	(36,900)		(36,900)					
1953	24200571	Snoqualmie #2 - FERC License Fees	(36,900)		(36,900)					
1957	24200611	Trading Floor FERC Fees Payable	(261,849)		(261,849)					
1958	24200612	FERC Gas Pipeline Capacity Loss Res	-		-					
1959	24200621	Accrued Real Estate Brokerage Fee	-		-					
1960	24200622	Accrued WUTC Fee	(1,523,868)		(1,523,868)					
1961	24200632	Gas - WUTC SQI Penalty	(150,940)			(150,940)				(150,940)
1962	24200633	401(k) 1% Company Contribution	(1,756,799)		(1,756,799)					
1963	24200631	Conservation Trust Payable	-							
1964	24200641	Electric - WUTC SQI Penalty	(257,458)			(257,458)				(257,458)
1965	24200643	Wrks Comp Reserve- Richard Grant ACDident 10	-							
1966	24200651	Electric - Town of Concrete Funding - BakLicImp	(21,542)		(21,542)					
1967	24200653	Accrual - 401(k) Match on Incentive Pla	(777,943)		(777,943)					
1968	24200661	Electric - Upper Skagit Tribe MOU - BakLicImp	(197,646)		(197,646)					
1969	24200671	Electric - Sauk-Suiattle Agmt - BakLicImp	(58,535)		(58,535)					
1970	24200681	Electric - Swinomish Tribe Agmt - BakLicImp	(58,535)		(58,535)					
1982	24200811	Article 103 -Upstream Fish Passage Fund	(174,242) x			(174,242)				(174,242)
1983	24200821	Article 105 - Downstream Fish Passage Fund	(157,737) x			(157,737)				(157,737)
1984	24200831	Article 511 -Decaying Wood Fund	(87,176) x			(87,176)				(87,176)
1985	24200841	Article 505 - Aquatic Riparian Habitat Fund	(320,534) x			(320,534)				(320,534)
1986	24200851	Article 602 Recreation Adapative Management Fund	(79,704) x			(79,704)				(79,704)
1987	24200861	Article 512 - Bald Eagele Survey Fund	- x			-				-
1988	24200871	Article 514 - Use of Habit Evaluation	(94,691) x			(94,691)				(94,691)
1989	24200881	Article 101 - Fish Proagation O&M Fund	(248,539) x			(248,539)				(248,539)
1990	24200891	Article 110 - Shoreline Erosion O&M Fund	(67,388) x			(67,388)				(67,388)
1991	24200901	Article 502 - Forest Habitat Capital Fund	(163,594) x			(163,594)				(163,594)
1992	24200911	Article 502- Forest Habitat O&M fund	(16,907) x			(16,907)				(16,907)
1993	24200921	Article 503 - Elk Habitat Capital Fund	(2,232,340) x			(2,232,340)				(2,232,340)
1994	24200931	Article 503 - Elk Habitat O&M Fund	(298,966) x			(298,966)				(298,966)
1995	24200941	Article 504- Wetland Habitat Capital Fund	(67,999) x			(67,999)				(67,999)
1996	24200951	Article 504 Wetland Habitat O&M Fund	(203,503) x			(203,503)				(203,503)
1997	24200961	Article 505 - Aquatic Riparian Habitat Capital Fund	(1,349,751) x			(1,349,751)				(1,349,751)
1998	24200971	Article 508 - Noxious Weeds O&M Fund	(105,785) x			(105,785)				(105,785)
1999	24200981	Article 602 - Habitat Enhance,Restor & Consv Fund O&M	- x			-				-
2000	24200991	Article 602 - Terrestrial Enhance & Research Fund O&M	(1,268) x			(1,268)				(1,268)
2001	24201011	O&M	- x			-				-
2002	24201021	Article 315 LB Trail Maintenance	- x			-				-
2003	24201031	Article 302 - Aesthetics Mgmt O&M	(96,586) x			(96,586)				(96,586)
2004	24201041	Article 304 - Bak Resr Rec Water Safety Pln O&M	(22,606) x			(22,606)				(22,606)
2008	24300013	Capital Lease Obligation - Lanis-Gyr	(189,115)			(189,115)				(189,115)
2009	24300021	Fredonia Turbines Capital Lease BLC - Current	-			-				-
2010	24400001	Unrealized Loss ST - Core Pwr/Gas for Pwr	(70,870,555) x			(70,870,555)				(70,870,555)
2011	24400002	Unrealized Loss ST - Core Gas	(39,723,704) x			(39,723,704)				(39,723,704)
2012	24400011	Unrealized Loss LT - Core Pwr/Gas for Pwr	(21,977,844) x			(21,977,844)				(21,977,844)
2013	24400012	Unrealized Loss LT - Core Gas	(12,389,405) x			(12,389,405)				(12,389,405)
2041	25200121	Cust Advances for Const Posted 9/1	(16,967)			(16,967)		(16,967)		
2047	25200152	NewRule 7 Refund zero consump cust adva	(27,122)			(27,122)			(27,122)	
2048	25200161	Residential Single Family Elec Customer	(6,429,736)			(6,429,736)		(6,429,736)		
2049	25200171	Residential Plat Elec Customer Advances	(14,726,400)			(14,726,400)		(14,726,400)		
2050	25200181	Non-Residential Elec Customer Advances	(33,547,575)			(33,547,575)		(33,547,575)		

**Puget Sound Energy
Balance Sheet Detail**

Line	Account	Account Description	(c) AMA (September 16)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing		
								(i) Investment		(j) Non Operating
								(h) Electric	(i) Rate Base Gas	(j) Non Operating
2051	25200191	CIAC - Seattle Public Utilities-Electri	-	-	-	-	-	-	-	-
2052	25200201	Transmission Network Credits Payable	-	-	-	-	-	-	-	-
2053	25200202	Rule 7 Cust Adv With Tax (9-1-03)	(19,541,232)	-	-	(19,541,232)	-	(19,541,232)	-	-
2054	25200211	Cust. Advances For Construction	-	-	-	-	-	-	-	-
2055	25200212	Rule 7 Cust Adv W/O Tax (9-1-03)	-	-	-	-	-	-	-	-
2056	25200222	Developers Deposit Rule 7 (9-1-03)	(1,286,429)	-	-	(1,286,429)	-	(1,286,429)	-	-
2057	25200232	CA to Eliminate the NCR (9-1-03)	-	-	-	-	-	-	-	-
2058	25200262	Rule 7A Cust Adv With Tax (Kitt) (9-1-0	(4,921)	-	-	(4,921)	-	(4,921)	-	-
2059	25200272	Rule 7A Cust Adv W/O Tax (Kitt) (9-1-03	-	-	-	-	-	-	-	-
2060	25300001	Colstrip 3 & 4 Final Reclamation Liability	(309,423)	-	(309,423)	-	-	-	-	-
2061	25300002	Unearned Mt.Star Conversion Revenue	-	-	-	-	-	-	-	-
2062	25300011	J Harvey Const Encroach. Dep/BPA Kitsap	(5,238)	-	(5,238)	-	-	-	-	-
2063	25300022	Gas - Pipeline Capacity Assignment	-	-	-	-	-	-	-	-
2064	25300031	Colstrip 3&4 Coal Supply Agreement Loss	-	-	-	-	-	-	-	-
2065	25300033	Deferred Compensation - Salary Deferred	(8,563,738)	-	(8,563,738)	-	-	-	-	-
2069	25300071	PTC Deferral Post June 2010	(182,356,536) x	-	-	(182,356,536)	-	-	-	(182,356,536)
2070	25300081	Limited Use Permit Salish Lodge/Snoq Ce	(1,000)	-	(1,000)	-	-	-	-	-
2071	25300091	Equity Reserve on Snoqualmie Deferred Return	(2,249,659)	-	-	(2,249,659)	-	-	-	(2,249,659)
2072	25300121	Equity Reserve on Baker Deferred Return	(565,660)	-	-	(565,660)	-	-	-	(565,660)
2073	25300131	Unearned Option Revenue	-	-	-	-	-	-	-	-
2074	25300141	Unearned Revenue - Pole Contacts	(2,819,167)	-	(2,819,167)	-	-	-	-	-
2075	25300143	FAS106 - Post Retirmt Benefits	-	-	-	-	-	-	-	-
2076	25300151	Def Rev Sch85 Lifetime O&M on Increm Li	(9,974,045)	-	(9,974,045)	-	-	-	-	-
2077	25300153	Junior Acheuivement Pledge-Long Term	(84,375)	-	(84,375)	-	-	-	-	-
2078	25300161	Deferred Pole Contact Compliance Payment	(574,492)	-	(574,492)	-	-	-	-	-
2079	25300171	Hopkins Ridge Transmission Interest Due	-	-	-	-	-	-	-	-
2080	25300173	Sr Mgmt LT Incentive Plans	-	-	-	-	-	-	-	-
2081	25300181	Lower Snake River Trans Interest Due Customers	(4,299,088) x	-	-	(4,299,088)	-	-	-	(4,299,088)
2082	25300191	Def Rev Sch85 Amortization	-	-	-	-	-	-	-	-
2083	25300201	GAAP Equity Reserve on LSR BPA Trans. Dep.	(5,833,169)	-	-	(5,833,169)	-	-	-	(5,833,169)
2084	25300203	Spec Employee Retire Benefits	-	-	-	-	-	-	-	-
2085	25300212	International Paper - Westcoast Capacity Agreement	(89,961)	-	-	(89,961)	-	(89,961)	-	-
2093	25300271	Misc Def Cr. - Equity Reserve on LSR Ph. 1 Fixed Def	(274,410)	-	-	(274,410)	-	-	-	(274,410)
2094	25300281	LSR BPA Bill Credit Holding	(506,118) x	-	-	(506,118)	-	-	-	(506,118)
2095	25300293	LT Incentive Plan for Sr Mgmt	(7,374,691)	-	-	(7,374,691)	-	-	-	(7,374,691)
2096	25300302	Other Deferred Credits - Retention Costs - Gas	-	-	-	-	-	-	-	-
2097	25300303	Unclaimed Vendor Payments	(0)	-	(0)	-	-	-	-	-
2098	25300312	FERC Gas Pipeline Capacity Loss Reserve	-	-	-	-	-	-	-	-
2099	25300323	Unearned Revenue - Miscellaneous	(50,935)	-	(50,935)	-	-	-	-	-
2100	25300343	Def Compensation - IBNR	(2,963,702)	-	(2,963,702)	-	-	-	-	-
2101	25300353	PSE Building (A) - Landlord Incentives	(5,760,871)	-	-	(5,760,871)	(3,870,153)	(1,890,718)	-	-
2102	25300363	PSE Building (B) - Landlord Incentives	(1,516,832)	-	-	(1,516,832)	(1,019,008)	(497,824)	-	-
2103	25300371	Deferred Interchange Power	(584,332)	-	(584,332)	-	-	-	-	-
2107	25300413	Landlord Incentive Bldg B - Floor 4	(567,395)	-	-	(567,395)	(381,176)	(186,219)	-	-
2111	25300443	Bothel Data Center Landlord Incentives	(723,113)	-	-	(723,113)	(485,788)	(237,326)	-	-
2112	25300503	Unclaimed Property - Customer Refunds	(31,169)	-	(31,169)	-	-	-	-	-
2117	25300541	Residential Exchange - Other Deferred C	(7,996,974) x	-	(7,996,974)	-	-	-	-	-
2118	25300543	Unclaimed Vendor Payments - California	-	-	-	-	-	-	-	-
2119	25300551	Deposit - Rainbow Energy Marketing	-	-	-	-	-	-	-	-
2120	25300553	Unclaimed Property - Customer Refunds - California	(3,362)	-	(3,362)	-	-	-	-	-
2121	25300561	Snoqualmie License O&M Liability	(8,018,748)	-	-	(8,018,748)	-	-	-	(8,018,748)
2125	25300581	Other Deferred Credits - LIHEAP Credit - Electric	(5,127,138)	-	(5,127,138)	-	-	-	-	-
2126	25300582	Other Deferred Credits - LIHEAP Credit - Gas	(2,187,797)	-	(2,187,797)	-	-	-	-	-
2127	25300583	Accrue Jan 2009 Merger Costs	-	-	-	-	-	-	-	-
2128	25300591	Other Deferred Credits - Contra LIHEAP Credit-Elec	5,127,138	-	5,127,138	-	-	-	-	-

Puget Sound Energy Balance Sheet Detail			67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) Investment		(j)	
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Rate Base	Gas	Non Operating
								Electric		
2129	25300592	Other Deferred Credits - Contra LIHEAP Credit-Gas	2,187,797		2,187,797					
2133	25300611	Baker License O&M Liability	(62,187,343)				(62,187,343)			(62,187,343)
2134	25300612	PGA FAS 157 Credit Reserve	-							
2135	25300621	Misc Def Cr - MNT Equity Offset CarryC - UE-08212	(7,979,703)				(7,979,703)			(7,979,703)
2136	25300631	Misc Def Cr - WHE Eq, Res Fixed CarryC - UE-0907	-							
2137	25300633	PSE Non-Qualified Retirement Plan Liability	-							
2138	25300641	Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Ele	(101,390)				(101,390)			(101,390)
2139	25300642	Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Ga	(52,579)				(52,579)			(52,579)
2140	25300651	Residential Exchange - Settlement Other Deferred Cred	-							
2141	25300663	Redmond West 2nd Amen Tenant Incentives	(73,697)				(73,697)	(49,510)	(24,187)	
2142	25300711	Baker License Capital Long Term Liability	-							
2143	25300721	Other Deferred Credits - Hopkins Ridge/Vestas	-							
2144	25300731	Lease Security Deposit-Electric	(15,155)		(15,155)					
2145	25300732	Lease Security Deposit-Gas	-							
2146	25300733	Lease Security Deposit-Common	(50,468)		(50,468)					
2147	25300741	Electric Decoupling GAAP Unearned Revenue	(231,741)				(231,741)			(231,741)
2148	25300742	Gas Decoupling GAAP Unearned Revenue	(9,967,932)				(9,967,932)			(9,967,932)
2149	25300761	Unearned Easement Revenue	(176,310)		(176,310)					
2150	25300771	Deferred Credit - Green Power Tariff	(5,236,199) x		(5,236,199)		-			
2151	25300772	Deferred Credit - Carbon Offset Program	625 x		625		-			
2171	25301073	2007 Cashiers Overages	(781)		(781)					
2172	25301101	Transmission Network Credits Payable	-							
2173	25301141	Dfrd Rev- Non-core Gas Green Attributes	-							
2174	25301151	Equity Resrv on Ferndale Fixed Deferral	(1,939,671)				(1,939,671)			(1,939,671)
2175	25301161	Non-core Gas Grn Attrib-Contra	-							
2176	25301203	Redmond West on Willows - Landlord Ince	(153,717)				(153,717)	(103,267)	(50,450)	
2177	25301213	Redmond West Tenant Improvement	(675,825)				(675,825)	(454,019)	(221,806)	
2192	25302221	Low Income Program - Electric	(3,102,718)		(3,102,718)					
2193	25302222	Low Income Program - Gas	(5,527,603)		(5,527,603)					
2194	25302223	Operating Leases Oligation	(7,152,977)				(7,152,977)			(7,152,977)
2208	25400101	Unamortized Gain from Disp Allowance - Colstr	(27,838)		(27,838)					
2209	25400111	Unamortized Gain from Disp Allowance - Colstr	(6,235)		(6,235)					
2210	25400131	Unamort Gain from Disp Allow - Conserva	-							
2217	25400181	Summit Purchase Buyout - Electric	(4,703,049)		(4,703,049)					
2218	25400182	Summit Purchase Buyout - Gas	(2,515,701)		(2,515,701)					
2219	25400191	BNP Westcoast Pipeline Capacity-Non Core Gas	(1,388,868) x		(1,388,868)			-		
2220	25400201	FBE Westcoast Pipeline Capacity- Non Core Gas	(1,013,105) x		(1,013,105)			-		
2224	25400221	Deferred REC Revenue Post Nov. 2009	(270,301) x				(270,301)			(270,301)
2230	25400261	PTC Customer Deferral of Pre-July 2010	(93,615,823) x				(93,615,823)			(93,615,823)
2231	25400271	PTC Customer Deferral Post June 2010	-							
2232	25400281	Def Revenue- Renewable Non-Core Gas Attributes	-							
2233	25400291	REC Proceeds in Rates Sch 137	(506,144) x				(506,144)			(506,144)
2234	25400301	Interest On REC Proceeds in Rates	(14,162) x				(14,162)			(14,162)
2235	25400311	Interest on REC Proceeds Not in Rates	(13,533) x				(13,533)			(13,533)
2236	25400321	Interest on Treasury Grant in Sch 95a	(145,689) x				(145,689)			(145,689)
2237	25400331	Int. on LSR Treasury Grant in Sch 95A	(1,532,491) x				(1,532,491)			(1,532,491)
2238	25400341	Electric Residential Decoupling Revenue Overcollect	(285,821) x				(285,821)			(285,821)
2239	25400342	Gas Residential Decoupling Revenue Overcollect	-							
2240	25400351	Elec Non-Residential Decoupling Revenue Overcollect	-							
2241	25400352	Gas Non-Residential Decoupling Revenue Overcollect	(1,425) x				(1,425)			(1,425)
2246	25400381	Electric Schedule 26 Decoupling Revenue Overcollect	(200,523) x				(200,523)			(200,523)
2247	25400391	Electric Schedule 31 Decoupling Revenue Overcollect	(136,045) x				(136,045)			(136,045)
2248	25400392	Gas ROR Over Earning	(8,671,689) x				(8,671,689)			(8,671,689)
2249	25400411	Sch 142 Electric Residential to Return	(528) x				(528)			(528)
2250	25400412	Sch 142 Gas Residential to Return to Cu	-							

Puget Sound Energy Balance Sheet Detail			67.18% September 2016 GRC Filing 32.82% September 2016 GRC Filing							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	(j)
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment		
								Rate Base	Gas	Non Operating
								Electric		
2251	25400421	Sch 142 Elec Non-Residential to Return	-				-			-
2252	25400431	Dfird Principal on BioGas in Rates	(404,015)				(404,015)			(404,015)
2253	25400441	Dfird Interest on Bogas in Rates	15,638				15,638			15,638
2254	25400451	Interest on Electric Schedule 31 Decoupling Revenue	-				-			-
2255	25400461	Interest on Electric Schedule 26 Decoupling Revenue	-				-			-
2256	25400471	Sch 142 Electric Schedule 26 to Return	(3,864)	x			(3,864)			(3,864)
2257	25400481	Sch 142 Elec Schedule 31 to Return to C	671	x			671			671
2258	25400491	Deferral Snoqualmie Hydro Grant	(4,283,741)				(4,283,741)	(4,283,741)		
2259	25400501	Deferral Baker US Treasury Grant	(1,240,071)				(1,240,071)	(1,240,071)		
2260	25400511	JPUD Gain to Customers-Electric	(8,373)				(8,373)			(8,373)
2261	25400521	Electric ROR Over Earning-Decoupling	(10,203,838)	x			(10,203,838)			(10,203,838)
2262	25500002	accum Defer Inv Tax Cr - Gas	(8,165,809)				(8,165,809)			
2263	25500022	accum Defer Inv Tax Cr - Gas	8,165,809				8,165,809			
2269	25600072	Deferred Gains post 5/31/08 Property Sales - Gas	(80,291)				(80,291)			
2270	25600081	Deferred Gains post 10/31/09 Property Sales - Electric	(3,914,999)				(3,914,999)			
2271	25600092	Gas Def Property Gains UG-090705	-				-			
2272	25600101	Electric Def Property Gains UE-090704	-				-			
2273	25600102	Gas Def Property Gains UG-111049	61,744				61,744			
2274	25600111	Electric Def Property Gains UE-111048	628,244				628,244			
2278	25700043	Unamort Gain Reacq Debt- 250M 6.974% MT	7,185				7,185			
2279	28200002	Deferred Inc Tax - Liberalized Deprec	(504,776,304)				(504,776,304)		(504,776,304)	
2280	28200013	Deferred Tax - Common Depreciation	(43,815,200)				(43,815,200)	(29,435,051)	(14,380,149)	
2284	28200121	Def Inc Tax - Post 1980 Additions	(1,266,343,705)				(1,266,343,705)	(1,266,343,705)		
2298	28300031	DFIT - FAS 133 ST Liability - Electric	(7,712,320)				(7,712,320)			(7,712,320)
2299	28300032	Deferred Inc Tax - Other Utility	-				-			
2300	28300033	Def FIT Pension	(68,846,661)				(68,846,661)			(68,846,661)
2301	28300041	DFIT - FAS 133 LT Liability - Electric	(1,856,056)				(1,856,056)			(1,856,056)
2302	28300042	Def FIT Environ - UG920781	-				-			
2303	28300043	Def FIT Bond Related	(15,475,464)				(15,475,464)			
2311	28300081	DFIT - BPA Prepayment LT	(5,100,336)				(5,100,336)	(5,100,336)		
2312	28300082	FIT Def AFUCE on 18676-18677 - UG930287	-				-			
2313	28300091	DFIT - Variable Deferred Cost Snoqualmie LT	(2,390,726)				(2,390,726)	(2,390,726)		
2321	28300152	DFIT - FAS 133 ST Liability - Gas	(2,464,417)				(2,464,417)			(2,464,417)
2322	28300153	Deferred Income Tax - Thermal Energy	-				-			
2323	28300162	DFIT - FAS 133 LT Liability - Gas	(474,316)				(474,316)			(474,316)
2331	28300211	DFIT - 2006 Storm Excess Costs	(28,526,366)				(28,526,366)			
2332	28300221	DFIT-2014 Storm Excess Costs	(6,364,960)				(6,364,960)			
2333	28300231	Def Tax -Schedule 94 - Residential Exchange	-				-			
2334	28300232	DFIT - FAS 133 Liability - PGA LT	(15,300,855)				(15,300,855)			(15,300,855)
2338	28300252	Def FIT - Environmental Gas	(7,296,101)	x			(1,670,391)			(1,670,391)
2339	28300261	Def FIT Bond Redemption Costs	-				-			
2340	28300262	Def FIT - Demand Side Management Gas	(2,700,137)				(2,700,137)			(2,700,137)
2341	28300301	Def FIT - 12/04/03 Wind Storm Damage	-				-			
2342	28300311	DFIT - 2015 Storm Excess Costs-LT	(7,295,941)				(7,295,941)			
2346	28300361	accum Def Tax Liability - SFAS 109	(70,002,825)				(70,002,825)			(70,002,825)
2347	28300362	Def FIT - FAS 109	(1,368,237)				(1,368,237)			(1,368,237)
2351	28300431	Deferred Taxes WNP#3	(1,477,918)	x			(1,477,918)	(1,477,918)		
2352	28300441	DFIT - 2016 Storm Excess Costs-LT	(893,146)				(893,146)			
2360	28300501	DFIT Audit Adjustments	1,389,505				1,389,505	933,470	456,036	
2361	28300503	DFIT - FAS 133 Frwd Swap Int LT	(5,036,995)				(5,036,995)			(5,036,995)
2362	28300511	Deferred FIT - PCA Customer Portion	(1,336,201)				(1,336,201)			(1,336,201)
2367	28300561	DFIT - Interest Chelan PUD Reg Asset	(14,388,257)				(14,388,257)	(14,388,257)		
2368	28300571	DFIT - Mint Farm Deferred Costs	-				-			
2369	28300581	DFIT - Electric Conservation	(8,292,221)				(8,292,221)			(8,292,221)
2376	28300651	DFIT - White River Reg Asset	(7,971,289)				(7,971,289)	(7,971,289)		

Puget Sound Energy Balance Sheet Detail							67.18% September 2016 GRC Filing			
							32.82% September 2016 GRC Filing			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment		
								Rate Base	Non Operating	
								Electric	Gas	
2377	28300661	DFIT - FIT MF UE090704	(9,029,730)				(9,029,730)	(9,029,730)		
2382	28300721	DFIT - Lower Snake River Deferred Costs	(267,945)				(267,945)	(267,945)		
2383	28300731	DFIT - Ferndale Purchase Deferrals - Long Term	(5,669,363)				(5,669,363)	(5,669,363)		
2384	28300741	DFIT-Variable Deferred Cost Baker Upgrade_LT	(608,820)				(608,820)	(608,820)		
2385	28300751	DFIT-BioFuels Sch 91 Var Deferral	-				-			
2386	28300761	DFIT-Operating Lease Obligation-LT	(2,503,542)				(2,503,542)		(2,503,542)	
2387	28302001	DFIT-Electric Residential Decoupling Re	(10,026,022) x				(10,026,022)		(10,026,022)	
2388	28302002	DFIT-Gas Residential Decoupling Revenue	(24,415,660) x				(24,415,660)		(24,415,660)	
2389	28302011	DFIT-Electric NONResidential Decoupling	(3,616,189) x				(3,616,189)		(3,616,189)	
2390	28302012	DFIT-Gas NONResidential Decoupling Reve	(5,894,167) x				(5,894,167)		(5,894,167)	
2391	28302021	DFIT Electric Property Tax Tracker Schedule 140 - LT	(11,213,887) x				(11,213,887)		(11,213,887)	
2392	28302022	DFIT-Gas Property Tax Tracker Schedule 140 -LT	(3,889,736) x				(3,889,736)		(3,889,736)	
2393	28302031	DFIT-Decoupling Sch 26 & 31	(881,479) x				(881,479)		(881,479)	
2394	28302032	DFIT-Decoupling Sch 85 & 87	-							
2395	28302041	DFIT-Major Inspection-Long Term	(6,547,636)		(6,547,636)					
2396	28302042	DFIT-Gas ROR Over Earning-Decoupling Revenue -L	-							
2397	28302051	DFIT-Colstrip 3&4 Overhaul Costs-LT	(2,312,776)		(2,312,776)					
2398	28302061	DFIT - Electron Unrecovered Loss	(3,402,647)				(3,402,647)	(3,402,647)		
2399	28302071	DFIT-Elec ROR Over Earning-Decoupling Revenue-L	-							
2400	CAPITALIZATION		(11,120,825,744)	-	(544,260,231)	(7,465,901,257)	(3,110,664,256)	(1,622,542,540)	(561,106,832)	(927,014,884)
2401			(11,120,825,744)							
2402		Total Assets plus Capitalization (Lines 1431 + 2400)		840,597,974	544,260,231	7,384,183,152	7,087,845,409	4,928,613,119	1,649,679,153	509,553,137
2403		Cash Working Capital (Current Assets (2402:d)- Current Liabilities (2402:e))			296,337,743					7,087,845,409
2404										
2405		Investor Supplied Working Capital (Ave Invest Cap (2402:f) - Total Investments (2402:g))			296,337,743					
2406										
2407		Staff Proposed Ratio (Electric/Gas/Non-Operating divided by Sum of all three)						69.5361%	23.2748%	7.1891%
2408		Staff Proposed Allocated Investor Supplied Working Capital						206,061,786	68,971,904	21,304,052
2409		PSE Proposed Investor Supplied Working Capital						227,005,242	77,640,607	535,961
2410		Staff Adjustment to Investor Supplied Working Capital - Increase/(Decrease)						(20,943,455)	(8,668,703)	20,768,091

Puget Sound Energy
Balance Sheet Detail
(a) (b)

0.6718 September 2016 GRC Filing
0.3282 September 2016 GRC Filing

Line	Account	Account Description	(c) AMA (September 16)	(d) CWC Current Assets	(e) CWC Current Liabilities	(f) Average Invested Capital	(g) Total Investments	(h) Investment Rate Base Electric	(i) Gas	(j) Non Operating
744	18210231	12/13/2006 Storm - 10 yr Amort	20,561,659	20,561,659						
745	18210241	2006 Storm - 4 yr Amort	-	-						
746	18210251	2007 Storm - 4 yr Amort	-	-						
747	18210261	2010 Storm Excess Costs	50,186	50,186						
748	18210271	2008 Storm - 4 yr Amortization	-	-						
749	18210281	2012 Storm Excess Costs	60,295,490	60,295,490						
750	18210291	2010 Storm - 4 Yr Amortization	596,567	596,567						
751	18210301	2014 Storm Excess Costs	18,185,599	18,185,599						
752	18210311	18210311-2015 Storm Excess Costs	20,945,873	20,945,873						
753	18210321	2016 Storm Excess Costs	2,551,847	<u>2,551,847</u>						
				123,187,221						
2331	28300211	DFIT - 2006 Storm Excess Costs	(28,526,366)		(28,526,366)					
2332	28300221	DFIT-2014 Storm Excess Costs	(6,364,960)		(6,364,960)					
2342	28300311	DFIT - 2015 Storm Excess Costs-LT	(7,295,941)		(7,295,941)					
2352	28300441	DFIT - 2016 Storm Excess Costs-LT	(893,146)		<u>(893,146)</u>					
					<u>(43,080,413)</u>					

35%

**Puget Sound Energy
Balance Sheet Detail**

Line	Account	Account Description	AMA (September 16)	CWC Current Assets	CWC Current Liabilities	Average Invested Capital	Total Investments	Investment			
								Rate Base Electric	Gas	Non Operating	
Staff put in a different category than PSE:											
218	13400332	LNG Facility Port of Tacoma Escrow	1,088,552	x	-		1,088,552		1,088,552	1	DR #339 - Earnings interest/PSE put in WC/staff moved to non-op
1138	18608002	Env. Rem - Downtower Property	513,468	x	513,468					2	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1147	18608062	Env Rem - Gas Historical Actual Ins Recoverie	(50,267,725)	x	(21,267,725)		(29,000,000)		(29,000,000)	3	PSE put in non operating/Staff moved a portion to WC per Elizabeth O'Connell
1152	18608112	Env Rem - Tacoma Tide Flats Remediation Costs	38,953,753	x	4,147,809		34,805,944		34,805,944	4	PSE put in non operating/Staff moved a portion to WC per Elizabeth O'Connell
1166	18608212	Env Rem - Everett Remediation Costs	1,467,246	x	1,467,246					5	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1172	18608312	Env Rem - Chehalis Remediation Costs	3,959,360	x	3,959,360					6	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1173	18608412	Env Rem - Gas Works Remediation Costs	2,651,382	x	2,651,382					7	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1178	18608612	Env Rem - WSDOT Upland Remediation Costs	779,999	x	779,999					8	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1180	18608712	Env Rem - WSDOT Thea Foss Remediation Costs	5,358,668	x	5,358,668					9	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1181	18608722	BLOCKED-Thea Foss Recovery	7,712	x	7,712					10	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1185	18608772	Thea Foss Waterway (WADOT Settlement)	(3,488,999)	x	(3,488,999)					11	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1186	18608782	Everett Washington (WADOT Settlement)	(801,551)	x	(801,551)					12	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1187	18608792	Olympia Columbia Street MGP (WADOT Sett	(160,310)	x	(160,310)					13	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1198	18609312	Env Rem - Quendall Terminal Remediation	12,405,155	x	12,405,155					14	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1200	18609432	Env Rem-Post Nov 2012 Gas Works Park -	6,252,278	x	6,252,278					15	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1201	18609512	Env Rem-Quendall Terminal - Remediation	79,128	x	79,128					16	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1203	18609532	Env Rem - Bay Station (Elliot Ave) MGP	241,784	x	241,784					17	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1204	18609542	Env Rem - Olympia (Columbia Street) MGP	1,259,128	x	1,259,128					18	PSE put in non operating/Staff moved to WC per Elizabeth O'Connell
1220	18609801	Article 502 - Forest Habitat Capital Fund	163,594	x			163,594		163,594	19	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1221	18609821	Article 503 - Elk Habitat Capital Fund	817,115	x			817,115		817,115	20	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1222	18609841	Article 504 - Wetland Habitat Capital Fund	1,449,799	x			1,449,799		1,449,799	21	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1223	18609861	Article 505 - Aquatic Riparian Habitat Capital Fund	1,383,176	x			1,383,176		1,383,176	22	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1317	19000193	DFIT Charitable Contribution Carryforward	143,457	x			143,457		143,457	23	PSE booked to WC/Staff moved to non-op b/c not allowable for rate making
1694	23200103	Salvation Army Donations	(62,704)	x			(62,704)		(62,704)	24	PSE booked to WC/Staff moved to non-op b/c not allowable for rate making
1982	24200811	Article 103 -Upstream Fish Passage Fund	(174,242)	x			(174,242)		(174,242)	25	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1983	24200821	Article 105 - Downstream Fish Passage Fund	(157,737)	x			(157,737)		(157,737)	26	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1984	24200831	Article 511 -Decaying Wood Fund	(87,176)	x			(87,176)		(87,176)	27	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1985	24200841	Article 505 - Aquatic Riparian Habitat Fund	(320,534)	x			(320,534)		(320,534)	28	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1986	24200851	Article 602 Recreation Adapative Management Fund	(79,704)	x			(79,704)		(79,704)	29	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1987	24200861	Article 512 - Bald Eagle Survey Fund	-	x			-		-	30	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1988	24200871	Article 514 - Use of Habit Evaluation	(94,691)	x			(94,691)		(94,691)	31	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1989	24200881	Article 101 - Fish Proagation O&M Fund	(248,539)	x			(248,539)		(248,539)	32	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1990	24200891	Article 110 - Shoreline Erosion O&M Fund	(67,388)	x			(67,388)		(67,388)	33	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1991	24200901	Article 502 - Forest Habitat Capital Fund	(163,594)	x			(163,594)		(163,594)	34	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1992	24200911	Article 502- Forest Habitat O&M fund	(16,907)	x			(16,907)		(16,907)	35	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1993	24200921	Article 503 - Elk Habitat Capital Fund	(2,232,340)	x			(2,232,340)		(2,232,340)	36	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1994	24200931	Article 503 - Elk Habitat O&M Fund	(298,966)	x			(298,966)		(298,966)	37	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1995	24200941	Article 504- Wetland Habitat Capital Fund	(67,999)	x			(67,999)		(67,999)	38	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1996	24200951	Article 504 Wetland Habitat O&M Fund	(203,503)	x			(203,503)		(203,503)	39	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1997	24200961	Article 505 - Aquatic Riparian Habitat Capital Fund	(1,349,751)	x			(1,349,751)		(1,349,751)	40	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1998	24200971	Article 508 - Noxious Weeds O&M Fund	(105,785)	x			(105,785)		(105,785)	41	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
1999	24200981	Article 602 - Habitat Enhance,Restor & Consv Fund O&	-	x			-		-	42	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
2000	24200991	Article 602 - Terrestrial Enhance & Research Fund O&	(1,268)	x			(1,268)		(1,268)	43	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
2001	24201011	Article 602 - Cultural Resource Enhancement Fund O&	-	x			-		-	44	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
2002	24201021	Article 315 LB Trail Maintenance	-	x			-		-	45	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
2003	24201031	Article 302 - Aesthetics Mgmt O&M	(96,586)	x			(96,586)		(96,586)	46	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
2004	24201041	Article 304 - Bak Resr Rec Water Safety Pln O&M	(22,606)	x			(22,606)		(22,606)	47	DR #337 - PSE put in WC/Staff moved to non-op b/c earns interest
2219	25400191	BNP Westcoast Pipeline Capacity-Non Core Gas	(1,388,868)	x	(1,388,868)					48	PSE put in RB in 2017/2007-ISWC
2220	25400201	FBE Westcoast Pipeline Capacity- Non Core Gas	(1,013,105)	x	(1,013,105)					49	PSE put in RB in 2017/2007-ISWC
2338	28300252	Def FIT- Environmental Gas	(7,296,101)	x	(5,625,710)		(1,681,060)		(1,681,060)	50	PSE put in non operating/Staff moved portion to WC per Elizabeth O'Connell - DFIT - Environ Gas - DR #431
598	16502382	Prepaid - Gas Options - ST	1,669,165	x			1,669,165		1,669,165	51	DR #337 - PSE put in WC/Staff moved to non-op b/c Acct #18603072 similar = Hedging or PGA (earns interest)
621	16504112	Prepaid - Gas Options - LT	946,564	x			946,564		946,564	52	DR #337 - PSE put in WC/Staff moved to non-op b/c Acct #18603072 similar = Hedging or PGA (earns interest)
891	18237112	Env Rem - Swarr Station	280,449	x	280,449					53	PSE put in non-op/staff moved to WC per Staff Elizabeth O'Connell
892	18237122	Env Rem - South Seattle GS	169,602	x	169,602					54	PSE put in non-op/staff moved to WC per Staff Elizabeth O'Connell
893	18237132	Env Rem - North Tacoma Gate Station	133,750	x	133,750					55	PSE put in non-op/staff moved to WC per Staff Elizabeth O'Connell
894	18237142	Env Rem - North Seattle Gate Station	53,996	x	53,996					56	PSE put in non-op/staff moved to WC per Staff Elizabeth O'Connell
895	18237152	Env Rem - Covington Gate Station	67,987	x	67,987					57	PSE put in non-op/staff moved to WC per Staff Elizabeth O'Connell
1126	18603072	Prepaid Gas Options-LT	318,810	x			318,810		318,810	58	DR #337 - PSE put in WC/ PSE recognizes this should be non-op/Staff put in non-op
Staff moved from "Operating Investment" category:											
136	12800011	Ferndale Land Lease Escrow - 2046	1,662,234				1,662,234		1,662,234	1	DR #339 - Earnings interest/PSE put in oper. Invest./staff moved to non-op
195	13400123	Radio Spectrum Purchase Escrow	414,084	x			414,084		414,084	2	DR #339 - LNG Escrow Earnings interest/PSE put in oper. Invest./ staff moved to non-op b/c this is escrow acct-earns interest
238	13600013	Temporary Cash Investments-Taxable	1,500,000	x			1,500,000		1,500,000	3	DR #339 - Earnings interest/PSE put in oper. Invest./staff moved to non-op
290	14300261	Lower Snake River BPA Transmission Interest Receivable	4,299,088	X			4,299,088		4,299,088	4	UE-100882/111048-49 Order 08 BPA pays back plus interest/PSE put in operating investment/staff moved to non-op
542	16500901	Prepaid - LSR Leaseholder Minimum Rent	54,215	x			54,215		54,215	5	PSE put in operating investment/staff moved to non op same as related accounts
812	18230791	PCA Customer Portion	3,817,716	x			3,817,716		3,817,716	6	DR #118 - interest accrued at FERC interest rate/PSE put in oper. investment/Staff moved to non-op
847	18231251	Env Rem-White Rvr/Buckley Ph I Headwork	1,288	x			1,288		1,288	7	PSE put in operating investment/staff moved to non-op
901	18238031	Schedule 140 Prior Year Electric	10,228,552	x			10,228,552		10,228,552	8	PSE put in oper. Invest./staff moved to non-op separate Sched. 140

Puget Sound Energy
Balance Sheet Detail

Line	Account	Account Description
1	10100001	Electric - Plant in Service
2	10100001ARC	Electric - Plant in Service - ARC where ARO Not Recovered in Depreciation F
3	10100011	ARC - Electric Plant
4	10100002	Gas - Plant in Service
5	10100012	ARC - Gas Plant
6	10100003	Common - Plant in Service
7	10100003ARC	Common - Plant in Service - ARC where ARO Not Recovered in Depreciation
8	10100501	Electric - Plant in Service - PP
9	10100502	Gas - Plant in Service - PP
10	10100503	Common - Plant in Service - PP
11	10100601	Electric Plant In Service -Manual Adjustment
12	10100602	Gas Plant In Service - Manual Adjustments
13	10100651	Colstrip 1&2 Non-Recoverable Costs
14	10100661	Colstrip 1&2 Non-Recoverable Costs Cont
15	10110001	Whitehorn Capital Lease
16	10110003	BLC Vehicles Capital Lease
17	10110011	Fredonia Turbines Capital Lease
18	10110013	Landis-Gyr Capital Lease
19	10110021	Fredonia Lease Prepaid Sales Tax
20	10191001	Encogen - Plant in Service
21	10200001	Blocked Electric - Plant Purchased or Sold
22	10200011	Sale of Skookumchuck
23	10200501	Electric - Plant Purchased -Ferndale
24	10500001	Electric - Plant Held for Future Use
25	10500002	Gas - Plant Held for Future Use
26	10500501	Electric - Plant Held for Future Use -
27	10500502	Gas - Plant Held for Future Use - PP
28	10500503	Common - Plant Held for Future Use - PP
29	10600501	Electric Plant - NOT CLASSIFIED - PP
30	10600502	Gas - Plant - NOT CLASSIFIED - PP
31	10600503	Common - Plant - NOT CLASSIFIED - PP
32	10600601	Electric NC manual adjustments
33	10600602	Gas NC manual adjustments
34	10600603	Common NC manual adjustments
35	10700001	Electric - Construction Work in Progress
36	10700002	Gas - Construction Work in Progress
37	10700003	Construction Work in Process - Common Plant
38	10700013	Construction Support Clearing - Common
39	10700021	CWIP/Retention Clearing (Debit) - Electric
40	10700022	CWIP/Retention Clearing (Debit) - Gas
41	10700023	CWIP/Retention Clearing (Debit) - Commo
42	10700031	CWIP - Purchasing Accrual - Electric
43	10700041	CWIP SP Accrual - Electric
44	10700042	CWIP SP Accrual - Gas
45	10700501	Electric - Construction Work in Progress
46	10700502	Gas - Construction Work in Progress - P
47	10700503	Common - Construction Work in Progress
48	10700601	Electric CWIP - Manual Adjustments

49	10700602	GAS CWIP - Manual Adjustments
50	10700603	Common-Cwip-Manual Adjustments
51	10800001	Elec-Accum Depreciation
52	10800001ARC	Elec-Accum Depreciation - ARC where ARO Not Recovered in Depreciation F
53	10800002	Gas-Accum Depreciation
54	10800003	Common-Accum Depreciation
55	10800003ARC	Common-Accum Depreciation - ARC where ARO Not Recovered in Deprecia
56	10800041	Elec-RWIP-Mass C.O.R./Salvage
57	10800042	Gas-RWIP-Mass C.O.R./Salvage
58	10800043	Common-RWIP-Mass C.O.R./Salvage
59	10800051	Elec-RWIP-Specific C.O.R./Salvage
60	10800052	Gas-RWIP-Specific C.O.R./Salvage
61	10800061	Accum Depreciation Non-legal Cost of Removal
62	10800062	Accum Depreciation Non-legal Cost of Removal
63	10800071	Contra Accum Depreciation Non-legal Cost of Remova
64	10800072	Contra Accum Depreciation Non-legal Cost of Remova
65	10800201	Elec-Accum Depreciation AMA Reserve
66	10800202	Gas-Accum Depreciation AMA Reserve
67	10800203	Common-Accum Depreciation AMA Reserve
68	10800501	Elec-Accum Depreciation -PP
69	10800502	GAS-Accum Depreciation -PP
70	10800503	Common-Accum Depreciation -PP
71	10800541	Elec-RWIP-CED3 C.O.R./Salvage-PP
72	10800543	Common-RWIP-RET1 C.O.R./Salvage PP
73	10800552	Gas-RWIP-RET1 C.O.R./Salvage PP
74	10800601	Electric Depr Reserve - Manual Adjustments
75	10800602	Gas Depr Reserve - Manual Adjustments
76	10800603	Common Depr Reserve - Manual Adjustments
77	10891001	Accum Dep - Encogen
78	11100001	Elec-Accum Depreciation
79	11100002	Gas-Accum Depreciation
80	11100003	Common-Accum Depreciation
81	11100091	Elec-Accum Provisions for Retired Assets
82	11100092	Gas-Accum Provisions for Retired Assets
83	11100501	Electric-Accum Amortization - PP
84	11100502	GAS-Accum Amortization - PP
85	11100503	Common-Accum Amortization - PP
86	11400001	Electric - Plant Acq Adj. Milwaukee RR
87	11400002	Gas - Plant Acquisition Adjustment
88	11400011	Electric - Plant Acq Adj. DuPont
89	11400031	Acquisition Adjustment - Encogen
90	11491001	Acquisition Adjustment - Encogen
91	11400061	Mint Farm - Electric Plant Acquisition Adjustments
92	11400071	Whitehorn - Electric Plant Acquisition
93	11400081	Fredonia 3 & 4 Electric Plant Acquisition Adjust
94	11400091	Ferndale - Electric Plant Acquisition Adjust
95	11500001	Accum Amort Acq Adj. Milwaukee RR - Electric
96	11500002	Gas - Accum Prov for Amort of Plant Acquis Ad
97	11500011	Accum Amort Acq Adj. DuPont - Electric
98	11500031	Accumulated Amort Acqu Adj. - Encogen
99	11500041	Accum Amort Acquis Adjust - Mint Farm
100	11500051	Accum Amort Acquis Adjust - Whitehorn
101	11500061	Accum Amort Acquis Adjust - Ferndale
102	11591001	Accum Amort Acquis Adjust - Encogen
103	11730002	Gas Stored at JP Reservoir - Noncurrent

104	12100003	Nonutility Property
105	12100013	Nonutility Plant in Service
106	12100503	Non-Utility Property - PP
107	12100513	Non-Utility Property - PP
108	12200003	Accum Prov for Deprec & Amort - Nonutil
109	12200503	Provision for Non-Utility Property - PP
110	12310000	Invest in Assoc.-Other than Rainier Receivables
111	12310000(RR)	Invest in Assoc.-Rainier Receivables
112	12400013	Other Investments - Stock Misc
113	12400043	Other Investment Life Insurance
114	12400063	Other Investments - Ramgen Power System
115	12400373	Notes Rec - Misc
116	12400383	Notes Rec - River Oak
117	12400483	Notes Rec - Sheridan
118	12400503	Notes Rec - Intolight
119	12400542	Reserve for Suncadia N/R
120	12400543	Notes Rec - Petersen Family Ltd.
121	12400552	Suncadia N/R agreement
122	12400553	Notes Rec - BOA Keyport Lighting & Capa
123	12400603	Notes Rec - Alaska Power & Telephone
124	12400633	Notes Rec - Glenn S. Cook
125	12400653	Notes Rec - Bernie & Doris Larson
126	12400663	Notes Rec - Greenwater L.L.C.
127	12400673	Notes Rec - Newcastle Homeowners' Assoc.
128	12400683	Notes Rec - AP&T Promissory Bad Debts R
129	12400703	Note Rec - Sorestad
130	12400713	Note Rec - Mt. Erie
131	12400723	Notes Rec. - City of Buckley
132	12400733	Notes Rec -Bio Energy Washington
133	12400743	Notes Rec - West Coast Hospitality
134	12800001	Chelan PUD Contract Prepmt Requirement
135	12800003	Qualified Pension Plan funded Status
136	12800011	Ferndale Land Lease Escrow - 2046
137	13100033	Cash - Seafirst - Check Clearing Account
138	13100053	Cash - First Union - PSE A/P C/D - 1069509
139	13100143	Cash - Wells Fargo - WNG CBR - 4159652569
140	13100153	Cash - Seafirst - PSPL Non-CLIP - Clsd 10/97
141	13100293	Cash - Seafirst - WNG Disburse - 158
142	13100300	Cash - PE Key Bank 7738
143	13100353	Cash-Key Bank-Flexben-6467
144	13100543	Cash - State Bank - Concrete
145	13100563	US Bank - General Account 1775586
146	13100573	US Bank - Damage Claims 1771847
147	13100583	Cash - Bank of Amer - Cr Bal Refnd - 32
148	13100771	Conservation Trust Restricted Cash
149	13100773	Cash - Residential Exchange - Restrict
150	13100783	Cash - BofA - Credit Card Payments-3751
151	13101003	Cash-UBOC-Payment Processing Bothell 44
152	13101013	Cash-UBOC-Bill Payment Consolidator 443
153	13101023	Cash-Key Bank-Concentration 47968102460
154	13101033	Cash-Key Bank-PSE Receipts 479681024614
155	13101043	Cash-Key Bank-Direct Debit Deposit AFT4
156	13101053	Cash-Key Bank-Trading Floor 4630
157	13101063	Cash-Key Bank-Baker Recreation 47968102
158	13101073	Cash-Key Bank-Internet Receipts Bill479

159	13101083	Cash-Key Bank-Credit Card Receipts 4796
160	13101093	Cash-Key Bank-Payroll 190994701174
161	13101103	Cash-Key Bank-Credit Balance Refund 190
162	13101113	Cash-Key Bank-Accounts Payable 19099470
163	13101123	Cash-Key Bank- SAP Credit Balance Refun
164	13101133	Cash-Key Bank- Checkfree
165	13101143	Cash-Citibank-Direct Debit Deposit AFT
166	13101153	Cash - Citibank E-Payment
167	13101163	Cash - Key Bank Tri Ad Flex Spending
168	13101183	Cash Credit Card Receipts - Billmatrix
169	13101193	Cash-Key Bank-DOXO Receipts-5790
170	13101253	Wells Fargo Direct Debit
171	13101263	Wells Fargo On Line Payments
172	13108123	First Un - Clearing A/P Disb.
173	13108243	Cash - Bank of America - A/P Disbursement
174	13109003	Cash Desk Clearing
175	13109013	PSE Help Cash Clearing
176	13109993	CLX Cash Clearing
177	13400011	Other Special Deposits
178	13400012	Other Special Deposits - Gas
179	13400021	PSE Merchant Deposit - Transmission
180	13400031	PSE Transmission Contra - Merchant Deposit
181	13400041	BPA Cross-Cascades Transmission Request
182	13400051	BPA Fredrickson 1 Transmission Request
183	13400061	BPA Hopkins Ridge Transmission Request
184	13400063	Other Special Deposits
185	13400071	BPA Linden Transmission Request Deposit
186	13400073	PSE Ben Protect Trust-Bank of NY Money
187	13400081	BPA Saddleback Transmission Request Deposit
188	13400083	Payroll - Health / Dependent Spending Deposit
189	13400091	BPA Transmission Study Deposit
190	13400093	Health / Dependent Spending Deposit - Year 2
191	13400101	BPA Goldendale Puget Control Area Depos
192	13400103	Bank of New York Trust Expense
193	13400111	BPA RES JD Wind Deposit
194	13400121	BPA Freddy 1 Control Area Change
195	13400123	Radio Spectrum Purchase Escrow
196	13400131	BPA Transmission Escrow
197	13400141	BPA Montana Transmission Request
198	13400151	Mint Farm Acquisition - Cowlitz County PUD Deposit
199	13400161	BPA - Mint Farm
200	13400171	BPA - Hopkins Ridge Trfer Agrmnt 09TX-1
201	13400181	BPA Transmission Svc Request Escrow
202	13400191	Electric - Enron Settlement Funding
203	13400193	Enron Settlement Funding
204	13400201	REC Deposits
205	13400211	PGE Klamath Peaker Trans Req Deposit
206	13400231	BPA - Mint Farm Station Svcc TSM Firm D
207	13400241	BPA Hopkins Ridge Transmission Deposit
208	13400251	BPA Residential Exchange Settlement
209	13400261	BPA TSR 80368917-Goldendale Deposit
210	13400271	LKE Pacific Trust Deposit - Wire & Cable
211	13400281	LKE Pacific Trust Deposit - Transformers
212	13400291	Oth Special Deposit - 1MW transm Request - Clymer
213	13400301	Othr - Special Deposit LSR Phase II Transmission

214	13400303	2003 PCB Holding Account
215	13400311	Other Special Deposit-BPA TRS - 50MW
216	13400321	Otr Special Deposits-BPA TSR 81325474
217	13400322	Oth Special Deposit - City of Buckley -Natural Gas System
218	13400332	LNG Facility Port of Tacoma Escrow
219	13500003	Petty Cash
220	13500041	Freddie #1 Operating Advance
221	13500051	Colstrip 500KV Transmission O&M Operati
222	13500061	Colstrip 1&2 Operating Advance
223	13500071	Colstrip 3&4 Operating Advance
224	13500073	Stock Exch Fractional Shares
225	13500081	Credit Balance Refunds
226	13500142	Refunds - SeaFirst #68523505
227	13500153	Workers Comp - ESIS Working Fund
228	13500163	Working Fund - Baker Lodge
229	13500172	Northwest Permits Operating Advance- Gas
230	13500173	RW (Right of Way) Easements & Permits
231	13500182	City of Burien Gas Permits & Fees
232	13500183	Working Fund - DCG Postage Expenses
233	13500192	Working Funds - Mercer Island
234	13500201	Ferndale Cash Advance (NAES Corporation)
235	13500211	Mint Farm Deposit
236	13501001	Working Fund - Agent (Encogen)
237	13600003	Temporary Cash Investments-Non Tax Exempt
238	13600013	Temporary Cash Investments-Taxable
239	13600073	Wells Fargo foreign investments
240	13600403	Temporary Cash Investments- Key Bank
241	13600413	Temporary Investments Key Bank - BPA Restrict
242	13600423	Temporary Cash Investment - Key Bank - CFI
243	14100183	S-T Notes Rec - Misc
244	14100301	Notes Rec Line Extensions
245	14100311	Notes Receivable Line Extensions in CLX
246	14200003	Customer Accounts Receivable
247	14200010	Account Receivable
248	14200011	Elec/Cust Accounts Receivable CLX
249	14200012	Gas - Cust ACDts Rec - Unprocessed Rece
250	14200020	Secure Pledge Accounts Receivable
251	14200033	Unearned Carrying Charges
252	14200043	A/R Merchandise
253	14200052	Gas- Cust Accounts Receivable CLX
254	14200061	Accounts Receivable - PSE Customers - E
255	14200062	Accounts Receivable - PSE Customers - G
256	14200063	Subordinated Note Receivable from RR
257	14200073	A/R Short-Term Securitization Agreemen
258	14200101	Discount for NPV - Elect
259	14200102	Discount for NPV - Gas
260	14200201	Electric Customer Accounts Receivable
261	14200202	Gas Customer Accounts Receivable
262	14200203	Cust Accts Recv Unapplied Credits
263	14200213	Cust Accts Recv Unapplied Credits
264	14200223	Cust Payment Returns Clarification Acct
265	14200251	Electric Customer Accounts Receivable
266	14200252	Gas CuGas - Cust Accounts Receivable CLX
267	14200253	Accruals - Customer Accts Recv Unapplie
268	14209993	Cust Accounts Receivable Unapplied Cred

269	14300003	ACDts Rec - Misc -401k forfeiture aCDou
270	14300061	Canwest Settlement Receivable
271	14300062	Gas Off System Sales - Other ACDts Rec
272	14300071	A/R Hopkins BPA Transm Int Recble 05TX-11905
273	14300072	Jackson Prairie / NW Pipeline - Other A/R
274	14300081	Sumas Gas Pipeline / SoCDo - Other A/R
275	14300082	Jackson Prairie / WWP - Other A/R
276	14300091	Sumas Gas Pipeline / Sumas - Other A/R
277	14300101	A/R Hopkins BPA Transm Int Recble 02TX-11040
278	14300141	Power Sales - Other ACDts Rec
279	14300142	Other Accounts Receivable - Pilchuck Co
280	14300151	Transmission - Other ACDts Rec
281	14300171	BPA Residential Exchange - Other ACDts Rec
282	14300193	IRS Interest Receivable
283	14300211	A/R - Crystal Mountain Insurance Receivable
284	14300213	Other ACDts Rec - Misc
285	14300221	A'R - Hopkins II Res
286	14300231	Mint Farm Property Taxes Receivable - Wayzata
287	14300241	A/R State and City Tax Receivable
288	14300251	A/R - AEGIS Limited for the Zilz matter
289	14300253	Other ACDts Rec.- Miscellaneous
290	14300261	Lower Snake River BPA Tranmission Interest Receivable
291	14300271	A/R - LKE Wire & Cable
292	14300281	A/R - LKE Transformers
293	14300291	A/R - Insurance - Sammamish Fire
294	14300301	A/R - Remediation Insurance - Sammamish
295	14300311	LSR BPA Trans interst Rcv'bl Offset
296	14300321	A/R - JPUD CTA
297	14300323	Emp Rec / Payroll Advances & Misc - OARM
298	14300331	A/R - JPUD APA
299	14300333	Loans - Exit Payback - Other ACDts Rec
300	14300341	A/R - California ISO
301	14300351	BPA Residential Exchange Settlement A/R
302	14300353	A/R - Damage Claims - CLX
303	14300363	A/R - Energy Diversion - CLX
304	14300373	A/R - Vandalism - CLX
305	14300383	A/R - Subsidiaries - CLX
306	14300393	A/R - Miscellaneous - CLX
307	14300401	California ISO/PX Receivables
308	14300411	Electric - Water Heater Financing - Oth
309	14300441	Whitehorn Unit 2 Reimbursable Repair Co
310	14300451	A/R - Goldendale Insurance Receivable
311	14300461	A/R - White River Insurance Receivable
312	14300523	A/R-Mellon Investor Services
313	14300533	A/R-Treble Damages
314	14300543	A/R-Treble Damages - Diversion
315	14300603	A/R - Merchandise - CLX
316	14300613	A/R CARS Conversion - CLX
317	14300623	A/R - Damage Claim Conversion - CLX
318	14300701	A/R - Powerex Power Exchange
319	14300703	A/R - Miscellaneous - CLX
320	14300713	A/R - Energy Division
321	14300723	A/R - Treble Damages - Energy Diversion
322	14300733	A/R - Damage Claims
323	14300743	A/R Treble Damages - Damage Claims

324	14300763	Accruals - CIS A/R - Miscellaneous
325	14300773	Accruals - CIS A/R - Damage Claims
326	14300901	A/R - Refundable Federal Fuel Tax
327	14300913	A/R - EES Shopify Credit Card Receivabl
328	14300921	A/R - Snohomish PUD - Beverly Park Subs
329	14300931	Mint Farm Acquisition BPA Receivable
330	14300941	A/R Montana Property Tax Settlement - ST
331	14301001	A/R - Encogen (GP)
332	14301003	Account Receivable Reconciliation ACDou
333	14301022	Refundable GST on PSE Gas Purchase
334	14301033	A/R - PSE Recovery Seeker via Pacific Exchange
335	14301041	Elec OMRC Reimbursable by 3rd Party -ST
336	14301042	Gas OMRC Reimbursable by 3rd Party -ST
337	14301043	A/R - Biogas Sales
338	14400011	Electric APUA - Customer ACDts Receivab
339	14400032	Gas - APUA - Customer ACDts Receivable
340	14400041	Electric - APUA - California ISO/PX Rec
341	14400061	Discount for uncollectible Accounts - E
342	14400062	Discount for uncollectible Accounts - G
343	14400071	APUA - Electric Counterparties
344	14400203	APUA - Damage Claims
345	14400213	APUA - Damage Claims - CLX
346	14400223	APUA - Energy Diversion - CLX
347	14400233	APUA - Vandalism - CLX
348	14400253	APUA - Miscellaneous - CLX
349	14400263	APUA - Merchandise - CLX
350	14400273	APUA - CARS Conversion-CLX
351	14400283	APUA - Damage Claim Conversion - CLX
352	14400293	APUA-Treble Damages
353	14400303	APUA-Treble Damages - Diversion
354	14400311	APUA - Electric Customer Accts Receivable
355	14400312	APUA - Gas Customer Accts Receivable
356	14400313	APUA - Miscellaneous Receivables
357	14400323	APUA -Energy Diversion
358	14400343	APUA - Damage Claims
359	14400353	APUA - Treble Damage Claims
360	14600000	Intercompany Accounts receivable
361	14600010	Intercompany Accounts - PSE Funding
362	15100021	Fuel Stock - Colstrip 1&2
363	15100031	Fuel Stock - Colstrip 3&4
364	15100041	Fuel Stock - Colstrip 3&4 Fuel
365	15100061	Fuel Stock - Crystal Mountain
366	15100081	Fuel Stock - Whitehorn #1
367	15100091	Fuel Stock - Frederickson #1
368	15100101	Fuel Stock - Fredonia 1&2
369	15100121	Fuel Stock - Frederickson #1
370	15100122	Fuel Stock - Propane SWARR Station
371	15100131	Fuel Stock - Cedar Hills Gas @ JP - Contra
372	15100151	Fuel Stock - Whitehorn Non-Core Gas Inv
373	15100161	Fuel Stock - Frederickson Non-Core Gas
374	15100171	Fuel Stock - Fredonia Non-Core Gas Inve
375	15100181	Fuel Stock - Colstrip 1&2 Propane
376	15100201	Fuel Stock - Tenaska - Oil
377	15100211	Fuel Stock - Pooled CT Non-Core Gas Inv
378	15100221	Fuel Stock-CT Non-Core Gas @ JacksonPrairie-CONTRA

379	15100231	Fuel Stock-CT Non-Core Gas @ JacksonPra
380	15100241	Fuel Stock-MNT Acquisition Gas Inventor
381	15100251	Fuel Stock - Cedar Hills Gas JP
382	15100271	Fuel Stock - Ferndale
383	15100281	Fuel Stock-Cedar Hills Gas Pipeline Imbalance
384	15100291	Fuel Stock-CT Non-Core LNG at Plymouth
385	15101001	Fuel Stock - Encogen Oil
386	15101011	Fuel Stock - Encogen Natural Gas
387	15111001	Fuel Stock - Encogen Oil
388	15111011	Fuel Stock - Encogen Natural Gas
389	15400003	Plant Materials and Supplies (Set-up 1998)
390	15400023	Inventory - Pre-Capitalized Material
391	15400031	Plant Materials - Colstrip 1 & 2
392	15400033	Inventory Reserve Account - Pre-Capitalized M
393	15400041	Plant Materials - Colstrip 3 & 4
394	15400061	Encogen Storeroom
395	15400071	Hopkins Ridge Storeroom
396	15400081	Wild Horse Wind Farm Storeroom
397	15400101	Electric - Plant Material & Supplies
398	15400102	Gas - Plant Material & Supplies
399	15400103	Plant Material & Supplies
400	15400111	Inventory - Fredonia 1 & 2
401	15400121	Inventory - Fredrickson
402	15400131	Inventory - Whitehorn
403	15400141	Inventory - Goldendale
404	15400151	Inventory - Crystal Mountain Generation
405	15400161	Inventory - Sumas
406	15400171	Inventory - Fredonia 3 & 4
407	15400181	Inventory - Ferndale
408	15400201	CT Site Inventories
409	15400211	Mint Farm-Plant Material and Operating Supplies
410	15400221	Mint Farm Acquisition - Gas Inventory
411	15400301	Contra - Electric - Plant Material & Supplies
412	15600003	CH Biogas Pipeline Imbalance
413	15810001	California Carbon Allowances -ST
414	16300023	Undistributed Stores Expense
415	16300063	Undistributed Substation Equipment Stor
416	16300073	Undistributed Communications Equip Stor
417	16300083	Undistributed Intolight Stores Expense
418	16300093	Generation Stores Expense
419	16410002	SGS-1 Gas Stored Underground
420	16410012	SGS-2 Gas Stored Underground
421	16410022	Clay Basin Gas Storage - 00925
422	16410042	AECO - Gas Stored Underground
423	16420002	Liquefied Natural Gas Stored
424	16420012	LNG - Gig Harbor
425	16500002	Gas - Prepaid Insurance
426	16500011	Prepmts - Tucannon
427	16500012	Prepaid - Telvent - Gas Scada Maint.
428	16500013	Prepmts - Puget Auto / General Liability
429	16500021	Prepmts - WIES - Blackout / Brownout
430	16500031	Prepmts - BPA Reconductor Agreement
431	16500033	Prepmts - Puget Crime Insurance
432	16500043	Prepmts - Puget Dir & Officers Liab Ins
433	16500051	Prepmts - BC Auto Liability

434	16500063	Prepmts - Puget Workman's Comp - Aegis
435	16500071	Prepaid - Swinomish Tribal Res 115kv TSM -Long Term
436	16500073	Prepmts - Workman Comp / Letters of Credit
437	16500083	Prepmts - All Risk Property Insurance
438	16500093	Prepmts - King Air Aircraft Insurance
439	16500103	Prepmts - M&M Consulting Fee
440	16500113	Prepmts - Pollution Control Bond
441	16500123	Prepaid- Transmission software
442	16500133	Prepaid - Aclara SW fees
443	16500143	Prepaid- D&O Insurance (annual)
444	16500153	Prepamnts - Datalink Symantec SW Maintenance
445	16500163	Prepmts - Fiduciary Liability Insurance
446	16500173	Ppd - Corporation Executive Board (CEB)
447	16500183	Ppd - Annual Credit Rating Fee
448	16500193	Prepaid Dice Advertising Short-Term
449	16500241	Prepayments - Hopkins Ridge Prop Insurance
450	16500251	Prepaid Prometheus Software Maintenance
451	16500253	Prepmts - Misc - Prepaid Insurance
452	16500263	Prepmts - Payroll Taxes
453	16500282	Prepaid Stanfield Meter Station Upgrade
454	16500283	Prepaid SAP Support
455	16500313	Prepayments - Misc Employee Benefits
456	16500321	Prepaid - WECC Dues
457	16500331	Prepaid - Peak Reliability
458	16500333	Prepmts - Heavy Vehicle Licenses
459	16500341	Prepmts - License Fee - Users of Water
460	16500343	Prepmts - 3 yr. Websense License
461	16500351	Prepaid - MCG EAS Hosting
462	16500361	Prepmts - Electric - Municipal Taxes
463	16500373	Prepmts - Interest
464	16500383	Microsoft Maintenance Contract
465	16500393	Prepmts - State Street Cond Trustee Fee
466	16500401	Prepmts - FERC Annual Land Use - Lower Baker
467	16500403	Prepmts - Optimize Networks Maintenance
468	16500411	Prepmts - FERC Annual Land Use - Upper Baker
469	16500413	Prepmts - Areva Software Support Servi
470	16500433	Prepaid - Ecologic Analytics Software 2011
471	16500443	Prepaid - OSIssoft Software Renewal 2011
472	16500453	Prepaid - Apptio Software Subscription -2011
473	16500461	Prepmts - SCL - Bothell
474	16500471	Prepaid Sales Tax - Fredonia CT 3 & 4
475	16500473	Prepaid Comcast Rent
476	16500493	Prepaid - Lenovo Maintenance Renewal
477	16500501	Unamortized Premiums Paid on Unexpired Option
478	16500532	Prepaid Gas Option
479	16500551	Prepaid Exp - Hopkins Ridge Interconnec
480	16500553	Prepaid- Miscellaneous
481	16500563	Prepayments - Licensing Fees (Vehicles)
482	16500573	Prepaid insurance - Liab - Navy Contrac
483	16500581	Caminus Aces Prepaid Maintenance (elect
484	16500582	Caminus GMS Prepaid Maintenance (gas)
485	16500583	Prepaid - PowerPlant Maintenance Contra
486	16500591	Prepaid - Goldendale Capital Maintenanc
487	16500593	Prepaid Annual Bus Passes
488	16500601	Prepaid - Goldendale Expense Maintenanc

489	16500611	Prepaid Edison Electric Institute dues
490	16500612	Prepaid American Gas Association Dues
491	16500621	Prepmts - Lower Snake River 500KV Trans
492	16500622	Prepaid NW Gas Association Dues
493	16500623	Prepaid Subscrptns
494	16500631	Prepaid - NW Energy Coalition Membership
495	16500632	City of Burien Gas Permits & Fees
496	16500633	Prepaid -2007 CISCO Smartnet (Dimension
497	16500641	Prepaid Rent for Skagit Svc Ctr
498	16500643	Prepaid - INSSINC - Futrak Maintenance
499	16500651	Prepaid - Freddy 1 Capital FFH
500	16500653	Prepaid Envelopes - Common
501	16500661	Prepaid - Freddy 1 Expense FFH
502	16500663	Prepaid-Corporate Membership E Source
503	16500671	Prepaid - Freddy 1 Inventory
504	16500673	Prepayments - Treasury Licensing Fees
505	16500681	Prepaid - Goldendale Inventory
506	16500683	Prepaid - GEC/NICE Short Term
507	16500691	Prepaid -OMS HW Maintenance Agreement
508	16500693	Prepaid-GE Smallworld Software Support 2011
509	16500701	Prepaid - Sumas Capital FFH
510	16500703	Prepaid-Optimize Networks Steelhead Support
511	16500711	Prepaid - Sumas Expense FFH
512	16500713	Prepaid KWI Maintenance
513	16500721	Prepaid - Sumas Inventory
514	16500723	Prepaid-CGI Mobile Workforce SW Support
515	16500731	Prepaid - Mint Farm Capital FFH
516	16500733	Prepaid - Oracle Software Support
517	16500741	Prepaid - Mint Farm Expense FFH
518	16500743	Prepaid - CGI Mobile Workforce SW Support
519	16500751	Prepaid - Mint Farm Inventory
520	16500753	Prepaid - Oracle Software Support
521	16500761	Prepaid - Mint Farm Acquisition Insurance
522	16500763	Prepaid-Sycamore SW Support
523	16500771	Prepaid - Mint Farm Acquisition BPA Transmission
524	16500773	Prepaid - Gartner Services - IT
525	16500781	Prepaid - Mint Farm Acquisition BPA Short-Term
526	16500783	Prepayment-SAS SW Maintenance Renewal
527	16500791	Prepaid - Mint Farm BPA Transmission
528	16500793	Ppd-RSA Envision Renewal
529	16500801	Prepaid - Mint Farm Acquisition GE O&M
530	16500803	Ppd - CISCO Smartnet (Dimension Data) - LT
531	16500811	Prepaid - Mint Farm Insurance
532	16500821	Prepaid - Mint Farm GE O&M
533	16500831	Prepaid Garfield Country Treasurer Agreement
534	16500841	Prepaid Sumas Capital FFH Long-Term
535	16500851	Prepaid Sumas Expense FFH Long-Term
536	16500861	Prepaid - Lwr Snk Rvr 500KV Trans Subst Long-Term
537	16500871	Prepaid - Long Term REC
538	16500881	Prepmts - Colstrip 3&4 Lime Contract -
539	16500883	Prepaid- Hanson Dam SeaTac Site
540	16500891	Prepaid Advisory LiDAR
541	16500893	Prepaid - Checkpoint Structure
542	16500901	Prepaid - LSR Leaseholder Minimum Rent
543	16500903	Prepaid - SAP - IT Services

544	16500911	Prepaid - ROW Dist Crossing Rainbow Bridge LT
545	16500913	Prepaid - SAP Max Attn Short Term
546	16500923	Prepaid - Iacima SW Maintenance ST
547	16500933	Prepaid - Tax SW St
548	16500943	Prepaid Ferndale Property Insurance
549	16500953	Prepaid - Workiva Subscription LT
550	16501003	Advance/Down Payments
551	16501011	Wildhorse Prepaid O&M to Vestas
552	16501013	Prepaid - Future Year Expenses
553	16501021	Prepaid - Short Term REC
554	16501031	Prepaid - Wild Horse DVAR Sys Maintenance
555	16501041	Prepaid - Ellensburg REC Deposit
556	16501051	EMC - SW/HW Maintenance Renewal ST
557	16501061	JD Power - Residential Survey - Short Term
558	16501062	JD Power - Residential Survey - Short Term
559	16501071	JD Power - Residential Survey - Long Term
560	16501072	JD Power - Residential Survey - Long Term
561	16501073	Prepaid Cognos TM1 Software - Short Ter
562	16501083	Prepaid Linked In Advertising - Short Term
563	16501093	Prepaid- Indeed Advertising Short Term
564	16501101	Prepaid - OATI Annual Services
565	16501103	Prepaid - Sirius maintenance Contract - Short Term
566	16501113	Prepaid - WWT F5 Support
567	16502001	Prepaid-Colstrip 1&2 Misc- Short Term
568	16502003	Prepaid - Info Global Solutions
569	16502013	Prepaid Voice Print International - Short Term
570	16502021	Prepaid- Colstrip 3&4 Misc - Short Term
571	16502023	Prepaid Platts Subscription - Short Term
572	16502033	Prepaid PSE Building Brokerage Fee - Short Term
573	16502043	Prepaid Glassdoor Invoice - Short Term
574	16502053	Prepaid RSA - Archer Software Maintenance ST
575	16502063	Prepaid-Corner Stone-Palms Payments-Short Term
576	16502073	Prepaid-Smartpros-Short Term
577	16502083	Prepaid- TAIT/Zetron Support Agreement-ST
578	16502093	Prepaid - Structured-Symantec Renewal - Short Term
579	16502103	Prepaid-Doble Engineering Equip Lease-ST
580	16502011	Prepaid-Big 4 Telecommunications Exp- Short-Term
581	16502113	Prepaid- Tensing Annual Maintenance & Support-ST
582	16502123	Prepaid - Open Text -ST
583	16502133	Prepaid-ServiceNow-Maintenance Service Contract-ST
584	16502143	16502143-Prepaid-Enterpr Licens Cisco Telephony Maintan-ST
585	16502153	Prepaid-Annual Maintan for LogRhythm-ST
586	16502163	Prepaid-CEB - Annual CIO Membership
587	16502173	Prepaid - CheckPoint Structure
588	16502181	Prepaid - Swinomish Tribal Res 115kv TS
589	16502191	Prepaid - LSR Leaseholder Minimum Rent
590	16502201	Prepaid - ROW Dis Crossing Rainbow Brid
591	16502213	Prepaid - Workiva Subscription - ST
592	16502221	Prepaid - Goldendale Capital Maint Majo
593	16502231	Prepaid - Goldendale Expense Maint Majo
594	16502241	Prepaid - Goldendale Inventory - ST
595	16502261	Prepaid - Mint Farm Capital FFH - Major
596	16502271	Prepaid - Mint Farm Expense FFH - Major
597	16502381	Prepaid - Freddy 1 Capital FFH - Major
598	16502382	Prepaid - Gas Options - ST

599	16502391	Prepaid - Freddy 1 Expense FFH - Major
600	16502393	Prepaid - GEC/NICE - ST
601	16502401	Prepaid - Freddy 1 Inventory - Major Ma
602	16502403	Prepaid - TriplePoint - Futrak Maintena
603	16502413	Prepaid - PSE Building Brokerage Fee -
604	16502423	Prepaid - Enterpr Licens Cisco TeleMain
605	16502433	Prepaid - SAI Global License - ST
606	16502453	Prepaid - TAIT SW Support Svcs - ST
607	16502443	Prepaid - CISCO Smartnet (DimensionData
608	16502473	Prepaid - ServiceNow Project Portfolio
609	16502483	Prepaid - Coriant America - ST
610	16504003	Prepaid - GEC/NICE - Long Term
611	16504013	Prepaid Voice Print International - Long Term
612	16504023	Prepaid - TAIT SW Support Svcs - LT
613	16504033	Prepaid PSE Building Brokerage Fee - Term Term
614	16504043	Prepaid-TriplePoint-Futrak Maintenance-LT
615	16504053	16504053-Prepaid Enterpr Licens Cisco Telephony Maintan-LT
616	16504063	Prepaid - GEC/NICE - LT
617	16504073	Prepaid - PSE Building Brokerage Fee -
618	16504083	Prepaid - TriplePoint - Futrak Maintena
619	16504093	Prepaid - Enterprise Licens Cisco Maint
620	16504101	Prepaid - Swinomish Tribal Res 115kv TS
621	16504112	Prepaid - Gas Options - LT
622	16504171	Prepaid - Goldendale Capital Maint Majo
623	16504181	Prepaid - Goldendale Expense Maint Majo
624	16504191	Prepaid - Goldendale Inventory - LT
625	16504201	Prepaid - WWT F5 Support
626	16504221	Prepaid - ROW Dis Crossing Rainbow Brid
627	16504223	Prepaid - SAI Global License - LT
628	16504231	Prepaid - Freddy 1 Capital FFH - Major
629	16504233	Prepaid - CISCO Smartnet (DimensionData
630	16504241	Prepaid - Freddy 1 Expense FFH - Major
631	16504251	Prepaid - Freddy 1 Inventory - Major Ma
632	16504253	Prepaid - Workiva Subscription - LT
633	16504261	Prepaid - Mint Farm Capital FFH - Major
634	16504271	Prepaid - Mint Farm Expense FFH - Major
635	16502463	Prepaid - ZETRON SW Support Svcs - ST
636	16504273	Prepaid - ZETRON SW Support Svcs - LT
637	16504283	Prepaid - Coriant America - LT
638	16580001	Long Term Portion of Prepayment Electri
639	16580002	Long Term Portion of Prepayment Gas - C
640	16580003	Long Term Portion of Prepayment Common
641	16590001	Long Term Portion of Prepayment Electri
642	16590002	Long Term Portion of Prepayment Gas
643	16590003	Long Term Portion of Prepayment Common
644	16599011	Prepaid Colstrip 1&2 WEC Co Coal Resv Ded.
645	17100093	Interest Rec - Misc
646	17100103	Interest Rec - River Oak
647	17100203	Interest Rec - Petersen Family Ltd.
648	17100303	Interest Rec - Newcastle Homeowners' As
649	17100333	Interest Receivable - Sorestad
650	17300001	Electric - Accrued Utility Revenue
651	17300002	Gas - Unbilled Revenue
652	17300011	Electric-Accrued Utility Revenue-Transp
653	17300061	Unbilled Revenue, PSE customers, Electr

654	17300062	Unbilled Revenue, PSE customers, Gas
655	17400001	Energy Storage
656	17500001	Unrealized Gain ST - Core Pwr/Gas for Pwr
657	17500002	Unrealized Gain ST - Core Gas
658	17500011	Unrealized Gain LT - Core Pwr/Gas for Pwr
659	17500012	Unrealized Gain LT - Core Gas
660	17500021	FAS 133 Day 1 Gain Deferral - Electric
661	17500022	FAS157 Credit Reserve - ST Gas
662	17500032	FAS157 Credit Reserve - LT Gas
663	17500041	FAS 157 Credit Reserve - ST Electric
664	17500051	FAS 157 Credit Reserve - ST Electric
665	17500061	FAS 133 Non-qualified NPNS - Electric S
666	17600001	CFH Locked in OCI Gain ST - Core Pwr/Gas for Pwr
667	17600002	FAS 133 Unrealized Gain ST
668	17600011	CFH Locked in OCI Gain LT - Core Pwr/Gas for Pwr
669	17600012	FAS 133 Unrealized Gain LT
670	17600021	FAS 133 - Ineffective CFH Gain ST
671	17600023	FAS 133 CFH Unrealized Gain - Gwd Swap
672	17600031	FAS 133 - Ineffective CFH Gain LT
673	17600042	FAS 133 - Ineffective CFH Gain LT
674	17600051	FAS 133 Non-qualified NPNS - Electric Long-Term
675	17600052	FAS157 CR Res LT Gas
676	17600061	FAS 133 Non-qualified NPNS - Electric Short-Term
677	17600071	FAS 133 Non-qualified NPNS - LT Reserve
678	17600081	FAS 133 NQ NPNS ST RESERVE
679	17600091	FAS 157 Credit Reserve - ST Electric
680	17600101	FAS 157 Credit Reserve - LT Electric
681	17600111	CFH Locked In OCI Gain ST - Core Pwr/Gas for Pwr
682	17600121	CFH Locked In OCI Gain LT - Core Pwr/Gas for Pwr
683	18100003	6.74% MT Notes Due 06/15/18 - Unamort Debt Ex
684	18100063	9/1/20 Bonds 27th - Unamort Debt Expense
685	18100083	Med Term Notes - B - Unamort Debt Expense
686	18100093	Med Term Notes - C - Unamort Debt Expense
687	18100153	8.14% MT Notes Due 11/30/06 - Unamort Debt Ex
688	18100163	7.75% MT Notes Due 2/1/07 - Unamort Debt Exp
689	18100193	\$200M 2 year floating rate note unamort
690	18100203	\$250M 30 Year Senior Notes
691	18100213	Amort \$425MM 4.30% Sr Notes due 2045 Is
692	18100223	2013 Pollution Control Bonds
693	18100231	1995 Conservation Bonds - Unamort Debt Exp
694	18100233	4% Pollution Control Rev Series 2013B Due 3/2031
695	18100253	8.06% MT Notes Due 6/19/06 - Unamort Debt Exp
696	18100333	7.70% MT Notes Due 12/10/04 - Unamort Debt Ex
697	18100400	Unamortized Debt Issuance Cost
698	18100423	7.35% MT Notes Due 2/1/24 - Unamort Debt Exp
699	18100433	7.80% MT Notes Due 5/27/04 - Unamort Debt Exp
700	18100463	CAP Securities - Unamort Debt Exp
701	18100473	7.02% MT Note Issued - Unamort Debt Expen
702	18100483	6.46% MTN Series B Due 3/9/09 - Unamort
703	18100493	7.00% MTN Series B Due 3/9/29 - Unamort
704	18100503	7.96% MTN, Series B Due 2/22/10 - Unamo
705	18100513	7.61% MTN, Series B Due 9/8/08 - Unamor
706	18100523	7.69% MTN Due 2/1/11 - Unamort Debt Exp
707	18100543	8.40% Capital Trust II 6/30/41 - Unamor
708	18100563	5.0% PCB-Series 2003A due 03/01/2031-Un

709	18100573	5.1% PCB-Series 2003B due 03/01/2031-Un
710	18100583	PSE \$350M 3 Year Credit Facility Unamor
711	18100593	Infrastrux \$150M 3 Year Credit Facility
712	18100603	\$500M 3 Year Credit Facility Legal Unam
713	18100623	6.724% MTN due 6/15/2036 - Unamort Debt
714	18100653	Hybrid Security 2007 - Unamort Debt Exp
715	18100663	\$350M Hedging Credit Facility PSE 2013
716	18100673	\$650M Liquidity Credit Facility PSE 2013
717	18100813	PSE New Credit Agreement-364 days-Unamo
718	18100823	PSE AR Securitization - 3 years-Unamort
719	18100833	3.363% MT Notes due 6/1/08 - Unamortize
720	18100901	\$250m debt issuance 1/7/2009 - Unamort Debt Exp
721	18100923	\$250 Million 4.434% Sr. Notes due 2041
722	18100933	\$45 Million 4.70% Sr. Notes due 2051
723	18100973	6.75% Sr Notes due 1/15/2016 - Unamort
724	18100993	5.197% Snr Notes Due 10/01/15 - Unamort Debt Expense
725	18101023	6.724% MTN due 6/15/2036 - Unamort Debt Expense
726	18101033	6.274% Senior Notes Due 3/15/2037 - Unamortized Debt Expense
727	18101043	Hedging Credit Facility - Unamort Debt Expense
728	18101053	6.974% Jr Sub Notes (Hybrid) due 6/1/20
729	18101073	PSE Capital Credit Agreement
730	18101083	PSE Operating Credit Agreement
731	18101093	PSE Hedging Credit Agreement
732	18101103	2008 PSE Bridge Loan Agreement
733	18101113	5.757% MTN due 10/1/2039 - Unamort Debt Expense
734	18101123	March 2010 Bond Issue
735	18101133	PSE Summer 2010 Bonds
736	18101143	2011 March Senior Notes
737	18210051	12/26/96 Snow / Ice Storm - Extr Prpty Loss
738	18210171	11/23/98 Storm Damage - Catastrophic
739	18210181	1/16/00 Windstorm - Extr Property Loss
740	18210191	12/4/03 Wind Storm - Extr Property Los
741	18210201	2006 Storm Excess Costs
742	18210211	2007 Storm Excess Costs
743	18210221	2008 Storm Excess Costs
744	18210231	12/13/2006 Storm - 10 yr Amort
745	18210241	2006 Storm - 4 yr Amort
746	18210251	2007 Storm - 4 yr Amort
747	18210261	2010 Storm Excess Costs
748	18210271	2008 Storm - 4 yr Amortization
749	18210281	2012 Storm Excess Costs
750	18210291	2010 Storm - 4 Yr Amortization
751	18210301	2014 Storm Excess Costs
752	18210311	18210311-2015 Storm Excess Costs
753	18210321	2016 Storm Excess Costs
754	18220001	White River Preliminary Survey Tunnel I
755	18220011	White River Plant Costs Reg Asset
756	18220021	White River Land Reg Asset
757	18220031	White River accum Depreciation to 1/15/
758	18220041	White River accum Amort. from 1/16/04 R
759	18220061	Proceeds from CWA for White River Plant Sale
760	18220091	Upper Baker - Unrecovered Plant & Reg. Study Costs
761	18220101	Electron Unrecovered Loss
762	18230001	Tenaska Regulatory Asset
763	18230002	FAS - 109 Gas

764	18230011	Tenaska -Tax Indemnification
765	18230021	Electric Conservation not in RB
766	18230031	Electric - Def AFUDC - Regulatory Asset
767	18230032	Gas Conservation - Tracker Programs
768	18230041	Electric - Colstrip Common FERC Adj - Reg Ass
769	18230042	UG950288 DSM Tracker Balance
770	18230051	Electric - accum Amort Colstrip Common FERC A
771	18230061	Electric - Colstrip Def Depr FERC Adj - Reg A
772	18230071	Electric - BPA Power Exch Invstmt - Reg Asset
773	18230081	Electric - BPA Power Exch Inv Amort - Reg Ass
774	18230131	Electric - SFAS106 Post Ret Bene - Reg Asset
775	18230171	Cabot Oil & Gas - Encogen Regulatory Asset
776	18230181	Conservation Trust Asset
777	18230191	Carrying Cost-Ratebase Cap OH Tax Reduct
778	18230192	Carrying Cost-Ratebase Cap OH Tax Reduct
779	18230221	Electric - accum Unamort Consvr Costs
780	18230231	Hopkins Ridge BPA Trans Upgrade 05TX-11905
781	18230241	Electric - Retail Wheeling Pilot - Reg. Assets
782	18230281	Electric - Gross PCA
783	18230291	Electric - Gross PCA - Contra
784	18230301	Interest on PTC Deferred Tax
785	18230311	Env Rem - UG Tank - Whidbey Is. (Future
786	18230321	Env Rem - UG Tank - Tenino (Future Cost
787	18230331	Env Rem - UG Tank - White River (Future
788	18230351	Chelan PUD Contract Initiation
789	18230361	Interest on PTC Deferred Tax - Contra
790	18230371	Hopkins Ridge BPA Trans Upgrade 02TX-11040
791	18230381	Goldendale Deferral - UE-070533
792	18230391	Goldendale Carrying Costs - UE-070533
793	18230401	White River Proj. - CWA AOA- Reg Asset
794	18230402	Gas Conservation - Equity Kicker on Low Inc P
795	18230422	Water Heater Programs in Rates UG-950278
796	18230432	Gas Rental Equip Pipe & Vent UE-001315
797	18230442	Gas Rental Equip Pipe & Vent Amortize U
798	18230461	Residential Exchange Deferral UE-071024
799	18230471	Residential Exchange Carrying Costs UE-
800	18230621	Cons Costs NIRB - 1998 Conservation Rider
801	18230631	FAS 109 Taxes
802	18230641	White River Relicensing & CWIP Reg Asse
803	18230691	White River Salvage
804	18230711	PCA YR #2 Gross
805	18230721	PCA YR #2 Gross - Contra
806	18230731	PCA YR #3 Gross
807	18230741	PCA YR #3 Gross - Contra
808	18230751	PCA YR #4 Gross
809	18230761	PCA YR #4 Gross - Contra
810	18230771	PCA Company Portion
811	18230781	PCA Company Portion - contra
812	18230791	PCA Customer Portion
813	18230801	PCA - Customer Deferral Contra
814	18230811	PCA YR #5 Gross
815	18230821	PCA YR #5 Gross - Contra
816	18230831	PCA YR #6 Gross
817	18230841	PCA YR #6 Gross # Contra
818	18230851	PCA YR #7 Gross

819	18230861	PCA YR #7 Gross - Contra
820	18230871	PCA YR #8 Gross
821	18230881	PCA YR #8 Gross - Contra
822	18230891	PCA YR #9 Gross
823	18230901	White River Conveyance Costs Reimburse
824	18230921	Virtual Right of Way
825	18230941	2001 Rate Case Expenses - Electric
826	18230942	2001 Rate Case Expenses - Gas
827	18230961	WHR Conveyance Costs - Army Corp Reimbursement
828	18230971	White River Land Sales Costs
829	18230981	PCA YR #9 Gross - Contra
830	18231001	Freddy-Def Asset Prepaid Exp. -Plant Major Maint.
831	18231011	Goldendale - Def Asset Prepaid Exp. - Plant Major Maint.
832	18231021	Sumas - Def Asset Prepaid Expense-Plnd Major Maint
833	18231031	Mint Farm Combustion Turbibe Inspec-Pre. Maj. Maint.
834	18231041	Sumas - 2010 Hot Gas Path Insp. Ppd. Major Maint.
835	18231051	PCA YR#10 Gross
836	18231061	PCA YR#10 Gross - Contra
837	18231071	GLD - 2011 Hot Gas Path Ppd Major Maint.
838	18231081	PCA Yr#11 Gross
839	18231091	PCA YR#11 Gross-Contra
840	18231141	PCA YR#12 Gross
841	18231151	PCA YR#12 Gross - Contra
842	18231161	PCA YR#13 Gross
843	18231171	PCA YR#13 Gross - Contra
844	18231181	PCA YR #14 Gross
845	18231191	PCA YR #14 Gross - Contra
846	18231241	Env Rem-White Rvr/Buckley Ph I Head Fut
847	18231251	Env Rem-White Rvr/Buckley Ph I Headwork
848	18232221	Env Rem - Buckely Headworks Site Est Fu
849	18232241	Buckley Headworks Remediation Costs
850	18232251	Buckley Ph II Burn Pile & Wood Debris E
851	18232261	Env Rem - Duwamish River Site (Future Cost Est.)
852	18232271	Env Rem - Duwamish River Site (former G
853	18232281	Env Rem - Olympia Svc Capacitor Site
854	18232291	Env Rem - Bellevue G.O.UST Site Est Fut
855	18232301	LSR Deposit Def UE-100882
856	18232311	LSR Def Carrying Costs UE-100882
857	18232321	Colstrip 1&2 WeCo Coal Reserve Payment UE-111048
858	18232331	LSR Def Phase 1 UE-111048
859	18232401	Env Rem - Everett Asarco (Future Cost Est.)
860	18233041	Env Rem - Baker Lake Resort UST (Future Cost Est)
861	18233051	Env Rem - UG Tank -Baker Lodge
862	18233061	Env Rem - UG Tank -Poulsbo Service Cent
863	18233071	Env Rem - UG Tank - Kent Fleet
864	18233081	Env Rem-Olympia SVC Capacitor Site Futu
865	18233091	Tenino Service Center - UG Tank - Env
866	18233101	Env. Rem. - Bremerton UST Def Site
867	18233121	Env Rem - UG Tank - Bremerton (Future C
868	18233131	Env Rem - Factoria UST Def Site
869	18233141	Env Rem - UG Tank Factoria (Future Cost Est)
870	18233151	Env Rem - Lower Baker Powerhouse Soil R
871	18233161	Env Rem - Snoqualmie Power Plant Soil R
872	18233171	Env Rem - Bellingham Boulevard Park MGP
873	18233181	Env Rem - Lower Baker Powerhouse Soil R

874	18233191	Env Rem - Snoqualmie Power Plant Soil R
875	18233201	Env Rem - Bellingham Boulevard Park MGP Site
876	18235521	Mint Farm Deferral - UE-090704
877	18235531	WHE Deferral - UE090704
878	18236021	White River Relicensing - UE-040641
879	18236022	Env Rem - UG Tank - Estimated Future Co
880	18236031	White River Safety & Regulatory - UE-040641
881	18236041	White River Water Rights - UE-040641
882	18236051	White River Relicensing - UE-040641 - Post Jan 15, 2004
883	18236061	White River Safety & Regulatory - UE-040641 - Post Jan 15, 2004
884	18236071	White River Water Rights - UE-040641 - Post Jan 15, 2004
885	18236081	White River - CWA
886	18236091	WHR Land Sales Cost
887	18236101	WHR-Processing Costs-Readying For Sale
888	18236111	White River Surplus Land Sales
889	18236612	Env Rem - UG Tank - Crossroads Operating Base
890	18236812	Env Rem - UW Tacoma
891	18237112	Env Rem - Swarr Station
892	18237122	Env Rem - South Seattle GS
893	18237132	Env Rem - North Tacoma Gate Station
894	18237142	Env Rem - North Seattle Gate Station
895	18237152	Env Rem - Covington Gate Station
896	18238001	2004 Rate Case Costs - Electric
897	18238002	2004 Rate Case Costs - Gas
898	18238003	2004 Rate Case Costs - Common
899	18238011	Power Cost Only Ratecase Proceeding Costs
900	18238021	Contra Power Cost Only Ratecase Proceeding Costs
901	18238031	Schedule 140 Prior Year Electric
902	18238032	Schedule 140 Prior Year Gas
903	18238041	Schedule 140 Current Year Electric
904	18238042	Schedule 140 Current Year Gas
905	18238141	Elec Residential Decoupling Revenue Undercollected
906	18238142	Gas Residential Decoupling Revenue Undercollected
907	18238151	Elec Non-Residential Decoupling Revenue Undercollected
908	18238152	Gas Non-Residential Decoupling Revenue Undercollected
909	18238161	Int. on Elec Residential Decoupl Rev Undercollected
910	18238162	Int. on Gas Residential Decoupl Rev Undercollected
911	18238171	Int. on Elec Non-Residential Decoupl Rev Undercollected
912	18238172	Int. on Gas Non-Residential Decoupl Rev Undercollected
913	18238181	Electric Schedule 26 Decoupling Revenue Undercollected
914	18238191	Electric Schedule 31 Decoupling Revenue Undercollected
915	18238201	Electric - Incurred EES Costs , But not Paid
916	18238202	Gas - Incurred EES Costs, but not Paid
917	18238211	Interest on Elec Schedule 26 Decoupling
918	18238221	Interest on Elec Schedule 31 Decoupling
919	18238232	Non-Residential Decoupling Rev Sch 85&87
920	18238311	Ferndale Reg Asset UE-130617
921	18238321	Baker Reg Asset UE-130617
922	18238331	Snoqualmie Reg Asset UE-130617
923	18239001	Low Income Grants - Electric
924	18239002	Low Income Grants - Gas
925	18239011	PSE Low Income Program Costs - Electric
926	18239012	PSE Low Income Program Costs - Gas
927	18239013	PSE Low Income Program Costs - Common
928	18239021	Low Income Agency Admin Fees - Electric

929	18239022	Low Income Agency Admin Fees - Gas
930	18239023	Low Income Agency Admin Fees - Common
931	18239031	Contra Low Income Program - Electric
932	18239032	Contra Low Income Program - Gas
933	18239041	Conservation & Renewable Discount Progr
934	18239043	Reg Asset - Credit Card Fee Deferral
935	18239051	BPA Reimbursement of C&R Costs - Electr
936	18239061	PCA Customer Portion - Interest
937	18239071	Electric Conservation Incentive
938	18239081	Sch 142 Elec Residential to Recover fro
939	18239082	Sch 142 Gas Residential to Recover from
940	18239091	Sch 142 Elec Non-Residential to Recover
941	18239092	Sch 142 Gas Non-Residential to Recover
942	18239101	Sch 142 Elec Schedule 26 to Recover fro
943	18239111	Blocked-Sch142 ElecSched 31 to RecovfrC
944	18239121	PCA YR #15 Gross
945	18239131	PCA YR #15 Gross - Contra
946	18300111	Elec-White River Tunnel Inspection
947	18300121	Elec-Update Seismic Analysis for Baker
948	18300131	Murden Cove Battery Storage Investigation
949	18400013	Land Transportation Clearing
950	18400123	Employee Related Taxes Clearing
951	18400143	Employee Benefits Clearing
952	18400153	Accounts Payable Suspense
953	18400223	Master Card Central Billing - Clearing
954	18400433	CLX Suspense Transactions
955	18400453	CLX Elec City Tax Clearing Account
956	18400483	Employee Incentive Plan Clearing
957	18400503	Returned Check charge-Clearing
958	18400513	Bill Initiation charge-Clearing
959	18400613	CLX Conversion Damage Claim Clearing -
960	18400703	CLX Other Miscellaneous Credits
961	18400713	Jackson Prairie's 1/3 PSE COR/Salvage
962	18400813	CLX Gas City Tax Clearing Account
963	18400853	CLX Sched 120-G Clearing Account - gas
964	18400873	CLX Schedule 95-A Clearing Account
965	18400883	CLX Sched 132-G Clearing ACDt - Gas
966	18400893	CLX Sched 132-E Clearing ACDt - Electri
967	18400903	CLX - Centralia Cr Sced 104 Clearing
968	18400973	CLX Schedule 94 Clearing Account
969	18400983	CLX Schedule 120-E Clearing Account
970	18401013	CLX Balance Transfer
971	18401023	CLX Bank Credit Adjustments
972	18401033	Credit Balance Refund Clearing
973	18401043	CLX-Guarantee Transfer Clearing
974	18401053	CLX-Auto Cash Back Debit Clearing
975	18401063	CLX - Account Credit Adj for Rule 7
976	18401093	Clearing Account Plant Ledger- Power PI
977	18401103	Clearing-Phone Wireless Billing.
978	18401113	Clearing - BLC Vehicles Capital Lease
979	18401123	CLX-Schedule 133 Clearing
980	18401133	CLX-Schedule 137 Rider Clearing-Elec.
981	18401143	Mail Return Residential
982	18401173	SCH_91E Clearing
983	18405025	Blocked - Temp aCDt to Fix PP Issue

984	18500003	JO1 Job Orders Temporary Facilities
985	18405103	Conversion - Electric Customer A/R
986	18405113	Conversion -Gas Customer A/R
987	18405153	Conversion - Damage Claims
988	18405163	Conversion - Treble Damages Claims A/R
989	18405173	Conversion- Account Trans Credit
990	18405183	Conversion - Budget Plan
991	18405193	Conversion - Pledge Credits
992	18405203	Conversion - Customer Deposits
993	18600001	Misc Dfrd DRs - Snoq Fixed UE-130559
994	18600003	\$200M 2 year floating rate note issuanc
995	18600011	OWIP - Electric - Non-Temp Facility & Damage
996	18600013	JO2 Job Orders Non-Temp Facilities
997	18600021	Upper Baker Structure Fire- Interim Mit
998	18600031	CLX Cashier Shortage Blocked
999	18600053	ZCLM Damage Claim Orders
1000	18600063	Cashiers Shortages - Misc Def Debits
1001	18600073	Intang FAS87 Pension Asset - Misc Def Debits
1002	18600082	Env Rem - Lake Union Legal Costs
1003	18600083	Prepd Pens Cost Excess Contrib - Misc Def Deb
1004	18600091	Generating Plant Expenses
1005	18600101	Unamortized AFUCE Gross Up (2/97-12/02)
1006	18600121	Wind Resource Acquisition
1007	18600122	Gas - Misc Def Debits
1008	18600123	Cashiers Shortages - CLX
1009	18600131	All Source Resource Acquisition
1010	18600141	PTC Credits (Sch 95a)
1011	18600143	Unbilled Accumulated Costs
1012	18600151	PTC Credits (Sch 95a) Contra
1013	18600161	Advance Pmt Montana Firm Contract - Misc Def
1014	18600193	2004 Credit Facility
1015	18600203	Def Debits - Misc Def Debits
1016	18600213	2005 - ShelfReg
1017	18600283	2006 - Shelf Registration
1018	18600291	Redmond Ridge Soil Mgmt Agmt
1019	18600293	Real Estate Reimbursable Projects
1020	18600301	PGA FAS 157 Net Credit Reserve
1021	18600311	Misc Dfrd Debits - LSR Ph.1 Fixed Costs UE-111048
1022	18600321	Residential Exchange - Misc Deferred De
1023	18600323	2002 Universal Shelf
1024	18600331	Misc. Dfrd Debits- LSR Phase 1 Var. Costs UE-111048
1025	18600341	Whitehorn Turbine Repair
1026	18600342	Municipal Tax Assessment - Gas
1027	18600343	2009 - Shelf Registration
1028	18600351	Misc Deferred Debits - MNT Fixed Costs UE-082128
1029	18600353	2010 Shelf Registration
1030	18600361	Misc Deferred Debits - MNT Var Costs UE-082128
1031	18600363	2011 PSE Universal Shelf Registration
1032	18600371	MNT Return on RB & CD on Fixed Deferral UE-082128
1033	18600373	\$350M Hedging Credit Facility PSE 2013
1034	18600381	Misc Def Debits - MNT Carry Costs Var UE-082128
1035	18600383	\$650M Liquidity Credit Facility PSE 2013
1036	18600391	LSR Ph. 1 RB Return on Fixed Def. UE-111048
1037	18600393	Deferred Debits - CFS Parts Warranty Re
1038	18600401	Bellingham Tax Assessment - Misc. Deferred Debits

1039	18600403	IBNR for Workers Comp
1040	18600411	Municipal Tax Assessment - Electric
1041	18600413	2013 Pollution Control Bonds
1042	18600441	Real Estate Brokerage Fee
1043	18600451	Snoqualmie RB Deferred Return UE-130559
1044	18600461	Snoqualmie Variable Deferral UE-130559
1045	18600473	SFAS 132 Supplemental Death Intangible
1046	18600511	PCA FAS 133 Derivative
1047	18600512	PGA Unrealized Loss
1048	18600531	Misc Def. Debits - Ferndale Fixed UE-121843
1049	18600541	Sumas - Def Asset Prepaid Expense-Plnd Major Maint
1050	18600542	PGA FAS 157 Liability Reserve
1051	18600551	Colstrip # & 4 Deferred Asset-Prepaid Lime
1052	18600561	SFAS 71 - Snoqualmie License Expenses
1053	18600571	SFAS 71 - Baker License Expenses
1054	18600573	Operating Leases Obligation
1055	18600581	BPA Trans. Dep. - LSR -100882
1056	18600591	Return on LSR BPA Transm. Deposit
1057	18600601	Limited Use Permit PSPL RR ROW
1058	18600602	Deferred Debits - Gas- Reimbursement
1059	18600611	Misc. Def. Debits- WHE Fixed Costs UE-090704
1060	18600613	2005 A/R Securitization
1061	18600621	Misc. Def. Debits- WHE Variable Def. Costs UE-090704
1062	18600631	Misc. Def. Debits- WHE Eq. Res. Fixed Def. UE-090704
1063	18600633	PSE Capital Credit Agreement
1064	18600641	Misc. Def. Debits- WHE Carry Costs Fixed Def. UE-090704
1065	18600643	PSE Operating Credit Agreement
1066	18600651	Contra. Rtrn. On LSR BPA Trans. Deposit
1067	18600653	PSE Hedging Credit Agreement
1068	18600661	Tenaska Underrecovery Reg Asset
1069	18600663	Hybrid Security 2007
1070	18600671	Ferndale RB Deferral Return UE-121843
1071	18600681	Misc. Def. Debits- WHE Carry Costs Variable Def. UE-090704
1072	18600691	Ferndale Var Deferral UE-121843
1073	18600701	White River Conveyance Costs
1074	18600703	APB-25 Restricted Stock Grant
1075	18600711	WHR Conveyance Costs-CWA Reimbursements
1076	18600713	November 2005 Equity Issuance
1077	18600721	WHR Conveyance Costs-Army Corp Reimburs
1078	18600731	CWA Processing Cost
1079	18600741	WHR Conveyance Costs-CWA Reimbursements
1080	18600751	Prepmt - Chelan PUD - RR Working Capital Charge
1081	18600761	Prepmt - Chelan PUD - RR Coverage Fund Charge
1082	18600771	Prepmt - Chelan PUD - RI Working Capital Charge
1083	18600781	Prepmt - Chelan PUD - RI Coverage Fund Charge
1084	18600791	Ferndale Var Def Market Offset UE-121843
1085	18600801	Misc Dfrd DRs - Baker Fixed UE-131387
1086	18600811	Baker Rb Deferred Return UE-131387
1087	18600821	Baker Variable Deferral UE-131387
1088	18600813	PSE New Credit Agreement - 364 days
1089	18600823	PSE A/R Securitization - 3 years Facili
1090	18600831	Freddy-Def Asset Prepaid Exp. -Plant Major Maint.
1091	18600841	Goldendale - Def Asset Prepaid Exp. - Plant Major Maint.
1092	18600851	California ISO/PX Receivables
1093	18600901	\$250m debt issuance 1/7/2009

1094	18600913	6.75% Senior Notes due 1/15/2016
1095	18600923	\$250 Million 4.434% Sr. Notes due 2041
1096	18600933	\$45 Million 4.70% Sr. Notes due 2051
1097	18600941	Vernell Office Building Direct Leasing
1098	18600943	PSE 4th Flr Sublease Direct Leasing Cos
1099	18600953	1900-Restructuree maturing \$250mm credi
1100	18600983	1900-2004 Shelf Registration
1101	18600993	5.197% Senior Notes Due 10/01/15
1102	18601003	June 2006 \$250M 30 Year Notes Issuance
1103	18601013	Redmond West Direct Leasing Cost
1104	18601021	MTF 2013 Hot Gas Path Inspection
1105	18601033	6.274% Senior Notes Due 3/15/2037
1106	18601051	FIN 48 Capitalized Overheads - Electric
1107	18601052	FIN 48 Capitalized Overheads - Gas
1108	18601113	5.757% Senior Notes Due 10/01/39
1109	18601123	March 2010 Bond Issue
1110	18601133	PSE Summer 2010 Bonds
1111	18601143	2011 March Senior Notes
1112	18601153	2013 \$650M Credit Facility
1113	18601173	2014 PSE Universal Shelf Registration
1114	18601502	Deferred Debit - Carbon Offset Program
1115	18602231	WSU ARRA Weatherization - Electric
1116	18602232	WSU ARRA Weatherization - Gas
1117	18603003	Workers Comp IBNR recoveries
1118	18603011	GLD Steam Turbine Major Inspection 2014
1119	18603013	\$425MM 4.30% Sr Notes 2045 Issuance Expense
1120	18603021	FRA Unit#2 Combustion Inspection 2014-L
1121	18603031	MTF ST Full-Scale Inspection 2014
1122	18603041	FRE U2 Hot Gas Path Inspection 2014-LT
1123	18603051	Goldendale 2014 Combustion Inspection Maint-LT
1124	18603061	FERN Steam Turbine Major Inspection 201
1125	18603071	ENC Unit#1 Major Inspection 2015-LT
1126	18603072	Prepaid Gas Options-LT
1127	18603081	Colstrip 1&2 Misc Deferred Debits-LT
1128	18603091	Colstrip 3&4 Misc Deferred Debits-LT
1129	18605001	BoFuels Sch 91 Var Def UE-140012
1130	18605011	Colstrip 3&4 2014 Overhaul Costs
1131	18605021	Colstrip 1&2 Major Maintenance UE141141
1132	18605031	MNT 2015 Combustion Inspection
1133	18605041	En Unit #1 Major Inspection 2015
1134	18605051	ENC Unit#2 Major Inspection 2016-LT
1135	18605061	Goldendale 2016 Major Inspection - LT
1136	18605071	WHH Unit 2 Compressor Rebuild
1137	18608001	Env Rem - Lower Baker Power Plant Site
1138	18608002	Env. Rem - Downtower Property
1139	18608011	Env Rem - Lower Baker Power Plant Site- Future Costs
1140	18608012	Env Rem - Downtower Property (Future Costs)
1141	18608021	Env Rem - Snoqualmie Hydro Generation
1142	18608022	Env Rem - Estimated Future Costs Misc Gas Sit
1143	18608031	Env Rem - Snoqualmie Hydro Generation
1144	18608041	Env Rem - Bellingham Manufactured Gas Site
1145	18608051	Env Rem - Bellingham Mfd Gas Site (Future Cost Est
1146	18608061	Env Rem - Crystal Mountain Diesel Spill Site
1147	18608062	Env Rem - Gas Historical Actual Ins Recoverie
1148	18608071	Env Rem - Puyallup Service Center Site

1149	18608081	Env Rem - Electron Flume Site
1150	18608091	Env Rem - Floyd Equipment Company Site
1151	18608101	Env Rem - Puyallup Svc Center Site-Future Cost Est
1152	18608112	Env Rem - Tacoma Tide Flats Remediation Costs
1153	18608111	Env Rem - Electric Flume (Future Cost Est)
1154	18608121	Env Rem - Everett Trolley
1155	18608131	Env Rem - Crystal Mountain Future Cost Estimate
1156	18608141	Env Rem - Talbot Hill Substation and Switchyard
1157	18608142	Env Rem - Tacoma Tide Flats Legal Costs
1158	18608151	Env Rem - Talbot Hill Subs & Switchyard -Fut Cost Est.
1159	18608152	Env Rem - Tac Tide Flts Historical Internal C
1160	18608161	Env Rem - Everett Asarco (Future Cost Est.)
1161	18608171	Env. Rem -Everett Asarco Site
1162	18608181	Env. Rem - Sammamish Substation (Future Cost Est.)
1163	18608191	Env. Rem - Sammamish Substation
1164	18608201	Env. Rem. -Pt Robinson Cbl Station (Future Cost Est)
1165	18608211	Env. Rem. -Pt. Robinson cable station
1166	18608212	Env Rem - Everett Remediation Costs
1167	18608221	Env-Rem-City of Olympia vs. PSE (Future Cost Est.)
1168	18608231	Env Rem-City Of Olympia vs. PSE (Plum St Substation)
1169	18608241	Env-Rem-Whitehorn UST (Future Cost Est.)
1170	18608242	Env Rem - Everett Legal Costs
1171	18608251	Env Rem-Whitehorn UST
1172	18608312	Env Rem - Chehalis Remediation Costs
1173	18608412	Env Rem - Gas Works Remediation Costs
1174	18608442	Env Rem - Gas Works Legal Costs
1175	18608452	Env Rem - Gas Works Historical Internal Costs
1176	18608512	Env Rem - WSDOT Federal/State Remediat
1177	18608542	Env Rem - WSDOT Fedl/State Legal Costs
1178	18608612	Env Rem - WSDOT Upland Remediation Costs
1179	18608642	Env Rem - WSDOT Fedl/State Legal Costs
1180	18608712	Env Rem - WSDOT Thea Foss Remediation Costs
1181	18608722	BLOCKED-Thea Foss Recovery
1182	18608742	Env Rem - WSDOT Thea Foss Legal Costs
1183	18608752	Env Rem - Verbeek Properties Remediation Costs
1184	18608762	Env Rem - Verbeek Properties Legal Costs
1185	18608772	Thea Foss Waterway (WADOT Settlement)
1186	18608782	Everett Washington (WADOT Settlement)
1187	18608792	Olympia Columbia Street MGP (WADOT Sett
1188	18608812	Env Rem - Tulalip Remediation Costs
1189	18608912	Env Rem - System Oil Insur Lit Legal Co
1190	18608941	Env Rem - Onmnibus Insur Lit Legal Cost
1191	18608942	Env Rem - Onmnibus Insur Lit Legal Cost
1192	18608951	Insurance Recovery-Electric
1193	18609112	Env Rem - 5th & Jackson Remediation Costs
1194	18609122	Env Rem - 5th & Jackson Remedia Reimbur
1195	18609132	5th & Jackson Legal Costs
1196	18609142	5th & Jackson Indemnity
1197	18609212	Env Rem - Mercer Street Remediation Costs
1198	18609312	Env Rem - Quendall Terminal Remediation
1199	18609422	Env. Rem - Gas Works Park (Future Cost Est.)
1200	18609432	Env Rem-Post Nov 2012 Gas Works Park -
1201	18609512	Env Rem-Quendall Terminal - Remediation
1202	18609522	Env Rem - Quendall Terminal Legal Costs
1203	18609532	Env Rem - Bay Station (Elliot Ave) MGP

1204	18609542	Env Rem - Olympia (Columbia Street) MGP
1205	18609552	Env Rem - Bay Station (Elliot Ave) MGP Legal Costs
1206	18609562	Env Rem-Olympia (Columbia Street) MGP L
1207	18609572	Env Rem - Tacoma Gas Company (Future Co
1208	18609582	Env Rem - Thea Foss Waterway (Future Co
1209	18609592	Env Rem - Everett, Washington (Future C
1210	18609602	Env Rem - Chehalis, Washington (Future
1211	18609612	Env Rem - Gas Works Park (Future Cost E
1212	18609622	Env Rem - Quendall Terminals (Future Co
1213	18609632	Env Rem - Lake Union Sediment (Future C
1214	18609642	Env Rem - Tacoma Tar Pits (Future Cost
1215	18609652	Env Rem - Bay Station (Future Cost Est)
1216	18609662	Env Rem-Olympia (Columbia St) MGP(Futur
1217	18609672	Env Rem - Verbeek Autowrecking (Future
1218	18609682	Env Rem - Swarr Station (Future Cost Est.)
1219	18609692	Env Rem - North Operating Base (Future Cost Est.)
1220	18609801	Article 502 - Forest Habitat Capital Fund
1221	18609821	Article 503 - Elk Habitat Capital Fund
1222	18609841	Article 504 - Wetland Habitat Capital Fund
1223	18609861	Article 505 - Aquatic Riparian Habitat Capital Fund
1224	18609881	Baker License Capital LT Liability
1225	18630031	WUTC-AFUDC
1226	18700001	Electric - Def Losses fr Disposition of Utili
1227	18700002	Def Losses fr Disposition of Utility Pl
1228	18700003	Def Losses fr Disposition of Utility Pl
1229	18700011	Def Loss Disp Plt. - Electric
1230	18700012	Def Loss Disp Plt. - Gas
1231	18700021	Deferred Losses post 12/31/05 Property
1232	18700022	Deferred Losses post 12/31/05 Property
1233	18700031	Deferred Losses post 5/31/08 Property Sales - Electric
1234	18700032	Deferred Losses post 5/31/08 Property Sales - Gas
1235	18700041	Deferred Losses post 10/31/09 Property Sales - Electric
1236	18700052	Gas Def Property Losses UG-090705
1237	18700061	Electric Def Property Losses UE-090704
1238	18700062	Gas Def Property Losses UG-111049
1239	18700071	Electric Def Property Losses UE-111048
1240	18800031	UW Research Agreement
1241	18900013	Unamort Loss on Reacquired Debt - 1995
1242	18900083	8-7/8% Series 10/1/06 - Unam Loss Reacq Debt
1243	18900153	8.25% Series 4/1/96 - Unam Loss Reacq Debt
1244	18900173	9-5/8% Series 9/15/94 - Unam Loss Reacq Debt
1245	18900183	\$200M VRN - Amort of Debt Retirement
1246	18900193	8.231% Trust Preferred Notes - Amort of
1247	18900203	Call Prem & Exp for redemp \$150MM 5.197
1248	18900213	Call Prem & Exp for redemp \$250MM 6.75%
1249	18900223	9.375% PEI Bonds 2017 - Unam Loss Reacq Debt
1250	18900243	9.14% Med Term Notes Due 06/15/18- Unam Loss
1251	18900253	7.05% PCB Series 1991A-Unamort Loss on
1252	18900263	7.25% PCB Series 1991B-Unamort Loss on
1253	18900273	6.8% PCB Series 1992-Unamort Loss on Re
1254	18900283	5.875% PCB Series 1993-Unamort Loss on
1255	18900293	8.4%WING MTN SERIES A DUE 1/13/2022 (rd
1256	18900303	8.39%WNG MTN SERIES A DUE 1/13/2022 (rd
1257	18900313	8.4% PP MTN SERIES A DUE 5/7/07 (rdeemd
1258	18900323	8.25% WNG MTN SERIES A DUE 8/12/22, rde

1259	18900333	8.2% PSPL MTN SERIES B DUE 12/21/12 rde
1260	18900343	8.59% PSPL MTN SERIE A DUE 4/9/12 rdeem
1261	18900353	7.19% WNG Series B due 8/18/2023
1262	18900363	Unamort Loss on Reaqu Debt -\$55 Million
1263	18900373	8.40% Cap Trst - Unamort Reacq Debt
1264	18900383	8.231% Capital Trust I Pfd Stock Due 6/1/2
1265	18900393	Redemption Costs for 9.57% FMB's
1266	18900403	2009 PSE Operating Facility Unamortized Costs
1267	18900413	2009 PSE Hedging Facility Unamortized Costs
1268	18900423	2009 PSE CapEx Facility Unamortized Costs
1269	18900433	5.0% PCB Series 2003A Unamort Debt Issue Costs
1270	18900443	2014 PSE Operating Facility Unamortized Costs
1271	18900451	2014 PSE Hedging Facility Unamortized Costs-62%
1272	18900452	2014 PSE Hedging Facility Unamortized Costs-38%
1273	18900453	2014 PSE Hedging Facility Unamortized Costs
1274	18900533	5.10% PCB Series 2003B Unamort Debt Issue Costs
1275	19000003	Def FIT Deferred Compensation
1276	19000011	Deferred FIT - Tenaska Regulatory Liabi
1277	19000012	Gas - accum Def Income Taxes
1278	19000013	Def FIT FAS 106 Retirement Benefits
1279	19000021	Def FIT - White River Water Right
1280	19000022	Gas - Merchandise - accum Def Income Taxes
1281	19000023	Deferred Revenue Connex - accum Def Income Tax
1282	19000032	DFIT - FAS 133 ST Asset - Gas
1283	19000033	DFIT - FAS 133 CFH TLOCK ST
1284	19000041	CIAC after 10/8/76 - accum Def Income Tax
1285	19000042	DFIT - FAS 133 LT Asset - Gas
1286	19000043	DFIT - FAS 133 CFH TLOCK LT
1287	19000051	CIAC - 1986 Changes - accum Def Income Tax
1288	19000052	DFIT - FAS 133 Asset - PGA
1289	19000053	FIT - FAS 133 Unrealized Loss Fwd Swap
1290	19000061	CIAC - 7/1/87 - accum Def Income Tax
1291	19000062	Pipeline Capacity Assignment
1292	19000072	FIT on PGA FAS 157 Credit Reserve - ST
1293	19000073	DFIT - Gain on Sale of Crossroads Building
1294	19000081	DFIT - FAS 133 ST Asset - Electric
1295	19000082	FIT on FAS 157 Liability Reserve - ST G
1296	19000083	Pension Liability - accum Def Inc Taxes
1297	19000091	DFIT - FAS 133 LT Asset - Electric
1298	19000092	FIT on FAS 157 Liability Reserve - LT G
1299	19000093	Vacation Pay - accum Def Inc Taxes
1300	19000103	DFIT - Regence Self INS IBNR
1301	19000111	Land Sales - accum Def Inc Taxes
1302	19000112	DFIT- Int'l Paper West Coast Capacity Agreement
1303	19000121	Cabot Gas Contract - accum Def Inc Taxe
1304	19000121	Land Sales - Gas
1305	19000122	DFIT - Land Sales - Gas
1306	19000123	SERPS - accum Def Inc Taxes
1307	19000131	DFIT - FAS 133 Asset PCA - L/T
1308	19000133	Non-Qual SRP - Officers - accum Def Inc Taxes
1309	19000141	DFIT Gain on Skagit Sale
1310	19000151	DFIT - Westcoast Capacity Assignment - Electric
1311	19000153	L-T Incentive Plan - accum Def Inc Taxes
1312	19000161	Env Clean-Up - accum Def Inc Taxes
1313	19000163	DFIT - LTIP Restricted Stock

1314	19000173	DFIT - Officer Restricted Stock
1315	19000181	Electric - Env Remediation Costs - accum Def
1316	19000183	DFIT Commitment Fees
1317	19000193	DFIT Charitable Contribution Carryforward
1318	19000221	SFAS106 Operating - accum Def Inc Taxes
1319	19000231	FIT on FAS 157 Liability Reserve - ST E
1320	19000233	SFAS106 Non-Operating - accum Def Inc Taxes
1321	19000241	FIT on FAS 157 Liability Reserve - LT E
1322	19000243	SFAS106 Plan Curtail Loss - accum Def Inc Tax
1323	19000251	Gain on Disp Of Emiss Allow - ACD Def Inc Tax
1324	19000261	Pension Costs - VSRP/ESP - accum Def Inc Taxe
1325	19000281	Def FIT - Deferred Compensation
1326	19000282	Def FIT - Deferred Compensation
1327	19000283	Sr Mgmt L-T Incentive Plan - accum Def Inc Ta
1328	19000293	Non-Integr Merger Costs - accum Def Inc Taxes
1329	19000301	IRS Audit 92-94 - accum Def Inc Taxes
1330	19000303	Def FIT - FAS 123 LTIP
1331	19000313	Def FIT - Performance Based Compensatio
1332	19000321	Mark to Market A/R (Sec. 475) - accum Def Inc
1333	19000341	Deferred Stock Options (WECO) - accum Def Inc
1334	19000361	Gardiner Property Deferred Loss
1335	19000371	Def Tax Colstrip Reclamation Electric
1336	19000381	Def Tax Employee Stock Grants-Electric
1337	19000383	Workers Compensation
1338	19000393	Deferred FIT - FAS 133 Fwd Swap Short Term
1339	19000401	Deferred FIT - California ISO
1340	19000403	Deferred FIT - FAS 133 Fwd Swap Long Term
1341	19000411	Deferred FIT - California PX
1342	19000413	Deferred FIT - Ramgen Reserve
1343	19000431	Deferred FIT-Deferred Income (Advance P
1344	19000433	NOL Carryforward- LT
1345	19000441	Deferred FIT - FAS 143 Whitehorn 2 & 3
1346	19000443	Defrrd Tax Asset - SFAS 158 Qualified P
1347	19000451	Deferred FIT - Canwest Gas Supply - Ele
1348	19000453	Defrrd Tax Asset - SFAS 158 SERP
1349	19000461	Deferred FIT - Sale of GO
1350	19000463	Defrrd Tax Asset - SFAS 158 Postrtrmnt
1351	19000471	Deferred FIT - Horizon Wind Energy Paym
1352	19000473	DFIT - AMT Credit Carryforward
1353	19000481	Deferred FIT - FAS 143 ARO Gain/Loss on Settlement
1354	19000483	NOL C/F Repairs/Retirements
1355	19000491	DFIT - BPA Transmission Eq Reserve LT
1356	19000493	DFIT - MT NOL Carryforward
1357	19000521	Encogen Activity - Electric
1358	19000531	Deferred FIT AP&T Note Receivable Reser
1359	19000541	Deferred FIT Colstrip 1&2 Liability Res
1360	19000543	DFIT Summit Purchase Opt Buyout
1361	19000551	Def FIT - Production Tax Credit-OLD
1362	19000552	Def FIT - Bad Debts- Gas
1363	19000553	DFIT Summit Landlord Incentive
1364	19000561	Def FIT - Wind Loss Settlement Agreemen
1365	19000562	Def FIT - Demand Charges
1366	19000563	DFIT Staples Loyalty Incentive
1367	19000571	Def FIT - JP Gas Storage Inventory Rese
1368	19000572	Def FIT - JP Storage 263A

1369	19000573	DFIT Bothel Data Ctr. - Ppd Lease Expense
1370	19000581	Def FIT - Mint Farm EqOS
1371	19000582	Def FIT - Non Qual SERP
1372	19000592	Def FIT - ARO
1373	19000591	WHE-Eq Res
1374	19000601	Def FIT - Production Tax Credit-New
1375	19000603	DFIT - PTC Non Operating
1376	19000602	Def FIT - Accrued PTO
1377	19000611	DFIT - PTC - Carrying Costs Equity
1378	19000612	Def FIT - Post Retirement Benefits
1379	19000621	Carrying Costs on PTC's
1380	19000622	Def FIT - Net CIAC
1381	19000631	DFIT RECs Pre 12/09
1382	19000632	Def FIT - Pension
1383	19000641	DFIT RECs Post 11/09
1384	19000642	Def FIT - Environmental
1385	19000651	DFIT REC Interest
1386	19000652	Def FIT - Demand Side Mgmt
1387	19000661	DFIT REC Low Inc Weatherization
1388	19000662	Def FIT - Software
1389	19000671	DFIT - PTC Reg Liability
1390	19000672	Def FIT - Rate Case
1391	19000682	Def FIT - Bond Amortization
1392	19000691	DEF FIT - Reserve for Injuries and Damage -Electric
1393	19000692	Def FIT - Reserve for Injuries and Damage - Gas
1394	19000701	DFIT FIN 48 Interest - Electric
1395	19000702	DFIT FIN 48 Interest - Gas
1396	19000711	DFIT-BNP Electric
1397	19000721	DFIT - Land Sales to PWI
1398	19000731	DFIT-Landis-Gyr AMR Billing Credits-Elec
1399	19000732	DFIT-Landis-Gyr AMR Billing Credits-Gas
1400	19000741	DFIT- Green Gas Attributes
1401	19000751	DFIT Summit Purchase - Electric
1402	19000752	DFIT Summitt Purchase - Gas
1403	19000761	DFIT-CFH OCI Loss ST
1404	19000771	DFIT-CFH OCI Loss LT
1405	19000781	Def FIT - Bad Debts- Electric
1406	19000791	DFIT REC Rate Schedule 137
1407	19000801	DFIT REC Int on REC Schedule 137
1408	19000811	DFIT REC Int on REC Not in Rates
1409	19000821	DFIT - Equity Reserve on LSR
1410	19000831	DFIT - Equity Reserve on Ferndale - Long Term
1411	19000841	DFIT - Int LSR Treasury Grant Sch95A - LT
1412	19000851	DFIT - Equity Reserve on Sbnnoqualmie OS - LT
1413	19000861	DFIT-Equity Reserve on Baker Project-LT
1414	19000871	DFIT-Operating Lease Obligation-LT
1415	19002003	DFIT-DFIT NOL Carryforward-ST
1416	19003001	DFIT -Involuntary Conversion-LT
1417	19003011	DFIT- Deferral Snoqualmie Treasury Grant-LT
1418	19003021	DFIT-Int Baker Treasury Grant-LT
1419	19003031	DFIT-Electric Decoupling GAAP-Unearned Revenue-LT
1420	19003032	DFIT-Gas Decoupling GAAP-Unearned Revenue-LT
1421	19003041	DFIT-Decoupling Electric ROR Over Earning -LT
1422	19003042	DFIT-Decoupling Gas ROR Over Earning
1423	19100012	Current Demand Def - Unrec Purch Gas Costs

1424	19100022	Curr Commodity Def - Unrec Purch Gas Costs
1425	19100132	Interest Curr Comm.- Unrcvd Purch Gas C
1426	19100142	Interest Curr Demand-Unrcvd Purch Gas C
1427	19100152	PGA Amort - Demand
1428	19100162	PGA Amort - Dommod
1429	19100172	PGA Supplemental Amortization - June 09-May-10
1430	19100182	PGA Cmdty Tracking UG-120812

1431 **ASSETS**

1432	20100013	Common Stock Issued - PSE \$10 Par
1433	20100023	Common Stock Issued - PSE 0.01 Par
1434	20100150	Common Stock
1435	20700003	Gas - Premium on Cap Stock - Common
1436	20700013	Electric - Premium on Cap Stock - Common
1437	20700023	Premium on Cap Stock - Common Stock
1438	21000033	4.84% Prfd - Gain on Reacqu Cap Stock
1439	21100003	Miscellaneous Paid in Capital
1440	21100363	FAS 123R LTIP Equity Awards
1441	21100373	FAS 123R ESPP Equity
1442	21100383	SFAS 123R Tax Windfall Benefit
1443	21100393	FAS 123R LTIP Equity Awards - Performance
1444	21100210	APIC
1445	21400013	Gas - Common Stock Expense
1446	21400023	Gas - Preferred Stock Expense
1447	21400033	Electric - Common Stock Expense
1448	21400043	7.75% Prfd Stock Expense
1449	21500023	Approp RE - Fed Amort Reserve - Baker
1450	21500033	Approp RE - Fed Amort Reserve - Snoqualmie
1451	21600000	Unappropriated RE
1452	Total Profit/Loss	Total Profit and Loss
1453	21600003	Unappropriated Retained Earnings
1454	Total Profit/Loss	Current Year
1455	43700003	Div Declared - Preferred Stock 4.70%
1456	43700013	Div Declared - Preferred Stock 4.84%
1457	43700023	Div Declared - Preferred Stock 7.75%
1458	43700043	Div Declared - Preferred Stock Series II 7.45
1459	43800003	Dividends Declared - Common Stock
1460	43900003	Adjustments to Retained Earnings
1461	21600011	Derivatives in Retained Earnings - Electric
1462	21600013	Dividends on Common Stock (Gas History)
1463	21600023	Dividends on Preferred Stock (Gas History)
1464	21600033	Excess Premium - Preferred Stock
1465	21600053	Unappropriated Retained Earnings (Elect Histo
1466	21600073	Retained Earnings - Encogen
1467	21610013	Puget Western - Retained Earnings
1468	21610033	Hydro Energy Dev Corp - Retained Earnings
1469	21900003	OCI-FAS133C-15NPNS
1470	21900013	OCI-FAS133C-15NPNS Reclass to Earnings
1471	21900023	OCI - Derivative
1472	21900033	OCI - Derivative Reclass to Earnings
1473	21900053	FAS 87 - Minimum Pension Liability Adju
1474	21900063	PCA - OCI FAS 133
1475	21900073	OCI - FAS 133 Treasury Lock Hedge - CQ
1476	21900093	OCI - FAS 133 Fwd Swap CQ Marks
1477	21900103	OCI - Fwd Swap 6/27/2006
1478	21900113	OCI - Treasury Lock 5-24-05

1479	21900123	OCI - Forward Swap Settlement 9-13-06
1480	21900133	OCI - Forward Swap 9/13/06
1481	21900143	AOCI - FAS 15 Qualified Pension
1482	21900153	AOCI - DFIT Qualified Pension
1483	21900163	AOCI - FAS 15 SERP
1484	21900173	AOCI - DFIT SERP
1485	21900183	AOCI - FAS 158 Post Retirement
1486	21900193	AOCI - DFIT Post Retirement
1487	21900203	FAS 157 Net Credit Reserve - OCI
1488	21900213	OCI-DFIT FAS 133
1489	21900223	DFIT - Fwd Swap 09-13-06
1490	21900233	DFIT Fwd Swap 6-27-06
1491	21900243	DFIT Treasury Lock 5-24
1492	22100043	\$200M 2 year floating rate note
1493	22100063	9.57% FMB Due 09/01/20 - 27th Supplement
1494	22100193	6.53% Med Term Notes B - Due 08/18/08
1495	22100223	6.83% Med Term Notes B - Due 08/19/13
1496	22100243	6.51% Med Term Notes B - Due 08/19/08
1497	22100263	6.10% Med Term Notes B - Due 01/15/04
1498	22100273	6.07% Med Term Notes B - Due 01/16/04
1499	22100283	6.90% Med Term Notes B - Due 10/01/13
1500	22100293	6.92% Med Term Notes C - Due 09/12/05
1501	22100303	6.92% Med Term Notes C - Due 09/12/05
1502	22100313	6.93% Med Term Notes C - Due 09/13/05
1503	22100323	7.02% Med Term Notes C - Due 09/11/07
1504	22100333	7.04% Med Term Notes C - Due 09/12/07
1505	22100343	7.12% Med Term Notes C - Due 09/13/10
1506	22100353	7.35% Med Term Notes C - Due 09/11/15
1507	22100363	7.36% Med Term Notes C - Due 09/15/15
1508	22100373	6.61% Med Term Notes C - Due 12/21/09
1509	22100383	6.62% Med Term Notes C - Due 12/22/09
1510	22100393	7.15% Med Term Notes C - Due 12/19/25
1511	22100403	6.58% Med Term Notes C - Due 12/21/06
1512	22100413	7.20% Med Term Notes C - Due 12/22/25
1513	22100473	8.14% Med Term Notes Due 11/30/06
1514	22100483	7.75% Med Term Notes Due 2/1/07
1515	22100523	8.06% Med Term Notes Due 6/19/06
1516	22100603	7.70% Med Term Notes Due 12/10/04
1517	22100691	Conservation Trust Bonds 6.45%
1518	22100693	7.35% Med Term Notes Due 2/1/24
1519	22100703	7.80% Med Term Notes Due 5/27/04
1520	22100713	7.02% Med Term Notes due 12/01/27
1521	22100723	6.74% Med Term Notes - Due 06/15/18
1522	22100733	6.46% MTN Series B Due 3/9/09
1523	22100743	7.00% MTN Series B Due 3/9/29
1524	22100753	7.96% MTN Series B Due 2/22/10
1525	22100763	7.61% MTN Series B Due 9/8/08
1526	22100773	7.69% MTN Due 2/1/11
1527	22100793	5.0% PCB-Series 2003A due 03/01/2031
1528	22100803	5.1% PCB-Series 2003B due 03/01/2031
1529	22100813	3.363%Senior Notes - Due 6/1/08
1530	22100823	\$250M 30 Year Senior Notes
1531	22100833	3.9% Pollution Control Rev Series 2013A Due 3/2031
1532	22100843	4% Pollution Control Rev Series 2013B Due 3/2031
1533	22100853	\$425MM 4.30% Sr Notes Due 2045

1534	22100901	\$250m debt issuance 1/7/2009
1535	22100923	\$250 Million 4.434% Sr. Notes due 2041
1536	22100933	\$45 Million 4.70% Sr. Notes due 2051
1537	22100973	6.75% Senior Notes due 1/15/2016
1538	22100993	5.197% Senior Notes Due 10/01/15
1539	22101023	6.724% 30 Year Notes Due 6/15/2036
1540	22101033	6.274% Senior Notes Due 3/15/2037
1541	22101043	6.974% Junior Subordinated Notes Due 6/
1542	22101053	6.974% Jr Sub Notes (Hybrid) due 6/1/20
1543	22101113	5.757% Senior Notes Due 10/01/39
1544	22101123	March 2010 Bond Issue
1545	22101133	5.764% Senior Notes Due 7/15/40
1546	22101143	2011 March Senior Notes
1547	22300013	8.231% Capital Trust I Pfd Stock Due 6/
1548	22300023	8.40% Capital Trust II Pfd Stock Due 6/
1549	22400013	4.70% Preferred Stock - Mandatory Rede
1550	22400023	4.84% Preferred Stock - Mandatory Rede
1551	22600043	7.70% Bonds - Unamort Discount
1552	22600053	Unamortized Discount PSE Capital
1553	22600063	Unamortized Discount PSE Operating
1554	22600073	Unamortized Discount PSE Hedging
1555	22600083	\$300 Million 5.63% Senior Notes Issue Discount
1556	22600093	\$425 million 4.30% Senior Notes Discoun
1557	22700001	Whitehorn Capital Lease - Non-Current
1558	22700003	Lanis-Gyr Capital Lease - Non Current
1559	22700011	Fredonia Turbines Capital Lease BLC - Non Current
1560	22820011	Injuries / Damages
1561	22820012	Liability Reserve - Gas
1562	22830003	SEP Pension & Benefit Plant Liabilitiy
1563	22830013	Post Retirement Benefit Plan Benefit
1564	22830023	Qualified Pension Plan Liability
1565	22830033	Regence Self-Insurance IBNR
1566	22830043	Wellness Benefit Program
1567	22830053	Group Health Self Insurance IBNR
1568	22830063	Regence Reinsurance Fee 2014-2016
1569	22830073	Group Health Reinsurance Fee 2014-2016
1570	22840002	Gas - Accrued Environ Remediation Costs
1571	22840011	Accrued Env Rem - NWT - Mission Pole
1572	22840012	Env Rem - Tacoma Gas Company (Future Co
1573	22840021	Accrued Env Rem - White River (Buckley
1574	22840022	Env Rem - Thea Foss Waterway (Future Co
1575	22840031	Accrued Env Rem - Olympia UST
1576	22840032	Env Rem - Everett, Washington (Future C
1577	22840041	Accrued Env Rem - Bremerton UST
1578	22840042	Env Rem - Chehalis, Washington (Future
1579	22840051	Accrued Env Rem - Whidbey Island UST
1580	22840052	Env Rem - Gas Works Park (Future Cost E
1581	22840061	Accrued Env Rem - Tenino UST
1582	22840062	Env Rem - Quendall Terminals (Future Co
1583	22840071	Accrued Env Rem - White River UST
1584	22840072	Env Rem - Lake Union Sediment (Future C
1585	22840081	Accrued Env Rem - Puyallup Garage
1586	22840082	Env Rem - Tacoma Tar Pits (Future Cost
1587	22840091	Accrued Env Rem - G.O. UST
1588	22840092	Env Rem - Bay Station (Future Cost Est)

1589	22840101	Env Rem - Centralia Plant
1590	22840102	Env Rem-Olympia (Columbia St) MGP(Futur
1591	22840111	Accrued Env Rem - Poulsbo Service Cente
1592	22840112	Env Rem - Verbeek Autowrecking (Future
1593	22840121	Accrued Env Rem - Olympia SVC Capacitor
1594	22840122	Env Rem - Swarr Station (Future Cost Est.)
1595	22840131	Accrued Env. Remediation - Crystal Mountain
1596	22840132	Env Rem - North Operating Base (Future Cost Est.)
1597	22840141	Accrued Env Rem - Factroia UST
1598	22840151	Floyd Equipment Expensed Site
1599	22840161	Accrued Env Rem - Lower Baker Powerhous
1600	22840162	Accr Env Rem - Downtowner Property
1601	22840171	Accr Env Rem - Snoqualmie Power Plant S
1602	22840181	Accr Env Rem - Bellingham Boulevard Par
1603	22840191	Accrued Env Rem - Electric Flume
1604	22840201	Accr Env Rem - Non-Utility Everett Trol
1605	22840211	Accrued Env Rem - Crystal Mountain Site
1606	22840221	Accr Env Rem -Duwamish River Site
1607	22840231	Accr Env Rem - Talbot Hill Sub & Switchyard Site
1608	22840241	Accr Env Rem - Baker Lake Resort UST
1609	22840251	Wild Horse US Treasury Grant
1610	22840261	Accr Env Rem - Everett Asacro Site
1611	22840281	Accr Env. Rem. - Sammamish Substation
1612	22840291	Accr Env Rem - Pt Robinson cable station
1613	22840301	Accr. Env. Rem. - City of Olympia vs. PSE
1614	22840311	Accr . Env. Rem. - Whitehorn UST
1615	22840321	LSR U.S. Treasury Grants
1616	22840331	Snoqualmie U.S. Hydro Grant
1617	22840332	Accr Env Rem - Gas Works Park
1618	22840341	Baker Hydro Grant
1619	22840351	Accr Env Rem-White Rvr/Buckley Phase I
1620	22840411	White River Selling Cost - Carpenter Shop
1621	22841001	AETNA II Lawsuit unallocated proceeds -
1622	22900001	Accum Prov Rates Subject to Refund
1623	23001001	ARO-Electric Shuffleton Harbor Lease
1624	23001011	ARO-Electric Whitehorn 2 & 3 Lease
1625	23001013	ARO - Asbestos Common
1626	23001013ARO	ARO - Asbestos Common
1627	23001021	ARO-Electric Colstrip 1 & 2 ash pond ca
1628	23001023	ARO - Asbestos - Common to Short Term
1629	23001031	ARO-Electric Colstrip 3 & 4 ash pond ca
1630	23001041	ARO-Hopkins Ridge
1631	23001041ARO	ARO-Hopkins Ridge
1632	23001043	ARO - South King Complex - Long Term
1633	23001061	ARO - Transmission Wood Poles
1634	23001071	ARO - Distribution Wood Poles
1635	23001081	ARO - Contaminated Oil & Related Equipment
1636	23001091	ARO - Asbestos Electric
1637	23001091ARO	ARO - Asbestos Electric
1638	23001092	ARO - Gas Mains
1639	23001101	ARO - Asbestos - Electric to Short Term
1640	23001121	ARO-Frederickson 1&2 /Olympic Pipeline
1641	23001131	ARO - Lower Snake River Wind Facility
1642	23001141	ARO - Crystal Mountain Generator Site
1643	23001151	ARO - Meteorological Tower Long Term

1644	23001211	ARO - Colstrip 1 & 2 (WECO) - Long Term
1645	23001221	ARO - Colstrip 3 & 4 (WECO) - Long Term
1646	23001231	ARO - Ferndale - Long Term
1647	23002001	ARO - Electric Shuffelton Harbor Lease to
1648	23002002	ARO-Gas Cast Iron Pipe Removal
1649	23002011	ARO - Frederickson
1650	23002011	ARO - Frederickson
1651	23002012	ARO-Gas Bare Steel Pipe Removal
1652	23002022	ARO - Gas Cast Iron Pipe Removal to Short
1653	23002032	ARO - Gas Bare Steel Pipe Removal to Short
1654	23002041	ARO-Wild Horse Wind
1655	23002041	ARO-Wild Horse Wind
1656	23002061	ARO - Transmission Wood Poles to Short Term
1657	23002052	ARO-Steel Wrapped Services
1658	23002062	ARO-Steel Wrapped Services - Gas ST
1659	23002071	ARO - Distribution Wood Poles Short Term
1660	23002072	ARO - Gas Mains - Short Term
1661	23002081	ARO - Contaminated Oil & Related Equipment To Short
1662	23002091	ARO - Electric Short Term
1663	23002091	ARO - Asbestos Electric ST
1664	23002092	ARO - Gas Short Term
1665	23003003	ARO - Common - Short Term
1666	23003011	ARO - Asbestos Electric - ST
1667	23003013	ARO - Asebestos Common - ST
1668	23100011	Note Payable - Hopper - Wind Ridge Site
1669	23100093	Lehman Brother CP issuances
1670	23100103	2008 PSE Bridge Loan Agreement
1671	23100400	Short Term Debt - Citibank
1672	23100410	Short Term Debt - JP Morgan Chase
1673	23108313	US Bank - Commercial Paper
1674	23108323	Wells Fargo Bank - Commercial Paper
1675	23108363	Merrill Lynch - Commercial Paper
1676	23108383	Suntrust Bank - Commercial Paper
1677	23108623	MM-BID LINE-KBC
1678	23108373	Wachovia - Credit Facility Loan
1679	23108633	PSE Barclays Operating Credit Facility
1680	23108643	PSE Barclays Capital Expenditure Credit Facility
1681	23108653	PSE Barclays Operating Credit Facility
1682	23200011	WECO - Vouchers Payable
1683	23200031	A/P - Power Cost
1684	23200033	Accounts Payable - Vouchers (Electric Sys)
1685	23200041	A/P - BPA Transmission Payable
1686	23200051	A/P - Firm Contract Power Payable
1687	23200061	A/P - Secondary Power Payable
1688	23200063	Accounts Payable - Payroll (Electric Sys)
1689	23200071	A/P - PURPA Power Payable
1690	23200081	A/P - Combustion Turbine Fuel Payable
1691	23200083	Accrued Liabilities
1692	23200091	A/P - Competitive Bid Conservation Paya
1693	23200101	A/P - Financial Swap payable
1694	23200103	Salvation Army Donations
1695	23200111	A/P - Transmission Payable (Non-BPA)
1696	23200113	Payroll W/Holding - Energy Fund
1697	23200121	A/P Frederickson #1 Vouchers
1698	23200131	BPA Ratcheted Demand Liability

1699	23200141	Encogen Acid Rain Fines
1700	23200151	Wild Horse DVAR Sys Maintenance
1701	23200153	Misc Payroll Deductions
1702	23200161	Winf Farm Maintenance Accrual
1703	23200173	Deductions - Medical Insurance (Electric Hist
1704	23200202	A/P - Everett Delta - NW Pipeline - Gas
1705	23200212	A/P - Gas Purchases-GST Payable
1706	23200221	CAISO Payable
1707	23200222	A/P - Gas Pipeline Liability
1708	23200241	AP - BPA 2006 Capital Projects
1709	23200242	A/P - Gas Purchases
1710	23200243	Payroll Deductions - Garnishments
1711	23200251	A/P - Mint Farm - Acquisition General - Electric
1712	23200261	A/P - Mint Farm-Pre 12/5/08 PSE Portion Share Cost
1713	23200271	A/P - Mint Farm Acquisition - Wayzata
1714	23200281	Electric - Payroll Deductions - IBEW Union Du
1715	23200282	Gas - Payroll Deductions - UA Union Dues
1716	23200291	A/P - Mint Farm Acquisition GE O&M
1717	23200292	A/P - GST on Gas Purch. Payable to Counterparties
1718	23200293	A/P Payroll W/H - Stock Purchase Plan
1719	23200300	A/P Other
1720	23200301	Sumas - 2010 Hot Gas Path Insp. Major Maint.
1721	23200311	Penalties - Crystal Mountain Oil Spill
1722	23200312	Gas - WUTC Penalty Payable
1723	23200313	Payroll - Parking Payable
1724	23200333	PTO / Holiday / etc - Clearing
1725	23200483	Incentive Pay Liability
1726	23200493	Accounts Payable - E-Payable Account
1727	23200543	DBS Non-PO Accrual
1728	23200563	Medical Insurance - Premera
1729	23200573	Medical Insurance - Group Health
1730	23200583	Dental Insurance - WDS
1731	23200593	Life Insurance - Aetna
1732	23200603	AD&D Insurance - CIGNA
1733	23200613	LTD Insurance - Hartford
1734	23200623	LTC Insurance - CNA
1735	23200633	ACDident Insurance - Carrier name to be
1736	23200643	A/P - Salary Month End Payroll Accrual
1737	23200653	A/P - Hourly Month End Payroll Accrual
1738	23200673	Payroll - Misc Payable Deductions-credi
1739	23200683	Payroll - Misc Payable Deductions-good
1740	23200693	Payroll - 401k company match
1741	23200713	LTC Insurance - UNUM
1742	23200723	Medical Insurance - Group Health
1743	23200733	Dental Insurance - WDS
1744	23200743	Life Insurance - Hartford
1745	23200753	AD&D Insurance - CIGNA
1746	23200763	LTD Insurance - Hartford
1747	23200773	LTC Insurance - UNUM
1748	23200783	FLSA Wage Adjustment
1749	23200793	Payroll - Performance Incentive
1750	23200803	A/P - Energy Risk Mgmt System
1751	23200813	Payroll HSA EE Deduction
1752	23200823	Worker's Comp-Working Fund
1753	23200833	Dental Insurance - Willamette

1754	23200873	A/P - Biogas Purchases
1755	23200953	Default Payroll Withholding - S/B \$0.00
1756	23200963	Charitable Contribution Pledges
1757	23201001	A/P - Encogen Vouchers
1758	23201003	Accounts Payable Reconciliation Account
1759	23201011	A/P - Encogen Gas Supply
1760	23201013	GR/IR Clearing Account
1761	23201023	Freight Clearing
1762	23201033	Medical Aid - Supplemental
1763	23201043	Health/Dependent Spending ACDts - Year 1
1764	23201053	Health/Dependent Spending ACDts - Year
1765	23201063	United Way - Payroll Deductions
1766	23201073	401(k) Plan EE
1767	23201093	Loan Payback 401(k)
1768	23201103	P/R-401(k) PE Common Stk issue rounding
1769	23201111	A/P - Mint Farm BPA Payable
1770	23201113	Cash Discount Clearing
1771	23201153	Accounts Payable - BillServ NSF's and A
1772	23201163	Accounts Payable - APS NSF's and Adj-Ke
1773	23201173	Payroll - Medical Insurance Payable- Re
1774	23201183	Payroll - ArtsFund Workplace Giving Pay
1775	23201193	Accounts Payable - Bill Matrix NSF's & Adj. Key Bank
1776	23201203	Accounts Payable - DOXO NSF's and Adj - Key Bank
1777	23201213	Payroll HAS ER Contributions
1778	23201251	Ferndale - Liability Payable ST
1779	23202173	Payroll - Life Insurance Payable- Retir
1780	23202183	A/P Liability - Credit Balance Refund
1781	23202193	Medical Insurance - Regence
1782	23202203	PSE Customer Connections Penalty
1783	23202213	Payroll- Giving Campaign
1784	23202233	Unapplied Credits-Pledges
1785	23202353	Unapplied Credits-Customer's Overpayment
1786	23300000	Notes Pay- Assoc Companies
1787	23300043	Note Payable to Puget Energy
1788	23400000	AP Associated Companies
1789	23400000	A/P Associated Company
1790	23500003	Customer Deposits - Common
1791	23500011	Transmission Services Deposits
1792	23500012	Customer Deposits - Gas CLX
1793	23500021	Customer Deposits - Electric CLX
1794	23500032	Purchased Gas Commodity Security Deposit
1795	23500112	Customer Deposits - Gas CLX- Effective
1796	23500121	Customer Deposits - Elect CLX - Effecti
1797	23500131	Cust Deposit - Small Generator Applicat
1798	23500141	Miscellaneous Customer Deposits - Electric
1799	23600000	FIT Payable
1800	23600011	WA Property Tax-Freddie 1-Electric
1801	23600021	Accrued WA Tax - Unbilled Electric Reve
1802	23600022	Accrued WA Tax - Unbilled Gas Revenue
1803	23600023	FIT Current Payable
1804	23600033	Federal Income Taxes
1805	23600033RR	Federal Income Taxes - Rainier Rec
1806	23600043	Current Deferred FIT Liability
1807	23600063	Federal Excise Tax - Fuel/Drayage Veh
1808	23600093	Accrued FICA - Company

1809	23600103	Accrued Federal Unemployment Ins
1810	23600113	Federal Unemployment Insurance
1811	23600123	Accrued State Unemployment Ins
1812	23600173	FIT Withholding-Board Member
1813	23600201	Property Taxes - Washington - Electric
1814	23600211	Property Taxes - Montana - Electric
1815	23600213	Washington Unemployment Tax - Employer
1816	23600221	Property Taxes - Oregon - Electric
1817	23600231	Mint Farm Acquisition - Property Taxes Payable
1818	23600232	Property Taxes - Washington - Gas
1819	23600301	Washington State Real Estate Sales Tax
1820	23600351	Accrued Washington Municipal Util Tax - Elect
1821	23600381	Washington Municipal Tax Reserve - El
1822	23600391	Montana State Electric Energy Producer Tax
1823	23600421	Montana Unemployment Tax Withheld - Employee
1824	23600431	CA Income Tax Payable
1825	23600451	Corp License Tax - Montana
1826	23600471	Accrued Washington State Utility Tax - Electr
1827	23600483	FIT Payable - Repairs/Retirements
1828	23600552	Accrued Washington State Utility Tax - Gas
1829	23600602	Accrued Washington Municipal Utility Taxes -
1830	23600622	Washington Municipal Tax Reserve - Ga
1831	23601001	WA State & City of Bellingham Excise Tax
1832	23601003	Accrued WA State & Local Use Tax
1833	23601011	WA State Fuel Tax - Encogen
1834	23601013	Accrued WA State B & O Taxes
1835	23601021	WA State Property Tax - Encogen
1836	23601023	Accrued WA City B & O Taxes
1837	23601031	Bellingham Excise Tax - Encogen
1838	23601033	Municipal Tax Reserve
1839	23601043	Federal Unemployment Tax - Employer
1840	23700001	Accrued int construction of Lake Young
1841	23700033	Accrued Int 20 Bonds Due Mar & Sep
1842	23700163	Accrued Int 6.53% Notes Due Dec & Jun
1843	23700193	Accrued Int 6.83% Notes Due Dec & Jun
1844	23700210	Interest Payable - Debt
1845	23700213	Accrued Int 6.51% Notes Due Dec & Jun
1846	23700233	Accrued Int 6.10% Notes Due Dec & Jun
1847	23700243	Accrued Int 6.07% Notes Due Dec & Jun
1848	23700253	Accrued Int 6.90% Notes Due Dec & Jun
1849	23700263	Accrued Int 6.92% Notes Due Dec & Jun
1850	23700273	Accrued Int 6.92% Notes Due Dec & Jun
1851	23700283	Accrued Int 6.93% Notes Due Dec & Jun
1852	23700293	Accrued Int 7.02% Notes Due Dec & Jun
1853	23700303	Accrued Int 7.04% Notes Due Dec & Jun
1854	23700313	Accrued Int 7.12% Notes Due Dec & Jun
1855	23700323	Accrued Int 7.35% Notes Due Dec & Jun
1856	23700333	Accrued Int 7.36% Notes Due Dec & Jun
1857	23700343	Accrued Int 6.61% Notes Due Dec & Jun
1858	23700353	Accrued Int 6.62% Notes Due Dec & Jun
1859	23700363	Accrued Int 7.15% Notes Due Dec & Jun
1860	23700373	Accrued Int 6.58% Notes Due Dec & Jun
1861	23700383	Accrued Int 7.20% Notes Due Dec & Jun
1862	23700443	8.14% Med Term Notes Due 11/30/06 - Accrued I
1863	23700453	7.75% Med Term Notes Due 2/1/07 - Accrued Int

1864	23700493	8.06% Med Term Notes Due 6/19/06 - Accrued In
1865	23700573	7.70% Med Term Notes Due 12/10/04 - Accrued I
1866	23700663	7.35% Med Term Notes Due 2/1/24 - Accrued Int
1867	23700673	7.80% Med Term Notes Due 5/27/04 - Accrued In
1868	23700683	8.231% Debentures Due 6/1/27 - Accrued Int.
1869	23700713	Accrued Int Bank Notes - Domestic
1870	23700771	Conservation Trust Interest Payable
1871	23700773	Accrued Interest - Misc Liabilities
1872	23700781	Accrued Interest Whitehorn Capital Lease
1873	23700791	Accr Int BLC Capital Lease
1874	23700793	Interest Accrued
1875	23700803	6.46% MTN Series B Due 3/9/09 - Accrued
1876	23700813	7.00% MTN Series B Due 3/9/29 - Accrued
1877	23700821	Electric - Accrued Interest Customer De
1878	23700822	Gas - Accrued Interest Customer Deposit
1879	23700823	6.74% Med Term Notes Due 6/15/18 - Accrued In
1880	23700831	Interest on REC UE-070725 - Electric
1881	23700833	Accrued Interest - Tax Assessments
1882	23700841	Accrued Interest - Transm Deposits
1883	23700843	Accrued Interest - 7.96% MTN Series B D
1884	23700853	Accrued Interest - 7.61% MTN Series B D
1885	23700873	Accrued Int - Bonds 9.14% MTN Due 06/21/01
1886	23700893	7.69% MTN Due 2/1/11 - Accrued Interest
1887	23700901	Accrued Interest - \$250m Debt Issuance 1/7/09
1888	23700913	8.40% Capital Trust II Pfd Stk 6/30/41
1889	23700933	5.0% PCB-Series 2003A due 03/01/2031-Ac
1890	23700943	5.1% PCB-Series 2003B due 03/01/2031-Ac
1891	23700953	Accrued interest - \$200M 2 year floatin
1892	23700963	5.483% Senior Notes due 6/1/2035
1893	23700973	6.75% Sr Notes due 1/15/2016 - Accrued
1894	23700983	Accr Int BLC Capital Lease Vehicles
1895	23700993	5.197% Senior Notes Dues 10/1/05 - Interest Accr
1896	23701002	Purchased Gas Commodity Security Deposit
1897	23701003	3.363% Senior Notes Due 6/1/08 - Accrue
1898	23701013	Accrued Interest on PE Note
1899	23701023	Accrued Interest - 6.724% Notes Due 6/1
1900	23701033	Accrued Interest - 6.274% Senior Notes Due 3/15/2037
1901	23701043	6.974% Junior Subordinated Notes Due 6/
1902	23701053	6.974% Jr Sub Notes (Hybrid) due 6/1/20
1903	23701063	PSE Barclays Op Cr Interest Expense ACD
1904	23701073	PSE Barclays Cap Ex Interest Expense
1905	23701083	PSE Barclays Hedg Cr Interest Expense
1906	23701113	5.757% Accrued Interest -Senior Notes Due 10/1/2039
1907	23701123	March 2010 Bond Issue
1908	23701133	PSE Summer 2010 Bonds
1909	23701143	2011 March Senior Notes
1910	23701153	\$250 Million 4.434% Sr Notes due 2041
1911	23701163	\$45 Million 4.70% Sr Notes due 2051
1912	23701173	Common - Accrued Interest Customer Deposits
1913	23701183	3.9% Pollution Control Rev Series 2013A Due 3/2031
1914	23701193	4.0% Pollution Control Rev Series 2013B Due 3/2031
1915	23701203	Accrued Interest - \$425MM 4.30% Sr Note
1916	23800063	PSE Declared Dividends to PSE
1917	24100013	Federal Income Tax Withheld - Employee
1918	24100043	FICA Tax Withheld - Employee

1919	24100063	Washington State & Local Sales Tax Collected
1920	24100101	Montana State Income Tax Withheld
1921	24100111	Montana Income Tax Withheld - Employee
1922	24100143	Federal Income Tax Withheld - Employee
1923	24100153	Montana State Income Tax Withheld
1924	24100173	Washington State & Local Sales Tax Collected
1925	24100212	GST on Gas Sales from PSE
1926	24200001	Colstrip Units 1 & 2 loss reserve
1927	24200002	WUTC Gas Pipeline Penalty
1928	24200011	Baker SA 318 Law Enforcement Plan
1929	24200012	UPRC License Fees for Gas Lines in Seattle
1930	24200021	Misc ACDd Liabilities - Western Energy
1931	24200022	Gas - WUTC Pinehurst Penalty
1932	24200031	Accrued Liabilities - Elect. Reserve Sh
1933	24200032	WUTC Greenwood Penalty Accrual
1934	24200041	NERC Standards Compliance Loss Reserve
1935	24200051	PNW Refund Proceeding Settlement
1936	24200061	Wind Farm Maintenance Accrual
1937	24200063	Accrued Severance Costs
1938	24200071	California Carbon Obligation
1939	24200093	WUTC Prior Obligation Penalty - Common
1940	24200103	Junior Achievement Pledge-Short Term
1941	24200363	Misc Current Liab - Comcast Rent
1942	24200451	US Treasury Grants in Schedule 95A
1943	24200453	2005 Attorney General Settlement
1944	24200461	LSR U.S. Treasury Grants
1945	24200483	Accrual NW Energy Coalition Membership
1946	24200491	Whitehorn #2 & #3 - Leases Oper or Leveraged
1947	24200511	Wash St Annual Filing Fee
1948	24200513	FAS 123 ESPP liability
1949	24200521	FERC Annual Charge US Lands -ST
1950	24200541	Lower Baker - FERC License Fees
1951	24200551	Upper Baker - FERC License Fees
1952	24200561	Snoqualmie #1 - FERC License Fees
1953	24200571	Snoqualmie #2 - FERC License Fees
1954	24200581	White River - FERC License Fees
1955	24200593	PSE Non-Employee Director Stock Plan
1956	24200603	Severance Payable
1957	24200611	Trading Floor FERC Fees Payable
1958	24200612	FERC Gas Pipeline Capacity Loss Res
1959	24200621	Accrued Real Estate Brokerage Fee
1960	24200622	Accrued WUTC Fee
1961	24200632	Gas - WUTC SQI Penalty
1962	24200633	401(k) 1% Company Contribution
1963	24200631	Conservation Trust Payable
1964	24200641	Electric - WUTC SQI Penalty
1965	24200643	Wrkrs Comp Reserve- Richard Grant ACDident 10
1966	24200651	Electric - Town of Concrete Funding - BakLicImp
1967	24200653	Accrual - 401(k) Match on Incentive Pla
1968	24200661	Electric - Upper Skagit Tribe MOU - BakLicImp
1969	24200671	Electric - Sauk-Suiattle Agmt - BakLicImp
1970	24200681	Electric - Swinomish Tribe Agmt - BakLicImp
1971	24200691	Electric - Air Quality Penalties
1972	24200713	Common - WUTC SQI Penalty
1973	24200723	Non-Employee DSP Unissued Shares

1974	24200731	Electric - Attorney General LIW Enron Funding
1975	24200733	Attorney General LIW Enron Funding
1976	24200741	Refundable Bond - Lease Permit Electric
1977	24200743	WUTC Customer Disconnection Penalty
1978	24200751	Colstrip Units 3 & \$ Ash Pond Settlement
1979	24200761	Unearned Revenue LIW REC - Electric
1980	24200771	Shell/Equilon Settlement Loss Reserve
1981	24200782	Pilchuck Contract Loss Reserve
1982	24200811	Article 103 -Upstream Fish Passage Fund
1983	24200821	Article 105 - Downstream Fish Passage Fund
1984	24200831	Article 511 -Decaying Wood Fund
1985	24200841	Article 505 - Aquatic Riparian Habitat Fund
1986	24200851	Article 602 Recreation Adapative Management Fund
1987	24200861	Article 512 - Bald Eagele Survey Fund
1988	24200871	Article 514 - Use of Habit Evaluation
1989	24200881	Article 101 - Fish Proagation O&M Fund
1990	24200891	Article 110 - Shoreline Erosion O&M Fund
1991	24200901	Article 502 - Forest Habitat Capital Fund
1992	24200911	Article 502- Forest Habitat O&M fund
1993	24200921	Article 503 - Elk Habitat Capital Fund
1994	24200931	Article 503 - Elk Habitat O&M Fund
1995	24200941	Article 504- Wetland Habitat Capital Fund
1996	24200951	Article 504 Wetland Habitat O&M Fund
1997	24200961	Article 505 - Aquatic Riparian Habitat Capital Fund
1998	24200971	Article 508 - Noxious Weeds O&M Fund
1999	24200981	Article 602 - Habitat Enhance,Restor & Consv Fund O&M
2000	24200991	Article 602 - Terrestrial Enhance & Research Fund O&M
2001	24201011	Article 602 - Cultural Resource Enhancement Fund O&M
2002	24201021	Article 315 LB Trail Maintenance
2003	24201031	Article 302 - Aesthetics Mgmt O&M
2004	24201041	Article 304 - Bak Resr Rec Water Safety Pln O&M
2005	24201101	LSR MOU Deposit
2006	24300003	Capital Lease BLC Vehicles
2007	24300011	Whitehorn Capital Lease - Current
2008	24300013	Capital Lease Obligation - Lanis-Gyr
2009	24300021	Fredonia Turbines Capital Lease BLC - Current
2010	24400001	Unrealized Loss ST - Core Pwr/Gas for Pwr
2011	24400002	Unrealized Loss ST - Core Gas
2012	24400011	Unrealized Loss LT - Core Pwr/Gas for Pwr
2013	24400012	Unrealized Loss LT - Core Gas
2014	24400021	FAS 133 Day 1 Loss Deferral - Electric - ST
2015	24400022	FAS 157 Liability Reserve - ST Gas
2016	24400031	FAS 133 Day 1 Loss Deferral - Electric - LT
2017	24400032	FAS 157 Liability Reserve - LT Gas
2018	24400041	FAS 157 Liability Reserve - ST Electric
2019	24400051	FAS 157 Liability Reserve - LT Electric
2020	24400061	FAS 133 Unrealized Loss - RECs ST
2021	24400071	FAS 133 Unrealized Loss - RECs LT
2022	24500001	CFH Locked in OCI Loss ST - Core Pwr/Gas for Pwr
2023	24500002	FAS 133 Unrealized Loss - ST
2024	24500003	FAS 133 CFH Unrealized Loss - TLock S/T
2025	24500011	CFH Locked in OCI Loss LT - Core Pwr/Gas for Pwr
2026	24500012	FAS 133 Unrealized Loss - LT
2027	24500021	FAS 133 -Ineffective CFH Loss ST
2028	24500022	FAS 157 Liability Reserve - ST Gas

2029	24500023	FAS 133 CFH Unrealized Loss - Fwd Swap
2030	24500031	FAS 133 -Ineffective CFH Loss LT
2031	24500032	FAS 157 Liability Reserve - LT Gas
2032	24500051	FAS 157 Liability Reserve - ST Electric
2033	24500061	FAS 157 Liability Reserve - LT Electric
2034	24500111	CFH Locked in OCI Loss ST - Core Pwr/Gas for Pwr
2035	24500121	CFH Locked in OCI Loss LT - Core Pwr/Gas for Pwr
2036	25200001	Contra JPUD CIAC
2037	25200002	Advances Refundable User
2038	25200022	Rule 7 Customer Advances
2039	25200032	Developers Deposit Rule 7
2040	25200111	1998 Cust Advances for Construction
2041	25200121	Cust Advances for Const Posted 9/1
2042	25200122	Rule 7 Customer Advances Posted 9/1
2043	25200132	Developers Deposit Rule 7 Posted 9/1
2044	25200141	Contractor's Security Bond
2045	25200142	NewRule7 nonref zero consump cust advan
2046	25200151	Temp - Residential Plat Elect Customer Advance
2047	25200152	NewRule 7 Refund zero consump cust adva
2048	25200161	Residential Single Family Elec Customer
2049	25200171	Residential Plat Elec Customer Advances
2050	25200181	Non-Residential Elec Customer Advances
2051	25200191	CIAC - Seattle Public Utilities-Electri
2052	25200201	Transmission Network Credits Payable
2053	25200202	Rule 7 Cust Adv With Tax (9-1-03)
2054	25200211	Cust. Advances For Construction
2055	25200212	Rule 7 Cust Adv W/O Tax (9-1-03)
2056	25200222	Developers Deposit Rule 7 (9-1-03)
2057	25200232	CA to Eliminate the NCR (9-1-03)
2058	25200262	Rule 7A Cust Adv With Tax (Kitt) (9-1-0
2059	25200272	Rule 7A Cust Adv W/O Tax (Kitt) (9-1-03
2060	25300001	Colstrip 3 & 4 Final Reclamation Liability
2061	25300002	Unearned Mt.Star Conversion Revenue
2062	25300011	J Harvey Const Encroach. Dep/BPA Kitsap
2063	25300022	Gas - Pipeline Capacity Assignment
2064	25300031	Colstrip 3&4 Coal Supply Agreement Loss
2065	25300033	Deferred Compensation - Salary Deferred
2066	25300041	Deferred Electric Conservation Grant - Bremerton
2067	25300051	Colstrip 3&4 Coal Transport Agrmt Loss
2068	25300061	Deferred Credits - Jefferson County Sale
2069	25300071	PTC Deferral Post June 2010
2070	25300081	Limited Use Permit Salish Lodge/Snoq Ce
2071	25300091	Equity Reserve on Snoqualmie Deferred Return
2072	25300121	Equity Reserve on Baker Deferred Return
2073	25300131	Unearned Option Revenue
2074	25300141	Unearned Revenue - Pole Contacts
2075	25300143	FAS106 - Post Retirmnt Benefits
2076	25300151	Def Rev Sch85 Lifetime O&M on Increm Li
2077	25300153	Junior Acheuivment Pledge-Long Term
2078	25300161	Deferred Pole Contact Compliance Payment
2079	25300171	Hopkins Ridge Transmission Interest Due
2080	25300173	Sr Mgmt LT Incentive Plans
2081	25300181	Lower Snake River Trans Interest Due Customers
2082	25300191	Def Rev Sch85 Amortization
2083	25300201	GAAP Equity Reserve on LSR BPA Trans. Dep.

2084	25300203	Spec Employee Retire Benefits
2085	25300212	International Paper - Westcoast Capacity Agreement
2086	25300221	Mint Farm CD on RB Return Reserve
2087	25300223	FAS87 Add'l Min Pension Liab - Officer Supp R
2088	25300231	Wild Horse Exp. CD on RB Return Reserve
2089	25300241	Equity Component Reserve on PTC Interest
2090	25300251	Contra GAAP Eqty. Rsrv. - LSR BPA Interest
2091	25300261	Contra. GAAP Rsrv. - LSR BPA Interest
2092	25300263	Def Credit for Stock Options Payable
2093	25300271	Misc Def Cr. - Equity Reserve on LSR Ph. 1 Fixed Def
2094	25300281	LSR BPA Bill Credit Holding
2095	25300293	LT Incentive Plan for Sr Mgmt
2096	25300302	Other Deferred Credits - Retention Costs - Gas
2097	25300303	Unclaimed Vendor Payments
2098	25300312	FERC Gas Pipeline Capacity Loss Reserve
2099	25300323	Unearned Revenue - Miscellaneous
2100	25300343	Def Compensation - IBNR
2101	25300353	PSE Building (A) - Landlord Incentives
2102	25300363	PSE Building (B) - Landlord Incentives
2103	25300371	Deferred Interchange Power
2104	25300373	FAS 148, 123 LTIP
2105	25300381	Deferred Interchange Power - Black Cree
2106	25300393	Bothell ACDes Center Tenant Incentives
2107	25300413	Landlord Incentive Bldg B - Floor 4
2108	25300421	Misc Deferred Credit-Clearing Land Transp.
2109	25300423	Oth Deferrd Credit-Alliance Data Sys In
2110	25300433	Misc Cash Receipts
2111	25300443	Bothel Data Center Landlord Incentives
2112	25300503	Unclaimed Property - Customer Refunds
2113	25300511	FERC Annual Charge US Lands
2114	25300513	Unclaimed Property - Payroll Checks
2115	25300521	Deutsche Bank Collateral Deposit with PSE
2116	25300533	SFAS 132 Supplemental Death Add'l Minim
2117	25300541	Residential Exchange - Other Deferred C
2118	25300543	Unclaimed Vendor Payments - California
2119	25300551	Deposit - Rainbow Energy Marketing
2120	25300553	Unclaimed Property - Customer Refunds - California
2121	25300561	Snoqualmie License O&M Liability
2122	25300563	Oth Def Credit- Staples Loyalty Incentive
2123	25300571	REC Collateral Deposits Held
2124	25300573	Workers Compensation Reserve - Pinnacle
2125	25300581	Other Deferred Credits - LIHEAP Credit - Electric
2126	25300582	Other Deferred Credits - LIHEAP Credit - Gas
2127	25300583	Accrue Jan 2009 Merger Costs
2128	25300591	Other Deferred Credits - Contra LIHEAP Credit-Elec
2129	25300592	Other Deferred Credits - Contra LIHEAP Credit-Gas
2130	25300593	Other Def Cr - Landis-Gyr AMR Billing Credits
2131	25300601	Oth Def Cr - Non -core Gas - Pipeline Cap
2132	25300602	PGA Unrealized Gain
2133	25300611	Baker License O&M Liability
2134	25300612	PGA FAS 157 Credit Reserve
2135	25300621	Misc Def Cr - MNT Equity Offset CarryC - UE-082128
2136	25300631	Misc Def Cr - WHE Eq. Res Fixed CarryC - UE-090704
2137	25300633	PSE Non-Qualified Retirement Plan Liability
2138	25300641	Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Elec.

2139	25300642	Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Gas
2140	25300651	Residential Exchange - Settlement Other Deferred Credits
2141	25300663	Redmond West 2nd Amen Tenant Incentives
2142	25300711	Baker License Capital Long Term Liability
2143	25300721	Other Deferred Credits - Hopkins Ridge/Vestas
2144	25300731	Lease Security Deposit-Electric
2145	25300732	Lease Security Deposit-Gas
2146	25300733	Lease Security Deposit-Common
2147	25300741	Electric Decoupling GAAP Unearned Revenue
2148	25300742	Gas Decoupling GAAP Unearned Revenue
2149	25300761	Unearned Easement Revenue
2150	25300771	Deferred Credit - Green Power Tariff
2151	25300772	Deferred Credit - Carbon Offset Program
2152	25300781	Unearned Rev-Renewable Energy Credit-Wi
2153	25300791	FAS 133 New Unrealized Gain RECs
2154	25300801	Unearned Fees - Cascade Water Alliance
2155	25300803	Summit Purchase Option Buyout Receipt
2156	25300831	Hopkins II Wake Effect Settlement
2157	25300841	Deferred Credit-CO2 allowance proceeds
2158	25300851	Revenue-S Cal Edison REC-Wind
2159	25300861	Unearned Rev - Klondike RECs-Wind.
2160	25300863	Oth Def Cr. - Bank of America Signing Bonus Incentive
2161	25300973	1997 Cashiers Overages
2162	25300983	1998 Cashiers Overages
2163	25300993	1999 Cashiers Overages
2164	25301003	2000 Cashiers Overages
2165	25301013	2001 Cashiers Overages
2166	25301023	2002 Cashiers Overages
2167	25301033	2003 Cashiers Overages
2168	25301043	2004 Cashiers Overages
2169	25301053	2005 Cashiers Overages
2170	25301063	2006 Cashiers Overages
2171	25301073	2007 Cashiers Overages
2172	25301101	Transmission Network Credits Payable
2173	25301141	Dfrd Rev- Non-core Gas Green Attributes
2174	25301151	Equity Resrv on Ferndale Fixed Deferral
2175	25301161	Non-core Gas Grn Attrib-Contra
2176	25301203	Redmond West on Willows - Landlord Ince
2177	25301213	Redmond West Tenant Improvement
2178	25301993	1999 Cashiers Overages-Baker Resort
2179	25302003	2000 Cashiers Overages-Baker Resort
2180	25302013	2001 Cashiers Overages-Baker Resort
2181	25302023	2002 Cashiers Overages-Baker Resort
2182	25302033	2003 Cashiers Overages-Baker Resort
2183	25302043	2004 Cashiers Overages-Baker Resort
2184	25302053	2005 Cashiers Overages-Baker Resort
2185	25302063	2006 Cashiers Overages-Baker Resort
2186	25302073	2007 Cashiers Overages-Baker Resort
2187	25302101	Unapplied Conservation and Receivables
2188	25302113	Oth Def Cr -WR Mutual Assist Agreement
2189	25302121	Deferred Credits -BNP
2190	25302133	Redmond West Negotiations
2191	25302142	Option Payable - Gas
2192	25302221	Low Income Program - Electric
2193	25302222	Low Income Program - Gas

2194	25302223	Operating Leases Oligation
2195	25302231	Contra Low Income Program - Electric
2196	25302232	Contra Low Income Program - Gas
2197	25303003	Other Def Cr-S. Reynolds Perform Based
2198	25306001	Deferred Credit - Jefferson County CIAC
2199	25400001	Tenaska Disallowance Reserve
2200	25400011	Tenaska Disallowance Reserve Contra
2201	25400021	Proceeds from Canwest Settlement
2202	25400031	Rock Island Power Costs
2203	25400033	Gain from Sale of Former Bellevue GO Bu
2204	25400041	Whitehorn 2 & 3 Lease
2205	25400043	Gain from Sale of Crossroads land and building
2206	25400053	Summit Purchase Option Buyout Amortization
2207	25400061	Unamortized Gain from Disp Allowance - Centra
2208	25400101	Unamortized Gain from Disp Allowance - Colstr
2209	25400111	Unamortized Gain from Disp Allowance - Colstr
2210	25400131	Unamort Gain from Disp Allow - Conserva
2211	25400141	Gain on Sale Bellevue General Office -
2212	25400142	Gain on Sale Bellevue General Office -
2213	25400151	Gain on Sale Crossroads - Electric
2214	25400152	Gain on Sale Crossroads - Gas
2215	25400161	Gain on Sale Skagit Svc Ctr-Electric
2216	25400171	Hopkins Ridge Wake Settlement
2217	25400181	Summit Purchase Buyout - Electric
2218	25400182	Summit Purchase Buyout - Gas
2219	25400191	BNP Westcoast Pipeline Capacity-Non Core Gas
2220	25400201	FBE Westcoast Pipeline Capacity- Non Core Gas
2221	25400202	DETM - NW Pipeline Capacity Agreement
2222	25400211	Deferred REC Revenue Pre-Dec 2009
2223	25400212	DETM - Westcoast Pipeline Cap. 10% Agreement
2224	25400221	Deferred REC Revenue Post Nov. 2009
2225	25400222	DETM - Westcoast Cap. Transition Agreement
2226	25400231	Rec Interest Payable Reg Liability
2227	25400232	Westcoast Pipeline Capacity
2228	25400241	REC Revenue provided to customers-Contra (sch 137)
2229	25400251	REC Revenue offset by PTCs-Contra
2230	25400261	PTC Customer Deferral of Pre-July 2010
2231	25400271	PTC Customer Deferral Post June 2010
2232	25400281	Def Revenue- Renewable Non-Core Gas Attributes
2233	25400291	REC Proceeds in Rates Sch 137
2234	25400301	Interest On REC Proceeds in Rates
2235	25400311	Interest on REC Proceeds Not in Rates
2236	25400321	Interest on Treasury Grant in Sch 95a
2237	25400331	Int. on LSR Treasury Grant in Sch 95A
2238	25400341	Electric Residential Decoupling Revenue Overcollect
2239	25400342	Gas Residential Decoupling Revenue Overcollect
2240	25400351	Elec Non-Residential Decoupling Revenue Overcollect
2241	25400352	Gas Non-Residential Decoupling Revenue Overcollect
2242	25400361	Int. on Elec Residential Decoupl Rev Overcollect
2243	25400362	Int. on Gas Residential Decoupl Rev Overcollect
2244	25400371	Int. on Elec Non-Residential Decoupl Rev Overcollect
2245	25400372	Int. on Gas Non-Residential Decoupl Rev Overcollect
2246	25400381	Electric Schedule 26 Decoupling Revenue Overcollected
2247	25400391	Electric Schedule 31 Decoupling Revenue Overcollected
2248	25400392	Gas ROR Over Earning

2249	25400411	Sch 142 Electric Residential to Return
2250	25400412	Sch 142 Gas Residential to Return to Cu
2251	25400421	Sch 142 Elec Non-Residential to Return
2252	25400431	Dfrd Principal on BioGas in Rates
2253	25400441	Dfrd Interest on Bogas in Rates
2254	25400451	Interest on Electric Schedule 31 Decoupling Revenue
2255	25400461	Interest on Electric Schedule 26 Decoupling Revenue
2256	25400471	Sch 142 Electric Schedule 26 to Return
2257	25400481	Sch 142 Elec Schedule 31 to Return to C
2258	25400491	Deferral Snoqualmie Hydro Grant
2259	25400501	Deferral Baker US Treasury Grant
2260	25400511	JPUd Gain to Customers-Electric
2261	25400521	Electric ROR Over Earning-Decoupling
2262	25500002	accum Defer Inv Tax Cr - Gas
2263	25500022	accum Defer Inv Tax Cr - Gas
2264	25600031	Def Gains - Disp Utility Plant 7/1/92 - 6/30/
2265	25600051	Def Gains fr Disp Utility Plant - Elec
2266	25600052	Def Gains for Disp Utility Plant - Gas
2267	25600061	Deferred Gains post 12/31/05 Property s
2268	25600071	Deferred Gains post 5/31/08 Property Sales - Electric
2269	25600072	Deferred Gains post 5/31/08 Property Sales - Gas
2270	25600081	Deferred Gains post 10/31/09 Property Sales - Electric
2271	25600092	Gas Def Property Gains UG-090705
2272	25600101	Electric Def Property Gains UE-090704
2273	25600102	Gas Def Property Gains UG-111049
2274	25600111	Electric Def Property Gains UE-111048
2275	25700013	Unamort Gain on Required Debt-WNG MTN 7.
2276	25700023	Unamort Gain on Required Debt-8.231% Cap
2277	25700033	Unamort Gain on Reacquired Debt-6.25% M
2278	25700043	Unamort Gain Reacq Debt- 250M 6.974% MT
2279	28200002	Deferred Inc Tax - Liberalized Deprec
2280	28200013	Deferred Tax - Common Depreciation
2281	28200042	DFIT - Gas Plant Repairs/Retirements
2282	28200101	Major Projects - Property Tax Expense
2283	28200111	Def Inc Tax - Pre 1981 Additions
2284	28200121	Def Inc Tax - Post 1980 Additions
2285	28200131	Colstrip 3 & 4 Deferred Inc Tax
2286	28200141	Excess Def Taxes - Centralia Sale
2287	28200142	accum Defered Income Tax - Gas
2288	28200151	Def FIT Indirect Cost Adj - Electric
2289	28200152	Def FIT Indirect Cost Adj - Gas
2290	28200161	Def FIT Removal Cost
2291	28200171	DFIT - Electric Plant Repairs/Retirements
2292	28300011	Def FIT White River
2293	28300012	DFIT - FAS 133 Liability - PGA ST
2294	28300013	accum Def Income Tax
2295	28300021	Def Tax - Environmental Recoveries
2296	28300022	Deferred Inc Tax - Envirnonmental
2297	28300023	Def Tax - CLX Amortization
2298	28300031	DFIT - FAS 133 ST Liability - Electric
2299	28300032	Deferred Inc Tax - Other Utility
2300	28300033	Def FIT Pension
2301	28300041	DFIT - FAS 133 LT Liability - Electric
2302	28300042	Def FIT Environ - UG920781
2303	28300043	Def FIT Bond Related

2304	28300051	FIT on FAS 157 Credit Reserve - ST Elec
2305	28300052	Def FIT LFSH - UG920782
2306	28300053	DFIT - FAS 133 Frwd Swap Int ST
2307	28300061	FIT on FAS 157 Credit Reserve - LT Elec
2308	28300062	FIT Def LFSH Regional - UG930287
2309	28300071	DFIT - FAS 133 Liability - RECs
2310	28300072	FIT Def AWH 60% Effic - UG930287
2311	28300081	DFIT - BPA Prepayment LT
2312	28300082	FIT Def AFUCE on 18676-18677 - UG930287
2313	28300091	DFIT - Variable Deferred Cost Snoqualmie LT
2314	28300092	FIT Def Energy Matchmaker - Weatherization
2315	28300102	FIT Deferred on 18231 & 18251
2316	28300112	FIT Deferred on 18232 & 18252
2317	28300122	FIT Deferred on 18233 & 18253
2318	28300132	FIT Deferred on 18234 18253 & 18254
2319	28300141	FIT-FAS 133 - PCA Derivative
2320	28300142	FIT Deferred on 18239
2321	28300152	DFIT - FAS 133 ST Liability - Gas
2322	28300153	Deferred Income Tax - Thermal Energy
2323	28300162	DFIT - FAS 133 LT Liability - Gas
2324	28300172	DFIT - Loss on Sale of Everett Building
2325	28300182	FIT on FAS 157 Credit Reserve - ST Gas
2326	28300183	Deferred Income Tax - Therm Rail
2327	28300191	Duvall Sub Land Exchge - Def Inc Tax
2328	28300192	FIT on FAS 157 Credit Reserve - ST Gas
2329	28300193	Deferred Income Tax - SAP Amortization
2330	28300202	FIT on FAS 157 Credit Reserve - LT Gas
2331	28300211	DFIT - 2006 Storm Excess Costs
2332	28300221	DFIT-2014 Storm Excess Costs
2333	28300231	Def Tax -Schedule 94 - Residential Exchange
2334	28300232	DFIT - FAS 133 Liability - PGA LT
2335	28300241	DFIT - Section 263 A Deductible Costs
2336	28300242	Def FIT - Section 263A Deductible Costs
2337	28300251	Def FIT - 1/16/00 Wind Storm Damage
2338	28300252	Def FIT- Environmental Gas
2339	28300261	Def FIT Bond Redemption Costs
2340	28300262	Def FIT - Demand Side Management Gas
2341	28300301	Def FIT - 12/04/03 Wind Storm Damage
2342	28300311	DFIT - 2015 Storm Excess Costs-LT
2343	28300321	AFUCE Deferred Taxes
2344	28300331	Def Tax - Interest Inc - HEDC
2345	28300341	Def Tax - Fredonia Turbine Lease
2346	28300361	accum Def Tax Liability - SFAS 109
2347	28300362	Def FIT - FAS 109
2348	28300371	Superfund Site Cleanup
2349	28300401	1996 Holiday Storm
2350	28300411	11/23/98 Storm Loss
2351	28300431	Deferred Taxes WNP#3
2352	28300441	DFIT - 2016 Storm Excess Costs-LT
2353	28300442	accum Def Inc Tax - Gas
2354	28300451	accum Def Inc Tax - Tenaska Purchase
2355	28300452	FIT - Tight Sands Credit (TSCR)
2356	28300461	accum Def Inc Tax - Cabot Gas Contract
2357	28300462	Investment Tax Credit Not Recognized
2358	28300471	Deferred Income Tax - Virtual Right of Way Pr

2359	28300481	Deferred FIT - FAS 133
2360	28300501	DFIT Audit Adjustments
2361	28300503	DFIT - FAS 133 Frwd Swap Int LT
2362	28300511	Deferred FIT - PCA Customer Portion
2363	28300513	Indirect Cost Adjustment(b)
2364	28300531	DFIT - 2007 Storm Damage Deferred
2365	28300541	DFIT - Goldendale Deferral - UE-070533
2366	28300551	DFIT - Goldendale Carrying Costs - UE-070533
2367	28300561	DFIT - Interest Chelan PUD Reg Asset
2368	28300571	DFIT - Mint Farm Deferred Costs
2369	28300581	DFIT - Electric Conservation
2370	28300591	DFIT - 2008 Storm Damage Deferred
2371	28300601	DFIT - Mint Farm Variable Costs
2372	28300611	DFIT - Mint Farm Fixed Costs
2373	28300621	DFIT UW Grant
2374	28300631	DFIT WHE Var Costs
2375	28300641	DFIT WHE Fixed Costs
2376	28300651	DFIT - White River Reg Asset
2377	28300661	DFIT - FIT MF UE090704
2378	28300671	DFIT - FIT WHE UE090704
2379	28300681	DFIT PTCs Def Post 6-2010
2380	28300691	DFIT PTC Carrying Cost
2381	28300701	DFIT-CFH OCI Gain ST
2382	28300721	DFIT - Lower Snake River Deferred Costs
2383	28300731	DFIT - Ferndale Purchase Deferrals - Long Term
2384	28300741	DFIT-Variable Deferred Cost Baker Upgrade_LT
2385	28300751	DFIT-BioFuels Sch 91 Var Deferral
2386	28300761	DFIT-Operating Lease Obligation-LT
2387	28302001	DFIT-Electric Residential Decoupling Re
2388	28302002	DFIT-Gas Residential Decoupling Revenue
2389	28302011	DFIT-Electric NONResidential Decoupling
2390	28302012	DFIT-Gas NONResidential Decoupling Reve
2391	28302021	DFIT Electric Property Tax Tracker Schedule 140 - LT
2392	28302022	DFIT-Gas Property Tax Tracker Schedule 140 -LT
2393	28302031	DFIT-Decoupling Sch 26 & 31
2394	28302032	DFIT-Decoupling Sch 85 & 87
2395	28302041	DFIT-Major Inspection-Long Term
2396	28302042	DFIT-Gas ROR Over Earning-Decoupling Revenue -LT
2397	28302051	DFIT-Colstrip 3&4 Overhaul Costs-LT
2398	28302061	DFIT - Electron Unrecovered Loss
2399	28302071	DFIT-Elec ROR Over Earning-Decoupling Revenue-LT

2400 **CAPITALIZATION**

Total Asseets plus Capitalization (Lines 1431 + 2400)

Cash Working Capital

Investor Supplied Working Capital

Staff Ratio

Staff Allocated Investor Supplied Working Capital

PSE Proposed Investor Supplied Working Capital

Staff Adjusted Investor Supplied Working Capital - Increase/(Decrease)

<u>AMA (September 16)</u>	<u>Current Assets</u>	<u>Current Liabilities</u>	<u>Average Invested Capital</u>
-			
-			
-			
-			
-			
-			
-			
9,155,191,944			
3,351,244,713			
485,420,919			
41,339			
15,935			
5,340,626			
(5,340,626)			
-			
-			
-			
189,115			
-			
-			
-			
-			
-			
49,313,213			
3,591,495			
-			
37,116,885			
34,157,043			
625,893			
-			
-			
5,180			
-			
-			
-			
1,154,559			
-			
-			
(393,750)			
-			
-			
-			
246,298,189			
90,134,743			
74,568,739			
188,199			

262,176
24,946
-
-
-
-
-
-
-
-
-
-
-
(80,285,022)
(269,970,274)
80,285,022
269,970,274
-
-
-
(3,475,713,473)
(1,296,766,172)
(107,074,993)
9,806,706
123,439
4,311,119
3,875
7
-
-
-
-
-
-
-
(31,072,844)
(5,794,996)
(90,442,554)
946,172
-
302,358
76,622,597
-
156,960,791
16,950,333
-
31,009,424
(880,239)
-
(302,358)
(59,157,664)
(33,721,265)
(16,294,655)
(3,863,529)
-
8,654,564

-	
-	
95,779	
3,372,007	
-	
172,791	
29,743,548	
-	
-	
49,046,326	
-	
-	
-	
473,567	
(7,320,788)	
-	
7,320,788	
1,300,281	
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-	
-	
-	
-	
-	
-	
18,522	
-	
-	
18,500,000	
-	
1,662,234	
-	-
-	-
-	-
-	-
-	-
-	-
-	-
67,014	67,014
533,230	533,230
14,487	14,487
-	-
-	-
-	-
-	-
6,503,607	6,503,607
210,732	210,732
21,804,959	21,804,959
721,785	721,785
-	-
-	-
-	-
-	-

-	-
(90,988)	(90,988)
-	-
(11,374,995)	(11,374,995)
(1,784,664)	(1,784,664)
(114)	(114)
-	-
-	-
82,772	82,772
1,644,227	1,644,227
15,250	15,250
555,946	555,946
-	-
-	-
-	-
36,623	36,623
10,217	10,217
-	-
-	-
-	-
9,528,419	-
(9,528,419)	-
-	-
-	-
-	-
-	-
-	-
1,494,342	-
-	-
-	-
-	-
-	-
-	-
-	-
50,149	-
-	-
414,084	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
52,300	52,300
-	-
430,882	-
-	-
223,150	-
143,832	143,832
65,994	65,994
-	-
-	-

-	-
194,700	194,700
72,078	
-	
1,088,552	1,088,552
10,560	10,560
93,662	93,662
73,353	73,353
1,830,458	1,830,458
1,601,199	1,601,199
-	-
-	-
-	-
-	-
-	-
-	-
-	-
100,000	100,000
1,250	1,250
653,068	653,068
-	
-	
-	
1,500,000	
-	
-	
-	
-	
-	
3,287,182	
(2,812)	(2,812)
-	
-	
-	
-	
-	
-	
-	
-	
-	
-	
149,633,934	149,633,934
57,389,120	57,389,120
(4,058,421)	(4,058,421)
(76,733)	(76,733)
22,259	22,259
-	-
(255,106)	(255,106)
(93,705)	(93,705)
-	-

1,143,258	1,143,258
-	-
-	-
(18)	(18)
685,987	685,987
-	-
-	-
-	-
-	-
3,675,712	3,675,712
107,156	107,156
2,896	2,896
-	-
1,984,375	
-	
-	
-	
-	
-	
-	
-	
-	
-	
-	
(5,737,480)	(5,737,480)
(1,618,566)	(1,618,566)
(475,897)	(475,897)
390	390
(1,667,911)	(1,667,911)
(620,935)	(620,935)
586,664	
-	
3,572,142	3,572,142
3,647,165	3,647,165
237,094	237,094
28,057	28,057
1,534,943	1,534,943
1,779,963	1,779,963
4,394,513	4,394,513
-	-
296,568	296,568
-	-
-	-
-	-
-	-
77,864	77,864
-	-
(28,000)	(28,000)
831,350	831,350

-	-
-	-
-	-
2,794,620	2,794,620
-	-
343,476	343,476
-	-
-	-
244,180	244,180
-	-
-	-
10,682,902	10,682,902
5,817,309	5,817,309
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152,441		152,441
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-	-
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(58)	(58)
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(482)	(482)

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13,663	13,663
(9,311)	(9,311)
(7,466)	(7,466)
30,116	30,116
-	-
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(7)	(7)
(32,023)	(32,023)
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(353)	(353)
520,957	520,957
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61,744	61,744	
628,244	628,244	
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-		-
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7,185		7,185
(504,776,304)		
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-		
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(1,856,056)		
-		
(15,475,464)		(15,475,464)

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(5,894,167)		
(11,213,887)		
(3,889,736)		
(881,479)		
-		
(6,547,636)	(6,547,636)	
-		
(2,312,776)	(2,312,776)	
(3,402,647)		
-		
<u>(11,120,825,744)</u>	<u>-</u>	<u>(7,470,938,253)</u>
	834,033,829	7,389,220,147
	528,852,019	
	<u>305,181,810</u>	
	<u>305,181,810</u>	

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67.18% September 2016 GRC Filing
 32.82% September 2016 GRC Filing

Total Investments	Investment			CK figures	
	Rate Base Electric	Gas	Non Operating		
-				-	-
-				-	-
-				-	-
-				-	-
-				-	-
-				-	-
9,155,191,944	9,155,191,944			9,155,191,944	-
3,351,244,713		3,351,244,713		3,351,244,713	-
485,420,919	326,105,773	159,315,146		485,420,919	-
41,339	41,339			41,339	-
15,935		15,935		15,935	-
5,340,626	5,340,626			5,340,626	-
(5,340,626)	(5,340,626)			(5,340,626)	-
-				-	-
-				-	-
-				-	-
189,115			189,115	189,115	-
-				-	-
-				-	-
-				-	-
-				-	-
-				-	-
49,313,213	49,313,213			49,313,213	-
3,591,495		3,591,495		3,591,495	-
-				-	-
37,116,885	37,116,885			37,116,885	-
34,157,043		34,157,043		34,157,043	-
625,893	420,475	205,418		625,893	-
-				-	-
-				-	-
5,180	3,480	1,700		5,180	-
-				-	-
-				-	-
-				-	-
1,154,559			1,154,559	1,154,559	-
-				-	-
-				-	-
(393,750)			(393,750)	(393,750)	-
-				-	-
-				-	-
-				-	-
246,298,189			246,298,189	246,298,189	-
90,134,743			90,134,743	90,134,743	-
74,568,739			74,568,739	74,568,739	-
188,199			188,199	188,199	-

262,176			262,176	262,176	-
24,946			24,946	24,946	-
-			-	-	-
-			-	-	-
-			-	-	-
-			-	-	-
-			-	-	-
-			-	-	-
-			-	-	-
-			-	-	-
(80,285,022)	(80,285,022)		(80,285,022)	(80,285,022)	-
(269,970,274)		(269,970,274)	(269,970,274)	(269,970,274)	-
80,285,022	80,285,022		80,285,022	80,285,022	-
269,970,274		269,970,274	269,970,274	269,970,274	-
-			-	-	-
-			-	-	-
-			-	-	-
(3,475,713,473)	(3,475,713,473)		(3,475,713,473)	(3,475,713,473)	-
(1,296,766,172)		(1,296,766,172)	(1,296,766,172)	(1,296,766,172)	-
(107,074,993)	(71,932,980)	(35,142,013)	(107,074,993)	(107,074,993)	-
9,806,706	9,806,706		9,806,706	9,806,706	-
123,439	82,927	40,513	123,439	123,439	-
4,311,119		4,311,119	4,311,119	4,311,119	-
3,875	3,875		3,875	3,875	-
7		7	7	7	-
-			-	-	-
-			-	-	-
-			-	-	-
-			-	-	-
-			-	-	-
(31,072,844)	(31,072,844)		(31,072,844)	(31,072,844)	-
(5,794,996)		(5,794,996)	(5,794,996)	(5,794,996)	-
(90,442,554)	(60,759,308)	(29,683,246)	(90,442,554)	(90,442,554)	-
946,172	946,172		946,172	946,172	-
-			-	-	-
302,358	302,358		302,358	302,358	-
76,622,597	76,622,597		76,622,597	76,622,597	-
-			-	-	-
156,960,791	156,960,791		156,960,791	156,960,791	-
16,950,333	16,950,333		16,950,333	16,950,333	-
-			-	-	-
31,009,424	31,009,424		31,009,424	31,009,424	-
(880,239)	(880,239)		(880,239)	(880,239)	-
-			-	-	-
(302,358)	(302,358)		(302,358)	(302,358)	-
(59,157,664)	(59,157,664)		(59,157,664)	(59,157,664)	-
(33,721,265)	(33,721,265)		(33,721,265)	(33,721,265)	-
(16,294,655)	(16,294,655)		(16,294,655)	(16,294,655)	-
(3,863,529)	(3,863,529)		(3,863,529)	(3,863,529)	-
-			-	-	-
8,654,564		8,654,564	8,654,564	8,654,564	-

1,984,375

1,984,375

1,984,375

586,664

586,664

586,664

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80,895,650		80,895,650	80,895,650	-
51,386,937	51,386,937		51,386,937	-
11,077,737		11,077,737	11,077,737	-
21,589,277	21,589,277		21,589,277	-
(3,363,059)		(3,363,059)	(3,363,059)	-
(16,862,151)	(16,862,151)		(16,862,151)	-
1,142,944	1,142,944		1,142,944	-
113,632,921	113,632,921		113,632,921	-
(109,224,738)	(109,224,738)		(109,224,738)	-
			-	-
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			-	-
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			-	-
			-	-
228,537		228,537	228,537	-
(228,537)		(228,537)	(228,537)	-
-			-	-
30,000		30,000	30,000	-
-			-	-
-			-	-
110,455,689	110,455,689		110,455,689	-
-			-	-
-			-	-
-			-	-
13,262	13,262		13,262	-
-			-	-
-			-	-
-			-	-
-			-	-
(57,203,590)		(57,203,590)	(57,203,590)	-
70,002,825		70,002,825	70,002,825	-
			-	-
(474,402)	(474,402)		(474,402)	-
3,693,916		3,693,916	3,693,916	-
(3,693,916)		(3,693,916)	(3,693,916)	-
1,244,695		1,244,695	1,244,695	-
(1,244,695)		(1,244,695)	(1,244,695)	-
(1,546,936)		(1,546,936)	(1,546,936)	-
1,546,936		1,546,936	1,546,936	-
7,542,206		7,542,206	7,542,206	-
(7,542,206)		(7,542,206)	(7,542,206)	-
3,817,716	3,817,716		3,817,716	-
-			-	-
(83,879)		(83,879)	(83,879)	-
83,879		83,879	83,879	-
(3,776,584)		(3,776,584)	(3,776,584)	-
3,776,584		3,776,584	3,776,584	-
(220,616)		(220,616)	(220,616)	-

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38,953,753		38,953,753	38,953,753	-
250,000		250,000	250,000	-
			-	-
			-	-
			-	-
			-	-
75,000		75,000	75,000	-
			-	-
			-	-
			-	-
50,000		50,000	50,000	-
			-	-
			-	-
			-	-
1,467,246		1,467,246	1,467,246	-
113,236		113,236	113,236	-
			-	-
95,855		95,855	95,855	-
			-	-
			-	-
3,959,360		3,959,360	3,959,360	-
2,651,382		2,651,382	2,651,382	-
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			-	-
			-	-
779,999		779,999	779,999	-
			-	-
5,358,668		5,358,668	5,358,668	-
7,712		7,712	7,712	-
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			-	-
(3,488,999)		(3,488,999)	(3,488,999)	-
(801,551)		(801,551)	(801,551)	-
(160,310)		(160,310)	(160,310)	-
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			-	-
			-	-
12,405,155		12,405,155	12,405,155	-
21,800,609		21,800,609	21,800,609	-
6,252,278		6,252,278	6,252,278	-
79,128		79,128	79,128	-
-			-	-
241,784		241,784	241,784	-

253,090	170,026	83,064		253,090	-
2,792,901			2,792,901	2,792,901	-
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3,832,255		3,832,255		3,832,255	-
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179,406,784	179,406,784			179,406,784	-
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-				-	-
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63,824,788	63,824,788			63,824,788	-
-				-	-
-				-	-
94,539	94,539			94,539	-
-				-	-
-				-	-
-				-	-
32,765,538	32,765,538			32,765,538	-
				-	-
				-	-
				-	-
				-	-
486,104	486,104			486,104	-
				-	-
35,487			35,487	35,487	-
18,403			18,403	18,403	-
135,932	135,932			135,932	-
				-	-
				-	-
				-	-
				-	-
177,150	177,150			177,150	-
4,957	4,957			4,957	-
4,736	4,736			4,736	-
96,044			96,044	96,044	-
678,885			678,885	678,885	-
(536,372)			(536,372)	(536,372)	-
787,381			787,381	787,381	-
197,981			197,981	197,981	-
2,503,542			2,503,542	2,503,542	-
86,592,241	73,969,464	12,622,777		86,592,241	-
-				-	-
1,499,309	1,499,309			1,499,309	-
434,025	434,025			434,025	-
79,621			79,621	79,621	-
3,488,776			3,488,776	3,488,776	-
3,572,832	3,572,832			3,572,832	-
3,035,091		3,035,091		3,035,091	-
13,148,883		13,148,883		13,148,883	-

(10,771,168)	(10,771,168)	(10,771,168)	-
(48,197)	(48,197)	(48,197)	-
(279,777)	(279,777)	(279,777)	-
3,408,954	3,408,954	3,408,954	-
(16,581,074)	(16,581,074)	(16,581,074)	-

10,205,073,810	6,919,368,100	2,301,197,197	984,508,512	10,205,073,810	-
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(491,575)	(491,575)	(491,575)	(491,575)	-
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5,848,610	5,848,610	5,848,610	5,848,610	-
36,733,009	36,733,009	36,733,009	36,733,009	-

(497,745)		(497,745)	(497,745)	-
(200,000)		(200,000)	(200,000)	-
-			-	-
(139,592)		(139,592)	(139,592)	-
(499,332)		(499,332)	(499,332)	-
(100,000)		(100,000)	(100,000)	-
-			-	-
-			-	-
(344,123)		(344,123)	(344,123)	-
(117,012)		(117,012)	(117,012)	-
(2,888,714)		(2,888,714)	(2,888,714)	-
(250,000)		(250,000)	(250,000)	-
-			-	-
-			-	-
(449,096)		(449,096)	(449,096)	-
(75,000)		(75,000)	(75,000)	-
-			-	-
(9,677,701)		(9,677,701)	(9,677,701)	-
-			-	-
(50,000)		(50,000)	(50,000)	-
-			-	-
(113,236)		(113,236)	(113,236)	-
(95,855)		(95,855)	(95,855)	-
(130,854,095)		(130,854,095)	(130,854,095)	-
(75,091,620)	(75,091,620)		(75,091,620)	-
(21,800,609)		(21,800,609)	(21,800,609)	-
(26,467,879)	(26,467,879)		(26,467,879)	-
(251,147)		(251,147)	(251,147)	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
(19,091,254)	(19,091,254)		(19,091,254)	-
-			-	-
(19,475,859)	(19,475,859)		(19,475,859)	-
(7,829,614)	(7,829,614)		(7,829,614)	-
-			-	-
(804,979)	(804,979)		(804,979)	-
(6,160,896)	(6,160,896)		(6,160,896)	-
(9,082,010)	(9,082,010)		(9,082,010)	-
-			-	-
-			-	-
-			-	-
(8,781,927)		(8,781,927)	(8,781,927)	-
-			-	-
-			-	-
(12,116,038)	(12,116,038)		(12,116,038)	-
(557,445)	(557,445)		(557,445)	-
(152,435)	(152,435)		(152,435)	-

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-			-	-
(89,961)		(89,961)	(89,961)	-
-			-	-
-			-	-
-			-	-
-			-	-
-			-	-
(274,410)			(274,410)	-
(506,118)	(506,118)		(506,118)	-
(7,374,691)			(7,374,691)	-
			-	-
			-	-
			-	-
			-	-
(5,760,871)	(3,870,153)	(1,890,718)	(5,760,871)	-
(1,516,832)	(1,019,008)	(497,824)	(1,516,832)	-
			-	-
			-	-
			-	-
(567,395)	(381,176)	(186,219)	(567,395)	-
			-	-
			-	-
(723,113)	(485,788)	(237,326)	(723,113)	-
			-	-
			-	-
			-	-
(7,996,974)	(7,996,974)		(7,996,974)	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
(8,018,748)			(8,018,748)	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
(62,187,343)			(62,187,343)	-
			-	-
(7,979,703)			(7,979,703)	-
			-	-
			-	-
(101,390)			(101,390)	-

				-	-
1,389,505	933,470	456,036		1,389,505	-
				-	-
(1,336,201)	(1,336,201)			(1,336,201)	-
-				-	-
-				-	-
-				-	-
(14,388,257)	(14,388,257)			(14,388,257)	-
-				-	-
(8,292,221)			(8,292,221)	(8,292,221)	-
-				-	-
-				-	-
-				-	-
-				-	-
(7,971,289)	(7,971,289)			(7,971,289)	-
(9,029,730)	(9,029,730)			(9,029,730)	-
-				-	-
-				-	-
-				-	-
(267,945)	(267,945)			(267,945)	-
(5,669,363)	(5,669,363)			(5,669,363)	-
(608,820)	(608,820)			(608,820)	-
-				-	-
(2,503,542)			(2,503,542)	(2,503,542)	-
(10,026,022)	(10,026,022)			(10,026,022)	-
(24,415,660)		(24,415,660)		(24,415,660)	-
(3,616,189)	(3,616,189)			(3,616,189)	-
(5,894,167)		(5,894,167)		(5,894,167)	-
(11,213,887)	(11,213,887)			(11,213,887)	-
(3,889,736)		(3,889,736)		(3,889,736)	-
(881,479)	(881,479)			(881,479)	-
				-	-
				-	-
				-	-
(3,402,647)	(3,402,647)			(3,402,647)	-
				-	-
(3,121,035,472)	(1,957,927,313)	(603,714,689)	(559,393,471)	(3,121,035,472)	-
7,084,038,337	4,961,440,787	1,697,482,509	425,115,042	7,084,038,337	-
			7,084,038,337		-
	70.04%	23.96%	6.00%		-
	213,739,876	73,127,891	18,314,042	305,181,810	-
	227,005,242	77,640,607	535,961		-
	(13,265,365)	(4,512,716)	17,778,082		-

425,115,043 Non-Oper + CWIP
(1) Oper Investment

2017 GRC
Summary Calculation of Working Capital

[https://home.utc.wa.gov/sites/ue-170033/Data Requests and Responses/\[170033-34-Staff-RespBenchReq3-Attach i-ii.xlsx\]Summary Calc](https://home.utc.wa.gov/sites/ue-170033/Data%20Requests%20and%20Responses/[170033-34-Staff-RespBenchReq3-Attach%20i-ii.xlsx]Summary%20Calc)

As Presented on Exhibits						
Line	Description	Amount	Allocation			
			Electric	Gas	Non-Utility	
			(line 3 x line 12)	(line 4 x line 12)	(line 5 x line 12)	
1	Total Invested	\$ 7,389,220,147				
2	Less:					
3	Electric Operating	4,961,861,442	\$ 227,005,242			
4	Gas Operating	1,697,061,852		\$ 77,640,607		
5	Non-Operating	11,714,983			\$ 535,961	
6 = 3 + 4 + 5	Total Investment Before CWIP and W/C	6,670,638,277				
7						
8	CWIP	413,400,060				
9						
10 = 1 - 6 - 8	Working Capital	\$ 305,181,810	\$ 227,005,242	\$ 77,640,607	\$ 535,961	
11						
12 = 10 ÷ 6	Working Capital Ratio	4.5750%	74.4%	25.4%	0.2%	

An Alternative View						
Line	Description	% of Total	Amount	Allocation		
				Electric	Gas	Non-Utility
(a)	(b)	(c)	(d)	(e) = (line 10 col d x line 3 col c)	(f) = (line 10 col d x line 4 col c)	(g) = (line 10 col d x line 5 col c)
1	Total Invested		\$ 7,389,220,147			
2	Less:					
3	Electric Operating	74.4%	4,961,861,442	\$ 227,005,242		
4	Gas Operating	25.4%	1,697,061,852		\$ 77,640,607	
5	Non-Operating	0.2%	11,714,983			\$ 535,961
6 = 3 + 4 + 5	Total Investment Before CWIP and W/C	100.0%	6,670,638,277			
7						
8	CWIP		413,400,060			
9						
10 = 1 - 6 - 8	Working Capital		\$ 305,181,810	\$ 227,005,242	\$ 77,640,607	\$ 535,961
11						
12	Percent of Total on Line 10		100.0%	74.4% = line 3 col c	25.4% =line 4 col c	0.2% =line 5 col c

2017 GRC
Summary Calculation of Working Capital

[https://home.utc.wa.gov/sites/ue-170033/Data Requests and Responses/\[170033-34-Staff-RespBenchReq3-Attach i-ii.xlsx\]Summary Calc Staff](https://home.utc.wa.gov/sites/ue-170033/Data%20Requests%20and%20Responses/[170033-34-Staff-RespBenchReq3-Attach%20i-ii.xlsx]Summary%20Calc%20Staff)

As Presented on Exhibits						
Line	Description	Amount	Allocation			
			Electric	Gas	Non-Utility	
1	Total Invested Capital	\$ 7,389,220,147	(line 3 x line 12)	(line 4 x line 12)	(line 5 x line 12)	
2	Less:					
3	Electric Investment	4,961,861,442	\$ 213,757,998			
4	Gas Investment	1,697,061,852		\$ 73,109,769		
5	Non-Operating + CWIP	425,115,043				\$ 18,314,042
6 = 3 + 4 + 5	Total Investment Before CWIP and W/C	7,084,038,337				
7						
8						
9						
10 = 1 - 6 - 8	Working Capital	\$ 305,181,810	\$ 213,757,998	\$ 73,109,769	\$ 18,314,042	
11						
12 = 10 ÷ 6	Working Capital Ratio	4.3080%	70.0%	24.0%	6.0%	

An Alternative View						
Line	Description	% of Total	Amount	Allocation		
				Electric	Gas	Non-Utility
(a)	(b)	(c)	(d)	(e) = (line 10 col d x line 3 col c)	(f) = (line 10 col d x line 4 col c)	(g) = (line 10 col d x line 5 col c)
1	Total Invested Capital		\$ 7,389,220,147			
2	Less:					
3	Electric Investment	70.0%	4,961,861,442	\$ 213,757,998		
4	Gas Investment	24.0%	1,697,061,852		\$ 73,109,769	
5	Non-Operating + CWIP	6.0%	425,115,043			\$ 18,314,042
6 = 3 + 4 + 5	Total Investment Before CWIP and W/C	100.0%	7,084,038,337			
7						
8						
9						
10 = 1 - 6 - 8	Working Capital		\$ 305,181,810	\$ 213,757,998	\$ 73,109,769	\$ 18,314,042
11						
12	Percent of Total on Line 10		100.0%	70.0% = line 3 col c	24.0% =line 4 col c	6.0% =line 5 col c

**Puget Sound Energy
Electric Rate Base**

September 2016

NOL Carryforward

		Electric	67.18%	85.42%	
		Gas	32.82%	14.58%	
					AMA
					12 Months Ended
1	Account	Description	09/30/16		
3		Rate Base			
4	101 / 102 / 230XXX1	Electric Plant in Service			9,071,553,710
5	101 / 253XXX3	Common Plant-Allocation to Electric			319,205,548
6	114XXX1	Electric Plant Aquisition Adjustment			282,791,675
6a	18600001 / 451/ 461	Snoqualmie Deferral -UE-130559			6,830,646
6b	18600801 / 811/ 821	Baker Deferral - UE-131387			1,739,486
6c	1822XXX1	White River Deferred Plant Costs			29,385,565
6d	1823XXX1	White River Deferred Relicensing & CWIP			(6,610,454)
6e	16599011 &18232321	Prepaid Colstrip 1&2 WEC0 Coal Resrv Ded.			1,875,000
6f	18600531 / 671/ 691/791	Ferndale Deferral - UE-12843			16,198,180
6g	25300831	Hopkins II Wake Effect Settlement			-
6h	18230381/18230391	Goldendale Deferral -UE-070533			-
6i	18235521	Mint Farm Deferral			25,799,228
6j	1340xxxx	BPA Deposits			776,259
6k	18606XX	WHE Deferred Costs-UE-090704			-
6l	18231041	Prepaid Major Maint Sumas			-
6m	18230351	Chelan PUD Contract Initiation			128,955,689
6n	18220091	Upper Baker - Unrecovered Plant & Reg. Study Costs			180,951
6o	18232301 & 311 & 331	LSR Deposit Carry Charge & Deferral UE-100882			84,292,983
6p	18220101	Electron Unrecovered Loss			9,721,848
7	18230041	Colstrip Common FERC Adj - Reg Asset			21,589,277
8	18230051	Accum Amortization Colstrip-Common FERC			(16,862,151)
9	18230061	Colstrip Def Depr FERC Adj - Reg			1,142,944
10	18230071	BPA Power Exch Invstmt - Reg Asset			113,632,921
11	18230081	BPA Power Exch Inv Amortization - Reg Asset			(109,224,738)
12	18230031	Electric - Def AFUDC - Regulatory Asset			51,386,937
13	1861051	Capitalized OH			-
14	10500001	Electric - Plant Held for Future Use			49,313,213
15	10500003	Common Plant Held for Fut Use-Alloc to Electric			-
16	10600501	Electric - Const Completed Non Classified			37,116,885
16a	10600503	Common - Const Completed Non Classified			420,475
17	108XXX1	Elec-Accum Depreciation			(3,465,902,892)
18	108XXX3	Common Accum Depr-Allocation to Electric			(71,850,054)
19	111XXX1	Elec-Accum Amortization			(31,072,844)
20	11100003	Common Accum Amort-Allocation to Electric			(60,759,308)
21	115XXX1	Accum Amort Acq Adj - Electric			(114,219,709)
22	22840331,341, 19003011,25400-	Snoqualmie & Baker Treasury Grants			(105,149,977)
23	19000041	CIAC after 10/8/76 - Accum Def Income Tax			-
24	19000051	CIAC - 1986 Changes - Accum Def Income Tax			-
25	19000061	CIAC - 7/1/87 - Accum Def Income Tax			-

**Puget Sound Energy
Electric Rate Base**

September 2016

NOL Carryforward

		Electric	67.18%	85.42%	
		Gas	32.82%	14.58%	
					AMA
					12 Months Ended
					09/30/16
1	Account	Description			
26	19000093	Vacation Pay - Accum Def Inc Taxes			-
26a	19000121	Cabot Gas Contract - Accum Def Inc Taxe			-
26b	19000151	DFIT - Westcoast Capacity Assignment - Electric			354,587
26c	19000711	DFIT- BNP Electric			486,104
27	19000191	RB-Consv Pre91 Tax Settlmt - Accum Def Inc Tax			-
27.1	19000701	DFFIT SSCM INT - ELEC			-
28	235XXXX1	Customer Deposits - Electric			(5,962,277)
28a	23500003	Customer Deposits - Common			(19,040,678)
29	25400081	Residential Exchange			-
29.1	25400191& 25400201	Westcoast Pipeline Capacity Regulatory Liabilities			(2,401,973)
30	252XXXX1	Cust Advances for Construction			(54,720,678)
31	28200101	Major Projects - Property Tax Expense			-
32	28200111	Def Inc Tax - Pre 1981 Additions			-
33	28200121, 161/28300341	Def Inc Tax - Post 1980 Additions			(1,266,343,705)
34	28200131	Colstrip 3 & 4 Deferred Inc Tax			-
35	28200141	Excess Def Taxes - Centralia Sale			-
35-1	28200151	Def FIT Indirect Cost Adj - Electric			-
35a	283XXXXX	Electric Portion of Common Deferred Taxes			(28,331,556)
35a2	19000433	NOL Carryforward			73,969,464
36	28300161	Def Inc Tax - Energy Conservation & FAS 133			-
37	28300261	Def FIT Bond Redemption Costs			-
37a	28300091	Accum Def Inc Tax - Snoqualmie			(2,390,726)
37b	28300741	Accum Def Inc Tax - Baker			(608,820)
37c	28300011	Def FIT - White River Water Right			(7,971,289)
37d	28300731	Accum Def Inc Tax - Ferndale			(5,669,363)
37e	28300431	Deferred Taxes WNP#3			(1,477,918)
37f	19000441	Deferred FIT FAS 143 Whitehorn 2 &3			6,106,258
37g	19000553	Common DFIT Summit Purchase Opt Buyout - Elec			133,412
37h	19000561	Def FIT - Wind Loss Settlement Agreemen			-
37i	28302061	DFIT - Electron Unrecovered Loss			(3,402,647)
37j	28300601\28300611\28300661	DFIT Mint Fam Costs-UE-090704			(9,029,730)
37k	28300631\28300641\28300671	DFIT Wild Horse Costs-UE-090704			-
37l	28300561	DFIT - Interest Chelan PUD Reg Asset			(14,388,257)
37m	28300081 & 28300721	DFIT BPA Prepayment & LSR			(5,368,281)
38	124001X1	Conservation Rate Base			-
39	18230181	1995 Conservation Trust Rate Base			-
40	Net Electric Investment				
41	Working Capital- Rate Base				227,005,242
42	Rate Base				5,153,204,462
43					
44	Electric Rate Base Change				5,153,204,462

**Puget Sound Energy
Electric Rate Base**

September 2016

NOL Carryforward

Electric 67.18%
Gas 32.82%

85.42%
14.58%

		AMA
		12 Months Ended
		09/30/16
1	Account	Description
45		
46	Gross Utility Plant in Service	9,760,401,507
47	Less Accum Dep and Amort	(3,743,804,806)
48	Deferred Debits and Credits	253,258,620
49	Deferred Taxes	(1,263,932,468)
50	Allowance for Working Capital	227,005,242
51	Customer Deposits/Advances	(79,723,633)
52	Total Rate Base	5,153,204,462

Puget Sound Energy
Gas Rate Base
September 2016

	4-Factor Allocation	NOL
Electric	67.18%	85.42%
Gas	32.82%	14.58%

Line No.	Description	AMA 09/30/16
1	Gas Utility Plant in Service	3,380,227,259
2	Common Plant-Allocation to Gas	156,149,540
3	Gas Stored Underground - Non current	8,654,564
4	Total Plant in Service and Other Assets	<u>3,545,031,363</u>
5	Accumulated Provision for Depreciation	(1,298,250,043)
7	Common Accumulated Depreciation-Allocation to Gas	(64,784,746)
8	Customer Advances for Construction	(20,859,704)
9	Contributions in Aid of Construction - Accum. Def. FIT.	-
10	Liberalized Depreciation Total Accum. Def. FIT - Liberalized	(514,778,395)
11	NOL Carryforward	12,622,777
12	Customer Deposits	(9,302,099)
12	Accumulated Depreciation and Other Liabilities	<u>(1,895,352,210)</u>
13	Net Gas Investment	<u>1,649,679,153</u>
14	Allowance for Working Capital	<u>77,640,607</u>
15	Total Gas Rate Base	<u><u>1,727,319,760</u></u>

**Puget Sound Energy
Gas Rate Base
September 2016**

	4-Factor Allocation	NOL
Electric	67.18%	85.42%
Gas	32.82%	14.58%

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5				(826,116.08)							
6				14,605,101							
					ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.	Average Invested Capital				
8	10100001	Electric - Plant in Service	-	4		18	-	-	-	-	-
9	10100001ARC	Electric - Plant in Service - ARC where ARO Not Recovered in De	-			18	-	-	-	-	-
10	10100011	ARC - Electric Plant	-	4		18	-	-	-	-	-
11	10100002	Gas - Plant in Service	-		1	34	-	-	-	-	-
12	10100012	ARC - Gas Plant	-		1	34	-	-	-	-	-
13	10100003	Common - Plant in Service	-	5	2c	26	-	-	-	-	-
14	10100003ARC	Common - Plant in Service - ARC where ARO Not Recovered in I	-			26	-	-	-	-	-
15	10100501	Electric - Plant in Service - PP	9,155,191,944.01	4		18	-	-	-	-	-
16	10100502	Gas - Plant in Service - PP	3,351,244,713.38		1	34	-	-	-	-	-
17	10100503	Common - Plant in Service - PP	485,420,918.79	5	2c	26	-	-	-	-	-
18	10100601	Electric Plant In Service -Manual Adjustment	41,339.38	4		18	-	-	-	-	-
19	10100602	Gas Plant In Service - Manual Adjustments	15,934.55		1	34	-	-	-	-	-
20	10100651	Colstrip 1&2 Non-Recoverable Costs	5,340,626.24	4		18	-	-	-	-	-
21	10100661	Colstrip 1&2 Non-Recoverable Costs Cont	(5,340,626.24)	4		18	-	-	-	-	-
22	10110001	Whitehorn Capital Lease	-			55	-	-	-	-	-
23	10110003	BLC Vehicles Capital Lease	-			57	-	-	-	-	-
24	10110011	Fredonia Turbines Capital Lease	-			55	-	-	-	-	-
25	10110013	Landis-Gyr Capital Lease	189,115.43			56	-	-	-	-	-
26	10110021	Fredonia Lease Prepaid Sales Tax	-			55	-	-	-	-	-
27	10191001	Encogen - Plant in Service	-	4		18	-	-	-	-	-
28	10200001	Blocked Electric - Plant Purchased or Sold	-	4		18	-	-	-	-	-
29	10200011	Sale of Skookumchuck	-	4		18	-	-	-	-	-
30	10200501	Electric - Plant Purchased -Ferndale	-	4		18	-	-	-	-	-
31	10500001	Electric - Plant Held for Future Use	-	14		19	-	-	-	-	-
32	10500002	Gas - Plant Held for Future Use	-		1	34	-	-	-	-	-
33	10500501	Electric - Plant Held for Future Use -	49,313,213.29	14		19	-	-	-	-	-
34	10500502	Gas - Plant Held for Future Use - PP	3,591,494.76		1	34	-	-	-	-	-
35	10500503	Common - Plant Held for Future Use - PP	-	5	2c	26	-	-	-	-	-
36	10600501	Electric Plant - NOT CLASSIFIED - PP	37,116,885.30	16		18	-	-	-	-	-
37	10600502	Gas - Plant - NOT CLASSIFIED - PP	34,157,043.10		1	34	-	-	-	-	-
38	10600503	Common - Plant - NOT CLASSIFIED - PP	625,893.47	16a	2c	26	-	-	-	-	-
39	10600601	Electric NC manual adjustments	-	4		18	-	-	-	-	-
40	10600602	Gas NC manual adjustments	-		1	34	-	-	-	-	-
41	10600603	Common NC manual adjustments	5,180.48	5	2c	26	-	-	-	-	-
42	10700001	Electric - Construction Work in Progress	-			51	-	-	-	-	-
43	10700002	Gas - Construction Work in Progress	-			52	-	-	-	-	-
44	10700003	Construction Work in Process - Common Plant	-			51.3	-	-	-	-	-
45	10700013	Construction Support Clearing - Common	1,154,558.94			51.3	-	-	-	-	-
46	10700021	CWIP/Retention Clearing (Debit) - Electric	-			51	-	-	-	-	-
47	10700022	CWIP/Retention Clearing (Debit) - Gas	-			52	-	-	-	-	-
48	10700023	CWIP/Retention Clearing (Debit) - Commo	(393,750.00)			51.3	-	-	-	-	-
49	10700031	CWIP - Purchasing Accrual - Electric	-			51	-	-	-	-	-
50	10700041	CWIP SP Accrual - Electric	-			51	-	-	-	-	-
51	10700042	CWIP SP Accrual - Gas	-			52	-	-	-	-	-
52	10700501	Electric - Construction Work in Progress	246,298,188.74			51	-	-	-	-	-
53	10700502	Gas - Construction Work in Progress - P	90,134,742.85			52	-	-	-	-	-
54	10700503	Common - Construction Work in Progress	74,568,738.57			51.3	-	-	-	-	-
55	10700601	Electric CWIP - Manual Adjustments	188,199.45			51	-	-	-	-	-
56	10700602	GAS CWIP - Manual Adjustments	262,175.67			52	-	-	-	-	-
57	10700603	Common-Cwip-Manual Adjustments	24,945.52			51.3	-	-	-	-	-
58	10800001	Elec-Accum Depreciation	-	17		24	-	-	-	-	-
59	10800001ARC	Elec-Accum Depreciation - ARC where ARO Not Recovered in De	-			24	-	-	-	-	-
60	10800002	Gas-Accum Depreciation	-		5	37	-	-	-	-	-
61	10800003	Common-Accum Depreciation	-	18	7c	27	-	-	-	-	-
62	10800003ARC	Common-Accum Depreciation - ARC where ARO Not Recovered	-			27	-	-	-	-	-
63	10800041	Elec-RWIP-Mass C.O.R./Salvage	-	17		24	-	-	-	-	-
64	10800042	Gas-RWIP-Mass C.O.R./Salvage	-		5	37	-	-	-	-	-
65	10800043	Common-RWIP-Mass C.O.R./Salvage	-	18	5c	27	-	-	-	-	-
66	10800051	Elec-RWIP-Specific C.O.R./Salvage	-	17		24	-	-	-	-	-
67	10800052	Gas-RWIP-Specific C.O.R./Salvage	-		5	37	-	-	-	-	-
68	10800061	Accum Depreciation Non-legal Cost of Removal	(80,285,022.29)	17		24	-	-	-	-	-
69	10800062	Accum Depreciation Non-legal Cost of Removal	(269,970,273.54)		5	37	-	-	-	-	-
70	10800071	Contra Accum Depreciation Non-legal Cost of Remova	80,285,022.29	17		24	-	-	-	-	-
71	10800072	Contra Accum Depreciation Non-legal Cost of Remova	269,970,273.54		5	37	-	-	-	-	-
72	10800201	Elec-Accum Depreciation AMA Reserve	-	17		24	-	-	-	-	-
73	10800202	Gas-Accum Depreciation AMA Reserve	-		5	37	-	-	-	-	-
74	10800203	Common-Accum Depreciation AMA Reserve	-	18	7c	27	-	-	-	-	-
75	10800501	Elec-Accum Depreciation -PP	(3,475,713,472.60)	17		24	-	-	-	-	-
76	10800502	GAS-Accum Depreciation -PP	(1,296,766,172.33)		5	37	-	-	-	-	-
77	10800503	Common-Accum Depreciation -PP	(107,074,993.10)	18	7c	27	-	-	-	-	-
78	10800541	Elec-RWIP-CED3 C.O.R./Salvage-PP	9,806,705.87	17		24	-	-	-	-	-
79	10800543	Common-RWIP-RET1 C.O.R./Salvage PP	123,439.45	18	7c	27	-	-	-	-	-
80	10800552	Gas-RWIP-RET1 C.O.R./Salvage PP	4,311,118.68		5	37	-	-	-	-	-
81	10800601	Electric Depr Reserve - Manual Adjustments	3,875.00	17		24	-	-	-	-	-
82	10800602	Gas Depr Reserve - Manual Adjustments	7.10		5	37	-	-	-	-	-
83	10800603	Common Depr Reserve - Manual Adjustments	-	18	7c	27	-	-	-	-	-
84	10891001	Accum Dep - Encogen	-	17		24	-	-	-	-	-
85	11100001	Elec-Accum Depreciation	-	19		24	-	-	-	-	-
86	11100002	Gas-Accum Depreciation	-		5	37	-	-	-	-	-
87	11100003	Common-Accum Depreciation	-	20	7c	27	-	-	-	-	-
88	11100091	Elec-Accum Provisions for Retired Assets	-	19		24	-	-	-	-	-
89	11100092	Gas-Accum Provisions for Retired Assets	-		5	37	-	-	-	-	-
90	11100501	Electric-Accum Amortization - PP	(31,072,844.14)	19		24	-	-	-	-	-
91	11100502	GAS-Accum Amortization - PP	(5,794,996.31)		5	37	-	-	-	-	-
92	11100503	Common-Accum Amortization - PP	(90,442,554.10)	20	7c	27	-	-	-	-	-
93	11400001	Electric - Plant Acq Adj. Milwaukee RR	946,172.25	6		18	-	-	-	-	-
94	11400002	Gas - Plant Acquisition Adjustment	-		1	34	-	-	-	-	-
95	11400011	Electric - Plant Acq Adj. DuPont	302,358.01	6		18	-	-	-	-	-
96	11400031	Acquisition Adjustment - Encogen	76,622,596.84	6		18	-	-	-	-	-
97	11491001	Acquisition Adjustment - Encogen	-	6		18	-	-	-	-	-
98	11400061	Mint Farm - Electric Plant Acquisition Adjustments	156,960,790.84	6		18	-	-	-	-	-

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5	(826,116.08)										
6	14,605,101										
					ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.					
99	11400071	Whitehorn - Electric Plant Acquisition	16,950,332.90	6		18					
100	11400081	Fredonia 3 & 4 Electric Plant Acquisition Adjust	-	6		18					
101	11400091	Ferndale - Electric Plant Acquisition Adjust	31,009,424.03	6		18					
102	11500001	Accum Amort Acq Adj. Milwaukee RR - Electric	(880,239.00)	21		24					
103	11500002	Gas - Accum Prov for Amort of Plant Acquis Ad	-		5	37					
104	11500011	Accum Amort Acq Adj. DuPont - Electric	(302,358.01)	21		24					
105	11500031	Accumulated Amort Acq Adj. - Encogen	(59,157,663.66)	21		24					
106	11500041	Accum Amort Acquis Adjust - Mint Farm	(33,721,264.64)	21		24					
107	11500051	Accum Amort Acquis Adjust - Whitehorn	(16,294,654.68)	21		24					
108	11500061	Accum Amort Acquis Adjust - Ferndale	(3,863,529.02)	21		24					
109	11591001	Accum Amort Acquis Adjust - Encogen	-	21		24					
110	11730002	Gas Stored at JP Reservoir - Noncurrent	8,654,564.47		3	36					
111	12100003	Nonutility Property	-			54					
112	12100013	Nonutility Plant in Service	-			54					
113	12100503	Non-Utility Property - PP	95,778.84			54					
114	12100513	Non-Utility Property - PP	3,372,006.97			54					
115	12200003	Accum Prov for Deprec & Amort - Nonutil	-			54					
116	12200503	Provision for Non-Utility Property - PP	172,790.73			54					
117	12310000	Invest in Assoc.-Other than Rainier Receivables	29,743,547.83			55					
118	12310000(RR)	Invest in Assoc.-Rainier Receivables	-			55					
119	12400013	Other Investments - Stock Misc	-			56					
120	12400043	Other Investment Life Insurance	49,046,325.53			56					
121	12400063	Other Investments - Ramgen Power System	-			56					
122	12400373	Notes Rec - Misc	-			56					
123	12400383	Notes Rec - River Oak	-			56					
124	12400483	Notes Rec - Sheridan	-			56					
125	12400503	Notes Rec - Intolight	473,566.74			56					
126	12400542	Reserve for Suncadia N/R	(7,320,787.50)			56					
127	12400543	Notes Rec - Petersen Family Ltd.	-			56					
128	12400552	Suncadia N/R agreement	7,320,787.50			56					
129	12400553	Notes Rec - BOA Keyport Lighting & Capa	1,300,281.24			56					
130	12400603	Notes Rec - Alaska Power & Telephone	-			56					
131	12400633	Notes Rec - Glenn S. Cook	-			56					
132	12400653	Notes Rec - Bernie & Doris Larson	-			56					
133	12400663	Notes Rec - Greenwater L.L.C.	-			56					
134	12400673	Notes Rec - Newcastle Homeowners' Assoc.	-			56					
135	12400683	Notes Rec - AP&T Promissory Bad Debts R	-			56					
136	12400703	Note Rec - Sorestad	-			56					
137	12400713	Note Rec - Mt. Erie	-			56					
138	12400723	Notes Rec - City of Buckley	18,521.87			56					
139	12400733	Notes Rec - Bio Energy Washington	-			56					
140	12400743	Notes Rec - West Coast Hospitality	-			56					
141	12800001	-	18,500,000.00	6m		23					
142	12800003	Qualified Pension Plan funded Status	-			57					
143	12800011	Ferndale Land Lease Escrow - 2046	1,662,233.84			23					
144	13100033	Cash - Seafirst - Check Clearing Account	-								
145	13100053	Cash - First Union - PSE A/P C/D - 1069509	-								
146	13100143	Cash - Wells Fargo - WNG CBR - 4159652569	-								
147	13100153	Cash - Seafirst - PSPL Non-CLIP - Clsd 10/97	-								
148	13100293	Cash - Seafirst - WNG Disburse - 158	-								
149	13100300	Cash - PE Key Bank 7738	-								
150	13100353	Cash-Key Bank-Flexben-6467	-								
151	13100543	Cash - State Bank - Concrete	67,014.14								
152	13100563	US Bank - General Account 1775586	533,230.39								
153	13100573	US Bank - Damage Claims 1771847	14,487.00								
154	13100583	Cash - Bank of Amer - Cr Bal Refnd - 32	-								
155	13100771	Conservation Trust Restricted Cash	-								
156	13100773	Cash - Residential Exchange - Restrict	-			56					
157	13100783	Cash - BofA - Credit Card Payments-3751	-								
158	13101003	Cash-UBOC-Payment Processing Bothell 44	6,503,606.73								
159	13101013	Cash-UBOC-Bill Payment Consolidator 443	210,731.81								
160	13101023	Cash-Key Bank-Concentration 47968102460	21,804,958.50								
161	13101033	Cash-Key Bank-PSE Receipts 479681024614	721,784.82								
162	13101043	Cash-Key Bank-Direct Debit Deposit AFT4	-								
163	13101053	Cash-Key Bank-Trading Floor 4630	-								
164	13101063	Cash-Key Bank-Baker Recreation 47968102	-								
165	13101073	Cash-Key Bank-Internet Receipts Bill479	-								
166	13101083	Cash-Key Bank-Credit Card Receipts 4796	-								
167	13101093	Cash-Key Bank-Payroll 190994701174	(90,988.10)								
168	13101103	Cash-Key Bank-Credit Balance Refund 190	-								
169	13101113	Cash-Key Bank-Accounts Payable 19099470	(11,374,995.03)								
170	13101123	Cash-Key Bank- SAP Credit Balance Refun	(1,784,664.40)								
171	13101133	Cash-Key Bank- Checkfree	(113.59)								
172	13101143	Cash-Citibank-Direct Debit Deposit AFT	-								
173	13101153	Cash - Citibank E-Payment	-								
174	13101163	Cash - Key Bank Tri Ad Flex Spending	82,772.40								
175	13101183	Cash Credit Card Receipts - Billmatrix	1,644,226.79								
176	13101193	Cash-Key Bank-DOXO Receipts-5790	15,250.18								
177	13101253	Wells Fargo Direct Debit	555,945.81								
178	13101263	Wells Fargo On Line Payments	-								
179	13108123	First Un - Clearing A/P Disb.	-								
180	13108243	Cash - Bank of America - A/P Disbursement	-								
181	13109003	Cash Desk Clearing	36,623.38								
182	13109013	PSE Help Cash Clearing	10,217.33								
183	13109993	CLX Cash Clearing	-								
184	13400011	Other Special Deposits	-								
185	13400012	Other Special Deposits - Gas	-								
186	13400021	PSE Merchant Deposit - Transmission	9,528,418.75	6j		23					
187	13400031	PSE Transmission Contra - Merchant Deposit	(9,528,418.75)	6j		23					
188	13400041	BPA Cross-Cascades Transmission Request	-	6j		23					
189	13400051	BPA Fredrickson 1 Transmission Request	-	6j		23					
190	13400061	BPA Hopkins Ridge Transmission Request	-	6j		23					
191	13400063	Other Special Deposits	-								
192	13400071	BPA Linden Transmission Request Deposit	-	6j		23					

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5											
6	(826,116.08)										
	14,605,101										
					ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.					
193	13400073	PSE Ben Protect Trust-Bank of NY Money	1,494,341.73			59					
194	13400081	BPA Saddleback Transmission Request Deposit	-	6j		23					
195	13400083	Payroll - Health / Dependent Spending Deposit	-								
196	13400091	BPA Transmission Study Deposit	-	6j		23					
197	13400093	Health / Dependent Spending Deposit - Year 2	-								
198	13400101	BPA Goldendale Puget Control Area Depos	-	6j		23					
199	13400103	Bank of New York Trust Expense	-			59					
200	13400111	BPA RES JD Wind Deposit	50,148.75	6j		23					
201	13400121	BPA Freddy 1 Control Area Change	-	6j		23					
202	13400123	Radio Spectrum Purchase Escrow	414,084.02			23.1					
203	13400131	BPA Transmission Escrow	-	6j		23					
204	13400141	BPA Montana Transmission Request	-	6j		23					
205	13400151	Mint Farm Acquisition - Cowlitz County PUD Deposit	-	6j		23					
206	13400161	BPA - Mint Farm	-	6j		23					
207	13400171	BPA - Hopkins Ridge Trfer Agrmnt 09TX-1	-	6j		23					
208	13400181	BPA Transmission Svc Request Escrow	-	6j		23					
209	13400191	Electric - Enron Settlement Funding	-			57					
210	13400193	Enron Settlement Funding	-								
211	13400201	REC Deposits	-			56					
212	13400211	PGE Klamath Peaker Trans Req Deposit	52,300.00								
213	13400231	BPA - Mint Farm Station Svcc TSM Firm D	-	6j		23					
214	13400241	BPA Hopkins Ridge Transmission Deposit	430,882.00	6j		23					
215	13400251	BPA Residential Exchange Settlement	-			23					
216	13400261	BPA TSR 80368917-Goldendale Deposit	223,150.00	6j		23					
217	13400271	LKE Pacific Trust Deposit - Wire & Cable	143,831.98								
218	13400281	LKE Pacific Trust Deposit - Transformers	65,994.09								
219	13400291	Oth Special Deposit - 1MW transm Request - Clymer	-								
220	13400301	Oth - Special Deposit LSR Phase II Transmission	-			56					
221	13400303	2003 PCB Holding Account	-								
222	13400311	Other Special Deposit-BPA TRS - 50MW	194,700.00								
223	13400321	Otr Special Deposits-BPA TSR 81325474	72,078.33	6j		23					
224	13400322	Oth Special Deposit - City of Buckley -Natural Gas System	-								
225	13400332	LNG Facility Port of Tacoma Escrow	1,088,552.18								
226	13500003	Petty Cash	10,559.81								
227	13500041	Freddie #1 Operating Advance	93,661.69								
228	13500051	Colstrip 500KV Transmission O&M Operati	73,353.00								
229	13500061	Colstrip 1&2 Operating Advance	1,830,457.96								
230	13500071	Colstrip 3&4 Operating Advance	1,601,199.17								
231	13500073	Stock Exch Fractional Shares	-								
232	13500081	Credit Balance Refunds	-								
233	13500142	Refunds - SeaFirst #68523505	-								
234	13500153	Workers Comp - ESIS Working Fund	-								
235	13500163	Working Fund - Baker Lodge	-								
236	13500172	Northwest Permits Operating Advance- Gas	-								
237	13500173	RW (Right of Way) Easements & Permits	-								
238	13500182	City of Burien Gas Permits & Fees	-								
239	13500183	Working Fund - DCG Postage Expenses	100,000.00								
240	13500192	Working Funds - Mercer Island	1,250.00								
241	13500201	Ferndale Cash Advance (NAES Corporation)	653,067.76								
242	13500211	Mint Farm Deposit	-								
243	13501001	Working Fund - Agent (Encogen)	-								
244	13600003	Temporary Cash Investments-Non Tax Exempt	-			23.1					
245	13600013	Temporary Cash Investments-Taxable	1,500,000.00			23.1					
246	13600073	Wells Fargo foreign investments	-			23.1					
247	13600403	Temporary Cash Investments- Key Bank	-			23.1					
248	13600413	Temporary Investments Key Bank - BPA Restrict	-			23.1					
249	13600423	Temporary Cash Investment - Key Bank - CFI	-			23.1					
250	14100183	S-T Notes Rec - Misc	-			56					
251	14100301	Notes Rec Line Extensions	-			56					
252	14100311	Notes Receivable Line Extensions in CLX	3,287,181.55			56					
253	14200003	Customer Accounts Receivable	(2,811.75)								
254	14200010	Account Receivable	-			55					
255	14200011	Elec/Cust Accounts Receivable CLX	-								
256	14200012	Gas - Cust ACDts Rec - Unprocessed Rece	-								
257	14200020	Secure Pledge Accounts Receivable	-			55					
258	14200033	Unearned Carrying Charges	-			44					
259	14200043	A/R Merchandise	-			44					
260	14200052	Gas- Cust Accounts Receivable CLX	-								
261	14200061	Accounts Receivable - PSE Customers - E	-			56					
262	14200062	Accounts Receivable - PSE Customers - G	-			56					
263	14200063	Subordinated Note Receivable from RR	-			56					
264	14200073	A/R Short-Term Securitization Agreemen	-			9					
265	14200101	Discount for NPV - Elect	-			56					
266	14200102	Discount for NPV - Gas	-			56					
267	14200201	Electric Customer Accounts Receivable	149,633,933.95								
268	14200202	Gas Customer Accounts Receivable	57,389,119.88								
269	14200203	Cust Accts Recv Unapplied Credits	(4,058,420.95)								
270	14200213	Cust Accts Recv Unapplied Credits	(76,732.80)								
271	14200223	Cust Payment Returns Clarification Acct	22,258.71								
272	14200251	Electric Customer Accounts Receivable	-								
273	14200252	Gas CuGas - Cust Accounts Receivable CLX	(255,105.96)								
274	14200253	Accruals - Customer Accts Recv Unapplied	(93,704.72)								
275	14209993	Cust Accounts Receivable Unapplied Cred	-								
276	14300003	ACDts Rec - Misc -401k forfeiture aCDou	-								
277	14300061	Canwest Settlement Receivable	-	6e		23					
278	14300062	Gas Off System Sales - Other ACDts Rec	8,837,434.71								
279	14300071	A/R Hopkins BPA Transm Int Recble 05TX-11905	-			23					
280	14300072	Jackson Prairie / NW Pipeline - Other A/R	227,314.12								
281	14300081	Sumas Gas Pipeline / SoCDo - Other A/R	190,542.92								
282	14300082	Jackson Prairie / WWP - Other A/R	276,673.61								
283	14300091	Sumas Gas Pipeline / Sumas - Other A/R	-								

	ELECTRIC	GAS	COMBINED
Average Invested Capital			

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5				(826,116.08)							
6				14,605,101	ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.	Average Invested Capital				
284	14300101	A/R Hopkins BPA Transm Int Recble 02TX-11040	-			23	-	-	-	-	-
285	14300141	Power Sales - Other ACDts Rec	15,001,304.89				-	-	-	-	-
286	14300142	Other Accounts Receivable - Pilchuck Co	-				-	-	-	-	-
287	14300151	Transmission - Other ACDts Rec	1,186,337.30				-	-	-	-	-
288	14300171	BPA Residential Exchange - Other ACDts Rec	11,765,126.99				-	-	-	-	-
289	14300193	IRS Interest Receivable	-				-	-	-	-	-
290	14300211	A/R - Crystal Mountain Insurance Receivable	-			56	-	-	-	-	-
291	14300213	Other ACDts Rec - Misc	476.84				-	-	-	-	-
292	14300221	A/R - Hopkins II Res	-				-	-	-	-	-
293	14300231	Mint Farm Property Taxes Receivable - Wayzata	-				-	-	-	-	-
294	14300241	A/R State and City Tax Receivable	102,543.41			56	-	-	-	-	-
295	14300251	A/R - AEGIS Limited for the Zilz matter	-				-	-	-	-	-
296	14300253	Other ACDts Rec - Miscellaneous	-				-	-	-	-	-
297	14300261	Lower Snake River BPA Transmission Interest Receivable	4,299,088.36			23	-	-	-	-	-
298	14300271	A/R - LKE Wire & Cable	-				-	-	-	-	-
299	14300281	A/R - LKE Transformers	-				-	-	-	-	-
300	14300291	A/R - Insurance - Sammamish Fire	-				-	-	-	-	-
301	14300301	A/R - Remediation Insurance - Sammamish	-				-	-	-	-	-
302	14300311	LSR BPA Trans interst Rcv'bl Offset	-			23	-	-	-	-	-
303	14300321	A/R - JPU D CTA	-				-	-	-	-	-
304	14300323	Emp Rec / Payroll Advances & Misc - OARM	(88.56)				-	-	-	-	-
305	14300331	A/R - JPU D APA	-				-	-	-	-	-
306	14300333	Loans - Exit Payback - Other ACDts Rec	44,585.37				-	-	-	-	-
307	14300341	A/R - California ISO	6,343.97				-	-	-	-	-
308	14300351	BPA Residential Exchange Settlement A/R	-			23	-	-	-	-	-
309	14300353	A/R - Damage Claims - CLX	-				-	-	-	-	-
310	14300363	A/R - Energy Diversion - CLX	-				-	-	-	-	-
311	14300373	A/R - Vandalism - CLX	-				-	-	-	-	-
312	14300383	A/R - Subsidiaries - CLX	-				-	-	-	-	-
313	14300393	A/R - Miscellaneous - CLX	-				-	-	-	-	-
314	14300401	California ISO/PX Receivables	-			56	-	-	-	-	-
315	14300411	Electric - Water Heater Financing - Oth	-				-	-	-	-	-
316	14300441	Whitehorn Unit 2 Reimbursable Repair Co	-				-	-	-	-	-
317	14300451	A/R - Goldendale Insurance Receivable	-				-	-	-	-	-
318	14300461	A/R - White River Insurance Receivable	-				-	-	-	-	-
319	14300523	A/R-Mellon Investor Services	-				-	-	-	-	-
320	14300533	A/R-Treble Damages	-				-	-	-	-	-
321	14300543	A/R-Treble Damages - Diversion	-				-	-	-	-	-
322	14300603	A/R - Merchandise - CLX	-				-	-	-	-	-
323	14300613	A/R CARS Conversion - CLX	-				-	-	-	-	-
324	14300623	A/R - Damage Claim Conversion - CLX	-				-	-	-	-	-
325	14300701	A/R - Powerex Power Exchange	-				-	-	-	-	-
326	14300703	A/R - Miscellaneous - CLX	11,244,470.35				-	-	-	-	-
327	14300713	A/R - Energy Division	30,652.72				-	-	-	-	-
328	14300723	A/R - Treble Damages - Energy Diversion	36,191.23				-	-	-	-	-
329	14300733	A/R - Damage Claims	13,706,913.35				-	-	-	-	-
330	14300743	A/R Treble Damages - Damage Claims	621,846.25				-	-	-	-	-
331	14300763	Accruals - CIS A/R - Miscellaneous	1,143,258.47				-	-	-	-	-
332	14300773	Accruals - CIS A/R - Damage Claims	-				-	-	-	-	-
333	14300901	A/R - Refundable Federal Fuel Tax	-				-	-	-	-	-
334	14300913	A/R - EES Shopify Credit Card Receivabl	(18.05)				-	-	-	-	-
335	14300921	A/R - Snohomish PUD - Beverly Park Subs	685,987.00				-	-	-	-	-
336	14300931	Mint Farm Acquisition BPA Receivable	-				-	-	-	-	-
337	14300941	A/R Montana Property Tax Settlement - ST	-			23	-	-	-	-	-
338	14301001	A/R - Encogen (GP)	-				-	-	-	-	-
339	14301003	Account Receivable Reconciliation ACDou	-				-	-	-	-	-
340	14301022	Refundable GST on PSE Gas Purchase	3,675,712.21				-	-	-	-	-
341	14301033	A/R - PSE Recovery Seeker via Pacific Exchange	107,155.65				-	-	-	-	-
342	14301041	Elec OMRC Reimbursable by 3rd Party -ST	2,896.48				-	-	-	-	-
343	14301042	Gas OMRC Reimbursable by 3rd Party -ST	-				-	-	-	-	-
344	14301043	A/R - Biogas Sales	1,984,374.79			56	-	-	-	-	-
345	14400011	Electric APUA - Customer ACDts Receivab	-				-	-	-	-	-
346	14400032	Gas - APUA - Customer ACDts Receivable	-				-	-	-	-	-
347	14400041	Electric - APUA - California ISO/PX Rec	-			56	-	-	-	-	-
348	14400061	Discount for uncollectible Accounts - E	-			56	-	-	-	-	-
349	14400062	Discount for uncollectible Accounts - G	-			56	-	-	-	-	-
350	14400071	APUA - Electric Counterparties	-				-	-	-	-	-
351	14400203	APUA - Damage Claims	-				-	-	-	-	-
352	14400213	APUA - Damage Claims - CLX	-				-	-	-	-	-
353	14400223	APUA - Energy Diversion - CLX	-				-	-	-	-	-
354	14400233	APUA - Vandalism - CLX	-				-	-	-	-	-
355	14400253	APUA - Miscellaneous - CLX	-				-	-	-	-	-
356	14400263	APUA - Merchandise - CLX	-				-	-	-	-	-
357	14400273	APUA - CARS Conversion-CLX	-				-	-	-	-	-
358	14400283	APUA - Damage Claim Conversion - CLX	-				-	-	-	-	-
359	14400293	APUA-Treble Damages	-				-	-	-	-	-
360	14400303	APUA-Treble Damages - Diversion	-				-	-	-	-	-
361	14400311	APUA - Electric Customer Accts Receivable	(5,737,479.55)				-	-	-	-	-
362	14400312	APUA - Gas Customer Accts Receivable	(1,618,565.74)				-	-	-	-	-
363	14400313	APUA - Miscellaneous Receivables	(475,896.92)				-	-	-	-	-
364	14400323	APUA -Energy Diversion	389.97				-	-	-	-	-
365	14400343	APUA - Damage Claims	(1,667,911.21)				-	-	-	-	-
366	14400353	APUA - Treble Damage Claims	(620,935.37)				-	-	-	-	-
367	14600000	Intercompany Accounts receivable	586,664.17			55	-	-	-	-	-
368	14600010	Intercompany Accounts - PSE Funding	-			55	-	-	-	-	-
369	15100021	Fuel Stock - Colstrip 1&2	3,572,142.31				-	-	-	-	-
370	15100031	Fuel Stock - Colstrip 3&4	3,647,165.16				-	-	-	-	-
371	15100041	Fuel Stock - Colstrip 3&4 Fuel	237,093.99				-	-	-	-	-

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5				(826,116.08)							
6				14,605,101	ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.	Average Invested Capital				
372	15100061	Fuel Stock - Crystal Mountain	28,056.61								
373	15100081	Fuel Stock - Whitehorn #1	1,534,943.17								
374	15100091	Fuel Stock - Frederickson #1	1,779,962.69								
375	15100101	Fuel Stock - Fredonia 1&2	4,394,513.11								
376	15100121	Fuel Stock - Frederickson #1	-								
377	15100122	Fuel Stock - Propane SWARR Station	296,568.04								
378	15100131	Fuel Stock - Cedar Hills Gas @ JP - Contra	-								
379	15100151	Fuel Stock - Whitehorn Non-Core Gas Inv	-								
380	15100161	Fuel Stock - Frederickson Non-Core Gas	-								
381	15100171	Fuel Stock - Fredonia Non-Core Gas Inve	-								
382	15100181	Fuel Stock - Colstrip 1&2 Propane	77,864.00								
383	15100201	Fuel Stock - Tenaska - Oil	-								
384	15100211	Fuel Stock - Pooled CT Non-Core Gas Inv	(28,000.24)								
385	15100221	Fuel Stock-CT Non-Core Gas @ JacksonPrairie-CONTRA	831,349.75								
386	15100231	Fuel Stock-CT Non-Core Gas @ JacksonPra	-								
387	15100241	Fuel Stock-MNT Acquisition Gas Inventor	-								
388	15100251	Fuel Stock - Cedar Hills Gas JP	-								
389	15100271	Fuel Stock - Ferndale	2,794,619.54								
390	15100281	Fuel Stock-Cedar Hills Gas Pipeline Imbalance	-								
391	15100291	Fuel Stock-CT Non-Core LNG at Plymouth	343,476.23								
392	15101001	Fuel Stock - Encogen Oil	-								
393	15101011	Fuel Stock - Encogen Natural Gas	-								
394	15111001	Fuel Stock - Encogen Oil	244,180.31								
395	15111011	Fuel Stock - Encogen Natural Gas	-								
396	15400003	Plant Materials and Supplies (Set-up 1998)	-								
397	15400023	Inventory - Pre-Capitalized Material	10,682,902.10								
398	15400031	Plant Materials - Colstrip 1 & 2	5,817,309.01								
399	15400033	Inventory Reserve Account - Pre-Capitalized M	(10,682,519.71)								
400	15400041	Plant Materials - Colstrip 3 & 4	4,362,997.19								
401	15400061	Encogen Storeroom	19,833,263.04								
402	15400071	Hopkins Ridge Storeroom	-								
403	15400081	Wild Horse Wind Farm Storeroom	-								
404	15400101	Electric - Plant Material & Supplies	29,705,879.85								
405	15400102	Gas - Plant Material & Supplies	5,888,662.55								
406	15400103	Plant Material & Supplies	19,321,773.64								
407	15400111	Inventory - Fredonia 1 & 2	-								
408	15400121	Inventory - Fredrickson	-								
409	15400131	Inventory - Whitehorn	-								
410	15400141	Inventory - Goldendale	-								
411	15400151	Inventory - Crystal Mountain Generation	-								
412	15400161	Inventory - Sumas	-								
413	15400171	Inventory - Fredonia 3 & 4	-								
414	15400181	Inventory - Ferndale	3,549,876.09								
415	15400201	CT Site Inventories	-								
416	15400211	Mint Farm-Plant Material and Operating Supplies	-								
417	15400221	Mint Farm Acquisition - Gas Inventory	-								
418	15400301	Contra - Electric - Plant Material & Supplies	-								
419	15600003	CH Biogas Pipeline Imbalance	228,039.98			56					
420	15810001	California Carbon Allowances -ST	10,371.22								
421	16300023	Undistributed Stores Expense	3,324,667.13								
422	16300063	Undistributed Substation Equipment Stor	529,714.37								
423	16300073	Undistributed Communications Equip Stor	-								
424	16300083	Undistributed Intolight Stores Expense	-								
425	16300093	Generation Stores Expense	-								
426	16410002	SGS-1 Gas Stored Underground	14,432,171.47								
427	16410012	SGS-2 Gas Stored Underground	3,045,162.94								
428	16410022	Clay Basin Gas Storage - 00925	16,982,004.83								
429	16410042	AEEO - Gas Stored Underground	-								
430	16420002	Liquefied Natural Gas Stored	72,025.16								
431	16420012	LNG - Gig Harbor	45,431.00								
432	16500002	Gas - Prepaid Insurance	-								
433	16500011	Prepmts - Tucannon	-								
434	16500012	Prepaid - Telvent - Gas Scada Maint	-								
435	16500013	Prepmts - Puget Auto / General Liability	2,025,446.45								
436	16500021	Prepmts - WIES - Blackout / Brownout	-								
437	16500031	Prepmts - BPA Reconductor Agreement	-								
438	16500033	Prepmts - Puget Crime Insurance	-								
439	16500043	Prepmts - Puget Dir & Officers Liab Ins	-								
440	16500051	Prepmts - BC Auto Liability	-								
441	16500063	Prepmts - Puget Workman's Comp - Aegis	206,037.27								
442	16500071	Prepaid - Swinomish Tribal Res 115kv TSM -Long Term	25,096.79								
443	16500073	Prepmts - Workman Comp / Letters of Credit	-								
444	16500083	Prepmts - All Risk Property Insurance	1,629,986.75								
445	16500093	Prepmts - King Air Aircraft Insurance	-								
446	16500103	Prepmts - M&M Consulting Fee	16,666.67								
447	16500113	Prepmts - Pollution Control Bond	-								
448	16500123	Prepaid- Transmission software	271,164.78								
449	16500133	Prepaid - Aclara SW fees	-								
450	16500143	Prepaid- D&O Insurance (annual)	265,843.04								
451	16500153	Prepamnts - Datalink Symantec SW Maintenance	53,414.49								
452	16500163	Prepmts - Fiduciary Liability Insurance	-								
453	16500173	Ppd - Corporation Executive Board (CEB)	7,799.32								
454	16500183	Ppd - Annual Credit Rating Fee	187,383.88								
455	16500193	Prepaid Dice Advertising Short-Term	-								
456	16500241	Prepayments - Hopkins Ridge Prop Insurance	-								
457	16500251	Prepaid Prometheus Software Maintenance	14,077.62								
458	16500253	Prepmts - Misc - Prepaid Insurance	-								
459	16500263	Prepmts - Payroll Taxes	-								
460	16500282	Prepaid Stanfield Meter Station Upgrade	-								
461	16500283	Prepaid SAP Support	1,047,174.63								
462	16500313	Prepayments - Misc Employee Benefits	-								
463	16500321	Prepaid - WECC Dues	449,485.12								
464	16500331	Prepaid - Peak Reliability	571,265.37								

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
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4											
5	(826,116.08)										
6	14,605,101										
					ELEC	GAS	Comb				
					Rate Base	Rate Base	W/C Line				
					Line No.	Line No.	No.				
7	Account	Account Description	AMA (September 16)						Average Invested Capital		
465	16500333	Prepmts - Heavy Vehicle Licenses	878.33								
466	16500341	Prepmts - License Fee - Users of Water	-								
467	16500343	Prepmts - 3 yr. Websense License	-								
468	16500351	Prepaid - MCG EAS Hosting	57,119.76								
469	16500361	Prepmts - Electric - Municipal Taxes	-								
470	16500373	Prepmts - Interest	8,679.02								
471	16500383	Microsoft Maintenance Contract	556,670.22								
472	16500393	Prepmts - State Street Cond Trustee Fee	-								
473	16500401	Prepmts - FERC Annual Land Use - Lower Baker	27,453.89								
474	16500403	Prepmts - Optimize Networks Maintenance	-								
475	16500411	Prepmts - FERC Annual Land Use - Upper Baker	27,453.89								
476	16500413	Prepmts - Areva Software Support Servi	222,083.94								
477	16500433	Prepaid - Ecologic Analytics Software 2011	223,053.29								
478	16500443	Prepaid - OSISOFT Software Renewal 2011	153,988.25								
479	16500453	Prepaid - Apptio Software Subscription -2011	-								
480	16500461	Prepmts - SCL - Bothell	-								
481	16500471	Prepaid Sales Tax - Fredonia CT 3 & 4	-								
482	16500473	Prepaid Comcast Rent	-								
483	16500493	Prepaid - Lenovo Maintenance Renewal	3,351.65								
484	16500501	Unamortized Premiums Paid on Unexpired Option	-								
485	16500532	Prepaid Gas Option	586,438.80								
486	16500551	Prepaid Exp - Hopkins Ridge Interconnec	-								
487	16500553	Prepaid - Miscellaneous	6,760.04								
488	16500563	Prepayments - Licensing Fees (Vehicles)	81,223.85								
489	16500573	Prepaid insurance - Liab - Navy Contrac	-								
490	16500581	Caminus Aces Prepaid Maintenance (elect	-								
491	16500582	Caminus GMS Prepaid Maintenance (gas)	-								
492	16500583	Prepaid - PowerPlant Maintenance Contra	110,450.02								
493	16500591	Prepaid - Goldendale Capital Maintenan	59,163.99								
494	16500593	Prepaid Annual Bus Passes	-								
495	16500601	Prepaid - Goldendale Expense Maintenan	252,670.11								
496	16500611	Prepaid Edison Electric Institute dues	327,748.67								
497	16500612	Prepaid American Gas Association Dues	206,185.80								
498	16500621	Prepmts - Lower Snake River 500KV Trans	-					23			
499	16500622	Prepaid NW Gas Association Dues	40,034.09								
500	16500623	Prepaid Subscrptns	34,063.09								
501	16500631	Prepaid - NW Energy Coalition Membership	-								
502	16500632	City of Burien Gas Permits & Fees	-								
503	16500633	Prepaid -2007 CISCO Smartnet (Dimension	112,416.65								
504	16500641	Prepaid Rent for Skagit Svc Ctr	-								
505	16500643	Prepaid - INSSINC - Futrak Maintenance	18,250.00								
506	16500651	Prepaid - Freddy 1 Capital FFH	217,142.32								
507	16500653	Prepaid Envelopes - Common	-								
508	16500661	Prepaid - Freddy 1 Expense FFH	469,773.42								
509	16500663	Prepaid-Corporate Membership E Source	-								
510	16500671	Prepaid - Freddy 1 Inventory	453,102.27								
511	16500673	Prepayments - Treasury Licensing Fees	103,867.38								
512	16500681	Prepaid - Goldendale Inventory	13,313.51								
513	16500683	Prepaid - GEC/NICE Short Term	3,193.75								
514	16500691	Prepaid -OMS HW Maintenance Agreement	-								
515	16500693	Prepaid-GE Smallworld Software Support 2011	149,321.77								
516	16500701	Prepaid - Sumas Capital FFH	-								
517	16500703	Prepaid-Optimize Networks Steelhead Support	34,793.38								
518	16500711	Prepaid - Sumas Expense FFH	-								
519	16500713	Prepaid KWI Maintenance	-								
520	16500721	Prepaid - Sumas Inventory	-								
521	16500723	Prepaid-CGI Mobile Workforce SW Support	-								
522	16500731	Prepaid - Mint Farm Capital FFH	100,606.17								
523	16500733	Prepaid - Oracle Software Support	-								
524	16500741	Prepaid - Mint Farm Expense FFH	112,800.85								
525	16500743	Prepaid - CGI Mobile Workforce SW Support	75,871.05								
526	16500751	Prepaid - Mint Farm Inventory	3,264.63								
527	16500753	Prepaid - Oracle Software Support	445,654.05								
528	16500761	Prepaid - Mint Farm Acquisition Insurance	-								
529	16500763	Prepaid-Sycamore SW Support	58,205.03								
530	16500771	Prepaid - Mint Farm Acquisition BPA Transmission	-								
531	16500773	Prepaid - Gartner Services - IT	-								
532	16500781	Prepaid - Mint Farm Acquisition BPA Short-Term	-								
533	16500783	Prepayment-SAS SW Maintenance Renewal	50,968.56								
534	16500791	Prepaid - Mint Farm BPA Transmission	-								
535	16500793	Ppd-RSA Envision Renewal	-								
536	16500801	Prepaid - Mint Farm Acquisition GE O&M	-								
537	16500803	Ppd - CISCO Smartnet (Dimension Data) - LT	-								
538	16500811	Prepaid - Mint Farm Insurance	-								
539	16500821	Prepaid - Mint Farm GE O&M	-								
540	16500831	Prepaid Garfield Country Treasurer Agreement	-								
541	16500841	Prepaid Sumas Capital FFH Long-Term	-								
542	16500851	Prepaid Sumas Expense FFH Long-Term	-								
543	16500861	Prepaid - Lwr Snk Rvr 500KV Trans Subst Long-Term	-					23			
544	16500871	Prepaid - Long Term REC	-					56			
545	16500881	Prepmts - Colstrip 3&4 Lime Contract -	26,041.67								
546	16500883	Prepaid- Hanson Dam SeaTac Site	-								
547	16500891	Prepaid Advisory LiDAR	-								
548	16500893	Prepaid - Checkpoint Structure	49,887.41								
549	16500901	Prepaid - LSR Leaseholder Minimum Rent	54,214.71					23			
550	16500903	Prepaid - SAP - IT Services	-								
551	16500911	Prepaid - ROW Dist Crossing Rainbow Bridge LT	48,466.15								
552	16500913	Prepaid - SAP Max Attn Short Term	-								
553	16500923	Prepaid - Iacima SW Maintenance ST	-								
554	16500933	Prepaid - Tax SW St	-								
555	16500943	Prepaid Ferndale Property Insurance	-								
556	16500953	Prepaid - Workiva Subscription LT	14,444.52								
557	16501003	Advance/Down Payments	34,633.68								
558	16501011	Wildhorse Prepaid O&M to Vestas	-								

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
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4											
5	(826,116.08)										
6	14,605,101										
					ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.			Average Invested Capital		
559	16501013	Prepaid - Future Year Expenses	301,272.57								
560	16501021	Prepaid - Short Term REC	-			56					
561	16501031	Prepaid - Wild Horse DVAR Sys Maintenance	-								
562	16501041	Prepaid - Ellensburg REC Deposit	-			56					
563	16501051	EMC - SW/HW Maintenance Renewal ST	307,042.51								
564	16501061	JD Power - Residential Survey - Short Term	-								
565	16501062	JD Power - Residential Survey - Short Term	-								
566	16501071	JD Power - Residential Survey - Long Term	-								
567	16501072	JD Power - Residential Survey - Long Term	-								
568	16501073	Prepaid Cognos TM1 Software - Short Ter	-								
569	16501083	Prepaid Linked In Advertising - Short Term	17,174.09								
570	16501093	Prepaid - Indeed Advertising Short Term	-								
571	16501101	Prepaid - OATI Annual Services	2,588.93								
572	16501103	Prepaid - Sirius maintenance Contract - Short Term	54,724.38								
573	16501113	Prepaid - WWT F5 Support	26,285.30								
574	16502001	Prepaid-Colstrip 1&2 Misc- Short Term	28,082.88			56					
575	16502003	Prepaid - Info Global Solutions	15,713.19								
576	16502013	Prepaid Voice Print International - Short Term	63,887.87								
577	16502021	Prepaid - Colstrip 3&4 Misc - Short Term	43,253.88			56					
578	16502023	Prepaid Platts Subscription - Short Term	64,248.77								
579	16502033	Prepaid PSE Building Brokerage Fee - Short Term	12,500.00								
580	16502043	Prepaid Glassdoor Invoice - Short Term	-								
581	16502053	Prepaid RSA - Archer Software Maintenance ST	46,283.90								
582	16502063	Prepaid-Corner Stone-Palms Payments-Short Term	79,178.12								
583	16502073	Prepaid-Smartpros-Short Term	-								
584	16502083	Prepaid- TAIT/Zetron Support Agreement-ST	15,241.28								
585	16502093	Prepaid - Structured-Symantac Renewal - Short Term	-								
586	16502103	Prepaid-Doble Engineering Equip Lease-ST	55,809.08								
587	16502011	Prepaid-Big 4 Telecommunications Exp- Short-Term	2,401.73								
588	16502113	Prepaid- Tensing Annual Maintenance & Support-ST	46,109.80								
589	16502123	Prepaid - Open Text -ST	2,463.90								
590	16502133	Prepaid-ServiceNow-Maintenance Service Contract-ST	216,524.61								
591	16502143	16502143-Prepaid-Enterpr Licens Cisco Telephony Maintan-ST	20,761.08								
592	16502153	Prepaid-Annual Maintan for LogRhythm-ST	104,338.28								
593	16502163	Prepaid-CEB - Annual CIO Membership	43,468.76								
594	16502173	Prepaid - CheckPoint Structure	157,984.36								
595	16502181	Prepaid - Swinomish Tribal Res 115kv TS	7,254.92								
596	16502191	Prepaid - LSR Leaseholder Minimum Rent	293,079.47								
597	16502201	Prepaid - ROW Dis Crossing Rainbow Brid	11,149.83								
598	16502213	Prepaid - Workiva Subscription - ST	33,016.00								
599	16502221	Prepaid - Goldendale Capital Maint Majo	7,432,441.80								
600	16502231	Prepaid - Goldendale Expense Maint Majo	793,976.26								
601	16502241	Prepaid - Goldendale Inventory - ST	40,659.12								
602	16502261	Prepaid - Mint Farm Capital FFH - Major	56,478.28								
603	16502271	Prepaid - Mint Farm Expense FFH - Major	47,874.54								
604	16502381	Prepaid - Freddy 1 Capital FFH - Major	52,566.80								
605	16502382	Prepaid - Gas Options - ST	1,669,164.64								
606	16502391	Prepaid - Freddy 1 Expense FFH - Major	113,724.89								
607	16502393	Prepaid - GEC/NICE - ST	12,136.25								
608	16502401	Prepaid - Freddy 1 Inventory - Major Ma	99,495.16								
609	16502403	Prepaid - TriplePoint - Futrak Maintena	69,350.00								
610	16502413	Prepaid - PSE Building Brokerage Fee -	47,500.00								
611	16502423	Prepaid - Enterpr Licens Cisco TeleMain	78,892.09								
612	16502433	Prepaid - SAI Global License - ST	25,566.83								
613	16502453	Prepaid - TAIT SW Support Svcs - ST	68,255.00								
614	16502443	Prepaid - CISCO Smartnet (DimensionData	606,385.95								
615	16502473	Prepaid - ServiceNow Project Portfolio	24,637.50								
616	16502483	Prepaid - Coriant America - ST	3,089.22								
617	16504003	Prepaid - GEC/NICE - Long Term	6,068.13								
618	16504013	Prepaid Voice Print International - Long Term	1,359.33								
619	16504023	Prepaid - TAIT SW Support Svcs - LT	180,462.08								
620	16504033	Prepaid PSE Building Brokerage Fee - Term Term	21,666.67								
621	16504043	Prepaid-TriplePoint-Futrak Maintenance-LT	16,425.00								
622	16504053	16504053-Prepaid Enterpr Licens Cisco Telephony Maintan-LT	74,047.83								
623	16504063	Prepaid - GEC/NICE - LT	16,926.88								
624	16504073	Prepaid - PSE Building Brokerage Fee -	58,333.33								
625	16504083	Prepaid - TriplePoint - Futrak Maintena	27,375.00								
626	16504093	Prepaid - Enterprise Licens Cisco Maint	389,911.45								
627	16504101	Prepaid - Swinomish Tribal Res 115kv TS	84,207.60								
628	16504112	Prepaid - Gas Options - LT	946,564.06								
629	16504171	Prepaid - Goldendale Capital Maint Majo	2,033.09								
630	16504181	Prepaid - Goldendale Expense Maint Majo	1,115.98								
631	16504191	Prepaid - Goldendale Inventory - LT	32.52								
632	16504201	Prepaid - WWT F5 Support	6,876.25								
633	16504221	Prepaid - ROW Dis Crossing Rainbow Brid	166,985.52								
634	16504223	Prepaid - SAI Global License - LT	65,479.67								
635	16504231	Prepaid - Freddy 1 Capital FFH - Major	871,588.46								
636	16504233	Prepaid - CISCO Smartnet (DimensionData	946,635.84								
637	16504241	Prepaid - Freddy 1 Expense FFH - Major	1,885,625.46								
638	16504251	Prepaid - Freddy 1 Inventory - Major Ma	1,718,451.45								
639	16504253	Prepaid - Workiva Subscription - LT	2,063.52								
640	16504261	Prepaid - Mint Farm Capital FFH - Major	708,148.75								
641	16504271	Prepaid - Mint Farm Expense FFH - Major	692,427.17								
642	16502463	Prepaid - ZETRON SW Support Svcs - ST	92,033.16								
643	16504273	Prepaid - ZETRON SW Support Svcs - LT	155,158.47								
644	16504283	Prepaid - Coriant America - LT	5,663.58								

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5				(826,116.08)							
6				14,605,101	ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.	Average Invested Capital				
645	16580001	Long Term Portion of Prepayment Electri	(6,001,113.60)								
646	16580002	Long Term Portion of Prepayment Gas - C	(946,564.06)								
647	16580003	Long Term Portion of Prepayment Common	(1,535,624.43)								
648	16590001	Long Term Portion of Prepayment Electri	6,001,113.60								
649	16590002	Long Term Portion of Prepayment Gas	946,564.06								
650	16590003	Long Term Portion of Prepayment Common	1,535,624.43								
651	16599011	Prepaid Coldstrip 1&2 WECo Coal Resv Ded.	-	6e		23					
652	17100093	Interest Rec - Misc	-			56					
653	17100103	Interest Rec - River Oak	-			56					
654	17100203	Interest Rec - Petersen Family Ltd.	-			56					
655	17100303	Interest Rec - Newcastle Homeowners' As	-			56					
656	17100333	Interest Receivable - Sorestad	-			56					
657	17300001	Electric - Accrued Utility Revenue	117,809,063.06								
658	17300002	Gas - Unbilled Revenue	39,376,843.41								
659	17300011	Electric-Accrued Utility Revenue-Transp	-								
660	17300061	Unbilled Revenue, PSE customers, Electr	-			56					
661	17300062	Unbilled Revenue, PSE customers, Gas	-			56					
662	17400001	Energy Storage	7,217,785.46								
663	17500001	Unrealized Gain ST - Core Pwr/Gas for Pwr	22,035,199.41			56					
664	17500002	Unrealized Gain ST - Core Gas	7,041,192.79			56					
665	17500011	Unrealized Gain LT - Core Pwr/Gas for Pwr	5,303,015.66			56					
666	17500012	Unrealized Gain LT - Core Gas	1,355,187.32			56					
667	17500021	FAS 133 Day 1 Gain Deferral - Electric	-			56					
668	17500022	FAS157 Credit Reserve - ST Gas	-			56					
669	17500032	FAS157 Credit Reserve - LT Gas	-			56					
670	17500041	FAS 157 Credit Reserve - ST Electric	-			56					
671	17500051	FAS 157 Credit Reserve - ST Electric	-			56					
672	17500061	FAS 133 Non-qualified NPNS - Electric S	-			56					
673	17600001	CFH Locked in OCI Gain ST - Core Pwr/Gas for Pwr	-			56					
674	17600002	FAS 133 Unrealized Gain ST	-			56					
675	17600011	CFH Locked in OCI Gain LT - Core Pwr/Gas for Pwr	-			56					
676	17600012	FAS 133 Unrealized Gain LT	-			56					
677	17600021	FAS 133 - Ineffective CFH Gain ST	-			56					
678	17600023	FAS 133 CFH Unrealized Gain - Gwd Swap	-			56					
679	17600031	FAS 133 - Ineffective CFH Gain LT	-			56					
680	17600042	FAS 133 - Ineffective CFH Gain LT	-			56					
681	17600051	FAS 133 Non-qualified NPNS - Electric Long-Term	-			56					
682	17600052	FAS157 CR Res LT Gas	-			55					
683	17600061	FAS 133 Non-qualified NPNS - Electric Short-Term	-			56					
684	17600071	FAS 133 Non-qualified NPNS - LT Reserve	-			56					
685	17600081	FAS 133 NQ NPNS ST RESERVE	-			56					
686	17600091	FAS 157 Credit Reserve - ST Electric	-			56					
687	17600101	FAS 157 Credit Reserve - LT Electric	-			56					
688	17600111	CFH Locked In OCI Gain ST - Core Pwr/Gas for Pwr	-			56					
689	17600121	CFH Locked In OCI Gain LT - Core Pwr/Gas for Pwr	-			56					
690	18100003	6.74% MT Notes Due 06/15/18 - Unamort Debt Ex	222,884.68			5	222,885		222,885		222,885
691	18100063	9/1/20 Bonds 27th - Unamort Debt Expense	-			5	-		-		-
692	18100083	Med Term Notes - B - Unamort Debt Expense	-			5	-		-		-
693	18100093	Med Term Notes - C - Unamort Debt Expense	43,172.33			5	43,172		43,172		43,172
694	18100153	8.14% MT Notes Due 11/30/06 - Unamort Debt Ex	-			5	-		-		-
695	18100163	7.75% MT Notes Due 2/1/07 - Unamort Debt Exp	-			5	-		-		-
696	18100193	\$200M 2 year floating rate note unamort	-			5	-		-		-
697	18100203	\$250M 30 Year Senior Notes	1,571,991.05			5	1,571,991		1,571,991		1,571,991
698	18100213	Amort \$425MM 4.30% Sr Notes due 2045 Is	4,402,186.86			5	4,402,187		4,402,187		4,402,187
699	18100223	2013 Pollution Control Bonds	1,233,961.24			5	1,233,961		1,233,961		1,233,961
700	18100231	1995 Conservation Bonds - Unamort Debt Exp	-			5	-		-		-
701	18100233	4% Pollution Control Rev Series 2013B Due 3/2031	208,532.30			5	208,532		208,532		208,532
702	18100253	8.06% MT Notes Due 6/19/06 - Unamort Debt Exp	-			5	-		-		-
703	18100333	7.70% MT Notes Due 12/10/04 - Unamort Debt Ex	-			5	-		-		-
704	18100400	Unamortized Debt Issuance Cost	-			5	-		-		-
705	18100423	7.35% MT Notes Due 2/1/24 - Unamort Debt Exp	-			5	-		-		-
706	18100433	7.80% MT Notes Due 5/27/04 - Unamort Debt Exp	-			5	-		-		-
707	18100463	CAP Securities - Unamort Debt Exp	-			5	-		-		-
708	18100473	7.02% MT Note Issued - Unamort Debt Expen	1,180,383.84			5	1,180,384		1,180,384		1,180,384
709	18100483	6.46% MTN Series B Due 3/9/09 - Unamort	-			5	-		-		-
710	18100493	7.00% MTN Series B Due 3/9/29 - Unamort	411,991.16			5	411,991		411,991		411,991
711	18100503	7.96% MTN, Series B Due 2/22/10 - Unamo	-			5	-		-		-
712	18100513	7.61% MTN, Series B Due 9/8/08 - Unamor	-			5	-		-		-
713	18100523	7.69% MTN Due 2/1/11 - Unamort Debt Exp	-			5	-		-		-
714	18100543	8.40% Capital Trust II 6/30/41 - Unamor	-			5	-		-		-
715	18100563	5.0% PCB-Series 2003A due 03/01/2031-Un	-			5	-		-		-
716	18100573	5.1% PCB-Series 2003B due 03/01/2031-Un	-			5	-		-		-
717	18100583	PSE \$350M 3 Year Credit Facility Unamor	-			5	-		-		-
718	18100593	Infrastrux \$150M 3 Year Credit Facility	-			5	-		-		-
719	18100603	\$500M 3 Year Credit Facility Legal Unam	-			5	-		-		-
720	18100623	6.724% MTN due 6/15/2036 - Unamort Debt	-			5	-		-		-
721	18100653	Hybrid Security 2007 - Unamort Debt Exp	-			5	-		-		-
722	18100663	\$350M Hedging Credit Facility PSE 2013	763,088.89			5	763,089		763,089		763,089
723	18100673	\$650M Liquidity Credit Facility PSE 2013	1,370,891.73			5	1,370,892		1,370,892		1,370,892
724	18100813	PSE New Credit Agreement-364 days-Unamo	-			5	-		-		-
725	18100823	PSE AR Securitization - 3 years-Unamort	-			5	-		-		-
726	18100833	3.363% MT Notes due 6/1/08 - Unamortize	-			5	-		-		-
727	18100901	\$250M debt issuance 1/7/2009 - Unamort Debt Exp	-			5	-		-		-
728	18100923	\$250 Million 4.434% Sr. Notes due 2041	2,218,962.89			5	2,218,963		2,218,963		2,218,963
729	18100933	\$45 Million 4.70% Sr. Notes due 2051	455,590.58			5	455,591		455,591		455,591
730	18100973	6.75% Sr Notes due 1/15/2016 - Unamort	-			5	-		-		-
731	18100993	5.197% Snr Notes Due 10/01/15 - Unamort Debt Expense	-			5	-		-		-
732	18101023	6.724% MTN due 6/15/2036 - Unamort Debt Expense	1,711,147.96			5	1,711,148		1,711,148		1,711,148
733	18101033	6.274% Senior Notes Due 3/15/2037 - Unamortized Debt Expens	2,006,765.47			5	2,006,765		2,006,765		2,006,765
734	18101043	Hedging Credit Facility - Unamort Debt Expense	-			5	-		-		-
735	18101053	6.974% Jr Sub Notes (Hybrid) due 6/1/20	490,139.41			5	490,139		490,139		490,139
736	18101073	PSE Capital Credit Agreement	-			5	-		-		-
737	18101083	PSE Operating Credit Agreement	491,556.77			5	491,557		491,557		491,557

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5				(826,116.08)							
6				14,605,101	ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.	Average Invested Capital				
738	18101093	PSE Hedging Credit Agreement	378,712.48			5	378,712		378,712		378,712
739	18101103	2008 PSE Bridge Loan Agreement	-			5	-		-		-
740	18101113	5.757% MTN due 10/1/2039 - Unamort Debt Expense	2,780,075.01			5	2,780,075		2,780,075		2,780,075
741	18101123	March 2010 Bond Issue	2,698,747.91			5	2,698,748		2,698,748		2,698,748
742	18101133	PSE Summer 2010 Bonds	2,091,747.88			5	2,091,748		2,091,748		2,091,748
743	18101143	2011 March Senior Notes	2,566,075.62			5	2,566,076		2,566,076		2,566,076
744	18210051	12/26/96 Snow / Ice Storm - Extr Prpty Loss	-				-		-		-
745	18210171	11/23/98 Storm Damage - Catastrophic	-				-		-		-
746	18210181	1/16/00 Windstorm - Extr Property Loss	-				-		-		-
747	18210191	12/4/03 Wind Storm - Extr Property Los	-				-		-		-
748	18210201	2006 Storm Excess Costs	-				-		-		-
749	18210211	2007 Storm Excess Costs	-				-		-		-
750	18210221	2008 Storm Excess Costs	-				-		-		-
751	18210231	12/13/2006 Storm - 10 yr Amort	20,561,659.00				-		-		-
752	18210241	2006 Storm - 4 yr Amort	-				-		-		-
753	18210251	2007 Storm - 4 yr Amort	-				-		-		-
754	18210261	2010 Storm Excess Costs	50,185.88				-		-		-
755	18210271	2008 Storm - 4 yr Amortization	-				-		-		-
756	18210281	2012 Storm Excess Costs	60,295,490.30				-		-		-
757	18210291	2010 Storm - 4 Yr Amortization	596,566.77				-		-		-
758	18210301	2014 Storm Excess Costs	18,185,599.30				-		-		-
759	18210311	18210311-2015 Storm Excess Costs	20,945,872.94				-		-		-
760	18210321	2016 Storm Excess Costs	2,551,847.04				-		-		-
761	18220001	White River Preliminary Survey Tunnel I	-	6c		23	-		-		-
762	18220011	White River Plant Costs Reg Asset	65,708,856.94	6c		23	-		-		-
763	18220021	White River Land Reg Asset	743,111.53	6c		23	-		-		-
764	18220031	White River accum Depreciation to 1/15/	(18,818,583.70)	6c		23	-		-		-
765	18220041	White River accum Amort. from 1/16/04 R	(18,247,820.24)	6c		23	-		-		-
766	18220061	Proceeds from CWA for White River Plant Sale	(30,211,680.61)	6d		23	-		-		-
767	18220091	Upper Baker - Unrecovered Plant & Reg. Study Costs	180,950.83	6n		23	-		-		-
768	18220101	Electron Unrecovered Loss	9,721,847.89	6p		23	-		-		-
769	18230001	Tenaska Regulatory Asset	-	6a		23	-		-		-
770	18230002	FAS - 109 Gas	1,368,237.45			58	-		-		-
771	18230011	Tenaska -Tax Indemnification	-			57	-		-		-
772	18230021	Electric Conservation not in RB	80,895,649.62			57	-		-		-
773	18230031	Electric - Def AFUDC - Regulatory Asset	51,386,936.71	12		23	-		-		-
774	18230032	Gas Conservation - Tracker Programs	11,077,737.21			57	-		-		-
775	18230041	Electric - Colstrip Common FERC Adj - Reg Ass	21,589,277.00	7		23	-		-		-
776	18230042	UG950288 DSM Tracker Balance	(3,363,058.91)			57	-		-		-
777	18230051	Electric - accum Amort Colstrip Common FERC A	(16,862,150.70)	8		23	-		-		-
778	18230061	Electric - Colstrip Def Depr FERC Adj - Reg A	1,142,944.00	9		23	-		-		-
779	18230071	Electric - BPA Power Exch Invstmt - Reg Asset	113,632,921.00	10		23	-		-		-
780	18230081	Electric - BPA Power Exch Inv Amort - Reg Ass	(109,224,737.99)	11		23	-		-		-
781	18230131	Electric - SFAS106 Post Ret Bene - Reg Asset	-				-		-		-
782	18230171	Cabot Oil & Gas - Encogen Regulatory Asset	-	6b		23	-		-		-
783	18230181	Conservation Trust Asset	-	39			-		-		-
784	18230191	Carrying Cost-Ratebase Cap OH Tax Reduct	-			23	-		-		-
785	18230192	Carrying Cost-Ratebase Cap OH Tax Reduct	-			35	-		-		-
786	18230221	Electric - accum Unamort Consvr Costs	-	22		25	-		-		-
787	18230231	Hopkins Ridge BPA Trans Upgrade 05TX-11905	-	6f		23	-		-		-
788	18230241	Electric - Retail Wheeling Pilot - Reg. Assets	-				-		-		-
789	18230281	Electric - Gross PCA	228,537.25			57	-		-		-
790	18230291	Electric - Gross PCA - Contra	(228,537.25)			57	-		-		-
791	18230301	Interest on PTC Deferred Tax	-			23	-		-		-
792	18230311	Env Rem - UG Tank - Whidbey Is. (Future	30,000.00			57	-		-		-
793	18230321	Env Rem - UG Tank - Tenino (Future Cost	-			57	-		-		-
794	18230331	Env Rem - UG Tank - White River (Future	-				-		-		-
795	18230351	Chelan PUD Contract Initiation	110,455,689.46	6m		23	-		-		-
796	18230361	Interest on PTC Deferred Tax - Contra	-			23	-		-		-
797	18230371	Hopkins Ridge BPA Trans Upgrade 02TX-11040	-	6f		23	-		-		-
798	18230381	Goldendale Deferral - UE-070533	-	6h		23	-		-		-
799	18230391	Goldendale Carrying Costs - UE-070533	-	6h		23	-		-		-
800	18230401	White River Proj. - CWA AOA- Reg Asset	13,262.01	6d		23	-		-		-
801	18230402	Gas Conservation - Equity Kicker on Low Inc P	-			57	-		-		-
802	18230422	Water Heater Programs in Rates UG-950278	-			57	-		-		-
803	18230432	Gas Rental Equip Pipe & Vent UE-001315	-			34	-		-		-
804	18230442	Gas Rental Equip Pipe & Vent Amortize U	-			34	-		-		-
805	18230461	Residential Exchange Deferral UE-071024	-			23	-		-		-
806	18230471	Residential Exchange Carrying Costs UE-	-				-		-		-
807	18230621	Cons Costs NIRB - 1998 Conservation Rider	(57,203,590.50)			57	-		-		-
808	18230631	FAS 109 Taxes	70,002,824.64			57	-		-		-
809	18230641	White River Relicensing & CWIP Reg Asse	-	6d		23	-		-		-
810	18230691	White River Salvage	(474,402.14)	6d		23	-		-		-
811	18230711	PCA YR #2 Gross	3,693,915.50			57	-		-		-
812	18230721	PCA YR #2 Gross - Contra	(3,693,915.50)			57	-		-		-
813	18230731	PCA YR #3 Gross	1,244,695.13			57	-		-		-
814	18230741	PCA YR #3 Gross - Contra	(1,244,695.13)			57	-		-		-
815	18230751	PCA YR #4 Gross	(1,546,936.00)			57	-		-		-
816	18230761	PCA YR #4 Gross - Contra	1,546,936.00			57	-		-		-
817	18230771	PCA Company Portion	7,542,206.33			57	-		-		-
818	18230781	PCA Company Portion - contra	(7,542,206.33)			57	-		-		-
819	18230791	PCA Customer Portion	3,817,716.25			23	-		-		-
820	18230801	PCA - Customer Deferral Contra	-			23	-		-		-
821	18230811	PCA YR #5 Gross	(83,879.13)			57	-		-		-
822	18230821	PCA YR #5 Gross - Contra	83,879.13			57	-		-		-
823	18230831	PCA YR #6 Gross	(3,776,583.63)			57	-		-		-
824	18230841	PCA YR #6 Gross # Contra	3,776,583.63			57	-		-		-
825	18230851	PCA YR #7 Gross	(220,615.50)			57	-		-		-
826	18230861	PCA YR #7 Gross - Contra	220,615.50			57	-		-		-
827	18230871	PCA YR #8 Gross	3,783,762.00			57	-		-		-
828	18230881	PCA YR #8 Gross - Contra	(3,783,762.00)			57	-		-		-
829	18230891	PCA YR #9 Gross	4,520,441.00			57	-		-		-
830	18230901	White River Conveyance Costs Reimburse	-			57	-		-		-
831	18230921	Virtual Right of Way	-				-		-		-

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5	(826,116.08)										
6	14,605,101										
					ELEC	GAS	Comb		ELECTRIC	GAS	COMBINED
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.		Average Invested Capital			
832	18230941	2001 Rate Case Expenses - Electric	-			57		-	-	-	-
833	18230942	2001 Rate Case Expenses - Gas	-			57		-	-	-	-
834	18230961	WHR Conveyence Costs - Army Corp Reimbursement	-			57		-	-	-	-
835	18230971	White River Land Sales Costs	2,749,643.08	6d		23		-	-	-	-
836	18230981	PCA YR #9 Gross - Contra	(4,520,441.00)			57		-	-	-	-
837	18231001	Freddy-Def Asset Prepaid Exp. -Plant Major Maint.	-					-	-	-	-
838	18231011	Goldendale - Def Asset Prepaid Exp. - Plant Major Maint.	-					-	-	-	-
839	18231021	Sumas - Def Asset Prepaid Expense-Pind Major Maint	-	6l		23		-	-	-	-
840	18231031	Mint Farm Combustion Turbibe Inspec-Pre. Maj. Maint.	-					-	-	-	-
841	18231041	Sumas - 2010 Hot Gas Path Insp. Ppd. Major Maint.	-	6l		23		-	-	-	-
842	18231051	PCA YR#10 Gross	(34,827,817.00)			57		-	-	-	-
843	18231061	PCA YR#10 Gross - Contra	34,827,817.00			57		-	-	-	-
844	18231071	GLD - 2011 Hot Gas Path Ppd Major Maint.	-					-	-	-	-
845	18231081	PCA Yr#11 Gross	(25,644,564.00)			57		-	-	-	-
846	18231091	PCA YR#11 Gross-Contra	25,644,564.00			57		-	-	-	-
847	18231141	PCA YR#12 Gross	(37,820,616.75)			57		-	-	-	-
848	18231151	PCA YR#12 Gross - Contra	37,820,616.75			57		-	-	-	-
849	18231161	PCA YR#13 Gross	40,067,181.38			57		-	-	-	-
850	18231171	PCA YR#13 Gross - Contra	(40,067,181.38)			57		-	-	-	-
851	18231181	PCA YR #14 Gross	10,110,014.75			57		-	-	-	-
852	18231191	PCA YR #14 Gross - Contra	(10,110,014.75)			57		-	-	-	-
853	18231241	Env Rem-White Rvr/Buckley Ph I Head Fut	251,146.72			57		-	-	-	-
854	18231251	Env Rem-White Rvr/Buckley Ph I Headwork	1,287.91			23		-	-	-	-
855	18232221	Env Rem - Buckely Headworks Site Est Fu	198,720.69			57		-	-	-	-
856	18232241	Buckley Headworks Remediation Costs	-					-	-	-	-
857	18232251	Buckley Ph II Burn Pile & Wood Debris E	2,145,060.83					-	-	-	-
858	18232261	Env Rem - Duwamish River Site (Future Cost Est.)	449,095.91			57		-	-	-	-
859	18232271	Env Rem - Duwamish River Site (former G	354,042.85					-	-	-	-
860	18232281	Env Rem - Olympia Svc Capacitor Site	-					-	-	-	-
861	18232291	Env Rem - Bellevue G.O.UST Site Est Fut	-					-	-	-	-
862	18232301	LSR Deposit Def UE-100882	68,955,037.95	6o		23		-	-	-	-
863	18232311	LSR Def Carrying Costs UE-100882	14,572,389.00	6o		23		-	-	-	-
864	18232321	Colstrip 1&2 WeCo Coal Reserve Payment UE-111048	1,874,999.78	6e		23		-	-	-	-
865	18232331	LSR Def Phase 1 UE-111048	765,556.50	6o		23		-	-	-	-
866	18232401	Env Rem - Everett Asarco (Future Cost Est.)	-			57		-	-	-	-
867	18233041	Env Rem - Baker Lake Resort UST (Future Cost Est)	-			57		-	-	-	-
868	18233051	Env Rem - UG Tank -Baker Lodge	-					-	-	-	-
869	18233061	Env Rem - UG Tank -Poulsbo Service Cent	20,000.00					-	-	-	-
870	18233071	Env Rem - UG Tank - Kent Fleet	-					-	-	-	-
871	18233081	Env Rem-Olympia SVC Capacitor Site Futu	-					-	-	-	-
872	18233091	Tenino Service Center - UG Tank - Env	198,092.16					-	-	-	-
873	18233101	Env. Rem. - Bremerton UST Def Site	-					-	-	-	-
874	18233121	Env Rem - UG Tank - Bremerton (Future C	-					-	-	-	-
875	18233131	Env Rem - Factoria UST Def Site	-					-	-	-	-
876	18233141	Env Rem - UG Tank Factoria (Future Cost Est)	-			57		-	-	-	-
877	18233151	Env Rem - Lower Baker Powerhouse Soil R	-					-	-	-	-
878	18233161	Env Rem - Snoqualmie Power Plant Soil R	-					-	-	-	-
879	18233171	Env Rem - Bellingham Boulevard Park MGP	-					-	-	-	-
880	18233181	Env Rem - Lower Baker Powerhouse Soil R	-					-	-	-	-
881	18233191	Env Rem - Snoqualmie Power Plant Soil R	-					-	-	-	-
882	18233201	Env Rem - Bellingham Boulevard Park MGP Site	-					-	-	-	-
883	18235521	Mint Farm Deferral - UE-090704	25,799,227.88	6i		23		-	-	-	-
884	18235531	WHE Deferral - UE090704	-	6k		23		-	-	-	-
885	18236021	White River Relicensing - UE-040641	15,256,064.07	6d		23		-	-	-	-
886	18236022	Env Rem - UG Tank - Estimated Future Co	-			57		-	-	-	-
887	18236031	White River Safety & Regulatory - UE-040641	2,873,005.76	6d		23		-	-	-	-
888	18236041	White River Water Rights - UE-040641	(228,709.77)	6d		23		-	-	-	-
889	18236051	White River Relicensing - UE-040641 - Post Jan 15, 2004	107,024.51	6d		23		-	-	-	-
890	18236061	White River Safety & Regulatory - UE-040641 - Post Jan 15, 2004	1,031,542.85	6d		23		-	-	-	-
891	18236071	White River Water Rights - UE-040641 - Post Jan 15, 2004	671,052.84	6d		23		-	-	-	-
892	18236081	White River - CWA	-			57		-	-	-	-
893	18236091	WHR Land Sales Cost	(100,555.30)	6d		23		-	-	-	-
894	18236101	WHR-Processing Costs-Readying For Sale	3,769,772.47	6d		23		-	-	-	-
895	18236111	White River Surplus Land Sales	(2,066,473.72)	6d		23		-	-	-	-
896	18236612	Env Rem - UG Tank - Crossroads Operating Base	-			57		-	-	-	-
897	18236812	Env Rem - UW Tacoma	-			57		-	-	-	-
898	18237112	Env Rem - Swarr Station	280,448.89			57		-	-	-	-
899	18237122	Env Rem - South Seattle GS	169,602.13			57		-	-	-	-
900	18237132	Env Rem - North Tacoma Gate Station	133,750.43			57		-	-	-	-
901	18237142	Env Rem - North Seattle Gate Station	53,995.63			57		-	-	-	-
902	18237152	Env Rem - Covington Gate Station	67,987.45			57		-	-	-	-
903	18238001	2004 Rate Case Costs - Electric	-			57		-	-	-	-
904	18238002	2004 Rate Case Costs - Gas	-			57		-	-	-	-
905	18238003	2004 Rate Case Costs - Common	-			57		-	-	-	-
906	18238011	Power Cost Only Ratecase Proceeding Costs	-					-	-	-	-
907	18238021	Contra Power Cost Only Ratecase Proceeding Costs	-					-	-	-	-
908	18238031	Schedule 140 Prior Year Electric	10,228,552.12			23		-	-	-	-
909	18238032	Schedule 140 Prior Year Gas	3,781,690.70			35		-	-	-	-
910	18238041	Schedule 140 Current Year Electric	21,811,126.33			23		-	-	-	-
911	18238042	Schedule 140 Current Year Gas	7,331,839.96			35		-	-	-	-
912	18238141	Elec Residential Decoupling Revenue Undercollected	23,955,040.44			23		-	-	-	-
913	18238142	Gas Residential Decoupling Revenue Undercollected	56,723,957.90			35		-	-	-	-
914	18238151	Elec Non-Residential Decoupling Revenue Undercollected	7,881,816.65			23		-	-	-	-
915	18238152	Gas Non-Residential Decoupling Revenue Undercollected	11,142,703.62			35		-	-	-	-
916	18238161	Int. on Elec Residential Decoupl Rev Undercollected	721,870.10			23		-	-	-	-
917	18238162	Int. on Gas Residential Decoupl Rev Undercollected	1,543,378.06			35		-	-	-	-
918	18238171	Int. on Elec Non-Residential Decoupl Rev Undercollected	289,581.61			23		-	-	-	-
919	18238172	Int. on Gas Non-Residential Decoupl Rev Undercollected	392,067.17			35		-	-	-	-
920	18238181	Electric Schedule 26 Decoupling Revenue Undercollected	795,237.87			23		-	-	-	-
921	18238191	Electric Schedule 31 Decoupling Revenue Undercollected	1,504,847.78			23		-	-	-	-

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5				(826,116.08)							
6				14,605,101	ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.	Average Invested Capital				
922	18238201	Electric - Incurred EES Costs , But not Paid	203,333.33			57	-	-	-	-	-
923	18238202	Gas - Incurred EES Costs, but not Paid	-			57	-	-	-	-	-
924	18238211	Interest on Elec Schedule 26 Decoupling	31,344.47			23	-	-	-	-	-
925	18238221	Interest on Elec Schedule 31 Decoupling	65,749.96			23	-	-	-	-	-
926	18238232	Non-Residential Decoupling Rev Sch 85&87	-			35	-	-	-	-	-
927	18238311	Ferndale Reg Asset UE-130617	16,198,179.76	6f		23	-	-	-	-	-
928	18238321	Baker Reg Asset UE-130617	1,739,485.90	6b		23	-	-	-	-	-
929	18238331	Snoqualmie Reg Asset UE-130617	6,830,645.72	6a		23	-	-	-	-	-
930	18239001	Low Income Grants - Electric	107,829,249.97				-	-	-	-	-
931	18239002	Low Income Grants - Gas	33,457,621.37				-	-	-	-	-
932	18239011	PSE Low Income Program Costs - Electric	3,347,785.65				-	-	-	-	-
933	18239012	PSE Low Income Program Costs - Gas	1,309,019.44				-	-	-	-	-
934	18239013	PSE Low Income Program Costs - Common	-				-	-	-	-	-
935	18239021	Low Income Agency Admin Fees - Electric	24,750,647.78				-	-	-	-	-
936	18239022	Low Income Agency Admin Fees - Gas	9,366,291.55				-	-	-	-	-
937	18239023	Low Income Agency Admin Fees - Common	-				-	-	-	-	-
938	18239031	Contra Low Income Program - Electric	(135,915,966.11)				-	-	-	-	-
939	18239032	Contra Low Income Program - Gas	(44,129,026.59)				-	-	-	-	-
940	18239041	Conservation & Renewable Discourt Progr	-				-	-	-	-	-
941	18239043	Reg Asset - Credit Card Fee Deferral	4,959.47			23	-	-	-	-	-
942	18239051	BPA Reimbursement of C&R Costs - Electr	-				-	-	-	-	-
943	18239061	PCA Customer Portion - Interest	920,042.79			23	-	-	-	-	-
944	18239071	Electric Conservation Incentive	-			57	-	-	-	-	-
945	18239081	Sch 142 Elec Residential to Recover fro	4,255,217.24			23	-	-	-	-	-
946	18239082	Sch 142 Gas Residential to Recover from	11,491,693.18			35	-	-	-	-	-
947	18239091	Sch 142 Elec Non-Residential to Recover	2,160,569.90			23	-	-	-	-	-
948	18239092	Sch 142 Gas Non-Residential to Recover	5,307,130.07			35	-	-	-	-	-
949	18239101	Sch 142 Elec Schedule 26 to Recover fro	246,737.06			23	-	-	-	-	-
950	18239111	Blocked-Sch142 ElecSched 31 to RecovfrC	432,080.20			23	-	-	-	-	-
951	18239121	PCA YR #15 Gross	(3,270,965.17)			57	-	-	-	-	-
952	18239131	PCA YR #15 Gross - Contra	3,270,965.17			57	-	-	-	-	-
953	18300111	Elec-White River Tunnel Inspection	-			60	-	-	-	-	-
954	18300121	Elec-Update Seismic Analysis for Baker	-			60	-	-	-	-	-
955	18300131	Murden Cove Battery Storage Investigation	-			60	-	-	-	-	-
956	18400013	Land Transportation Clearing	(68,647.39)				-	-	-	-	-
957	18400123	Employee Related Taxes Clearing	(72,051.64)				-	-	-	-	-
958	18400143	Employee Benefits Clearing	(183,394.64)				-	-	-	-	-
959	18400153	Accounts Payable Suspense	-				-	-	-	-	-
960	18400223	Master Card Central Billing - Clearing	-				-	-	-	-	-
961	18400433	CLX Suspense Transactions	-				-	-	-	-	-
962	18400453	CLX Elec City Tax Clearing Account	-				-	-	-	-	-
963	18400483	Employee Incentive Plan Clearing	(121,199.55)				-	-	-	-	-
964	18400503	Returned Check charge-Clearing	-				-	-	-	-	-
965	18400513	Bill Initiation charge-Clearing	-				-	-	-	-	-
966	18400613	CLX Conversion Damage Claim Clearing -	-				-	-	-	-	-
967	18400703	CLX Other Miscellaneous Credits	-				-	-	-	-	-
968	18400713	Jackson Prairie's 1/3 PSE COR/Salvage	-				-	-	-	-	-
969	18400813	CLX Gas City Tax Clearing Account	-				-	-	-	-	-
970	18400853	CLX Sched 120-G Clearing Account - gas	-				-	-	-	-	-
971	18400873	CLX Schedule 95-A Clearing Account	-				-	-	-	-	-
972	18400883	CLX Sched 132-G Clearing ACDt - Gas	-				-	-	-	-	-
973	18400893	CLX Sched 132-E Clearing ACDt - Electri	-				-	-	-	-	-
974	18400903	CLX - Centralia Cr Sced 104 Clearing	-				-	-	-	-	-
975	18400973	CLX Schedule 94 Clearing Account	-				-	-	-	-	-
976	18400983	CLX Schedule 120-E Clearing Account	-				-	-	-	-	-
977	18401013	CLX Balance Transfer	-				-	-	-	-	-
978	18401023	CLX Bank Credit Adjustments	-				-	-	-	-	-
979	18401033	Credit Balance Refund Clearing	-				-	-	-	-	-
980	18401043	CLX-Guarantee Transfer Clearing	-				-	-	-	-	-
981	18401053	CLX-Auto Cash Back Debit Clearing	-				-	-	-	-	-
982	18401063	CLX - Account Credit Adj for Rule 7	-				-	-	-	-	-
983	18401093	Clearing Account Plant Ledger- Power PI	-				-	-	-	-	-
984	18401103	Clearing-Phone Wireless Billing.	-				-	-	-	-	-
985	18401113	Clearing - BLC Vehicles Capital Lease	-			57	-	-	-	-	-
986	18401123	CLX-Schedule 133 Clearing	-				-	-	-	-	-
987	18401133	CLX-Schedule 137 Rider Clearing-Elec.	-				-	-	-	-	-
988	18401143	Mail Return Residential	-				-	-	-	-	-
989	18401173	SCH_91E Clearing	-				-	-	-	-	-
990	18405025	Blocked - Temp aCDt to Fix PP Issue	-				-	-	-	-	-
991	18500003	JO1 Job Orders Temporary Facilities	58,277.69			53	-	-	-	-	-
992	18405103	Conversion - Electric Customer A/R	-				-	-	-	-	-
993	18405113	Conversion -Gas Customer A/R	-				-	-	-	-	-
994	18405153	Conversion - Damage Claims	-				-	-	-	-	-
995	18405163	Conversion - Treble Damages Claims A/R	-				-	-	-	-	-
996	18405173	Conversion- Account Trans Credit	-				-	-	-	-	-
997	18405183	Conversion - Budget Plan	-				-	-	-	-	-
998	18405193	Conversion - Pledge Credits	-				-	-	-	-	-
999	18405203	Conversion - Customer Deposits	-				-	-	-	-	-
1000	18600001	Misc Dfdr DRs - Snoq Fixed UE-130559	-	6a		23	-	-	-	-	-
1001	18600003	\$200M 2 year floating rate note issuanc	-			11	-	-	-	-	-
1002	18600011	OWIP - Electric - Non-Temp Facility & Damage	408.43			53	-	-	-	-	-
1003	18600013	JO2 Job Orders Non-Temp Facilities	1,079,549.52			53	-	-	-	-	-
1004	18600021	Upper Baker Structure Fire- Interim Mit	-			53	-	-	-	-	-
1005	18600031	CLX Cashier Shortage Blocked	-			53	-	-	-	-	-
1006	18600053	ZCLM Damage Claim Orders	4,637,543.51				-	-	-	-	-
1007	18600063	Cashiers Shortages - Misc Def Debits	-			57	-	-	-	-	-
1008	18600073	Intang FAS87 Pension Asset - Misc Def Debits	-			57	-	-	-	-	-
1009	18600082	Env Rem - Lake Union Legal Costs	-			57	-	-	-	-	-
1010	18600083	Prepd Pens Cost Excess Contrib - Misc Def Deb	-			57	-	-	-	-	-
1011	18600091	Generating Plant Expenses	7,910.73			57	-	-	-	-	-

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5				(826,116.08)							
6				14,605,101							
					ELEC	GAS	Comb		ELECTRIC	GAS	COMBINED
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.			Average Invested Capital		
1012	18600101	Unamortized AFUCE Gross Up (2/97-12/02)	-			57			-	-	-
1013	18600121	Wind Resource Acquisition	-			57			-	-	-
1014	18600122	Gas - Misc Def Debits	(612.34)			57			-	-	-
1015	18600123	Cashiers Shortages - CLX	542.65			57			-	-	-
1016	18600131	All Source Resource Acquisition	-			57			-	-	-
1017	18600141	PTC Credits (Sch 95a)	-			57			-	-	-
1018	18600143	Unbilled Accumulated Costs	24,024.32			53			-	-	-
1019	18600151	PTC Credits (Sch 95a) Contra	-			57			-	-	-
1020	18600161	Advance Pmt Montana Firm Contract - Misc Def	-						-	-	-
1021	18600193	2004 Credit Facility	-			11			-	-	-
1022	18600203	Def Debits - Misc Def Debits	12,455.72			57			-	-	-
1023	18600213	2005 - ShelfReg	-			11			-	-	-
1024	18600283	2006 - Shelf Registration	-			11			-	-	-
1025	18600291	Redmond Ridge Soil Mgmt Agmt	12,711.87						-	-	-
1026	18600293	Real Estate Reimbursable Projects	93,139.04			57			-	-	-
1027	18600301	PGA FAS 157 Net Credit Reserve	-			57			-	-	-
1028	18600311	Misc Dfrd Debits - LSR Ph.1 Fixed Costs UE-111048	-	6o		23			-	-	-
1029	18600321	Residential Exchange - Misc Deferred De	-			57			-	-	-
1030	18600323	2002 Universal Shelf	-			11			-	-	-
1031	18600331	Misc. Dfrd Debits- LSR Phase 1 Var. Costs UE-111048	-	6o		23			-	-	-
1032	18600341	Whitehorn Turbine Repair	-			57			-	-	-
1033	18600342	Municipal Tax Assessment - Gas	-			57			-	-	-
1034	18600343	2009 - Shelf Registration	-			11			-	-	-
1035	18600351	Misc Deferred Debits - MNT Fixed Costs UE-082128	-	6i		23			-	-	-
1036	18600353	2010 Shelf Registration	-			11			-	-	-
1037	18600361	Misc Deferred Debits - MNT Var Costs UE-082128	-	6i		23			-	-	-
1038	18600363	2011 PSE Universal Shelf Registration	-			11			-	-	-
1039	18600371	MNT Return on RB & CD on Fixed Deferral UE-082128	-	6i		23			-	-	-
1040	18600373	\$350M Hedging Credit Facility PSE 2013	-			11			-	-	-
1041	18600381	Misc Def Debits - MNT Carry Costs Var UE-082128	-			57			-	-	-
1042	18600383	\$650M Liquidity Credit Facility PSE 2013	-			11			-	-	-
1043	18600391	LSR Ph. 1 RB Return on Fixed Def. UE-111048	-	6o		23			-	-	-
1044	18600393	Deferred Debits - CFS Parts Warranty Re	-			57			-	-	-
1045	18600401	Bellingham Tax Assessment - Misc. Deferred Debits	-			57			-	-	-
1046	18600403	IBNR for Workers Comp	1,473,520.70						-	-	-
1047	18600411	Municipal Tax Assessment - Electric	-			57			-	-	-
1048	18600413	2013 Pollution Control Bonds	-			11			-	-	-
1049	18600441	Real Estate Brokerage Fee	-						-	-	-
1050	18600451	Snoqualmie RB Deferred Return UE-130559	-	6a		23			-	-	-
1051	18600461	Snoqualmie Variable Deferral UE-130559	-	6a		23			-	-	-
1052	18600473	SFAS 132 Supplemental Death Intangible	-			57			-	-	-
1053	18600511	PCA FAS 133 Derivative	-			57			-	-	-
1054	18600512	PGA Unrealized Loss	43,716,728.42			57			-	-	-
1055	18600531	Misc Def. Debits - Ferndale Fixed UE-121843	-	6f		23			-	-	-
1056	18600541	Sumas - Def Asset Prepaid Expense-Plnd Major Maint	-	6l		23			-	-	-
1057	18600542	PGA FAS 157 Liability Reserve	-			57			-	-	-
1058	18600551	Colstrip # & 4 Deferred Asset-Prepaid Lime	-						-	-	-
1059	18600561	SFAS 71 - Snoqualmie License Expenses	8,018,747.79			57			-	-	-
1060	18600571	SFAS 71 - Baker License Expenses	62,187,342.81			57			-	-	-
1061	18600573	Operating Leases Obligation	7,152,976.63			56			-	-	-
1062	18600581	BPA Trans. Dep. - LSR -100882	-	6o		23			-	-	-
1063	18600591	Return on LSR BPA Transm. Deposit	-	6o		23			-	-	-
1064	18600601	Limited Use Permit PSPL RR ROW	-			57			-	-	-
1065	18600602	Deferred Debits - Gas- Reimbursement	-			57			-	-	-
1066	18600611	Misc. Def. Debits- WHE Fixed Costs UE-090704	-	6k		23			-	-	-
1067	18600613	2005 A/R Securitization	-			5			-	-	-
1068	18600621	Misc. Def. Debits- WHE Variable Def. Costs UE-090704	-	6k		23			-	-	-
1069	18600631	Misc. Def. Debits- WHE Eq. Res. Fixed Def. UE-090704	-	6k		23			-	-	-
1070	18600633	PSE Capital Credit Agreement	-			11			-	-	-
1071	18600641	Misc. Def. Debits- WHE Carry Costs Fixed Def. UE-090704	-			57			-	-	-
1072	18600643	PSE Operating Credit Agreement	-			11			-	-	-
1073	18600651	Contra. Rtm. On LSR BPA Trans. Deposit	-			57			-	-	-
1074	18600653	PSE Hedging Credit Agreement	-			11			-	-	-
1075	18600661	Tenaska Underrecovery Reg Asset	-			23			-	-	-
1076	18600663	Hybrid Security 2007	-			5			-	-	-
1077	18600671	Ferndale RB Deferral Return UE-121843	-	6f		23			-	-	-
1078	18600681	Misc. Def. Debits- WHE Carry Costs Variable Def. UE-090704	-			57			-	-	-
1079	18600691	Ferndale Var Deferral UE-121843	-	6f		23			-	-	-
1080	18600701	White River Conveyance Costs	-			57			-	-	-
1081	18600703	APB-25 Restricted Stock Grant	-			11			-	-	-
1082	18600711	WHR Conveyance Costs-CWA Reimbursements	-			57			-	-	-
1083	18600713	November 2005 Equity Issuance	-			4			-	-	-
1084	18600721	WHR Conveyance Costs-Army Corp Reimburs	-			57			-	-	-
1085	18600731	CWA Processing Cost	-			57			-	-	-
1086	18600741	WHR Conveyance Costs-CWA Reimbursements	-			57			-	-	-
1087	18600751	Prepmt - Chelan PUD - RR Working Capital Charge	2,440,232.72						-	-	-
1088	18600761	Prepmt - Chelan PUD - RR Coverage Fund Charge	1,041,082.07						-	-	-
1089	18600771	Prepmt - Chelan PUD - RI Working Capital Charge	2,519,200.49						-	-	-
1090	18600781	Prepmt - Chelan PUD - RI Coverage Fund Charge	1,329,821.40						-	-	-
1091	18600791	Ferndale Var Def Market Offset UE-121843	-	6f		23			-	-	-
1092	18600801	Misc Dfrd DRs - Baker Fixed UE-131387	-	6b		23			-	-	-
1093	18600811	Baker Rb Deferred Return UE-131387	-	6b		23			-	-	-
1094	18600821	Baker Variable Deferral UE-131387	-	6b		23			-	-	-
1095	18600813	PSE New Credit Agreement - 364 days	-			11			-	-	-
1096	18600823	PSE A/R Securitization - 3 years Facili	-			11			-	-	-
1097	18600831	Freddy-Def Asset Prepaid Exp. -Plant Major Maint.	-	6l		23			-	-	-
1098	18600841	Goldendale - Def Asset Prepaid Exp. - Plant Major Maint.	-	6l		23			-	-	-
1099	18600851	California ISO/PX Receivables	-			56			-	-	-
1100	18600901	\$250m debt issuance 1/7/2009	-			5			-	-	-
1101	18600913	6.75% Senior Notes due 1/15/2016	-			5			-	-	-
1102	18600923	\$250 Million 4.434% Sr. Notes due 2041	2,443.52			5			2,444	2,444	2,444
1103	18600933	\$45 Million 4.70% Sr. Notes due 2051	-			5			-	-	-
1104	18600941	Vernell Office Building Direct Leasing	29,998.40						-	-	-

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
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4											
5				(826,116.08)							
6				14,605,101							
					ELEC	GAS	Comb				
					Rate Base	Rate Base	W/C Line				
					Line No.	Line No.	No.				
7	Account	Account Description	AMA (September 16)						ELECTRIC	GAS	COMBINED
									Average Invested Capital		
1105	18600943	PSE 4th Flr Sublease Direct Leasing Cos	304,110.41								
1106	18600953	1900-Restructuree maturing \$250mm credi	-				11				
1107	18600983	1900-2004 Shelf Registration	-				11				
1108	18600993	5.197% Senior Notes Due 10/01/15	-				5				
1109	18601003	June 2006 \$250M 30 Year Notes Issuance	-				5				
1110	18601013	Redmond West Direct Leasing Cost	106,696.69								
1111	18601021	MTF 2013 Hot Gas Path Inspection	141,049.10								
1112	18601033	6.274% Senior Notes Due 3/15/2037	-				5				
1113	18601051	FIN 48 Capitalized Overheads - Electric	-				57				
1114	18601052	FIN 48 Capitalized Overheads - Gas	-				57				
1115	18601113	5.757% Senior Notes Due 10/01/39	-				5				
1116	18601123	March 2010 Bond Issue	-				5				
1117	18601133	PSE Summer 2010 Bonds	-				5				
1118	18601143	2011 March Senior Notes	-				5				
1119	18601153	2013 \$650M Credit Facility	-				5				
1120	18601173	2014 PSE Universal Shelf Registration	80,437.97				5	80,438	80,438	80,438	
1121	18601502	Deferred Debit - Carbon Offset Program	154,210.10				23	-	-	-	
1122	18602231	WSU ARRA Weatherization - Electric	345.78				57	-	-	-	
1123	18602232	WSU ARRA Weatherization - Gas	-				57	-	-	-	
1124	18603003	Workers Comp IBNR recoveries	1,490,180.83								
1125	18603011	GLD Steam Turbine Major Inspection 2014	1,789,510.57								
1126	18603013	\$425MM 4.30% Sr Notes 2045 Issuance Expense	1,104.48				5	1,104	1,104	1,104	
1127	18603021	FRA Unit#2 Combustion Inspection 2014-L	5,709,947.23								
1128	18603031	MTF ST Full-Scale Inspection 2014	1,567,034.37								
1129	18603041	FRE U2 Hot Gas Path Inspection 2014-LT	853,369.09								
1130	18603051	Goldendale 2014 Combustion Inspection Maint-LT	234,437.46								
1131	18603061	FERN Steam Turbine Major Inspection 201	2,645,460.61								
1132	18603071	ENC Unit#1 Major Inspection 2015-LT	-								
1133	18603072	Prepaid Gas Options-LT	318,809.64								
1134	18603081	Colstrip 1&2 Misc Deferred Debits-LT	10,000.00								
1135	18603091	Colstrip 3&4 Misc Deferred Debits-LT	12,500.00								
1136	18605001	BoFuels Sch 91 Var Def UE-140012	-				23	-	-	-	
1137	18605011	Colstrip 3&4 2014 Overhaul Costs	2,336,374.49								
1138	18605021	Colstrip 1&2 Major Maintenance UE141141	4,271,556.04								
1139	18605031	MNT 2015 Combustion Inspection	993,527.24								
1140	18605041	En Unit #1 Major Inspection 2015	2,969,829.50								
1141	18605051	ENC Unit#2 Major Inspection 2016-LT	1,113,268.71								
1142	18605061	Goldendale 2016 Major Inspection - LT	496,262.23								
1143	18605071	WHH Unit 2 Compressor Rebuild	482,231.91								
1144	18608001	Env Rem - Lower Baker Power Plant Site	421,471.12								
1145	18608002	Env. Rem - Downtowner Property	513,468.19				57				
1146	18608011	Env Rem - Lower Baker Power Plant Site- Future Costs	344,122.77				57				
1147	18608012	Env Rem - Downtowner Property (Future Costs)	117,011.79				57				
1148	18608021	Env Rem - Snoqualmie Hydro Generation	2,254,508.17								
1149	18608022	Env Rem - Estimated Future Costs Misc Gas Sit	-				57				
1150	18608031	Env Rem - Snoqualmie Hydro Generation	50,000.00								
1151	18608041	Env Rem - Bellingham Manufactured Gas Site	1,835,829.20								
1152	18608051	Env Rem - Bellingham Mfd Gas Site (Future Cost Est	2,888,713.72				57				
1153	18608061	Env Rem - Crystal Mountain Diesel Spill Site	-								
1154	18608062	Env Rem - Gas Historical Actual Ins Recoverie	(50,267,724.64)				57				
1155	18608071	Env Rem - Puyallup Service Center Site	-								
1156	18608081	Env Rem - Electron Flume Site	659,654.59								
1157	18608091	Env Rem - Floyd Equipment Company Site	-								
1158	18608101	Env Rem - Puyallup Svc Center Site-Future Cost Est	-								
1159	18608112	Env Rem - Tacoma Tide Flats Remediation Costs	38,953,752.94				57				
1160	18608111	Env Rem - Electric Flume (Future Cost Est)	250,000.00				57				
1161	18608121	Env Rem - Everett Trolley	-								
1162	18608131	Env Rem - Crystal Mountain Future Cost Estimate	-								
1163	18608141	Env Rem - Talbot Hill Substation and Switchyard	224,879.76								
1164	18608142	Env Rem - Tacoma Tide Flats Legal Costs	-				57				
1165	18608151	Env Rem - Talbot Hill Subs & Switchyard -Fut Cost Est.	75,000.00				57				
1166	18608152	Env Rem - Tac Tide Flts Historical Internal C	-				57				
1167	18608161	Env Rem - Everett Asacro (Future Cost Est.)	-				57				
1168	18608171	Env. Rem -Everett Asarco Site	212,588.68								
1169	18608181	Env. Rem - Sammamish Substation (Future Cost Est.)	50,000.00				57				
1170	18608191	Env. Rem - Sammamish Substation	400,495.47								
1171	18608201	Env. Rem. -Pt Robinson Cbl Station (Future Cost Est)	-				57				
1172	18608211	Env. Rem. -Pt. Robinson cable station	111,880.23								
1173	18608212	Env Rem - Everett Remediation Costs	1,467,246.25				57				
1174	18608221	Env-Rem-City of Olympia vs. PSE (Future Cost Est.)	113,235.73				57				
1175	18608231	Env Rem-City Of Olympia vs. PSE (Plum St Substation)	281,599.68								
1176	18608241	Env-Rem-Whitehorn UST (Future Cost Est.)	95,855.05				57				
1177	18608242	Env Rem - Everett Legal Costs	-				57				
1178	18608251	Env Rem-Whitehorn UST	695.75								
1179	18608312	Env Rem - Chehalis Remediation Costs	3,959,360.22				57				
1180	18608412	Env Rem - Gas Works Remediation Costs	2,651,381.74				57				
1181	18608442	Env Rem - Gas Works Legal Costs	-				57				
1182	18608452	Env Rem - Gas Works Historical Internal Costs	-				57				
1183	18608512	Env Rem - WSDOT Federal/State Remediat	-				57				
1184	18608542	Env Rem - WSDOT Fedl/State Legal Costs	-				57				
1185	18608612	Env Rem - WSDOT Upland Remediation Costs	779,999.39				57				
1186	18608642	Env Rem - WSDOT Fedl/State Legal Costs	-				57				
1187	18608712	Env Rem - WSDOT Thea Foss Remediation Costs	5,358,667.59				57				
1188	18608722	BLOCKED-Thea Foss Recovery	7,711.72				57				
1189	18608742	Env Rem - WSDOT Thea Foss Legal Costs	-				57				
1190	18608752	Env Rem - Verbeek Properties Remediation Costs	935,530.00								
1191	18608762	Env Rem - Verbeek Properties Legal Costs	-								
1192	18608772	Thea Foss Waterway (WADOT Settlement)	(3,488,999.10)				57				
1193	18608782	Everett Washington (WADOT Settlement)	(801,550.75)				57				
1194	18608792	Olympia Columbia Street MGP (WADOT Sett	(160,310.15)				57				
1195	18608812	Env Rem - Tulalip Remediation Costs	-				57				
1196	18608912	Env Rem - System Oil Insur Lit Legal Co	-				57				
1197	18608941	Env Rem - Onmnibus Insur Lit Legal Cost	-				57				

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4											
5				(826,116.08)							
6				14,605,101							
					ELEC	GAS	Comb		ELECTRIC	GAS	COMBINED
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.			Average Invested Capital		
1198	18608942	Env Rem - Omnibus Insur Lit Legal Cost	-			57			-	-	-
1199	18608951	Insurance Recovery-Electric	-			57			-	-	-
1200	18609112	Env Rem - 5th & Jackson Remediation Costs	-			57			-	-	-
1201	18609122	Env Rem - 5th & Jackson Remedia Reimbur	-			57			-	-	-
1202	18609132	5th & Jackson Legal Costs	-			57			-	-	-
1203	18609142	5th & Jackson Indemnity	-			57			-	-	-
1204	18609212	Env Rem - Mercer Street Remediation Costs	-			57			-	-	-
1205	18609312	Env Rem - Quendall Terminal Remediation	12,405,154.71			57			-	-	-
1206	18609422	Env. Rem - Gas Works Park (Future Cost Est.)	21,800,608.92			57			-	-	-
1207	18609432	Env Rem-Post Nov 2012 Gas Works Park -	6,252,278.44			57			-	-	-
1208	18609512	Env Rem-Quendall Terminal - Remediation	79,127.54			57			-	-	-
1209	18609522	Env Rem - Quendall Terminal Legal Costs	-			57			-	-	-
1210	18609532	Env Rem - Bay Station (Elliot Ave) MGP	241,783.75			57			-	-	-
1211	18609542	Env Rem - Olympia (Columbia Street) MGP	1,259,128.30			57			-	-	-
1212	18609552	Env Rem - Bay Station (Elliot Ave) MGP Legal Costs	-			57			-	-	-
1213	18609562	Env Rem-Olympia (Columbia Street) MGP L	-			57			-	-	-
1214	18609572	Env Rem - Tacoma Gas Company (Future Co	626,906.04			57			-	-	-
1215	18609582	Env Rem - Thea Foss Waterway (Future Co	555,757.71			57			-	-	-
1216	18609592	Env Rem - Everett, Washington (Future C	3,300,715.58			57			-	-	-
1217	18609602	Env Rem - Chehalis, Washington (Future	235,368.90			57			-	-	-
1218	18609612	Env Rem - Gas Works Park (Future Cost E	-			57			-	-	-
1219	18609622	Env Rem - Quendall Terminals (Future Co	1,280,023.91			57			-	-	-
1220	18609632	Env Rem - Lake Union Sediment (Future C	-			57			-	-	-
1221	18609642	Env Rem - Tacoma Tar Pits (Future Cost	3,906,530.90			57			-	-	-
1222	18609652	Env Rem - Bay Station (Future Cost Est)	2,041,050.46			57			-	-	-
1223	18609662	Env Rem-Olympia (Columbia St) MGP(Futur	497,745.15			57			-	-	-
1224	18609672	Env Rem - Verbeek Autowrecking (Future	200,000.00			57			-	-	-
1225	18609682	Env Rem - Swarr Station (Future Cost Est.)	139,591.67			57			-	-	-
1226	18609692	Env Rem - North Operating Base (Future Cost Est.)	100,000.00			57			-	-	-
1227	18609801	Article 502 - Forest Habitat Capital Fund	163,594.35						-	-	-
1228	18609821	Article 503 - Elk Habitat Capital Fund	817,114.64						-	-	-
1229	18609841	Article 504 - Wetland Habitat Capital Fund	1,449,799.03						-	-	-
1230	18609861	Article 505 - Aquatic Riparian Habitat Capital Fund	1,383,175.54						-	-	-
1231	18609881	Baker License Capital LT Liability	-						-	-	-
1232	18630031	WUTC-AFUDC	213,058.19			57			-	-	-
1233	18700001	Electric - Def Losses fr Disposition of Utili	-						-	-	-
1234	18700002	Def Losses fr Disposition of Utility Pl	-						-	-	-
1235	18700003	Def Losses fr Disposition of Utility Pl	40,097.34						-	-	-
1236	18700011	Def Loss Disp Plt. - Electric	-						-	-	-
1237	18700012	Def Loss Disp Plt. - Gas	-						-	-	-
1238	18700021	Deferred Losses post 12/31/05 Property	-						-	-	-
1239	18700022	Deferred Losses post 12/31/05 Property	-						-	-	-
1240	18700031	Deferred Losses post 5/31/08 Property Sales - Electric	-						-	-	-
1241	18700032	Deferred Losses post 5/31/08 Property Sales - Gas	316,253.37						-	-	-
1242	18700041	Deferred Losses post 10/31/09 Property Sales - Electric	324,977.65						-	-	-
1243	18700052	Gas Def Property Losses UG-090705	-						-	-	-
1244	18700061	Electric Def Property Losses UE-090704	-						-	-	-
1245	18700062	Gas Def Property Losses UG-111049	(16,451.13)						-	-	-
1246	18700071	Electric Def Property Losses UE-111048	(121,143.45)						-	-	-
1247	18800031	UW Research Agreement	-						-	-	-
1248	18900013	Unamort Loss on Reacquired Debt - 1995	11,486.00			12		11,486		11,486	11,486
1249	18900083	8-7/8% Series 10/1/06 - Unam Loss Reacq Debt	-			12		-		-	-
1250	18900153	8.25% Series 4/1/96 - Unam Loss Reacq Debt	-			12		-		-	-
1251	18900173	9-5/8% Series 9/15/94 - Unam Loss Reacq Debt	1,322,894.62			12		1,322,895	1,322,895	1,322,895	1,322,895
1252	18900183	\$200M VRN - Amort of Debt Retirement	327,491.85			12		327,492	327,492	327,492	327,492
1253	18900193	8.231% Trust Preferred Notes - Amort of	2,566,146.16			12		2,566,146	2,566,146	2,566,146	2,566,146
1254	18900203	Call Prem & Exp for redemp \$150MM 5.197	2,395,035.06			12		2,395,035	2,395,035	2,395,035	2,395,035
1255	18900213	Call Prem & Exp for redemp \$250MM 6.75%	9,213,240.66			12		9,213,241	9,213,241	9,213,241	9,213,241
1256	18900223	9.375% PEI Bonds 2017 - Unam Loss Reacq Debt	-			12		-		-	-
1257	18900243	9.14% Med Term Notes Due 06/15/18- Unam Loss	7,871.96			12		7,872	7,872	7,872	7,872
1258	18900253	7.05% PCB Series 1991A-Unamort Loss on	678,416.59			12		678,417	678,417	678,417	678,417
1259	18900263	7.25% PCB Series 1991B-Unamort Loss on	515,540.58			12		515,541	515,541	515,541	515,541
1260	18900273	6.8% PCB Series 1992-Unamort Loss on Re	1,578,562.36			12		1,578,562	1,578,562	1,578,562	1,578,562
1261	18900283	5.875% PCB Series 1993-Unamort Loss on	481,776.15			12		481,776	481,776	481,776	481,776
1262	18900293	8.4%WING MTN SERIES A DUE 1/13/2022 (rd	6,561.39			12		6,561	6,561	6,561	6,561
1263	18900303	8.39%WNG MTN SERIES A DUE 1/13/2022 (rd	15,308.85			12		15,309	15,309	15,309	15,309
1264	18900313	8.4% PP MTN SERIES A DUE 5/7/07 (rdeemd	-			12		-		-	-
1265	18900323	8.25% WNG MTN SERIES A DUE 8/12/22, rde	400,950.14			12		400,950	400,950	400,950	400,950
1266	18900333	8.2% PSPL MTN SERIES B DUE 12/21/12 rde	-			12		-		-	-
1267	18900343	8.59% PSPL MTN SERIE A DUE 4/9/12 rdeem	-			12		-		-	-
1268	18900353	7.19% WNG Series B due 8/18/2023	78,145.17			12		78,145	78,145	78,145	78,145
1269	18900363	Unamort Loss on Reaqu Debt -\$55 Million	-			12		-		-	-
1270	18900373	8.40% Cap Trst - Unamort Reacq Debt	3,989,682.61			12		3,989,683	3,989,683	3,989,683	3,989,683
1271	18900383	8.231% Capital Trust I Pfd Stock Due 6/1/2	222,780.69			12		222,781	222,781	222,781	222,781
1272	18900393	Redemption Costs for 9.57% FMB's	14,251,796.11			12		14,251,796	14,251,796	14,251,796	14,251,796
1273	18900403	2009 PSE Operating Facility Unamortized Costs	116,053.75			12		116,054	116,054	116,054	116,054
1274	18900413	2009 PSE Hedging Facility Unamortized Costs	152,441.00			12		152,441	152,441	152,441	152,441
1275	18900423	2009 PSE CapEx Facility Unamortized Costs	607,622.73			12		607,623	607,623	607,623	607,623
1276	18900433	5.0% PCB Series 2003A Unamort Debt Issue Costs	4,462,004.35			12		4,462,004	4,462,004	4,462,004	4,462,004
1277	18900443	2014 PSE Operating Facility Unamortized Costs	84,548.57			12		84,549	84,549	84,549	84,549
1278	18900451	2014 PSE Hedging Facility Unamortized Costs-62%	28,674.25			12		28,674	28,674	28,674	28,674
1279	18900452	2014 PSE Hedging Facility Unamortized Costs-38%	17,574.50			12		17,575	17,575	17,575	17,575
1280	18900453	2014 PSE Hedging Facility Unamortized Costs	-			12		-		-	-
1281	18900533	5.10% PCB Series 2003B Unamort Debt Issue Costs	754,087.37			12		754,087	754,087	754,087	754,087
1282	19000003	Def FIT Deferred Compensation	2,997,308.41					-		-	-
1283	19000011	Deferred FIT - Tenaska Regulatory Liabi	-			58		-		-	-
1284	19000012	Gas - accum Def Income Taxes	-			10	39	-		-	-
1285	19000013	Def FIT FAS 106 Retirement Benefits	2,806,625.57			58		-		-	-
1286	19000021	Def FIT - White River Water Right	-			22		-		-	-
1287	19000022	Gas - Merchandise - accum Def Income Taxes	-			58		-		-	-
1288	19000023	Deferred Revenue Connex - accum Def Income Tax	-					-		-	-
1289	19000032	DFIT - FAS 133 ST Asset - Gas	13,903,296.41			58		-		-	-
1290	19000033	DFIT - FAS 133 CFH TLOCK ST	-			5		-		-	-
1291	19000041	CIAC after 10/8/76 - accum Def Income Tax	-			23		-		-	-

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2	Puget Sound Energy										
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4											
5				(826,116.08)							
6				14,605,101							
					ELEC	GAS	Comb				
					Rate Base	Rate Base	W/C Line				
7	Account	Account Description	AMA (September 16)	Line No.	Line No.	No.			Average Invested Capital		
1292	19000042	DFIT - FAS 133 LT Asset - Gas	4,336,291.58			58			-	-	-
1293	19000043	DFIT - FAS 133 CFH TLOCK LT	7,895,773.24			5			7,895,773	7,895,773	7,895,773
1294	19000051	CIAC - 1986 Changes - accum Def Income Tax	-	24		22			-	-	-
1295	19000052	DFIT - FAS 133 Asset - PGA	-			58			-	-	-
1296	19000053	FIT - FAS 133 Unrealized Loss Fwd Swap	-			56			-	-	-
1297	19000061	CIAC - 7/1/87 - accum Def Income Tax	-	25		22			-	-	-
1298	19000062	Pipeline Capacity Assignment	-						-	-	-
1299	19000072	FIT on PGA FAS 157 Credit Reserve - ST	-			58			-	-	-
1300	19000073	DFIT - Gain on Sale of Crossroads Building	-						-	-	-
1301	19000081	DFIT - FAS 133 ST Asset - Electric	24,804,694.25			58			-	-	-
1302	19000082	FIT on FAS 157 Liability Reserve - ST G	-			58			-	-	-
1303	19000083	Pension Liability - accum Def Inc Taxes	-			58			-	-	-
1304	19000091	DFIT - FAS 133 LT Asset - Electric	7,692,245.26			58			-	-	-
1305	19000092	FIT on FAS 157 Liability Reserve - LT G	-			58			-	-	-
1306	19000093	Vacation Pay - accum Def Inc Taxes	4,922,040.40						-	-	-
1307	19000103	DFIT - Regence Self INS IBNR	1,063,840.91						-	-	-
1308	19000111	Land Sales - accum Def Inc Taxes	1,079,020.70						-	-	-
1309	19000112	DFIT - Int'l Paper West Coast Capacity Agreement	31,486.43		10	39			-	-	-
1310	19000121	Cabot Gas Contract - accum Def Inc Taxe	-	26a		22			-	-	-
1311	19000121	Land Sales - Gas	-						-	-	-
1312	19000122	DFIT - Land Sales - Gas	(98,439.33)						-	-	-
1313	19000123	SERPS - accum Def Inc Taxes	-						-	-	-
1314	19000131	DFIT - FAS 133 Asset PCA - LT	-			58			-	-	-
1315	19000133	Non-Qual SRP - Officers - accum Def Inc Taxes	14,082,985.08			58			-	-	-
1316	19000141	DFIT Gain on Skagit Sale	-						-	-	-
1317	19000151	DFIT - Westcoast Capacity Assignment - Electric	354,586.77	26b		22			-	-	-
1318	19000153	L-T Incentive Plan - accum Def Inc Taxes	-			58			-	-	-
1319	19000161	Env Clean-Up - accum Def Inc Taxes	-						-	-	-
1320	19000163	DFIT - LTIP Restricted Stock	-			58			-	-	-
1321	19000173	DFIT - Officer Restricted Stock	-			58			-	-	-
1322	19000181	Electric - Env Remediation Costs - accum Def	(1,114,306.12)						-	-	-
1323	19000183	DFIT Commitment Fees	-			58			-	-	-
1324	19000193	DFIT Charitable Contribution Carryforward	143,456.56						-	-	-
1325	19000221	SFAS106 Operating - accum Def Inc Taxes	-						-	-	-
1326	19000231	FIT on FAS 157 Liability Reserve - ST E	-			58			-	-	-
1327	19000233	SFAS106 Non-Operating - accum Def Inc Taxes	-						-	-	-
1328	19000241	FIT on FAS 157 Liability Reserve - LT E	-			58			-	-	-
1329	19000243	SFAS106 Plan Curtail Loss - accum Def Inc Tax	-						-	-	-
1330	19000251	Gain on Disp Of Emiss Allow - ACD Def Inc Tax	11,925.56			22			-	-	-
1331	19000261	Pension Costs - VSRP/ESP - accum Def Inc Taxe	-						-	-	-
1332	19000281	Def FIT - Deferred Compensation	-						-	-	-
1333	19000282	Def FIT - Deferred Compensation	-			39			-	-	-
1334	19000283	Sr Mgmt L-T Incentive Plan - accum Def Inc Ta	2,581,141.17			58			-	-	-
1335	19000293	Non-Integr Merger Costs - accum Def Inc Taxes	-						-	-	-
1336	19000301	IRS Audit 92-94 - accum Def Inc Taxes	-			58			-	-	-
1337	19000303	Def FIT - FAS 123 LTIP	-			58			-	-	-
1338	19000313	Def FIT - Performance Based Compensatio	-			58			-	-	-
1339	19000321	Mark to Market A/R (Sec. 475) - accum Def Inc	-						-	-	-
1340	19000341	Deferred Stock Options (WECO) - accum Def Inc	-						-	-	-
1341	19000361	Gardiner Property Deferred Loss	159,437.00						-	-	-
1342	19000371	Def Tax Colstrip Reclamation Electric	108,298.18						-	-	-
1343	19000381	Def Tax Employee Stock Grants-Electric	-						-	-	-
1344	19000383	Workers Compensation	-						-	-	-
1345	19000393	Deferred FIT - FAS 133 Fwd Swap Short Term	-			5			-	-	-
1346	19000401	Deferred FIT - California ISO	-			58			-	-	-
1347	19000403	Deferred FIT - FAS 133 Fwd Swap Long Term	153,046.85			5			153,047	153,047	153,047
1348	19000411	Deferred FIT - California PX	-						-	-	-
1349	19000413	Deferred FIT - Ramgen Reserve	-			58			-	-	-
1350	19000431	Deferred FIT-Deferred Income (Advance P	-						-	-	-
1351	19000433	NOL Carryforward- LT	-	35a2	11	29			-	-	-
1352	19000441	Deferred FIT - FAS 143 Whitehorn 2 & 3	6,106,257.93	37f		22			-	-	-
1353	19000443	Defrrd Tax Asset - SFAS 158 Qualified P	73,372,747.60			58			-	-	-
1354	19000451	Deferred FIT - Canwest Gas Supply - Ele	-	37d		22			-	-	-
1355	19000453	Defrrd Tax Asset - SFAS 158 SERP	4,647,871.03			58			-	-	-
1356	19000461	Deferred FIT - Sale of GO	-						-	-	-
1357	19000463	Defrrd Tax Asset - SFAS 158 Posttrmnt	(1,051,944.93)			58			-	-	-
1358	19000471	Deferred FIT - Horizon Wind Energy Paym	3,786,068.88						-	-	-
1359	19000473	DFIT - AMT Credit Carryforward	2,562,568.00						-	-	-
1360	19000481	Deferred FIT - FAS 143 ARO Gain/Loss on Settlement	-			58			-	-	-
1361	19000483	NOL C/F Repairs/Retirements	-	35a2	11	29			-	-	-
1362	19000491	DFIT - BPA Transmission Eq Reserve LT	2,041,609.15			58			-	-	-
1363	19000493	DFIT - MT NOL Carryforward	-						-	-	-
1364	19000521	Encogen Activity - Electric	-	32		22			-	-	-
1365	19000531	Deferred FIT AP&T Note Receivable Reser	-						-	-	-
1366	19000541	Deferred FIT Colstrip 1&2 Liability Res	-						-	-	-
1367	19000543	DFIT Summit Purchase Opt Buyout	-						-	-	-
1368	19000551	Def FIT - Production Tax Credit-OLD	1,801,615.75			22			-	-	-
1369	19000552	Def FIT - Bad Debts- Gas	566,498.01						-	-	-
1370	19000553	DFIT Summit Landlord Incentive	198,588.22	37g	10a	28			-	-	-
1371	19000561	Def FIT - Wind Loss Settlement Agreemen	-	37h		22			-	-	-
1372	19000562	Def FIT - Demand Charges	1,511,198.71						-	-	-
1373	19000563	DFIT Staples Loyalty Incentive	0.00						-	-	-
1374	19000571	Def FIT - JP Gas Storage Inventory Rese	-						-	-	-
1375	19000572	Def FIT - JP Storage 263A	256,137.46						-	-	-
1376	19000573	DFIT Bothel Data Ctr. - Ppd Lease Expense	253,089.55	35a	10a	28			-	-	-
1377	19000581	Def FIT - Mint Farm EqOS	2,792,901.07			58			-	-	-
1378	19000582	Def FIT - Non Qual SERP	-						-	-	-
1379	19000592	Def FIT - ARO	3,832,255.28			10			-	-	-
1380	19000591	WHE-Eq Res	-			58			-	-	-
1381	19000601	Def FIT - Production Tax Credit-New	179,406,783.75			22			-	-	-
1382	19000603	DFIT - PTC Non Operating	-			58			-	-	-
1383	19000602	Def FIT - Accrued PTO	-						-	-	-
1384	19000611	DFIT - PTC - Carrying Costs Equity	-			58			-	-	-
1385	19000612	Def FIT - Post Retirement Benefits	-			39			-	-	-

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5				(826,116.08)							
6				14,605,101	ELEC	GAS	Comb		ELECTRIC	GAS	COMBINED
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.			Average Invested Capital		
1386	19000621	Carrying Costs on PTC's	63,824,787.72			22			-	-	-
1387	19000622	Def FIT - Net CIAC	-		9	39			-	-	-
1388	19000631	DFIT RECs Pre 12/09	-			22			-	-	-
1389	19000632	Def FIT - Pension	-			39			-	-	-
1390	19000641	DFIT RECs Post 11/09	94,539.22			22			-	-	-
1391	19000642	Def FIT - Environmental	-			58			-	-	-
1392	19000651	DFIT REC Interest	-			22			-	-	-
1393	19000652	Def FIT - Demand Side Mgmt	-			58			-	-	-
1394	19000661	DFIT REC Low Inc Weatherization	-			58			-	-	-
1395	19000662	Def FIT - Software	-		10	39			-	-	-
1396	19000671	DFIT - PTC Reg Liability	32,765,538.12			22			-	-	-
1397	19000672	Def FIT - Rate Case	-			58			-	-	-
1398	19000682	Def FIT - Bond Amortization	-			39			-	-	-
1399	19000691	DEF FIT - Reserve for Injuries and Damage -Electric	82,432.29						-	-	-
1400	19000692	Def FIT - Reserve for Injuries and Damage - Gas	17,346.88						-	-	-
1401	19000701	DFIT FIN 48 Interest - Electric	-			58			-	-	-
1402	19000702	DFIT FIN 48 Interest - Gas	-			58			-	-	-
1403	19000711	DFIT-BNP Electric	486,103.72	26c		22			-	-	-
1404	19000721	DFIT - Land Sales to PWI	10,869.86						-	-	-
1405	19000731	DFIT-Landis-Gyr AMR Billing Credits-Elec	35,486.60			58			-	-	-
1406	19000732	DFIT-Landis-Gyr AMR Billing Credits-Gas	18,402.55			58			-	-	-
1407	19000741	DFIT - Green Gas Attributes	135,932.04			22			-	-	-
1408	19000751	DFIT Summit Purchase - Electric	1,646,067.15						-	-	-
1409	19000752	DFIT Summit Purchase - Gas	880,495.35						-	-	-
1410	19000761	DFIT-CFH OCI Loss ST	-			58			-	-	-
1411	19000771	DFIT-CFH OCI Loss LT	-			58			-	-	-
1412	19000781	Def FIT - Bad Debts- Electric	2,975,641.58						-	-	-
1413	19000791	DFIT REC Rate Schedule 137	177,150.34			22			-	-	-
1414	19000801	DFIT REC Int on REC Schedule 137	4,956.53			22			-	-	-
1415	19000811	DFIT REC Int on REC Not in Rates	4,736.41			22			-	-	-
1416	19000821	DFIT - Equity Reserve on LSR	96,043.67			58			-	-	-
1417	19000831	DFIT - Equity Reserve on Ferndale - Long Term	678,884.76			58			-	-	-
1418	19000841	DFIT - Int LSR Treasury Grant Sch95A - LT	(536,371.74)			56			-	-	-
1419	19000851	DFIT - Equity Reserve on Snoqualmie OS - LT	787,380.74			58			-	-	-
1420	19000861	DFIT-Equity Reserve on Baker Project-LT	197,981.15			58			-	-	-
1421	19000871	DFIT-Operating Lease Obligation-LT	2,503,541.82			58			-	-	-
1422	19002003	DFIT-DFIT NOL Carryforward-ST	86,592,241.30	35a2	11	29			-	-	-
1423	19003001	DFIT -Involuntary Conversion-LT	-			22			-	-	-
1424	19003011	DFIT- Deferral Snoqualmie Treasury Grant-LT	1,499,309.35	22		25			-	-	-
1425	19003021	DFIT-Int Baker Treasury Grant-LT	434,024.85	22		25			-	-	-
1426	19003031	DFIT-Electric Decoupling GAAP-Unearned Revenue-LT	79,620.56			58			-	-	-
1427	19003032	DFIT-Gas Decoupling GAAP-Unearned Revenue-LT	3,488,776.06			58			-	-	-
1428	19003041	DFIT-Decoupling Electric ROR Over Earning -LT	3,572,832.14			23			-	-	-
1429	19003042	DFIT-Decoupling Gas ROR Over Earning	3,035,091.13			35			-	-	-
1430	19100012	Current Demand Def - Unrec Purch Gas Costs	13,148,882.50			40			-	-	-
1431	19100022	Curr Commodity Def - Unrec Purch Gas Costs	(10,771,168.29)			40			-	-	-
1432	19100132	Interest Curr Comm.- Unrcvd Purch Gas C	(48,197.28)			40			-	-	-
1433	19100142	Interest Curr Demand-Unrcvd Purch Gas C	(279,776.77)			40			-	-	-
1434	19100152	PGA Amort - Demand	3,408,954.30			40			-	-	-
1435	19100162	PGA Amort - Dommod	(16,581,073.76)			40			-	-	-
1436	19100172	PGA Supplemental Amortization - June 09-May-10	-			40			-	-	-
1437	19100182	PGA Cmnty Tracking UG-120812	-			40			-	-	-
1438	TOTAL ASSETS			11,120,825,744.33			1		-	-	-
1439	20100013	Common Stock Issued - PSE \$10 Par	-			2			-	-	-
1440	20100023	Common Stock Issued - PSE 0.01 Par	(859,037.91)			2		(859,038)	(859,038)	(859,038)	
1441	20100150	Common Stock	-			55			-	-	-
1442	20700003	Gas - Premium on Cap Stock - Common	(122,847,945.22)			4		(122,847,945)	(122,847,945)	(122,847,945)	
1443	20700013	Electric - Premium on Cap Stock - Common	(338,395,484.31)			4		(338,395,484)	(338,395,484)	(338,395,484)	
1444	20700023	Premium on Cap Stock - Common Stock	(16,901,820.34)			4		(16,901,820)	(16,901,820)	(16,901,820)	
1445	21000033	4.84% Prfd - Gain on Reacq Cap Stock	-			4		-	-	-	
1446	21100003	Miscellaneous Paid in Capital	(2,803,605,116.47)			4		(2,803,605,116)	(2,803,605,116)	(2,803,605,116)	
1447	21100363	FAS 123R LTIP Equity Awards	-			57		-	-	-	
1448	21100373	FAS 123R ESPP Equity	-			57		-	-	-	
1449	21100383	SFAS 123R Tax Windfall Benefit	(491,575.00)			57		-	-	-	
1450	21100393	FAS 123R LTIP Equity Awards - Performance	-			57		-	-	-	
1451	21100210	APIC	-			55		-	-	-	
1452	21400013	Gas - Common Stock Expense	2,148,854.72			4		2,148,855	2,148,855	2,148,855	
1453	21400023	Gas - Preferred Stock Expense	-			4		-	-	-	
1454	21400033	Electric - Common Stock Expense	4,985,024.68			4		4,985,025	4,985,025	4,985,025	
1455	21400043	7.75% Prfd Stock Expense	-			4		-	-	-	
1456	21500023	Approp RE - Fed Amort Reserve - Baker	(11,437,659.17)			6		(11,437,659)	(11,437,659)	(11,437,659)	
1457	21500033	Approp RE - Fed Amort Reserve - Snoqualmie	(4,399,000.54)			6		(4,399,001)	(4,399,001)	(4,399,001)	
1458	21600000	Unappropriated RE	-			6		-	-	-	
1459	Total Profit/Losrrent Year			-			6		-	-	-
1460	21600003	Unappropriated Retained Earnings	(365,317,165.48)			6		(365,317,165)	(365,317,165)	(365,317,165)	
1461	Total Profit/Lrrent Year			(203,198,975.11)			6	(203,198,975)	(203,198,975)	(203,198,975)	
1462	43700003	Div Declared - Preferred Stock 4.70%	-			6		-	-	-	
1463	43700013	Div Declared - Preferred Stock 4.84%	-			6		-	-	-	
1464	43700023	Div Declared - Preferred Stock 7.75%	-			6		-	-	-	
1465	43700043	Div Declared - Preferred Stock Series II 7.45	-			6		-	-	-	
1466	43800003	Dividends Declared - Common Stock	122,201,292.60			6		122,201,293	122,201,293	122,201,293	
1467	43900003	Adjustments to Retained Earnings	5,848,610.00			56		-	-	-	
1468	21600011	Derivatives in Retained Earnings - Electric	36,733,009.29			56		-	-	-	
1469	21600013	Dividends on Common Stock (Gas History)	77,562,549.52			6		77,562,550	77,562,550	77,562,550	
1470	21600023	Dividends on Preferred Stock (Gas History)	1,755,001.25			6		1,755,001	1,755,001	1,755,001	
1471	21600033	Excess Premium - Preferred Stock	1,471,103.62			6		1,471,104	1,471,104	1,471,104	
1472	21600053	Unappropriated Retained Earnings (Elect Histo	16,359,946.11			6		16,359,946	16,359,946	16,359,946	
1473	21600073	Retained Earnings - Encogen	-			6		-	-	-	
1474	21610013	Puget Western - Retained Earnings	14,753,896.17			6		14,753,896	14,753,896	14,753,896	
1475	21610033	Hydro Energy Dev Corp - Retained Earnings	-			6		-	-	-	
1476	21900003	OCI-FAS133C-15NPNS	-			56		-	-	-	
1477	21900013	OCI-FAS133C-15NPNS Reclass to Earnings	-			56		-	-	-	

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5				(826,116.08)							
6				14,605,101							
					ELEC	GAS	Comb				
					Rate Base	Rate Base	W/C Line				
					Line No.	Line No.	No.				
7	Account	Account Description	AMA (September 16)						Average Invested Capital		
1478	21900023	OCI - Derivative	-				56		-	-	-
1479	21900033	OCI - Derivative Reclas to Earnings	-				56		-	-	-
1480	21900053	FAS 87 - Minimun Pension Liability Adju	-				56		-	-	-
1481	21900063	PCA - OCI FAS 133	-				56		-	-	-
1482	21900073	OCI - FAS 133 Treasury Lock Hedge - CQ	-				56		-	-	-
1483	21900093	OCI - FAS 133 Fwd Swap CQ Marks	-				5		-	-	-
1484	21900103	OCI - Fwd Swap 6/27/2006	(14,391,415.10)				5	(14,391,415)	(14,391,415)	(14,391,415)	
1485	21900113	OCI - Treasury Lock 5-24-05	22,559,352.40				5	22,559,352	22,559,352	22,559,352	
1486	21900123	OCI - Forward Swap Settlement 9-13-06	-				5	-	-	-	
1487	21900133	OCI - Forward Swap 9/13/06	437,276.70				5	437,277	437,277	437,277	
1488	21900143	AOCI - FAS 15 Qualified Pension	209,636,421.71				57	-	-	-	
1489	21900153	AOCI - DFIT Qualified Pension	(73,372,747.60)				57	-	-	-	
1490	21900163	AOCI - FAS 15 SERP	13,279,631.80				57	-	-	-	
1491	21900173	AOCI - DFIT SERP	(4,647,871.09)				57	-	-	-	
1492	21900183	AOCI - FAS 158 Post Retirement	(3,005,555.63)				57	-	-	-	
1493	21900193	AOCI - DFIT Post Retirement	1,051,944.38				57	-	-	-	
1494	21900203	FAS 157 Net Credit Reserve - OCI	-				56	-	-	-	
1495	21900213	OCI-DFIT FAS 133	-				56	-	-	-	
1496	21900223	DFIT - Fwd Swap 09-13-06	(153,046.85)				5	(153,047)	(153,047)	(153,047)	
1497	21900233	DFIT Fwd Swap 6-27-06	5,036,995.29				5	5,036,995	5,036,995	5,036,995	
1498	21900243	DFIT Treasury Lock 5-24	(7,895,773.34)				5	(7,895,773)	(7,895,773)	(7,895,773)	
1499	22100043	\$200M 2 year floating rate note	-				8	-	-	-	
1500	22100063	9.57% FMB Due 09/01/20 - 27th Supplement	-				8	-	-	-	
1501	22100193	6.53% Med Term Notes B - Due 08/18/08	-				8	-	-	-	
1502	22100223	6.83% Med Term Notes B - Due 08/19/13	-				8	-	-	-	
1503	22100243	6.51% Med Term Notes B - Due 08/19/08	-				8	-	-	-	
1504	22100263	6.10% Med Term Notes B - Due 01/15/04	-				8	-	-	-	
1505	22100273	6.07% Med Term Notes B - Due 01/16/04	-				8	-	-	-	
1506	22100283	6.90% Med Term Notes B - Due 10/01/13	-				8	-	-	-	
1507	22100293	6.92% Med Term Notes C - Due 09/12/05	-				8	-	-	-	
1508	22100303	6.92% Med Term Notes C - Due 09/12/05	-				8	-	-	-	
1509	22100313	6.93% Med Term Notes C - Due 09/13/05	-				8	-	-	-	
1510	22100323	7.02% Med Term Notes C - Due 09/11/07	-				8	-	-	-	
1511	22100333	7.04% Med Term Notes C - Due 09/12/07	-				8	-	-	-	
1512	22100343	7.12% Med Term Notes C - Due 09/13/10	-				8	-	-	-	
1513	22100353	7.35% Med Term Notes C - Due 09/11/15	-				8	-	-	-	
1514	22100363	7.36% Med Term Notes C - Due 09/15/15	-				8	-	-	-	
1515	22100373	6.61% Med Term Notes C - Due 12/21/09	-				8	-	-	-	
1516	22100383	6.62% Med Term Notes C - Due 12/22/09	-				8	-	-	-	
1517	22100393	7.15% Med Term Notes C - Due 12/19/25	(15,000,000.00)				8	(15,000,000)	(15,000,000)	(15,000,000)	
1518	22100403	6.58% Med Term Notes C - Due 12/21/06	-				8	-	-	-	
1519	22100413	7.20% Med Term Notes C - Due 12/22/25	(2,000,000.00)				8	(2,000,000)	(2,000,000)	(2,000,000)	
1520	22100473	8.14% Med Term Notes Due 11/30/06	-				8	-	-	-	
1521	22100483	7.75% Med Term Notes Due 2/1/07	-				8	-	-	-	
1522	22100523	8.06% Med Term Notes Due 6/19/06	-				8	-	-	-	
1523	22100603	7.70% Med Term Notes Due 12/10/04	-				8	-	-	-	
1524	22100691	Conservation Trust Bonds 6.45%	-					-	-	-	
1525	22100693	7.35% Med Term Notes Due 2/1/24	-				8	-	-	-	
1526	22100703	7.80% Med Term Notes Due 5/27/04	-				8	-	-	-	
1527	22100713	7.02% Med Term Notes due 12/01/27	(300,000,000.00)				8	(300,000,000)	(300,000,000)	(300,000,000)	
1528	22100723	6.74% Med Term Notes - Due 06/15/18	(200,000,000.00)				8	(200,000,000)	(200,000,000)	(200,000,000)	
1529	22100733	6.46% MTN Series B Due 3/9/09	-				8	-	-	-	
1530	22100743	7.00% MTN Series B Due 3/9/29	(100,000,000.00)				8	(100,000,000)	(100,000,000)	(100,000,000)	
1531	22100753	7.96% MTN Series B Due 2/22/10	-				8	-	-	-	
1532	22100763	7.61% MTN Series B Due 9/8/08	-				8	-	-	-	
1533	22100773	7.69% MTN Due 2/1/11	-				8	-	-	-	
1534	22100793	5.0% PCB-Series 2003A due 03/01/2031	-				8	-	-	-	
1535	22100803	5.1% PCB-Series 2003B due 03/01/2031	-				8	-	-	-	
1536	22100813	3.363% Senior Notes - Due 6/1/08	-				8	-	-	-	
1537	22100823	\$250M 30 Year Senior Notes	(250,000,000.00)				8	(250,000,000)	(250,000,000)	(250,000,000)	
1538	22100833	3.9% Pollution Control Rev Series 2013A Due 3/2031	(138,460,000.00)				8	(138,460,000)	(138,460,000)	(138,460,000)	
1539	22100843	4% Pollution Control Rev Series 2013B Due 3/2031	(23,400,000.00)				8	(23,400,000)	(23,400,000)	(23,400,000)	
1540	22100853	\$425MM 4.30% Sr Notes Due 2045	(425,000,000.00)				8	(425,000,000)	(425,000,000)	(425,000,000)	
1541	22100901	\$250m debt issuance 1/7/2009	-				8	-	-	-	
1542	22100923	\$250 Million 4.434% Sr. Notes due 2041	(250,000,000.00)				8	(250,000,000)	(250,000,000)	(250,000,000)	
1543	22100933	\$45 Million 4.70% Sr. Notes due 2051	(45,000,000.00)				8	(45,000,000)	(45,000,000)	(45,000,000)	
1544	22100973	6.75% Senior Notes due 1/15/2016	-				8	-	-	-	
1545	22100993	5.197% Senior Notes Due 10/01/15	-				8	-	-	-	
1546	22101023	6.724% 30 Year Notes Due 6/15/2036	(250,000,000.00)				8	(250,000,000)	(250,000,000)	(250,000,000)	
1547	22101033	6.274% Senior Notes Due 3/15/2037	(300,000,000.00)				8	(300,000,000)	(300,000,000)	(300,000,000)	
1548	22101043	6.974% Junior Subordinated Notes Due 6/	-				8	-	-	-	
1549	22101053	6.974% Jr Sub Notes (Hybrid) due 6/1/20	(250,000,000.00)				8	(250,000,000)	(250,000,000)	(250,000,000)	
1550	22101113	5.757% Senior Notes Due 10/01/39	(350,000,000.00)				8	(350,000,000)	(350,000,000)	(350,000,000)	
1551	22101123	March 2010 Bond Issue	(325,000,000.00)				8	(325,000,000)	(325,000,000)	(325,000,000)	
1552	22101133	5.764% Senior Notes Due 7/15/40	(250,000,000.00)				8	(250,000,000)	(250,000,000)	(250,000,000)	
1553	22101143	2011 March Senior Notes	(300,000,000.00)				8	(300,000,000)	(300,000,000)	(300,000,000)	
1554	22300013	8.231% Capital Trust I Pfd Stock Due 6/	-				8	-	-	-	
1555	22300023	8.40% Capital Trust II Pfd Stock Due 6/	-				8	-	-	-	
1556	22400013	4.70% Preferred Stock - Mandatory Rede	-				8	-	-	-	
1557	22400023	4.84% Preferred Stock - Mandatory Rede	-				8	-	-	-	
1558	22600043	7.70% Bonds - Unamort Discount	-				8	-	-	-	
1559	22600053	Unamortized Discount PSE Capital	-				8	-	-	-	
1560	22600063	Unamortized Discount PSE Operating	-				8	-	-	-	
1561	22600073	Unamortized Discount PSE Hedging	-				8	-	-	-	
1562	22600083	\$300 Million 5.63% Senior Notes Issue Discount	12,511.77				8	12,512	12,512	12,512	
1563	22600093	\$425 million 4.30% Senior Notes Discoun	1,858,489.58				8	1,858,490	1,858,490	1,858,490	
1564	22700001	Whitehorn Capital Lease - Non-Current	-				55	-	-	-	
1565	22700003	Lanis-Gyr Capital Lease - Non Current	-				55	-	-	-	
1566	22700011	Fredonia Turbines Capital Lease BLC - Non Current	-				55	-	-	-	
1567	22820011	Injuries / Damages	(235,520.83)					-	-	-	
1568	22820012	Liability Reserve - Gas	(49,562.50)					-	-	-	
1569	22830003	SEP Pension & Benefit Plant Liability	(53,516,594.06)				57	-	-	-	
1570	22830013	Post Retirement Benefit Plan Benefit	(5,013,374.56)				57	-	-	-	
1571	22830023	Qualified Pension Plan Liability	(40,664,164.75)				57	-	-	-	

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5				(826,116.08)							
6				14,605,101	ELEC	GAS	Comb		ELECTRIC	GAS	COMBINED
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.			Average Invested Capital		
1572	22830033	Regence Self-Insurance IBNR	(1,216,526.37)								
1573	22830043	Wellness Benefit Program	(145,828.39)								
1574	22830053	Group Health Self Insurance IBNR	(1,698,200.26)								
1575	22830063	Regence Reinsurance Fee 2014-2016	(62,456.25)								
1576	22830073	Group Health Reinsurance Fee 2014-2016	(119,506.44)								
1577	22840002	Gas - Accrued Environ Remediation Costs	-			57					
1578	22840011	Accrued Env Rem - NWT - Mission Pole	-								
1579	22840012	Env Rem - Tacoma Gas Company (Future Co	(626,906.04)			57					
1580	22840021	Accrued Env Rem - White River (Buckley	(198,720.69)			57					
1581	22840022	Env Rem - Thea Foss Waterway (Future Co	(555,757.71)			57					
1582	22840031	Accrued Env Rem - Olympia UST	(258,000.00)								
1583	22840032	Env Rem - Everett, Washington (Future C	(3,300,715.58)			57					
1584	22840041	Accrued Env Rem - Bremerton UST	-								
1585	22840042	Env Rem - Chehalis, Washington (Future	(235,368.90)			57					
1586	22840051	Accrued Env Rem - Whidbey Island UST	(30,000.00)			57					
1587	22840052	Env Rem - Gas Works Park (Future Cost E	-			57					
1588	22840061	Accrued Env Rem - Tenino UST	-			57					
1589	22840062	Env Rem - Quendall Terminals (Future Co	(1,280,023.91)			57					
1590	22840071	Accrued Env Rem - White River UST	-								
1591	22840072	Env Rem - Lake Union Sediment (Future C	-			57					
1592	22840081	Accrued Env Rem - Puyallup Garage	(550,000.00)								
1593	22840082	Env Rem - Tacoma Tar Pits (Future Cost	(3,906,530.90)			57					
1594	22840091	Accrued Env Rem - G.O. UST	-								
1595	22840092	Env Rem - Bay Station (Future Cost Est)	(2,041,050.46)			57					
1596	22840101	Env Rem - Centralia Plant	-								
1597	22840102	Env Rem-Olympia (Columbia St) MGP(Futur	(497,745.15)			57					
1598	22840111	Accrued Env Rem - Poulsbo Service Cente	(20,000.00)								
1599	22840112	Env Rem - Verbeek Autowrecking (Future	(200,000.00)			57					
1600	22840121	Accrued Env Rem - Olympia SVC Capacitor	-								
1601	22840122	Env Rem - Swarr Station (Future Cost Est.)	(139,591.67)			57					
1602	22840131	Accrued Env. Remediation - Crystal Mountain	(499,332.01)			56					
1603	22840132	Env Rem - North Operating Base (Future Cost Est.)	(100,000.00)			57					
1604	22840141	Accrued Env Rem - Faltroia UST	-								
1605	22840151	Floyd Equipment Expensed Site	-								
1606	22840161	Accrued Env Rem - Lower Baker Powerhous	(344,122.77)			57					
1607	22840162	Accr Env Rem - Downtowner Property	(117,011.79)			57					
1608	22840171	Accr Env Rem - Snoqualmie Power Plant S	(50,000.00)								
1609	22840181	Accr Env Rem - Bellingham Boulevard Par	(2,888,713.72)			57					
1610	22840191	Accrued Env Rem - Electric Flume	(250,000.00)			57					
1611	22840201	Accr Env Rem - Non-Utility Everett Trol	-								
1612	22840211	Accrued Env Rem - Crystal Mountain Site	-								
1613	22840221	Accr Env Rem - Duwamish River Site	(449,095.91)			57					
1614	22840231	Accr Env Rem - Talbot Hill Sub & Switchyard Site	(75,000.00)			57					
1615	22840241	Accr Env Rem - Baker Lake Resort UST	-			57					
1616	22840251	Wild Horse US Treasury Grant	(9,677,701.25)			56					
1617	22840261	Accr Env Rem - Everett Asacro Site	-			57					
1618	22840281	Accr Env. Rem. - Sammamish Substation	(50,000.00)			57					
1619	22840291	Accr Env Rem - Pt. Robinson cable station	-			57					
1620	22840301	Accr. Env. Rem. - City of Olympia vs. PSE	(113,235.73)			57					
1621	22840311	Accr. Env. Rem. - Whitehorn UST	(95,855.05)			57					
1622	22840321	LSR U.S. Treasury Grants	(130,854,094.79)			56					
1623	22840331	Snoqualmie U.S. Hydro Grant	(75,091,620.00)	22		25					
1624	22840332	Accr Env Rem - Gas Works Park	(21,800,608.92)			57					
1625	22840341	Baker Hydro Grant	(26,467,879.00)	22		25					
1626	22840351	Accr Env Rem-White Rvr/Buckley Phase I	(251,146.72)			57					
1627	22840411	White River Selling Cost - Carpenter Shop	-								
1628	22841001	AETNA II Lawsuit unallocated proceeds -	(4,610,484.08)								
1629	22900001	Accum Prov Rates Subject to Refund	-								
1630	23001001	ARO-Electric Shuffleton Harbor Lease	-	4		18					
1631	23001011	ARO-Electric Whitehorn 2 & 3 Lease	-			18					
1632	23001013	ARO - Asbestos Common	-	5	2C	26					
1633	23001013ARO	ARO - Asbestos Common	-			26					
1634	23001021	ARO-Electric Colstrip 1 & 2 ash pond ca	(19,091,254.05)	4		18					
1635	23001023	ARO - Asbestos - Common to Short Term	-			26					
1636	23001031	ARO-Electric Colstrip 3 & 4 ash pond ca	(19,475,859.26)	4		18					
1637	23001041	ARO-Hopkins Ridge	(7,829,614.43)	4		18					
1638	23001041ARO	ARO-Hopkins Ridge	-			18					
1639	23001043	ARO - South King Complex - Long Term	(804,979.23)	5	2c	26					
1640	23001061	ARO - Transmission Wood Poles	(6,160,895.75)	4		18					
1641	23001071	ARO - Distribution Wood Poles	(9,082,009.51)	4		18					
1642	23001081	ARO - Contaminated Oil & Related Equipment	-	4		18					
1643	23001091	ARO - Asbestos Electric	-	4		18					
1644	23001091ARO	ARO - Asbestos Electric	-			18					
1645	23001092	ARO - Gas Mains	(8,781,926.79)		1	34					
1646	23001101	ARO - Asbestos - Electric to Short Term	-	4		18					
1647	23001121	ARO-Frederickson 1&2 /Olympic Pipeline	-	4		18					
1648	23001131	ARO - Lower Snake River Wind Facility	(12,116,038.14)	4		18					
1649	23001141	ARO - Crystal Mountain Generator Site	(557,444.60)	4		18					
1650	23001151	ARO - Meteorological Tower Long Term	(152,434.76)	4		18					
1651	23001211	ARO - Colstrip 1 & 2 (WECO) - Long Term	-	4		18					
1652	23001221	ARO - Colstrip 3 & 4 (WECO) - Long Term	-	4		18					
1653	23001231	ARO - Ferndale - Long Term	(1,165,732.06)	4		18					
1654	23002001	ARO - Electric Shuffleton Harbor Lease to	-	4		18					
1655	23002002	ARO-Gas Cast Iron Pipe Removal	-		1	34					
1656	23002011	ARO - Frederickson	(909,356.32)	4		18					
1657	23002011ARO	ARO - Frederickson	-			18					
1658	23002012	ARO-Gas Bare Steel Pipe Removal	-		1	34					
1659	23002022	ARO - Gas Cast Iron Pipe Removal to Short	-		1	34					
1660	23002032	ARO - Gas Bare Steel Pipe Removal to Short	-		1	34					
1661	23002041	ARO-Wild Horse Wind	(7,138,934.93)	4		18					
1662	23002041ARO	ARO-Wild Horse Wind	-			18					
1663	23002061	ARO - Transmission Wood Poles to Short Term	88,954.25	4		18					
1664	23002052	ARO-Steel Wrapped Services	-		1	34					

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
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4											
5				(826,116.08)							
6				14,605,101							
					ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.			Average Invested Capital		
1665	23002062	ARO-Steel Wrapped Services - Gas ST	-		1	34			-	-	-
1666	23002071	ARO - Distribution Wood Poles Short Term	254,922.35	4		18			-	-	-
1667	23002072	ARO - Gas Mains - Short Term	390,781.02		1	34			-	-	-
1668	23002081	ARO - Contaminated Oil & Related Equipment To Short	-	4		18			-	-	-
1669	23002091	ARO - Electric Short Term	(343,876.60)	4		18			-	-	-
1670	23002091ARO	ARO - Asbestos Electric ST	-			18			-	-	-
1671	23002092	ARO - Gas Short Term	(390,781.02)		1	34			-	-	-
1672	23003003	ARO - Common - Short Term	-			26			-	-	-
1673	23003011	ARO - Asbestos Electric - ST	-	4		18			-	-	-
1674	23003013	ARO - Asebestos Common - ST	-			26			-	-	-
1675	23100011	Note Payable - Hopper - Wind Ridge Site	-			9			-	-	-
1676	23100093	Lehman Brother CP issuances	-			9			-	-	-
1677	23100103	2008 PSE Bridge Loan Agreement	-			9			-	-	-
1678	23100400	Short Term Debt - Citibank	-			9			-	-	-
1679	23100410	Short Term Debt - JP Morgan Chase	-			9			-	-	-
1680	23108313	US Bank - Commercial Paper	-			9			-	-	-
1681	23108323	Wells Fargo Bank - Commercial Paper	(24,375,000.00)			9			(24,375,000)	(24,375,000)	(24,375,000)
1682	23108363	Merrill Lynch - Commercial Paper	(9,750,000.00)			9			(9,750,000)	(9,750,000)	(9,750,000)
1683	23108383	Suntrust Bank - Commercial Paper	(24,187,833.33)			9			(24,187,833)	(24,187,833)	(24,187,833)
1684	23108623	MM-BID LINE-KBC	-			9			-	-	-
1685	23108373	Wachovia - Credit Facility Loan	-			9			-	-	-
1686	23108633	PSE Barclays Operating Credit Facility	-			9			-	-	-
1687	23108643	PSE Barclays Capital Expenditure Credit Facility	-			9			-	-	-
1688	23108653	PSE Barclays Operating Credit Facility	-			9			-	-	-
1689	23200011	WECO - Vouchers Payable	(6,901,183.81)						-	-	-
1690	23200031	A/P - Power Cost	(22,086,206.85)						-	-	-
1691	23200033	Accounts Payable - Vouchers (Electric Sys)	(397,944.78)						-	-	-
1692	23200041	A/P - BPA Transmission Payable	(8,966,983.50)						-	-	-
1693	23200051	A/P - Firm Contract Power Payable	(10,282,178.24)						-	-	-
1694	23200061	A/P - Secondary Power Payable	(12,791,793.65)						-	-	-
1695	23200063	Accounts Payable - Payroll (Electric Sys)	(858,133.70)						-	-	-
1696	23200071	A/P - PURPA Power Payable	(1,985,524.61)						-	-	-
1697	23200081	A/P - Combustion Turbine Fuel Payable	(4,159,970.01)						-	-	-
1698	23200083	Accrued Liabilities	-						-	-	-
1699	23200091	A/P - Competitive Bid Conservation Paya	-						-	-	-
1700	23200101	A/P - Financial Swap payable	(407,597.26)						-	-	-
1701	23200103	Salvation Army Donations	(62,703.84)						-	-	-
1702	23200111	A/P - Transmission Payable (Non-BPA)	(327,516.71)						-	-	-
1703	23200113	Payroll W/Holding - Energy Fund	-						-	-	-
1704	23200121	A/P Frederickson #1 Vouchers	(216,928.46)						-	-	-
1705	23200131	BPA Ratcheted Demand Liability	-						-	-	-
1706	23200141	Encogen Acid Rain Fines	-			56			-	-	-
1707	23200151	Wild Horse DVAR Sys Maintenance	-						-	-	-
1708	23200153	Misc Payroll Deductions	(2,963.70)						-	-	-
1709	23200161	Winf Farm Maintenance Accrual	-						-	-	-
1710	23200173	Deductions - Medical Insurance (Electric Hist	-						-	-	-
1711	23200202	A/P - Everett Delta - NW Pipeline - Gas	-						-	-	-
1712	23200212	A/P - Gas Purchases-GST Payable	-						-	-	-
1713	23200221	CAISO Payable	(26,866.28)						-	-	-
1714	23200222	A/P - Gas Pipeline Liability	(10,652,282.10)						-	-	-
1715	23200241	AP - BPA 2006 Capital Projects	-						-	-	-
1716	23200242	A/P - Gas Purchases	(20,517,286.72)						-	-	-
1717	23200243	Payroll Deductions - Garnishments	-						-	-	-
1718	23200251	A/P - Mint Farm - Acquisition General - Electric	-						-	-	-
1719	23200261	A/P - Mint Farm-Pre 12/5/08 PSE Portion Share Cost	-						-	-	-
1720	23200271	A/P - Mint Farm Acquisition - Wayzata	-						-	-	-
1721	23200281	Electric - Payroll Deductions - IBEW Union Du	(58.28)						-	-	-
1722	23200282	Gas - Payroll Deductions - UA Union Dues	(1,454.93)						-	-	-
1723	23200291	A/P - Mint Farm Acquisition GE O&M	-						-	-	-
1724	23200292	A/P - GST on Gas Purch. Payable to Counterparties	-						-	-	-
1725	23200293	A/P Payroll W/H - Stock Purchase Plan	-						-	-	-
1726	23200300	A/P Other	-						-	-	-
1727	23200301	Sumas - 2010 Hot Gas Path Insp. Major Maint.	-						-	-	-
1728	23200311	Penalties - Crystal Mountain Oil Spill	-			56			-	-	-
1729	23200312	Gas - WUTC Penalty Payable	-			56			-	-	-
1730	23200313	Payroll - Parking Payable	-						-	-	-
1731	23200333	PTO / Holiday / etc - Clearing	(13,973,668.18)						-	-	-
1732	23200483	Incentive Pay Liability	(12,995,995.71)						-	-	-
1733	23200493	Accounts Payable - E-Payable Account	(213,810.45)						-	-	-
1734	23200543	DBS Non-PO Accrual	(59,258,008.07)						-	-	-
1735	23200563	Medical Insurance - Premera	-						-	-	-
1736	23200573	Medical Insurance - Group Health	-						-	-	-
1737	23200583	Dental Insurance - WDS	-						-	-	-
1738	23200593	Life Insurance - Aetna	-						-	-	-
1739	23200603	AD&D Insurance - CIGNA	-						-	-	-
1740	23200613	LTD Insurance - Hartford	-						-	-	-
1741	23200623	LTC Insurance - CNA	-						-	-	-
1742	23200633	ACDident Insurance - Carrier name to be	-						-	-	-
1743	23200643	A/P - Salary Month End Payroll Accrual	(7,182,243.71)						-	-	-
1744	23200653	A/P - Hourly Month End Payroll Accrual	(1,714,092.77)						-	-	-
1745	23200673	Payroll - Misc Payable Deductions-credi	-						-	-	-
1746	23200683	Payroll - Misc Payable Deductions-good	(2.81)						-	-	-
1747	23200693	Payroll - 401k company match	(62,001.91)						-	-	-
1748	23200713	LTC Insurance - UNUM	-						-	-	-
1749	23200723	Medical Insurance - Group Health	-						-	-	-
1750	23200733	Dental Insurance - WDS	(4,544.65)						-	-	-
1751	23200743	Life Insurance - Hartford	2,832.73						-	-	-
1752	23200753	AD&D Insurance - CIGNA	(2,881.75)						-	-	-
1753	23200763	LTD Insurance - Hartford	(2,257.61)						-	-	-
1754	23200773	LTC Insurance - UNUM	(16,455.27)						-	-	-
1755	23200783	FLSA Wage Adjustment	-						-	-	-
1756	23200793	Payroll - Performance Incentive	-						-	-	-

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5	(826,116.08)										
6	14,605,101										
					ELEC	GAS	Comb				
					Rate Base	Rate Base	W/C Line				
7	Account	Account Description	AMA (September 16)	Line No.	Line No.	No.				Average Invested Capital	
1757	23200803	A/P - Energy Risk Mgmt System	-							-	-
1758	23200813	Payroll HSA EE Deduction	345.44							-	-
1759	23200823	Worker's Comp-Working Fund	(174,141.70)							-	-
1760	23200833	Dental Insurance - Willamette	(481.52)							-	-
1761	23200873	A/P - Biogas Purchases	(1,806,602.96)			56				-	-
1762	23200953	Default Payroll Withholding - S/B \$0.00	-							-	-
1763	23200963	Charitable Contribution Pledges	-							-	-
1764	23201001	A/P - Encogen Vouchers	-							-	-
1765	23201003	Accounts Payable Reconciliation Account	(21,496,237.09)							-	-
1766	23201011	A/P - Encogen Gas Supply	-							-	-
1767	23201013	GR/IR Clearing Account	(9,749,553.46)							-	-
1768	23201023	Freight Clearing	-							-	-
1769	23201033	Medical Aid - Supplemental	(135,697.86)							-	-
1770	23201043	Health/Dependent Spending ACDTs - Year 1	(31,156.87)							-	-
1771	23201053	Health/Dependent Spending ACDTs - Year	(152,700.07)							-	-
1772	23201063	United Way - Payroll Deductions	-							-	-
1773	23201073	401(k) Plan EE	(115,143.62)							-	-
1774	23201093	Loan Payback 401(k)	(20,329.49)							-	-
1775	23201103	P/R-401(k) PE Common Stk issue rounding	-							-	-
1776	23201111	A/P - Mint Farm BPA Payable	-							-	-
1777	23201113	Cash Discount Clearing	13,663.34							-	-
1778	23201153	Accounts Payable - BillServ NSF's and A	(9,311.26)							-	-
1779	23201163	Accounts Payable - APS NSF's and Adj-Ke	(7,466.09)							-	-
1780	23201173	Payroll - Medical Insurance Payable- Re	30,115.69							-	-
1781	23201183	Payroll - ArtsFund Workplace Giving Pay	-							-	-
1782	23201193	Accounts Payable - Bill Matrix NSF's & Adj. Key Bank	(21,534.02)							-	-
1783	23201203	Accounts Payable - DOXO NSF's and Adj - Key Bank	(1,701.24)							-	-
1784	23201213	Payroll HAS ER Contributions	(127.21)							-	-
1785	23201251	Ferndale - Liability Payable ST	(698,190.50)							-	-
1786	23202173	Payroll - Life Insurance Payable- Retir	(6.90)							-	-
1787	23202183	A/P Liability - Credit Balance Refund	(32,022.68)							-	-
1788	23202193	Medical Insurance - Regence	-							-	-
1789	23202203	PSE Customer Connections Penalty	-			56				-	-
1790	23202213	Payroll- Giving Campaign	(352.95)							-	-
1791	23202233	Unapplied Credits-Pledges	520,957.50							-	-
1792	23202353	Unapplied Credits-Customer's Overpayment	(13,615,798.33)							-	-
1793	23300000	Notes Pay- Assoc Companies	-			55				-	-
1794	23300043	Note Payable to Puget Energy	-			9				-	-
1795	23400000	AP Associated Companies	-			55				-	-
1796	23400000	A/P Associated Company	-			55				-	-
1797	23500003	Customer Deposits - Common	(28,342,777.25)	28a	12a	21.1				-	-
1798	23500011	Transmission Services Deposits	(5,962,277.14)	28		21				-	-
1799	23500012	Customer Deposits - Gas CLX	-							-	-
1800	23500021	Customer Deposits - Electric CLX	-	28		21				-	-
1801	23500032	Purchased Gas Commodity Security Deposit	-							-	-
1802	23500112	Customer Deposits - Gas CLX- Effective	-		12	38.1				-	-
1803	23500121	Customer Deposits - Elect CLX - Effect	-	28		21				-	-
1804	23500131	Cust Deposit - Small Generator Applicat	-	28		21				-	-
1805	23500141	Miscellaneous Customer Deposits - Electric	-							-	-
1806	23600000	FIT Payable	-							-	-
1807	23600011	WA Property Tax-Freddie 1-Electric	-							-	-
1808	23600021	Accrued WA Tax - Unbilled Electric Reve	(4,563,216.25)							-	-
1809	23600022	Accrued WA Tax - Unbilled Gas Revenue	(1,516,796.01)							-	-
1810	23600023	FIT Current Payable	-							-	-
1811	23600033	Federal Income Taxes	-							-	-
1812	23600033RR	Federal Income Taxes - Rainier Rec	-			55				-	-
1813	23600043	Current Deferred FIT Liability	-							-	-
1814	23600063	Federal Excise Tax - Fuel/Drayage Veh	(131.27)							-	-
1815	23600093	Accrued FICA - Company	(82,376.18)							-	-
1816	23600103	Accrued Federal Unemployment Ins	-							-	-
1817	23600113	Federal Unemployment Insurance	-							-	-
1818	23600123	Accrued State Unemployment Ins	-							-	-
1819	23600173	FIT Withholding-Board Member	(471.76)							-	-
1820	23600201	Property Taxes - Washington - Electric	(48,945,545.60)							-	-
1821	23600211	Property Taxes - Montana - Electric	(7,319,105.18)							-	-
1822	23600213	Washington Unemployment Tax - Employer	(163,148.69)							-	-
1823	23600221	Property Taxes - Oregon - Electric	72,440.85							-	-
1824	23600231	Mint Farm Acquisition - Property Taxes Payable	-							-	-
1825	23600232	Property Taxes - Washington - Gas	(21,507,639.36)							-	-
1826	23600301	Washington State Real Estate Sales Tax	-							-	-
1827	23600351	Accrued Washington Municipal Util Tax - Elect	(8,488,400.28)							-	-
1828	23600381	Washington Municipal Tax Reserve - El	-							-	-
1829	23600391	Montana State Electric Energy Producer Tax	(299,390.90)							-	-
1830	23600421	Montana Unemployment Tax Withheld - Employee	(3.06)							-	-
1831	23600431	CA Income Tax Payable	1,700.00							-	-
1832	23600451	Corp License Tax - Montana	-							-	-
1833	23600471	Accrued Washington State Utility Tax - Electr	(6,460,506.57)							-	-
1834	23600483	FIT Payable - Repairs/Retirements	-							-	-
1835	23600552	Accrued Washington State Utility Tax - Gas	(2,755,349.64)							-	-
1836	23600602	Accrued Washington Municipal Utility Taxes -	(3,766,967.22)							-	-
1837	23600622	Washington Municipal Tax Reserve - Ga	-							-	-
1838	23601001	WA State & City of Bellingham Excise Tax	-							-	-
1839	23601003	Accrued WA State & Local Use Tax	(109,699.91)							-	-
1840	23601011	WA State Fuel Tax - Encogen	-							-	-
1841	23601013	Accrued WA State B & O Taxes	(93,509.55)							-	-
1842	23601021	WA State Property Tax - Encogen	-							-	-
1843	23601023	Accrued WA City B & O Taxes	(10,624.71)							-	-
1844	23601031	Bellingham Excise Tax - Encogen	-							-	-
1845	23601033	Municipal Tax Reserve	-							-	-
1846	23601043	Federal Unemployment Tax - Employer	(31,795.25)							-	-
1847	23700001	Accrued int construction of Lake Young	-							-	-
1848	23700033	Accrued Int 20 Bonds Due Mar & Sep	-							-	-

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
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4											
5				(826,116.08)							
6				14,605,101	ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.	Average Invested Capital				
1849	23700163	Accrued Int 6.53% Notes Due Dec & Jun	-				-	-	-	-	-
1850	23700193	Accrued Int 6.83% Notes Due Dec & Jun	-				-	-	-	-	-
1851	23700210	Interest Payable - Debt	-				-	-	-	-	-
1852	23700213	Accrued Int 6.51% Notes Due Dec & Jun	-				-	-	-	-	-
1853	23700233	Accrued Int 6.10% Notes Due Dec & Jun	-				-	-	-	-	-
1854	23700243	Accrued Int 6.07% Notes Due Dec & Jun	-				-	-	-	-	-
1855	23700253	Accrued Int 6.90% Notes Due Dec & Jun	-				-	-	-	-	-
1856	23700263	Accrued Int 6.92% Notes Due Dec & Jun	-				-	-	-	-	-
1857	23700273	Accrued Int 6.92% Notes Due Dec & Jun	-				-	-	-	-	-
1858	23700283	Accrued Int 6.93% Notes Due Dec & Jun	-				-	-	-	-	-
1859	23700293	Accrued Int 7.02% Notes Due Dec & Jun	-				-	-	-	-	-
1860	23700303	Accrued Int 7.04% Notes Due Dec & Jun	-				-	-	-	-	-
1861	23700313	Accrued Int 7.12% Notes Due Dec & Jun	-				-	-	-	-	-
1862	23700323	Accrued Int 7.35% Notes Due Dec & Jun	-				-	-	-	-	-
1863	23700333	Accrued Int 7.36% Notes Due Dec & Jun	-				-	-	-	-	-
1864	23700343	Accrued Int 6.61% Notes Due Dec & Jun	-				-	-	-	-	-
1865	23700353	Accrued Int 6.62% Notes Due Dec & Jun	-				-	-	-	-	-
1866	23700363	Accrued Int 7.15% Notes Due Dec & Jun	(268,125.00)				-	-	-	-	-
1867	23700373	Accrued Int 6.58% Notes Due Dec & Jun	-				-	-	-	-	-
1868	23700383	Accrued Int 7.20% Notes Due Dec & Jun	(36,000.00)				-	-	-	-	-
1869	23700443	8.14% Med Term Notes Due 11/30/06 - Accrued I	-				-	-	-	-	-
1870	23700453	7.75% Med Term Notes Due 2/1/07 - Accrued Int	-				-	-	-	-	-
1871	23700493	8.06% Med Term Notes Due 6/19/06 - Accrued In	-				-	-	-	-	-
1872	23700573	7.70% Med Term Notes Due 12/10/04 - Accrued I	-				-	-	-	-	-
1873	23700663	7.35% Med Term Notes Due 2/1/24 - Accrued Int	-				-	-	-	-	-
1874	23700673	7.80% Med Term Notes Due 5/27/04 - Accrued In	-				-	-	-	-	-
1875	23700683	8.231% Debentures Due 6/1/27 - Accrued Int.	-				-	-	-	-	-
1876	23700713	Accrued Int Bank Notes - Domestic	(65,416.67)				-	-	-	-	-
1877	23700771	Conservation Trust Interest Payable	-				-	-	-	-	-
1878	23700773	Accrued Interest - Misc Liabilities	-				-	-	-	-	-
1879	23700781	Accrued Interest Whitehorn Capital Lease	-			57	-	-	-	-	-
1880	23700791	Accr Int BLC Capital Lease	-			57	-	-	-	-	-
1881	23700793	Interest Accrued	-				-	-	-	-	-
1882	23700803	6.46% MTN Series B Due 3/9/09 - Accrued	-				-	-	-	-	-
1883	23700813	7.00% MTN Series B Due 3/9/29 - Accrued	(1,749,999.78)				-	-	-	-	-
1884	23700821	Electric - Accrued Interest Customer De	-				-	-	-	-	-
1885	23700822	Gas - Accrued Interest Customer Deposit	-				-	-	-	-	-
1886	23700823	6.74% Med Term Notes Due 6/15/18 - Accrued In	(3,369,999.77)				-	-	-	-	-
1887	23700831	Interest on REC UE-070725 - Electric	-			23	-	-	-	-	-
1888	23700833	Accrued Interest - Tax Assessments	-				-	-	-	-	-
1889	23700841	Accrued Interest - Transm Deposits	(450,396.67)				-	-	-	-	-
1890	23700843	Accrued Interest - 7.96% MTN Series B D	-				-	-	-	-	-
1891	23700853	Accrued Interest - 7.61% MTN Series B D	-				-	-	-	-	-
1892	23700873	Accrued Int - Bonds 9.14% MTN Due 06/21/01	(5,265,000.00)				-	-	-	-	-
1893	23700893	7.69% MTN Due 2/1/11 - Accrued Interest	-				-	-	-	-	-
1894	23700901	Accrued Interest - \$250m Debt Issuance 1/7/09	-				-	-	-	-	-
1895	23700913	8.40% Capital Trust II Pfd Stk 6/30/41	-				-	-	-	-	-
1896	23700933	5.0% PCB-Series 2003A due 03/01/2031-Ac	-				-	-	-	-	-
1897	23700943	5.1% PCB-Series 2003B due 03/01/2031-Ac	-				-	-	-	-	-
1898	23700953	Accrued interest - \$200M 2 year floatin	-				-	-	-	-	-
1899	23700963	5.483% Senior Notes due 6/1/2035	(4,036,097.56)				-	-	-	-	-
1900	23700973	6.75% Sr Notes due 1/15/2016 - Accrued	-				-	-	-	-	-
1901	23700983	Accr Int BLC Capital Lease Vehicles	-			57	-	-	-	-	-
1902	23700993	5.197% Senior Notes Dues 10/1/05 - Interest Accr	-				-	-	-	-	-
1903	23701002	Purchased Gas Commodity Security Deposit	-				-	-	-	-	-
1904	23701003	3.363% Senior Notes Due 6/1/08 - Accrue	-				-	-	-	-	-
1905	23701013	Accrued Interest on PE Note	(302.85)				-	-	-	-	-
1906	23701023	Accrued Interest - 6.724% Notes Due 6/1	(4,248,554.43)				-	-	-	-	-
1907	23701033	Accrued Interest - 6.274% Senior Notes Due 3/15/2037	(4,757,783.33)				-	-	-	-	-
1908	23701043	6.974% Junior Subordinated Notes Due 6/	-				-	-	-	-	-
1909	23701053	6.974% Jr Sub Notes (Hybrid) due 6/1/20	(5,085,208.51)				-	-	-	-	-
1910	23701063	PSE Barclays Op Cr Interest Expense ACD	(102,583.96)				-	-	-	-	-
1911	23701073	PSE Barclays Cap Ex Interest Expense	-				-	-	-	-	-
1912	23701083	PSE Barclays Hedg Cr Interest Expense	-				-	-	-	-	-
1913	23701113	5.757% Accrued Interest -Senior Notes Due 10/1/2039	(5,876,937.50)				-	-	-	-	-
1914	23701123	March 2010 Bond Issue	(4,813,069.59)				-	-	-	-	-
1915	23701133	PSE Summer 2010 Bonds	(3,642,527.54)				-	-	-	-	-
1916	23701143	2011 March Senior Notes	(4,322,466.66)				-	-	-	-	-
1917	23701153	\$250 Million 4.434% Sr Notes due 2041	(2,802,041.67)				-	-	-	-	-
1918	23701163	\$45 Million 4.70% Sr Notes due 2051	(534,625.00)				-	-	-	-	-
1919	23701173	Common - Accrued Interest Customer Deposits	(37,369.40)				-	-	-	-	-
1920	23701183	3.9% Pollution Control Rev Series 2013A Due 3/2031	(1,589,982.33)				-	-	-	-	-
1921	23701193	4.0% Pollution Control Rev Series 2013B Due 3/2031	(275,600.00)				-	-	-	-	-
1922	23701203	Accrued Interest - \$425MM 4.30% Sr Note	(4,327,621.55)				-	-	-	-	-
1923	23800063	PSE Declared Dividends to PSE	-				-	-	-	-	-
1924	24100013	Federal Income Tax Withheld - Employee	-				-	-	-	-	-
1925	24100043	FICA Tax Withheld - Employee	(82,376.96)				-	-	-	-	-
1926	24100063	Washington State & Local Sales Tax Collected	9,845.82				-	-	-	-	-
1927	24100101	Montana State Income Tax Withheld	-				-	-	-	-	-
1928	24100111	Montana Income Tax Withheld - Employee	-				-	-	-	-	-
1929	24100143	Federal Income Tax Withheld - Employee	(156,437.70)				-	-	-	-	-
1930	24100153	Montana State Income Tax Withheld	-				-	-	-	-	-
1931	24100173	Washington State & Local Sales Tax Collected	(26,495.35)				-	-	-	-	-
1932	24100212	GST on Gas Sales from PSE	(972,556.85)				-	-	-	-	-
1933	24200001	Colstrip Units 1 & 2 loss reserve	-				-	-	-	-	-
1934	24200002	WUTC Gas Pipeline Penalty	-			56	-	-	-	-	-
1935	24200011	Baker SA 318 Law Enforcement Plan	(61,260.15)				-	-	-	-	-
1936	24200012	UPRC License Fees for Gas Lines in Seattle	-				-	-	-	-	-
1937	24200021	Misc ACDd Liabilities - Western Energy	-				-	-	-	-	-
1938	24200022	Gas - WUTC Pinehurst Penalty	-			56	-	-	-	-	-
1939	24200031	Accrued Liabilities - Elect. Reserve Sh	-				-	-	-	-	-
1940	24200032	WUTC Greenwood Penalty Accrual	(133,333.33)			56	-	-	-	-	-
1941	24200041	NERC Standards Compliance Loss Reserve	(140,916.25)			56	-	-	-	-	-
1942	24200051	PNW Refund Proceeding Settlement	-				-	-	-	-	-

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4											
5				(826,116.08)							
6				14,605,101	ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.	Average Invested Capital				
1943	24200061	Wind Farm Maintenance Accrual	(1,220,500.14)								
1944	24200063	Accrued Severance Costs	-								
1945	24200071	California Carbon Obligation	(7,139.00)								
1946	24200093	WUTC Prior Obligation Penalty - Common	-			56					
1947	24200103	Junior Achievement Pledge-Short Term	(25,000.00)								
1948	24200363	Misc Current Liab - Comcast Rent	-								
1949	24200451	US Treasury Grants in Schedule 95A	(1,502,664.16)			56					
1950	24200453	2005 Attorney General Settlement	-								
1951	24200461	LSR U.S. Treasury Grants	(10,688,049.79)			56					
1952	24200483	Accrual NW Energy Coalition Membership	-								
1953	24200491	Whitehorn #2 & #3 - Leases Oper or Leveraged	-								
1954	24200511	Wash St Annual Filing Fee	(3,418,747.72)								
1955	24200513	FAS 123 ESPP liability	-			57					
1956	24200521	FERC Annual Charge US Lands -ST	(267,917.39)								
1957	24200541	Lower Baker - FERC License Fees	(143,364.74)								
1958	24200551	Upper Baker - FERC License Fees	(143,364.74)								
1959	24200561	Snoqualmie #1 - FERC License Fees	(36,899.81)								
1960	24200571	Snoqualmie #2 - FERC License Fees	(36,899.81)								
1961	24200581	White River - FERC License Fees	-								
1962	24200593	PSE Non-Employee Director Stock Plan	-								
1963	24200603	Severance Payable	-								
1964	24200611	Trading Floor FERC Fees Payable	(261,849.38)								
1965	24200612	FERC Gas Pipeline Capacity Loss Res	-			57					
1966	24200621	Accrued Real Estate Brokerage Fee	-								
1967	24200622	Accrued WUTC Fee	(1,523,868.48)								
1968	24200632	Gas - WUTC SQI Penalty	(150,940.25)			56					
1969	24200633	401(k) 1% Company Contribution	(1,756,799.28)								
1970	24200631	Conservation Trust Payable	-								
1971	24200641	Electric - WUTC SQI Penalty	(257,458.09)			56					
1972	24200643	Wrkrs Comp Reserve- Richard Grant ACIdent 10	-								
1973	24200651	Electric - Town of Concrete Funding - BakLicImp	(21,541.67)								
1974	24200653	Accrual - 401(k) Match on Incentive Pla	(777,942.73)								
1975	24200661	Electric - Upper Skagit Tribe MOU - BakLicImp	(197,646.09)								
1976	24200671	Electric - Sauk-Suiattle Agmt - BakLicImp	(58,535.35)								
1977	24200681	Electric - Swinomish Tribe Agmt - BakLicImp	(58,535.35)								
1978	24200691	Electric - Air Quality Penalties	-			56					
1979	24200713	Common - WUTC SQI Penalty	-			56					
1980	24200723	Non-Employee DSP Unissued Shares	-								
1981	24200731	Electric - Attorney General LIW Enron Funding	-			57					
1982	24200733	Attorney General LIW Enron Funding	-								
1983	24200741	Refundable Bond - Lease Permit Electric	-								
1984	24200743	WUTC Customer Disconnection Penalty	-			56					
1985	24200751	Colstrip Units 3 & \$ Ash Pond Settlement	-								
1986	24200761	Unearned Revenue LIW REC - Electric	-			57					
1987	24200771	Shell/Equilon Settlement Loss Reserve	-								
1988	24200782	Pilchuck Contract Loss Reserve	-								
1989	24200811	Article 103 -Upstream Fish Passage Fund	(174,241.68)								
1990	24200821	Article 105 - Downstream Fish Passage Fund	(157,736.70)								
1991	24200831	Article 511 -Decaying Wood Fund	(87,175.91)								
1992	24200841	Article 505 - Aquatic Riparian Habitat Fund	(320,534.35)								
1993	24200851	Article 602 Recreation Adapative Management Fund	(79,704.28)								
1994	24200861	Article 512 - Bald Eaglele Survey Fund	-								
1995	24200871	Article 514 - Use of Habit Evaluation	(94,690.85)								
1996	24200881	Article 101 - Fish Proagation O&M Fund	(248,538.84)								
1997	24200891	Article 110 - Shoreline Erosion O&M Fund	(67,388.42)								
1998	24200901	Article 502 - Forest Habitat Capital Fund	(163,594.35)								
1999	24200911	Article 502- Forest Habitat O&M fund	(16,907.40)								
2000	24200921	Article 503 - Elk Habitat Capital Fund	(2,232,339.66)								
2001	24200931	Article 503 - Elk Habitat O&M Fund	(298,965.75)								
2002	24200941	Article 504- Wetland Habitat Capital Fund	(67,999.03)								
2003	24200951	Article 504 Wetland Habitat O&M Fund	(203,502.57)								
2004	24200961	Article 505 - Aquatic Riparian Habitat Capital Fund	(1,349,750.52)								
2005	24200971	Article 508 - Noxious Weeds O&M Fund	(105,785.42)								
2006	24200981	Article 602 - Habitat Enhance,Restor & Consv Fund O&M	-								
2007	24200991	Article 602 - Terrestrial Enhance & Research Fund O&M	(1,267.88)								
2008	24201011	Article 602 - Cultural Resource Enhancement Fund O&M	-								
2009	24201021	Article 315 LB Trail Maintenance	-								
2010	24201031	Article 302 - Aesthetics Mgmt O&M	(96,586.31)								
2011	24201041	Article 304 - Bak Resr Rec Water Safety Pln O&M	(22,605.68)								
2012	24201101	LSR MOU Deposit	-			56					
2013	24300003	Capital Lease BLC Vehicles	-			57					
2014	24300011	Whitehorn Capital Lease - Current	-			56					
2015	24300013	Capital Lease Obligation - Lanis-Gyr	(189,115.43)			56					
2016	24300021	Fredonia Turbines Capital Lease BLC - Current	-			55					
2017	24400001	Unrealized Loss ST - Core Pwr/Gas for Pwr	(70,870,554.99)			56					
2018	24400002	Unrealized Loss ST - Core Gas	(39,723,704.03)			56					
2019	24400011	Unrealized Loss LT - Core Pwr/Gas for Pwr	(21,977,843.60)			56					
2020	24400012	Unrealized Loss LT - Core Gas	(12,389,404.50)			56					
2021	24400021	FAS 133 Day 1 Loss Deferral - Electric - ST	-			56					
2022	24400022	FAS 157 Liability Reserve - ST Gas	-			56					
2023	24400031	FAS 133 Day 1 Loss Deferral - Electric - LT	-			56					
2024	24400032	FAS 157 Liability Reserve - LT Gas	-			56					
2025	24400041	FAS 157 Liability Reserve - ST Electric	-			56					
2026	24400051	FAS 157 Liability Reserve - LT Electric	-			56					
2027	24400061	FAS 133 Unrealized Loss - RECs ST	-			56					
2028	24400071	FAS 133 Unrealized Loss - RECs LT	-			56					
2029	24500001	CFH Locked in OCI Loss ST - Core Pwr/Gas for Pwr	-			56					
2030	24500002	FAS 133 Unrealized Loss - ST	-			56					
2031	24500003	FAS 133 CFH Unrealized Loss - TLock S/T	-			56					
2032	24500011	CFH Locked in OCI Loss LT - Core Pwr/Gas for Pwr	-			56					
2033	24500012	FAS 133 Unrealized Loss - LT	-			56					
2034	24500021	FAS 133 -Ineffective CFH Loss ST	-			56					
2035	24500022	FAS 157 Liability Reserve - ST Gas	-			56					
2036	24500023	FAS 133 CFH Unrealized Loss - Fwd Swap	-			56					

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6				14,605,101							
					ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.			ELECTRIC	GAS	COMBINED
2037	24500031	FAS 133 -Ineffective CFH Loss LT	-			56			-	-	-
2038	24500032	FAS 157 Liability Reserve - LT Gas	-			56			-	-	-
2039	24500051	FAS 157 Liability Reserve - ST Electric	-			56			-	-	-
2040	24500061	FAS 157 Liability Reserve - LT Electric	-			56			-	-	-
2041	24500111	CFH Locked in OCI Loss ST - Core Pwr/Gas for Pwr	-			56			-	-	-
2042	24500121	CFH Locked in OCI Loss LT - Core Pwr/Gas for Pwr	-			56			-	-	-
2043	25200001	Contra JPUD CIAC	-	30		20			-	-	-
2044	25200002	Advances Refundable User	-		8	38			-	-	-
2045	25200022	Rule 7 Customer Advances	-		8	38			-	-	-
2046	25200032	Developers Deposit Rule 7	-		8	38			-	-	-
2047	25200111	1998 Cust Advances for Construction	-	30		20			-	-	-
2048	25200121	Cust Advances for Const Posted 9/1	(16,967.42)	30		20			-	-	-
2049	25200122	Rule 7 Customer Advances Posted 9/1	-		8	38			-	-	-
2050	25200132	Developers Deposit Rule 7 Posted 9/1	-		8	38			-	-	-
2051	25200141	Contractor's Security Bond	-	30		20			-	-	-
2052	25200142	NewRule7 nonref zero consump cust advan	-		8	38			-	-	-
2053	25200151	Temp - Residential Plat Elect Customer Advance	-	30		20			-	-	-
2054	25200152	NewRule 7 Refund zero consump cust adva	(27,122.20)		8	38			-	-	-
2055	25200161	Residential Single Family Elec Customer	(6,429,735.98)	30		20			-	-	-
2056	25200171	Residential Plat Elec Customer Advances	(14,726,399.54)	30		20			-	-	-
2057	25200181	Non-Residential Elec Customer Advances	(33,547,574.95)	30		20			-	-	-
2058	25200191	CIAC - Seattle Public Utilities-Electri	-	30		20			-	-	-
2059	25200201	Transmission Network Credits Payable	-	30		20			-	-	-
2060	25200202	Rule 7 Cust Adv With Tax (9-1-03)	(19,541,231.60)		8	38			-	-	-
2061	25200211	Cust. Advances For Construction	-	30		20			-	-	-
2062	25200212	Rule 7 Cust Adv W/O Tax (9-1-03)	-		8	38			-	-	-
2063	25200222	Developers Deposit Rule 7 (9-1-03)	(1,286,429.04)		8	38			-	-	-
2064	25200232	CA to Eliminate the NCR (9-1-03)	-			38			-	-	-
2065	25200262	Rule 7A Cust Adv With Tax (Kitt) (9-1-0	(4,920.91)		8	38			-	-	-
2066	25200272	Rule 7A Cust Adv W/O Tax (Kitt) (9-1-03	-		8	38			-	-	-
2067	25300001	Colstrip 3 & 4 Final Reclamation Liability	(309,422.67)						-	-	-
2068	25300002	Unearned Mt.Star Conversion Revenue	-			38			-	-	-
2069	25300011	J Harvey Const Encroach. Dep/BPA Kitsap	(5,237.63)						-	-	-
2070	25300022	Gas - Pipeline Capacity Assignment	-						-	-	-
2071	25300031	Colstrip 3&4 Coal Supply Agreement Loss	-						-	-	-
2072	25300033	Deferred Compensation - Salary Deferred	(8,563,737.57)						-	-	-
2073	25300041	Deferred Electric Conservation Grant - Bremerton	-			53			-	-	-
2074	25300051	Colstrip 3&4 Coal Transport Agrmt Loss	-						-	-	-
2075	25300061	Deferred Credits - Jefferson County Sale	-			57			-	-	-
2076	25300071	PTC Deferral Post June 2010	(182,356,536.33)			23			-	-	-
2077	25300081	Limited Use Permit Salish Lodge/Snoq Ce	(1,000.00)						-	-	-
2078	25300091	Equity Reserve on Snoqualmie Deferred Return	(2,249,659.24)			57			-	-	-
2079	25300121	Equity Reserve on Baker Deferred Return	(565,660.44)			57			-	-	-
2080	25300131	Unearned Option Revenue	-						-	-	-
2081	25300141	Unearned Revenue - Pole Contacts	(2,819,167.28)						-	-	-
2082	25300143	FAS106 - Post Retirmt Benefits	-						-	-	-
2083	25300151	Def Rev Sch85 Lifetime O&M on Increm Li	(9,974,044.78)						-	-	-
2084	25300153	Junior Achievement Pledge-Long Term	(84,375.00)						-	-	-
2085	25300161	Deferred Pole Contact Compliance Payment	(574,491.98)						-	-	-
2086	25300171	Hopkins Ridge Transmission Interest Due	-			23			-	-	-
2087	25300173	Sr Mgmt LT Incentive Plans	-			57			-	-	-
2088	25300181	Lower Snake River Trans Interest Due Customers	(4,299,088.19)			23			-	-	-
2089	25300191	Def Rev Sch85 Amortization	-						-	-	-
2090	25300201	GAAP Equity Reserve on LSR BPA Trans. Dep.	(5,833,169.00)			57			-	-	-
2091	25300203	Spec Employee Retire Benefits	-			57			-	-	-
2092	25300212	International Paper - Westcoast Capacity Agreement	(89,960.85)		10	35			-	-	-
2093	25300221	Mint Farm CD on RB Return Reserve	-			57			-	-	-
2094	25300223	FAS87 Add'l Min Pension Liab - Officer Supp R	-			57			-	-	-
2095	25300231	Wild Horse Exp. CD on RB Return Reserve	-			57			-	-	-
2096	25300241	Equity Component Reserve on PTC Interest	-			57			-	-	-
2097	25300251	Contra GAAP Eqty. Rsrv. - LSR BPA Interest	-			57			-	-	-
2098	25300261	Contra. GAAP Rsrv. - LSR BPA Interest	-			57			-	-	-
2099	25300263	Def Credit for Stock Options Payable	-			57			-	-	-
2100	25300271	Misc Def Cr. - Equity Reserve on LSR Ph. 1 Fixed Def	(274,410.49)			57			-	-	-
2101	25300281	LSR BPA Bill Credit Holding	(506,118.33)			23			-	-	-
2102	25300293	LT Incentive Plan for Sr Mgmt	(7,374,690.84)			57			-	-	-
2103	25300302	Other Deferred Credits - Retention Costs - Gas	-						-	-	-
2104	25300303	Unclaimed Vendor Payments	(0.01)						-	-	-
2105	25300312	FERC Gas Pipeline Capacity Loss Reserve	-			57			-	-	-
2106	25300323	Unearned Revenue - Miscellaneous	(50,934.83)						-	-	-
2107	25300343	Def Compensation - IBNR	(2,963,701.53)						-	-	-
2108	25300353	PSE Building (A) - Landlord Incentives	(5,760,871.02)	5	2c	26			-	-	-
2109	25300363	PSE Building (B) - Landlord Incentives	(1,516,832.22)	5	2c	26			-	-	-
2110	25300371	Deferred Interchange Power	(584,331.93)						-	-	-
2111	25300373	FAS 148, 123 LTIP	-			57			-	-	-
2112	25300381	Deferred Interchange Power - Black Cree	-						-	-	-
2113	25300393	Bothell ACDes Center Tenant Incentives	-						-	-	-
2114	25300413	Landlord Incentive Bldg B - Floor 4	(567,394.70)	5	2c	26			-	-	-
2115	25300421	Misc Deferred Credit-Clearing Land Transp.	-						-	-	-
2116	25300423	Oth Deferrd Credit-Alliance Data Sys In	-						-	-	-
2117	25300433	Misc Cash Receipts	-						-	-	-
2118	25300443	Bothell Data Center Landlord Incentives	(723,113.28)	5	2c	26			-	-	-
2119	25300503	Unclaimed Property - Customer Refunds	(31,168.88)						-	-	-
2120	25300511	FERC Annual Charge US Lands	-						-	-	-
2121	25300513	Unclaimed Property - Payroll Checks	-						-	-	-
2122	25300521	Deutsche Bank Collateral Deposit with PSE	-						-	-	-
2123	25300533	SFAS 132 Supplemental Death Add'l Minim	-			57			-	-	-
2124	25300541	Residential Exchange - Other Deferred C	(7,996,974.06)			23			-	-	-
2125	25300543	Unclaimed Vendor Payments - California	-						-	-	-
2126	25300551	Deposit - Rainbow Energy Marketing	-						-	-	-
2127	25300553	Unclaimed Property - Customer Refunds - California	(3,361.58)						-	-	-
2128	25300561	Snoqualmie License O&M Liability	(8,018,747.79)			57			-	-	-
2129	25300563	Oth Def Credit- Staples Loyalty Incentive	-						-	-	-

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5				(826,116.08)							
6				14,605,101							
					ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.					
2130	25300571	REC Collateral Deposits Held	-								
2131	25300573	Workers Compensation Reserve - Pinnacle	-								
2132	25300581	Other Deferred Credits - LIHEAP Credit - Electric	(5,127,137.81)								
2133	25300582	Other Deferred Credits - LIHEAP Credit - Gas	(2,187,796.56)								
2134	25300583	Accrue Jan 2009 Merger Costs	-								
2135	25300591	Other Deferred Credits - Contra LIHEAP Credit-Elec	5,127,137.81								
2136	25300592	Other Deferred Credits - Contra LIHEAP Credit-Gas	2,187,796.56								
2137	25300593	Other Def Cr - Landis-Gyr AMR Billing Credits	-			57					
2138	25300601	Oth Def Cr - Non-core Gas - Pipeline Cap	-	29.1		23					
2139	25300602	PGA Unrealized Gain	-			57					
2140	25300611	Baker License O&M Liability	(62,187,342.81)			57					
2141	25300612	PGA FAS 157 Credit Reserve	-			57					
2142	25300621	Misc Def Cr - MNT Equity Offset CarryC - UE-082128	(7,979,702.64)			57					
2143	25300631	Misc Def Cr - WHE Eq. Res. Fixed CarryC - UE-090704	-			57					
2144	25300633	PSE Non-Qualified Retirement Plan Liability	-								
2145	25300641	Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Elec.	(101,390.15)			57					
2146	25300642	Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Gas	(52,578.60)			57					
2147	25300651	Residential Exchange - Settlement Other Deferred Credits	-			23					
2148	25300663	Redmond West 2nd Amen Tenant Incentives	(73,696.88)	5	2c	26					
2149	25300711	Baker License Capital Long Term Liability	-								
2150	25300721	Other Deferred Credits - Hopkins Ridge/Vestas	-								
2151	25300731	Lease Security Deposit-Electric	(15,154.75)								
2152	25300732	Lease Security Deposit-Gas	-								
2153	25300733	Lease Security Deposit-Common	(50,468.17)								
2154	25300741	Electric Decoupling GAAP Unearned Revenue	(231,740.81)			57					
2155	25300742	Gas Decoupling GAAP Unearned Revenue	(9,967,931.59)			57					
2156	25300761	Unearned Easement Revenue	(176,310.41)								
2157	25300771	Deferred Credit - Green Power Tariff	(5,236,199.48)			23					
2158	25300772	Deferred Credit - Carbon Offset Program	625.07			23					
2159	25300781	Unearned Rev-Renewable Energy Credit-Wi	-			23					
2160	25300791	FAS 133 New Unrealized Gain RECs	-			57					
2161	25300801	Unearned Fees - Cascade Water Alliance	-			57					
2162	25300803	Summit Purchase Option Buyout Receipt	-								
2163	25300831	Hopkins II Wake Effect Settlement	-	6g		23					
2164	25300841	Deferred Credit-CO2 allowance proceeds	-			23					
2165	25300851	Revenue-S Cal Edison REC-Wind	-			23					
2166	25300861	Unearned Rev - Klondike RECs-Wind.	-			23					
2167	25300863	Oth Def Cr. - Bank of America Signing Bonus Incentive	-								
2168	25300973	1997 Cashiers Overages	-								
2169	25300983	1998 Cashiers Overages	-								
2170	25300993	1999 Cashiers Overages	-								
2171	25301003	2000 Cashiers Overages	-								
2172	25301013	2001 Cashiers Overages	-								
2173	25301023	2002 Cashiers Overages	-								
2174	25301033	2003 Cashiers Overages	-								
2175	25301043	2004 Cashiers Overages	-								
2176	25301053	2005 Cashiers Overages	-								
2177	25301063	2006 Cashiers Overages	-								
2178	25301073	2007 Cashiers Overages	(780.60)								
2179	25301101	Transmission Network Credits Payable	-	30		20					
2180	25301141	Dfrd Rev- Non-core Gas Green Attributes	-			23					
2181	25301151	Equity Reserv on Ferndale Fixed Deferral	(1,939,670.74)			57					
2182	25301161	Non-core Gas Grn Attrib-Contra	-			57					
2183	25301203	Redmond West on Willows - Landlord Ince	(153,717.00)	5	2c	26					
2184	25301213	Redmond West Tenant Improvement	(675,825.00)	5	2c	26					
2185	25301993	1999 Cashiers Overages-Baker Resort	-								
2186	25302003	2000 Cashiers Overages-Baker Resort	-								
2187	25302013	2001 Cashiers Overages-Baker Resort	-								
2188	25302023	2002 Cashiers Overages-Baker Resort	-								
2189	25302033	2003 Cashiers Overages-Baker Resort	-								
2190	25302043	2004 Cashiers Overages-Baker Resort	-								
2191	25302053	2005 Cashiers Overages-Baker Resort	-								
2192	25302063	2006 Cashiers Overages-Baker Resort	-								
2193	25302073	2007 Cashiers Overages-Baker Resort	-								
2194	25302101	Unapplied Conservation and Receivables	-			57					
2195	25302113	Oth Def Cr -WR Mutual Assist Agreement	-								
2196	25302121	Deferred Credits -BNP	-	29.1		23					
2197	25302133	Redmond West Negotiations	-								
2198	25302142	Option Payable - Gas	-								
2199	25302221	Low Income Program - Electric	(3,102,718.30)								
2200	25302222	Low Income Program - Gas	(5,527,603.39)								
2201	25302223	Operating Leases Oligation	(7,152,976.63)			56					
2202	25302231	Contra Low Income Program - Electric	-								
2203	25302232	Contra Low Income Program - Gas	-								
2204	25303003	Other Def Cr-S. Reynolds Perform Based	-			57					
2205	25306001	Deferred Credit - Jefferson County CIAC	-	30		20					
2206	25400001	Tenaska Disallowance Reserve	-			23					
2207	25400011	Tenaska Disallowance Reserve Contra	-			23					
2208	25400021	Proceeds from Canwest Settlement	-	6e		23					
2209	25400031	Rock Island Power Costs	-								
2210	25400033	Gain from Sale of Former Bellevue GO Bu	-								
2211	25400041	Whitehorn 2 & 3 Lease	-								
2212	25400043	Gain from Sale of Crossroads land and building	-								
2213	25400053	Summit Purchase Option Buyout Amortization	-								
2214	25400061	Unamortized Gain from Disp Allowance - Centra	-								
2215	25400101	Unamortized Gain from Disp Allowance - Colstr	(27,837.81)								
2216	25400111	Unamortized Gain from Disp Allowance - Colstr	(6,235.45)								
2217	25400131	Unamort Gain from Disp Allow - Conserva	-								
2218	25400141	Gain on Sale Bellevue General Office -	-								
2219	25400142	Gain on Sale Bellevue General Office -	-								
2220	25400151	Gain on Sale Crossroads - Electric	-								
2221	25400152	Gain on Sale Crossroads - Gas	-								
2222	25400161	Gain on Sale Skagit Svc Ctr-Electric	-								

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5				(826,116.08)							
6				14,605,101							
					ELEC	GAS	Comb		ELECTRIC	GAS	COMBINED
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.		Average Invested Capital			
2223	25400171	Hopkins Ridge Wake Settlement	-	6g		23		-	-	-	-
2224	25400181	Summit Purchase Buyout - Electric	(4,703,049.00)					-	-	-	-
2225	25400182	Summit Purchase Buyout - Gas	(2,515,701.00)					-	-	-	-
2226	25400191	BNP Westcoast Pipeline Capacity-Non Core Gas	(1,388,868.04)	29.1		23		-	-	-	-
2227	25400201	FBE Westcoast Pipeline Capacity- Non Core Gas	(1,013,105.31)	29.1		23		-	-	-	-
2228	25400202	DETM - NW Pipeline Capacity Agreement	-					-	-	-	-
2229	25400211	Deferred REC Revenue Pre-Dec 2009	-			23		-	-	-	-
2230	25400212	DETM - Westcoast Pipeline Cap. 10% Agreement	-					-	-	-	-
2231	25400221	Deferred REC Revenue Post Nov. 2009	(270,301.46)			23		-	-	-	-
2232	25400222	DETM - Westcoast Cap. Transition Agreement	-					-	-	-	-
2233	25400231	Rec Interest Payable Reg Liability	-			23		-	-	-	-
2234	25400232	Westcoast Pipeline Capacity	-					-	-	-	-
2235	25400241	REC Revenue provided to customers-Contra (sch 137)	-			23		-	-	-	-
2236	25400251	REC Revenue offset by PTCs-Contra	-			23		-	-	-	-
2237	25400261	PTC Customer Deferral of Pre-July 2010	(93,615,823.00)			23		-	-	-	-
2238	25400271	PTC Customer Deferral Post June 2010	-			23		-	-	-	-
2239	25400281	Def Revenue- Renewable Non-Core Gas Attributes	-			23		-	-	-	-
2240	25400291	REC Proceeds in Rates Sch 137	(506,143.82)			23		-	-	-	-
2241	25400301	Interest On REC Proceeds in Rates	(14,161.52)			23		-	-	-	-
2242	25400311	Interest on REC Proceeds Not in Rates	(13,532.58)			23		-	-	-	-
2243	25400321	Interest on Treasury Grant in Sch 95a	(145,688.53)			56		-	-	-	-
2244	25400331	Int. on LSR Treasury Grant in Sch 95A	(1,532,490.68)			56		-	-	-	-
2245	25400341	Electric Residential Decoupling Revenue Overcollect	(285,821.33)			23		-	-	-	-
2246	25400342	Gas Residential Decoupling Revenue Overcollect	-			35		-	-	-	-
2247	25400351	Elec Non-Residential Decoupling Revenue Overcollect	-			23		-	-	-	-
2248	25400352	Gas Non-Residential Decoupling Revenue Overcollect	(1,424.93)			35		-	-	-	-
2249	25400361	Int. on Elec Residential Decoupl Rev Overcollect	-			23		-	-	-	-
2250	25400362	Int. on Gas Residential Decoupl Rev Overcollect	-			35		-	-	-	-
2251	25400371	Int. on Elec Non-Residential Decoupl Rev Overcollect	-			23		-	-	-	-
2252	25400372	Int. on Gas Non-Residential Decoupl Rev Overcollect	-			35		-	-	-	-
2253	25400381	Electric Schedule 26 Decoupling Revenue Overcollected	(200,522.53)			23		-	-	-	-
2254	25400391	Electric Schedule 31 Decoupling Revenue Overcollected	(136,045.40)			23		-	-	-	-
2255	25400392	Gas ROR Over Earning	(8,671,688.94)			35		-	-	-	-
2256	25400411	Sch 142 Electric Residential to Return	(528.33)			23		-	-	-	-
2257	25400412	Sch 142 Gas Residential to Return to Cu	-			35		-	-	-	-
2258	25400421	Sch 142 Elec Non-Residential to Return	-			23		-	-	-	-
2259	25400431	Dfrd Principal on BioGas in Rates	(404,015.31)			57		-	-	-	-
2260	25400441	Dfrd Interest on Bogas in Rates	15,638.04			57		-	-	-	-
2261	25400451	Interest on Electric Schedule 31 Decoupling Revenue	-			23		-	-	-	-
2262	25400461	Interest on Electric Schedule 26 Decoupling Revenue	-			23		-	-	-	-
2263	25400471	Sch 142 Electric Schedule 26 to Return	(3,863.55)			23		-	-	-	-
2264	25400481	Sch 142 Elec Schedule 31 to Return to C	671.45			23		-	-	-	-
2265	25400491	Deferral Snoqualmie Hydro Grant	(4,283,741.00)	22	25			-	-	-	-
2266	25400501	Deferral Baker US Treasury Grant	(1,240,071.00)	22	25			-	-	-	-
2267	25400511	JPUd Gain to Customers-Electric	(8,373.14)			57		-	-	-	-
2268	25400521	Electric ROR Over Earning-Decoupling	(10,203,838.33)			23		-	-	-	-
2269	25500002	accum Defer Inv Tax Cr - Gas	(8,165,809.00)			10		(8,165,809)	(8,165,809)	(8,165,809)	(8,165,809)
2270	25500022	accum Defer Inv Tax Cr - Gas	8,165,809.00			10		8,165,809	8,165,809	8,165,809	8,165,809
2271	25600031	Def Gains - Disp Utility Plant 7/1/92 - 6/30/	-					-	-	-	-
2272	25600051	Def Gains fr Disp Utility Plant - Elec	-					-	-	-	-
2273	25600052	Def Gains for Disp Utility Plant - Gas	-					-	-	-	-
2274	25600061	Deferred Gains post 12/31/05 Property s	-					-	-	-	-
2275	25600071	Deferred Gains post 5/31/08 Property Sales - Electric	-					-	-	-	-
2276	25600072	Deferred Gains post 5/31/08 Property Sales - Gas	(80,291.09)					-	-	-	-
2277	25600081	Deferred Gains post 10/31/09 Property Sales - Electric	(3,914,998.68)					-	-	-	-
2278	25600092	Gas Def Property Gains UG-090705	-					-	-	-	-
2279	25600101	Electric Def Property Gains UE-090704	-					-	-	-	-
2280	25600102	Gas Def Property Gains UG-111049	61,744.05					-	-	-	-
2281	25600111	Electric Def Property Gains UE-111048	628,243.67					-	-	-	-
2282	25700013	Unamort Gain on Required Debt-WNG MTN 7.	-			12		-	-	-	-
2283	25700023	Unamort Gain on Required Debt-8.231% Cap	-			12		-	-	-	-
2284	25700033	Unamort Gain on Reacquired Debt-6.25% M	-			12		-	-	-	-
2285	25700043	Unamort Gain Reacq Debt- 250M 6.974% MT	7,185.39			12		7,185	7,185	7,185	7,185
2286	28200002	Deferred Inc Tax - Liberalized Deprec	(504,776,303.60)			39		-	-	-	-
2287	28200013	Deferred Tax - Common Depreciation	(43,815,200.09)	35a	10a	28		-	-	-	-
2288	28200042	DFIT - Gas Plant Repairs/Retirements	-			39		-	-	-	-
2289	28200101	Major Projects - Property Tax Expense	-	31		22		-	-	-	-
2290	28200111	Def Inc Tax - Pre 1981 Additions	-	32		22		-	-	-	-
2291	28200121	Def Inc Tax - Post 1980 Additions	(1,266,343,705.27)	33		22		-	-	-	-
2292	28200131	Colstrip 3 & 4 Deferred Inc Tax	-	34		22		-	-	-	-
2293	28200141	Excess Def Taxes - Centralia Sale	-	35		22		-	-	-	-
2294	28200142	accum Defered Income Tax - Gas	-		10	39		-	-	-	-
2295	28200151	Def FIT Indirect Cost Adj - Electric	-			22		-	-	-	-
2296	28200152	Def FIT Indirect Cost Adj - Gas	-			39		-	-	-	-
2297	28200161	Def FIT Removal Cost	-	33		22		-	-	-	-
2298	28200171	DFIT - Electric Plant Repairs/Retirements	-	33		22		-	-	-	-
2299	28300011	Def FIT White River	-	37c		22		-	-	-	-
2300	28300012	DFIT - FAS 133 Liability - PGA ST	-			58		-	-	-	-
2301	28300013	accum Def Income Tax	-	35a	10a	28		-	-	-	-
2302	28300021	Def Tax - Environmental Recoveries	-					-	-	-	-
2303	28300022	Deferred Inc Tax - Environmental	-			58		-	-	-	-
2304	28300023	Def Tax - CLX Amortization	-	35a	10a	28		-	-	-	-
2305	28300031	DFIT - FAS 133 ST Liability - Electric	(7,712,319.80)			58		-	-	-	-
2306	28300032	Deferred Inc Tax - Other Utility	-			58		-	-	-	-
2307	28300033	Def FIT Pension	(68,846,660.71)			58		-	-	-	-
2308	28300041	DFIT - FAS 133 LT Liability - Electric	(1,856,055.73)			58		-	-	-	-
2309	28300042	Def FIT Environ - UG920781	-			58		-	-	-	-
2310	28300043	Def FIT Bond Related	(15,475,463.93)			5		(15,475,464)	(15,475,464)	(15,475,464)	(15,475,464)
2311	28300051	FIT on FAS 157 Credit Reserve - ST Elec	-			58		-	-	-	-
2312	28300052	Def FIT LFSH - UG920782	-			58		-	-	-	-
2313	28300053	DFIT - FAS 133 Fwd Swap Int ST	-			5		-	-	-	-
2314	28300061	FIT on FAS 157 Credit Reserve - LT Elec	-			58		-	-	-	-

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5				(826,116.08)							
6				14,605,101							
					ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.			Average Invested Capital		
2315	28300062	FIT Def LFSH Regional - UG930287	-			58			-	-	-
2316	28300071	DFIT - FAS 133 Liability - RECS	-			58			-	-	-
2317	28300072	FIT Def AWH 60% Effic - UG930287	-			58			-	-	-
2318	28300081	DFIT - BPA Prepayment LT	(5,100,336.15)	37m		22			-	-	-
2319	28300082	FIT Def AFUCE on 18676-18677 - UG930287	-			58			-	-	-
2320	28300091	DFIT - Variable Deferred Cost Snoqualmie LT	(2,390,726.00)	37a		22			-	-	-
2321	28300092	FIT Def Energy Matchmaker - Weatherization	-			58			-	-	-
2322	28300102	FIT Deferred on 18231 & 18251	-			58			-	-	-
2323	28300112	FIT Deferred on 18232 & 18252	-			58			-	-	-
2324	28300122	FIT Deferred on 18233 & 18253	-			58			-	-	-
2325	28300132	FIT Deferred on 18234 18253 & 18254	-			58			-	-	-
2326	28300141	FIT-FAS 133 - PCA Derivative	-			58			-	-	-
2327	28300142	FIT Deferred on 18239	-			58			-	-	-
2328	28300152	DFIT - FAS 133 ST Liability - Gas	(2,464,417.47)			58			-	-	-
2329	28300153	Deferred Income Tax - Thermal Energy	-			58			-	-	-
2330	28300162	DFIT - FAS 133 LT Liability - Gas	(474,315.56)			58			-	-	-
2331	28300172	DFIT - Loss on Sale of Everett Building	-						-	-	-
2332	28300182	FIT on FAS 157 Credit Reserve - ST Gas	-			58			-	-	-
2333	28300183	Deferred Income Tax - Therm Rail	-			58			-	-	-
2334	28300191	Duvall Sub Land Exchge - Def Inc Tax	-						-	-	-
2335	28300192	FIT on FAS 157 Credit Reserve - ST Gas	-			58			-	-	-
2336	28300193	Deferred Income Tax - SAP Amortization	-	35a	10a	28			-	-	-
2337	28300202	FIT on FAS 157 Credit Reserve - LT Gas	-			58			-	-	-
2338	28300211	DFIT - 2006 Storm Excess Costs	(28,526,365.68)						-	-	-
2339	28300221	DFIT-2014 Storm Excess Costs	(6,364,959.75)						-	-	-
2340	28300231	Def Tax - Schedule 94 - Residential Exchange	-			22			-	-	-
2341	28300232	DFIT - FAS 133 Liability - PGA LT	(15,300,854.96)			58			-	-	-
2342	28300241	DFIT - Section 263 A Deductible Costs	-						-	-	-
2343	28300242	Def FIT - Section 263A Deductible Costs	-						-	-	-
2344	28300251	Def FIT - 1/16/00 Wind Storm Damage	-						-	-	-
2345	28300252	Def FIT - Environmental Gas	(7,296,100.73)			58			-	-	-
2346	28300261	Def FIT Bond Redemption Costs	-	37		22			-	-	-
2347	28300262	Def FIT - Demand Side Management Gas	(2,700,137.05)			58			-	-	-
2348	28300301	Def FIT - 12/04/03 Wind Storm Damage	-						-	-	-
2349	28300311	DFIT - 2015 Storm Excess Costs-LT	(7,295,941.13)						-	-	-
2350	28300321	AFUCE Deferred Taxes	-			58			-	-	-
2351	28300331	Def Tax - Interest Inc - HEDC	-			58			-	-	-
2352	28300341	Def Tax - Fredonia Turbine Lease	-	33		22			-	-	-
2353	28300361	accum Def Tax Liability - SFAS 109	(70,002,824.64)			58			-	-	-
2354	28300362	Def FIT - FAS 109	(1,368,237.45)			58			-	-	-
2355	28300371	Superfund Site Cleanup	-						-	-	-
2356	28300401	1996 Holiday Storm	-						-	-	-
2357	28300411	11/23/98 Storm Loss	-						-	-	-
2358	28300431	Deferred Taxes WNP#3	(1,477,918.48)	37e		22			-	-	-
2359	28300441	DFIT - 2016 Storm Excess Costs-LT	(893,146.46)						-	-	-
2360	28300442	accum Def Inc Tax - Gas	-		10	39			-	-	-
2361	28300451	accum Def Inc Tax - Tenaska Purchase	-	37a		22			-	-	-
2362	28300452	FIT - Tight Sands Credit (TSCR)	-						-	-	-
2363	28300461	accum Def Inc Tax - Cabot Gas Contract	-	37b		22			-	-	-
2364	28300462	Investment Tax Credit Not Recognized	-						-	-	-
2365	28300471	Deferred Income Tax - Virtual Right of Way Pr	-						-	-	-
2366	28300481	Deferred FIT - FAS 133	-			58			-	-	-
2367	28300501	DFIT Audit Adjustments	1,389,505.06	35a	10a	28			-	-	-
2368	28300503	DFIT - FAS 133 Frwd Swap Int LT	(5,036,995.29)			5			(5,036,995)	(5,036,995)	(5,036,995)
2369	28300511	Deferred FIT - PCA Customer Portion	(1,336,200.69)			22			-	-	-
2370	28300513	Indirect Cost Adjustment(b)	-	35a1	10b	28			-	-	-
2371	28300531	DFIT - 2007 Storm Damage Deferred	-						-	-	-
2372	28300541	DFIT - Goldendale Deferral - UE-070533	-	37i		22			-	-	-
2373	28300551	DFIT - Goldendale Carrying Costs - UE-070533	-	37i		22			-	-	-
2374	28300561	DFIT - Interest Chelan PUD Reg Asset	(14,388,256.55)	37i		22			-	-	-
2375	28300571	DFIT - Mint Farm Deferred Costs	-	37j		22			-	-	-
2376	28300581	DFIT - Electric Conservation	(8,292,220.70)			58			-	-	-
2377	28300591	DFIT - 2008 Storm Damage Deferred	-						-	-	-
2378	28300601	DFIT - Mint Farm Variable Costs	-	37j		22			-	-	-
2379	28300611	DFIT - Mint Farm Fixed Costs	-	37j		22			-	-	-
2380	28300621	DFIT UW Grant	-						-	-	-
2381	28300631	DFIT WHE Var Costs	-	37k		22			-	-	-
2382	28300641	DFIT WHE Fixed Costs	-	37k		22			-	-	-
2383	28300651	DFIT - White River Reg Asset	(7,971,288.70)	37c		22			-	-	-
2384	28300661	DFIT - FIT MF UE090704	(9,029,729.80)	37j		22			-	-	-
2385	28300671	DFIT - FIT WHE UE090704	-	37k		22			-	-	-
2386	28300681	DFIT PTCs Def Post 6-2010	-			22			-	-	-
2387	28300691	DFIT PTC Carrying Cost	-			22			-	-	-
2388	28300701	DFIT-CFH OCI Gain ST	-			58			-	-	-
2389	28300721	DFIT - Lower Snake River Deferred Costs	(267,944.78)	37m		22			-	-	-
2390	28300731	DFIT - Ferndale Purchase Deferrals - Long Term	(5,669,362.92)	37d		22			-	-	-
2391	28300741	DFIT-Variable Deferred Cost Baker Upgrade_LT	(608,820.07)	37b		22			-	-	-
2392	28300751	DFIT-BioFuels Sch 91 Var Deferral	-			22			-	-	-
2393	28300761	DFIT-Operating Lease Obligation-LT	(2,503,541.82)			57			-	-	-
2394	28302001	DFIT-Electric Residential Decoupling Re	(10,026,022.34)			22			-	-	-
2395	28302002	DFIT-Gas Residential Decoupling Revenue	(24,415,660.20)			39			-	-	-
2396	28302011	DFIT-Electric NONResidential Decoupling	(3,616,188.85)			22			-	-	-
2397	28302012	DFIT-Gas NONResidential Decoupling Reve	(5,894,166.58)			39			-	-	-
2398	28302021	DFIT Electric Property Tax Tracker Schedule 140 - LT	(11,213,887.47)			22			-	-	-
2399	28302022	DFIT-Gas Property Tax Tracker Schedule 140 -LT	(3,889,735.73)			39			-	-	-
2400	28302031	DFIT-Decoupling Sch 26 & 31	(881,479.03)			22			-	-	-
2401	28302032	DFIT-Decoupling Sch 85 & 87	-			39			-	-	-
2402	28302041	DFIT-Major Inspection-Long Term	(6,547,635.85)						-	-	-
2403	28302042	DFIT-Gas ROR Over Earning-Decoupling Revenue -LT	-			39			-	-	-
2404	28302051	DFIT-Colstrip 3&4 Overhaul Costs-LT	(2,312,775.69)						-	-	-
2405	28302061	DFIT - Electron Unrecovered Loss	(3,402,646.76)	37i		22			-	-	-
2406	28302071	DFIT-Elec ROR Over Earning-Decoupling Revenue-LT	-			22			-	-	-
2407	TOTAL CAPITAL LIABILITIES		(11,120,825,744.33)			1			-	-	-
2408									-	-	-

	A	B	C	Q	R	S	T	U	V	W	X
2	Puget Sound Energy										
3	Balance Sheet Detail										
4											
5											
6				(826,116.08)							
				14,605,101	ELEC	GAS	Comb				
7	Account	Account Description	AMA (September 16)	Rate Base Line No.	Rate Base Line No.	W/C Line No.					
2409											
2410											
2411											
2412											
2413						Merch Inv					
2414											

	ELECTRIC	GAS	COMBINED
Average Invested Capital	(7,389,220,147)	(7,389,220,147)	(7,389,220,147)
			WUTC AFUDD Adj
			EWC Rate BBse

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
8	10100001	Electric - Plant in Service		-	-	-	-	-
9	10100001ARC	Electric - Plant in Service - ARC where ARO Not Recovered in De		-	-	-	-	-
10	10100011	ARC - Electric Plant		-	-	-	-	-
11	10100002	Gas - Plant in Service		-	-	-	-	-
12	10100012	ARC - Gas Plant		-	-	-	-	-
13	10100003	Common - Plant in Service		-	-	-	-	-
14	10100003ARC	Common - Plant in Service - ARC where ARO Not Recovered in T		-	-	-	-	-
15	10100501	Electric - Plant in Service - PP		9,155,191,944		9,155,191,944		
16	10100502	Gas - Plant in Service - PP			3,351,244,713	3,351,244,713		
17	10100503	Common - Plant in Service - PP		326,105,773	159,315,146	485,420,919		
18	10100601	Electric Plant In Service -Manual Adjustment		41,339		41,339		
19	10100602	Gas Plant In Service - Manual Adjustments			15,935	15,935		
20	10100651	Colstrip 1&2 Non-Recoverable Costs		5,340,626		5,340,626		
21	10100661	Colstrip 1&2 Non-Recoverable Costs Cont		(5,340,626)		(5,340,626)		
22	10110001	Whitehorn Capital Lease						
23	10110003	BLC Vehicles Capital Lease						
24	10110011	Fredonia Turbines Capital Lease						
25	10110013	Landis-Gyr Capital Lease						
26	10110021	Fredonia Lease Prepaid Sales Tax						
27	10191001	Encogen - Plant in Service		-	-	-	-	-
28	10200001	Blocked Electric - Plant Purchased or Sold		-	-	-	-	-
29	10200011	Sale of Skookumchuck		-	-	-	-	-
30	10200501	Electric - Plant Purchased -Ferndale		-	-	-	-	-
31	10500001	Electric - Plant Held for Future Use		-	-	-	-	-
32	10500002	Gas - Plant Held for Future Use		-	-	-	-	-
33	10500501	Electric - Plant Held for Future Use -		49,313,213		49,313,213		
34	10500502	Gas - Plant Held for Future Use - PP			3,591,495	3,591,495		
35	10500503	Common - Plant Held for Future Use - PP		-	-	-	-	-
36	10600501	Electric Plant - NOT CLASSIFIED - PP		37,116,885		37,116,885		
37	10600502	Gas - Plant - NOT CLASSIFIED - PP			34,157,043	34,157,043		
38	10600503	Common - Plant - NOT CLASSIFIED - PP		420,475	205,418	625,893		
39	10600601	Electric NC manual adjustments		-	-	-		
40	10600602	Gas NC manual adjustments		-	-	-		
41	10600603	Common NC manual adjustments		3,480	1,700	5,180		
42	10700001	Electric - Construction Work in Progress						
43	10700002	Gas - Construction Work in Progress						
44	10700003	Construction Work in Process - Common Plant						
45	10700013	Construction Support Clearing - Common						
46	10700021	CWIP/Retention Clearing (Debit) - Electric						
47	10700022	CWIP/Retention Clearing (Debit) - Gas						
48	10700023	CWIP/Retention Clearing (Debit) - Commo						
49	10700031	CWIP - Purchasing Accrual - Electric						
50	10700041	CWIP SP Accrual - Electric						
51	10700042	CWIP SP Accrual - Gas						
52	10700501	Electric - Construction Work in Progres						
53	10700502	Gas - Construction Work in Progress - P						
54	10700503	Common - Construction Work in Progress						
55	10700601	Electric CWIP - Manual Adjustments						
56	10700602	GAS CWIP - Manual Adjustments						
57	10700603	Common-Cwip-Manual Adjustments						
58	10800001	Elec-Accum Depreciation		-	-	-	-	-
59	10800001ARC	Elec-Accum Depreciation - ARC where ARO Not Recovered in De		-	-	-	-	-
60	10800002	Gas-Accum Depreciation		-	-	-	-	-
61	10800003	Common-Accum Depreciation		-	-	-	-	-
62	10800003ARC	Common-Accum Depreciation - ARC where ARO Not Recovered		-	-	-	-	-
63	10800041	Elec-RWIP-Mass C.O.R./Salvage		-	-	-	-	-
64	10800042	Gas-RWIP-Mass C.O.R./Salvage		-	-	-	-	-
65	10800043	Common-RWIP-Mass C.O.R./Salvage		-	-	-	-	-
66	10800051	Elec-RWIP-Specific C.O.R./Salvage		-	-	-	-	-
67	10800052	Gas-RWIP-Specific C.O.R./Salvage		-	-	-	-	-
68	10800061	Accum Depreciation Non-legal Cost of Removal		(80,285,022)		(80,285,022)		
69	10800062	Accum Depreciation Non-legal Cost of Removal			(269,970,274)	(269,970,274)		
70	10800071	Contra Accum Depreciation Non-legal Cost of Remova		80,285,022		80,285,022		
71	10800072	Contra Accum Depreciation Non-legal Cost of Remova			269,970,274	269,970,274		
72	10800201	Elec-Accum Depreciation AMA Reserve		-	-	-	-	-
73	10800202	Gas-Accum Depreciation AMA Reserve		-	-	-	-	-
74	10800203	Common-Accum Depreciation AMA Reserve		-	-	-	-	-
75	10800501	Elec-Accum Depreciation -PP		(3,475,713,473)		(3,475,713,473)		
76	10800502	GAS-Accum Depreciation -PP			(1,296,766,172)	(1,296,766,172)		
77	10800503	Common-Accum Depreciation -PP		(71,932,980)	(35,142,013)	(107,074,993)		
78	10800541	Elec-RWIP-CED3 C.O.R./Salvage-PP		9,806,706		9,806,706		
79	10800543	Common-RWIP-RET1 C.O.R./Salvage PP		82,927	40,513	123,439		
80	10800552	Gas-RWIP-RET1 C.O.R./Salvage PP			4,311,119	4,311,119		
81	10800601	Electric Depr Reserve - Manual Adjustments		3,875		3,875		
82	10800602	Gas Depr Reserve - Manual Adjustments			7	7		
83	10800603	Common Depr Reserve - Manual Adjustments		-	-	-		
84	10891001	Accum Dep - Encogen		-	-	-		
85	11100001	Elec-Accum Depreciation		-	-	-		
86	11100002	Gas-Accum Depreciation		-	-	-		
87	11100003	Common-Accum Depreciation		-	-	-		
88	11100091	Elec-Accum Provisions for Retired Assets		-	-	-		
89	11100092	Gas-Accum Provisions for Retired Assets		-	-	-		
90	11100501	Electric-Accum Amortization - PP		(31,072,844)		(31,072,844)		
91	11100502	GAS-Accum Amortization - PP			(5,794,996)	(5,794,996)		
92	11100503	Common-Accum Amortization - PP		(60,759,308)	(29,683,246)	(90,442,554)		
93	11400001	Electric - Plant Acq Adj. Milwaukee RR		946,172		946,172		
94	11400002	Gas - Plant Acquisition Adjustment						
95	11400011	Electric - Plant Acq Adj. DuPont		302,358		302,358		
96	11400031	Acquisition Adjustment - Encogen		76,622,597		76,622,597		
97	11491001	Acquisition Adjustment - Encogen		-	-	-		
98	11400061	Mint Farm - Electric Plant Acquisition Adjustments		156,960,791		156,960,791		

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
99	11400071	Whitehorn - Electric Plant Acquisition		16,950,333	-	16,950,333		
100	11400081	Fredonia 3 & 4 Electric Plant Acquisition Adjust		-	-	-		
101	11400091	Ferndale - Electric Plant Acquisition Adjust		31,009,424	-	31,009,424		
102	11500001	Accum Amort Acq Adj. Milwaukee RR - Electric		(880,239)	-	(880,239)		
103	11500002	Gas - Accum Prov for Amort of Plant Acquis Ad		-	-	-		
104	11500011	Accum Amort Acq Adj. DuPont - Electric		(302,358)	-	(302,358)		
105	11500031	Accumulated Amort Acqu Adj. - Encogen		(59,157,664)	-	(59,157,664)		
106	11500041	Accum Amort Acquis Adjust - Mint Farm		(33,721,265)	-	(33,721,265)		
107	11500051	Accum Amort Acquis Adjust - Whitehorn		(16,294,655)	-	(16,294,655)		
108	11500061	Accum Amort Acquis Adjust - Ferndale		(3,863,529)	-	(3,863,529)		
109	11591001	Accum Amort Acquis Adjust - Encogen		-	-	-		
110	11730002	Gas Stored at JP Reservoir - Noncurrent			8,654,564	8,654,564		
111	12100003	Nonutility Property						
112	12100013	Nonutility Plant in Service						
113	12100503	Non-Utility Property - PP						
114	12100513	Non-Utility Property - PP						
115	12200003	Accum Prov for Deprec & Amort - Nonutil						
116	12200503	Provision for Non-Utility Property - PP						
117	12310000	Invest in Assoc.-Other than Rainier Receivables						
118	12310000(RR)	Invest in Assoc.-Rainier Receivables						
119	12400013	Other Investments - Stock Misc						
120	12400043	Other Investment Life Insurance						
121	12400063	Other Investments - Ramgen Power System						
122	12400373	Notes Rec - Misc						
123	12400383	Notes Rec - River Oak						
124	12400483	Notes Rec - Sheridan						
125	12400503	Notes Rec - Intolight						
126	12400542	Reserve for Suncadia N/R						
127	12400543	Notes Rec - Petersen Family Ltd.						
128	12400552	Suncadia N/R agreement						
129	12400553	Notes Rec - BOA Keyport Lighting & Capa						
130	12400603	Notes Rec - Alaska Power & Telephone						
131	12400633	Notes Rec - Glenn S. Cook						
132	12400653	Notes Rec - Bernie & Doris Larson						
133	12400663	Notes Rec - Greenwater L.L.C.						
134	12400673	Notes Rec - Newcastle Homeowners' Assoc.						
135	12400683	Notes Rec - AP&T Promissory Bad Debts R						
136	12400703	Note Rec - Sorestad						
137	12400713	Note Rec - Mt. Erie						
138	12400723	Notes Rec. - City of Buckley						
139	12400733	Notes Rec - Bio Energy Washington						
140	12400743	Notes Rec - West Coast Hospitality						
141	12800001			18,500,000		18,500,000		
142	12800003	Qualified Pension Plan funded Status						
143	12800011	Ferndale Land Lease Escrow - 2046					1,662,234	
144	13100033	Cash - Seafirst - Check Clearing Account						
145	13100053	Cash - First Union - PSE A/P C/D - 1069509						
146	13100143	Cash - Wells Fargo - WNG CBR - 4159652569						
147	13100153	Cash - Seafirst - PSPL Non-CLIP - Cisd 10/97						
148	13100293	Cash - Seafirst - WNG Disburse - 158						
149	13100300	Cash - PE Key Bank 7738						
150	13100353	Cash-Key Bank-Flexben-6467						
151	13100543	Cash - State Bank - Concrete						
152	13100563	US Bank - General Account 1775586						
153	13100573	US Bank - Damage Claims 1771847						
154	13100583	Cash - Bank of Amer - Cr Bal Refnd - 32						
155	13100771	Conservation Trust Restricted Cash						
156	13100773	Cash - Residential Exchange - Restrict						
157	13100783	Cash - BofA - Credit Card Payments-3751						
158	13101003	Cash-UBOC-Payment Processing Bothell 44						
159	13101013	Cash-UBOC-Bill Payment Consolidator 443						
160	13101023	Cash-Key Bank-Concentration 47968102460						
161	13101033	Cash-Key Bank-PSE Receipts 479681024614						
162	13101043	Cash-Key Bank-Direct Debit Deposit AFT4						
163	13101053	Cash-Key Bank-Trading Floor 4630						
164	13101063	Cash-Key Bank-Baker Recreation 47968102						
165	13101073	Cash-Key Bank-Internet Receipts Bill479						
166	13101083	Cash-Key Bank-Credit Card Receipts 4796						
167	13101093	Cash-Key Bank-Payroll 190994701174						
168	13101103	Cash-Key Bank-Credit Balance Refund 190						
169	13101113	Cash-Key Bank-Accounts Payable 19099470						
170	13101123	Cash-Key Bank- SAP Credit Balance Refun						
171	13101133	Cash-Key Bank- Checkfree						
172	13101143	Cash-Citibank-Direct Debit Deposit AFT						
173	13101153	Cash - Citibank E-Payment						
174	13101163	Cash - Key Bank Tri Ad Flex Spending						
175	13101183	Cash Credit Card Receipts - Billmatrix						
176	13101193	Cash-Key Bank-DOXO Receipts-5790						
177	13101253	Wells Fargo Direct Debit						
178	13101263	Wells Fargo On Line Payments						
179	13108123	First Un - Clearing A/P Disb.						
180	13108243	Cash - Bank of America - A/P Disbursement						
181	13109003	Cash Desk Clearing						
182	13109013	PSE Help Cash Clearing						
183	13109993	CLX Cash Clearing						
184	13400011	Other Special Deposits						
185	13400012	Other Special Deposits - Gas						
186	13400021	PSE Merchant Deposit - Transmission		9,528,419		9,528,419		
187	13400031	PSE Transmission Contra - Merchant Deposit		(9,528,419)		(9,528,419)		
188	13400041	BPA Cross-Cascades Transmission Request		-		-		
189	13400051	BPA Fredrickson 1 Transmission Request		-		-		
190	13400061	BPA Hopkins Ridge Transmission Request		-		-		
191	13400063	Other Special Deposits						
192	13400071	BPA Linden Transmission Request Deposit						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account		Account Description	RateBase			Operating Investments	
193	13400073		PSE Ben Protect Trust-Bank of NY Money					
194	13400081		BPA Saddleback Transmission Request Deposit	-		-		
195	13400083		Payroll - Health / Dependent Spending Deposit					
196	13400091		BPA Transmission Study Deposit					
197	13400093		Health / Dependent Spending Deposit - Year 2					
198	13400101		BPA Goldendale Puget Control Area Depos					
199	13400103		Bank of New York Trust Expense					
200	13400111		BPA RES JD Wind Deposit	50,149		50,149		
201	13400121		BPA Freddy 1 Control Area Change					
202	13400123		Radio Spectrum Purchase Escrow				278,182	135,902
203	13400131		BPA Transmission Escrow					
204	13400141		BPA Montana Transmission Request					
205	13400151		Mint Farm Acquisition - Cowlitz County PUD Deposit					
206	13400161		BPA - Mint Farm					
207	13400171		BPA - Hopkins Ridge Trfer Agrmnt 09TX-1					
208	13400181		BPA Transmission Svc Request Escrow					
209	13400191		Electric - Enron Settlement Funding					
210	13400193		Enron Settlement Funding					
211	13400201		REC Deposits					
212	13400211		PGE Klamath Peaker Trans Req Deposit					
213	13400231		BPA - Mint Farm Station Svcc TSM Firm D					
214	13400241		BPA Hopkins Ridge Transmission Deposit	430,882		430,882		
215	13400251		BPA Residential Exchange Settlement					
216	13400261		BPA TSR 80368917-Goldendale Deposit	223,150		223,150		
217	13400271		LKE Pacific Trust Deposit - Wire & Cable					
218	13400281		LKE Pacific Trust Deposit - Transformers					
219	13400291		Oth Special Deposit - 1MW transm Request - Clymer					
220	13400301		Othr - Special Deposit LSR Phase II Transmission					
221	13400303		2003 PCB Holding Account					
222	13400311		Other Special Deposit-BPA TRS - 50MW					
223	13400321		Otr Special Deposits-BPA TRS 81325474	72,078		72,078		
224	13400322		Oth Special Deposit - City of Buckley -Natural Gas System					
225	13400332		LNG Facility Port of Tacoma Escrow					
226	13500003		Petty Cash					
227	13500041		Freddie #1 Operating Advance					
228	13500051		Colstrip 500KV Transmission O&M Operati					
229	13500061		Colstrip 1&2 Operating Advance					
230	13500071		Colstrip 3&4 Operating Advance					
231	13500073		Stock Exch Fractional Shares					
232	13500081		Credit Balance Refunds					
233	13500142		Refunds - SeaFirst #68523505					
234	13500153		Workers Comp - ESIS Working Fund					
235	13500163		Working Fund - Baker Lodge					
236	13500172		Northwest Permits Operating Advance- Gas					
237	13500173		RW (Right of Way) Easements & Permits					
238	13500182		City of Burien Gas Permits & Fees					
239	13500183		Working Fund - DCG Postage Expenses					
240	13500192		Working Funds - Mercer Island					
241	13500201		Ferndale Cash Advance (NAES Corporation)					
242	13500211		Mint Farm Deposit					
243	13501001		Working Fund - Agent (Encogen)					
244	13600003		Temporary Cash Investments-Non Tax Exempt					
245	13600013		Temporary Cash Investments-Taxable				1,007,700	492,300
246	13600073		Wells Fargo foreign investments					
247	13600403		Temporary Cash Investments- Key Bank					
248	13600413		Temporary Investments Key Bank - BPA Restrict					
249	13600423		Temporary Cash Investment - Key Bank - CFI					
250	14100183		S-T Notes Rec - Misc					
251	14100301		Notes Rec Line Extensions					
252	14100311		Notes Receivable Line Extensions in CLX					
253	14200003		Customer Accounts Receivable					
254	14200010		Account Receivable					
255	14200011		Elec/Cust Accounts Receivable CLX					
256	14200012		Gas - Cust ACDts Rec - Unprocessed Rece					
257	14200020		Secure Pledge Accounts Receivable					
258	14200033		Unearned Carrying Charges					
259	14200043		A/R Merchandise					
260	14200052		Gas- Cust Accounts Receivable CLX					
261	14200061		Accounts Receivable - PSE Customers - E					
262	14200062		Accounts Receivable - PSE Customers - G					
263	14200063		Subordinated Note Receivable from RR					
264	14200073		A/R Short-Term Securitization Agreemen					
265	14200101		Discount for NPV - Elect					
266	14200102		Discount for NPV - Gas					
267	14200201		Electric Customer Accounts Receivable					
268	14200202		Gas Customer Accounts Receivable					
269	14200203		Cust Accts Recv Unapplied Credits					
270	14200213		Cust Accts Recv Unapplied Credits					
271	14200223		Cust Payment Returns Clarification Acct					
272	14200251		Electric Customer Accounts Receivable					
273	14200252		Gas CuGas - Cust Accounts Receivable CLX					
274	14200253		Accruals - Customer Accts Recv Unapplie					
275	14209993		Cust Accounts Receivable Unapplied Cred					
276	14300003		ACDts Rec - Misc -401k forfeiture aCDou					
277	14300061		Canwest Settlement Receivable					
278	14300062		Gas Off System Sales - Other ACDts Rec					
279	14300071		A/R Hopkins BPA Transm Int Recble 05TX-11905					
280	14300072		Jackson Prairie / NW Pipeline - Other A/R					
281	14300081		Sumas Gas Pipeline / SoCDo - Other A/R					
282	14300082		Jackson Prairie / WWP - Other A/R					
283	14300091		Sumas Gas Pipeline / Sumas - Other A/R					

	A	B	C	Y	Z	AA	AB	AC	
2	Puget Sound Energy			67.18%	32.82%			Electric	
3	Balance Sheet Detail							Gas	
4							50.00%		
5				67.18%	32.82%	September 2016 GRC Filing			
6									
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS	
7	Account	Account Description			RateBase			Operating Investments	
284	14300101	A/R Hopkins BPA Transm Int Recble 02TX-11040						-	-
285	14300141	Power Sales - Other ACDts Rec							
286	14300142	Other Accounts Receivable - Pilchuck Co							
287	14300151	Transmission - Other ACDts Rec							
288	14300171	BPA Residential Exchange - Other ACDts Rec							
289	14300193	IRS Interest Receivable							
290	14300211	A/R - Crystal Mountain Insurance Receivable							
291	14300213	Other ACDts Rec - Misc							
292	14300221	A/R - Hopkins II Res							
293	14300231	Mint Farm Property Taxes Receivable - Wayzata							
294	14300241	A/R State and City Tax Receivable							
295	14300251	A/R - AEGIS Limited for the Zilz matter							
296	14300253	Other ACDts Rec - Miscellaneous							
297	14300261	Lower Snake River BPA Transmission Interest Receivable						4,299,088	-
298	14300271	A/R - LKE Wire & Cable							
299	14300281	A/R - LKE Transformers							
300	14300291	A/R - Insurance - Sammamish Fire							
301	14300301	A/R - Remediation Insurance - Sammamish							
302	14300311	LSR BPA Trans interst Rcv'bl Offset							
303	14300321	A/R - JPUD CTA							
304	14300323	Emp Rec / Payroll Advances & Misc - OARM							
305	14300331	A/R - JPUD APA							
306	14300333	Loans - Exit Payback - Other ACDts Rec							
307	14300341	A/R - California ISO							
308	14300351	BPA Residential Exchange Settlement A/R							
309	14300353	A/R - Damage Claims - CLX							
310	14300363	A/R - Energy Diversion - CLX							
311	14300373	A/R - Vandalism - CLX							
312	14300383	A/R - Subsidiaries - CLX							
313	14300393	A/R - Miscellaneous - CLX							
314	14300401	California ISO/PX Receivables							
315	14300411	Electric - Water Heater Financing - Oth							
316	14300441	Whitehorn Unit 2 Reimbursable Repair Co							
317	14300451	A/R - Goldendale Insurance Receivable							
318	14300461	A/R - White River Insurance Receivable							
319	14300523	A/R-Mellon Investor Services							
320	14300533	A/R-Treble Damages							
321	14300543	A/R-Treble Damages - Diversion							
322	14300603	A/R - Merchandise - CLX							
323	14300613	A/R CARS Conversion - CLX							
324	14300623	A/R - Damage Claim Conversion - CLX							
325	14300701	A/R - Powerex Power Exchange							
326	14300703	A/R - Miscellaneous - CLX							
327	14300713	A/R - Energy Division							
328	14300723	A/R - Treble Damages - Energy Diversion							
329	14300733	A/R - Damage Claims							
330	14300743	A/R Treble Damages - Damage Claims							
331	14300763	Accruals - CIS A/R - Miscellaneous							
332	14300773	Accruals - CIS A/R - Damage Claims							
333	14300901	A/R - Refundable Federal Fuel Tax							
334	14300913	A/R - EES Shopify Credit Card Receivabl							
335	14300921	A/R - Snohomish PUD - Beverly Park Subs							
336	14300931	Mint Farm Acquisition BPA Receivable							
337	14300941	A/R Montana Property Tax Settlement - ST							
338	14301001	A/R - Encogen (GP)							
339	14301003	Account Receivable Reconciliation ACDou							
340	14301022	Refundable GST on PSE Gas Purchase							
341	14301033	A/R - PSE Recovery Seeker via Pacific Exchange							
342	14301041	Elec OMRC Reimbursable by 3rd Party -ST							
343	14301042	Gas OMRC Reimbursable by 3rd Party -ST							
344	14301043	A/R - Biogas Sales							
345	14400011	Electric APUA - Customer ACDts Receivab							
346	14400032	Gas - APUA - Customer ACDts Receivable							
347	14400041	Electric - APUA - California ISO/PX Rec							
348	14400061	Discount for uncollectible Accounts - E							
349	14400062	Discount for uncollectible Accounts - G							
350	14400071	APUA - Electric Counterparties							
351	14400203	APUA - Damage Claims							
352	14400213	APUA - Damage Claims - CLX							
353	14400223	APUA - Energy Diversion - CLX							
354	14400233	APUA - Vandalism - CLX							
355	14400253	APUA - Miscellaneous - CLX							
356	14400263	APUA - Merchandise - CLX							
357	14400273	APUA - CARS Conversion-CLX							
358	14400283	APUA - Damage Claim Conversion - CLX							
359	14400293	APUA-Treble Damages							
360	14400303	APUA-Treble Damages - Diversion							
361	14400311	APUA - Electric Customer Accts Receivable							
362	14400312	APUA - Gas Customer Accts Receivable							
363	14400313	APUA - Miscellaneous Receivables							
364	14400323	APUA -Energy Diversion							
365	14400343	APUA - Damage Claims							
366	14400353	APUA - Treble Damage Claims							
367	14600000	Intercompany Accounts receivable							
368	14600010	Intercompany Accounts - PSE Funding							
369	15100021	Fuel Stock - Colstrip 1&2							
370	15100031	Fuel Stock - Colstrip 3&4							
371	15100041	Fuel Stock - Colstrip 3&4 Fuel							

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric Gas
3	Balance Sheet Detail							
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
372	15100061	Fuel Stock - Crystal Mountain						
373	15100081	Fuel Stock - Whitehorn #1						
374	15100091	Fuel Stock - Frederickson #1						
375	15100101	Fuel Stock - Fredonia 1&2						
376	15100121	Fuel Stock - Frederickson #1						
377	15100122	Fuel Stock - Propane SWARR Station						
378	15100131	Fuel Stock - Cedar Hills Gas @ JP - Contra						
379	15100151	Fuel Stock - Whitehorn Non-Core Gas Inv						
380	15100161	Fuel Stock - Frederickson Non-Core Gas						
381	15100171	Fuel Stock - Fredonia Non-Core Gas Inve						
382	15100181	Fuel Stock - Colstrip 1&2 Propane						
383	15100201	Fuel Stock - Tenaska - Oil						
384	15100211	Fuel Stock - Pooled CT Non-Core Gas Inv						
385	15100221	Fuel Stock-CT Non-Core Gas @ JacksonPrairie-CONTRA						
386	15100231	Fuel Stock-CT Non-Core Gas @ JacksonPra						
387	15100241	Fuel Stock-MNT Acquisition Gas Inventor						
388	15100251	Fuel Stock - Cedar Hills Gas JP						
389	15100271	Fuel Stock - Ferndale						
390	15100281	Fuel Stock-Cedar Hills Gas Pipeline Imbalance						
391	15100291	Fuel Stock-CT Non-Core LNG at Plymouth						
392	15101001	Fuel Stock - Encogen Oil						
393	15101011	Fuel Stock - Encogen Natural Gas						
394	15111001	Fuel Stock - Encogen Oil						
395	15111011	Fuel Stock - Encogen Natural Gas						
396	15400003	Plant Materials and Supplies (Set-up 1998)						
397	15400023	Inventory - Pre-Capitalized Material						
398	15400031	Plant Materials - Colstrip 1 & 2						
399	15400033	Inventory Reserve Account - Pre-Capitalized M						
400	15400041	Plant Materials - Colstrip 3 & 4						
401	15400061	Encogen Storeroom						
402	15400071	Hopkins Ridge Storeroom						
403	15400081	Wild Horse Wind Farm Storeroom						
404	15400101	Electric - Plant Material & Supplies						
405	15400102	Gas - Plant Material & Supplies						
406	15400103	Plant Material & Supplies						
407	15400111	Inventory - Fredonia 1 & 2						
408	15400121	Inventory - Fredrickson						
409	15400131	Inventory - Whitehorn						
410	15400141	Inventory - Goldendale						
411	15400151	Inventory - Crystal Mountain Generation						
412	15400161	Inventory - Sumas						
413	15400171	Inventory - Fredonia 3 & 4						
414	15400181	Inventory - Ferndale						
415	15400201	CT Site Inventories						
416	15400211	Mint Farm-Plant Material and Operating Supplies						
417	15400221	Mint Farm Acquisition - Gas Inventory						
418	15400301	Contra - Electric - Plant Material & Supplies						
419	15600003	CH Biogas Pipeline Imbalance						
420	15810001	California Carbon Allowances -ST						
421	16300023	Undistributed Stores Expense						
422	16300063	Undistributed Substation Equipment Stor						
423	16300073	Undistributed Communications Equip Stor						
424	16300083	Undistributed Intolight Stores Expense						
425	16300093	Generation Stores Expense						
426	16410002	SGS-1 Gas Stored Underground						
427	16410012	SGS-2 Gas Stored Underground						
428	16410022	Clay Basin Gas Storage - 00925						
429	16410042	AECO - Gas Stored Underground						
430	16420002	Liquefied Natural Gas Stored						
431	16420012	LNG - Gig Harbor						
432	16500002	Gas - Prepaid Insurance						
433	16500011	Prepmnts - Tucannon						
434	16500012	Prepaid - Telvent - Gas Scada Maint.						
435	16500013	Prepmnts - Puget Auto / General Liability						
436	16500021	Prepmnts - WIES - Blackout / Brownout						
437	16500031	Prepmnts - BPA Reconductor Agreement						
438	16500033	Prepmnts - Puget Crime Insurance						
439	16500043	Prepmnts - Puget Dir & Officers Liab Ins						
440	16500051	Prepmnts - BC Auto Liability						
441	16500063	Prepmnts - Puget Workman's Comp - Aegis						
442	16500071	Prepaid - Swinomish Tribal Res 115kv TSM -Long Term						
443	16500073	Prepmnts - Workman Comp / Letters of Credit						
444	16500083	Prepmnts - All Risk Property Insurance						
445	16500093	Prepmnts - King Air Aircraft Insurance						
446	16500103	Prepmnts - M&M Consulting Fee						
447	16500113	Prepmnts - Pollution Control Bond						
448	16500123	Prepaid- Transmission software						
449	16500133	Prepaid - Aclara SW fees						
450	16500143	Prepaid- D&O Insurance (annual)						
451	16500153	Prepamnts - Datalink Symantec SW Maintenance						
452	16500163	Prepmnts - Fiduciary Liability Insurance						
453	16500173	Ppd - Corporation Executive Board (CEB)						
454	16500183	Ppd - Annual Credit Rating Fee						
455	16500193	Prepaid Dice Advertising Short-Term						
456	16500241	Prepayments - Hopkins Ridge Prop Insurance						
457	16500251	Prepaid Prometheus Software Maintenance						
458	16500253	Prepmnts - Misc - Prepaid Insurance						
459	16500263	Prepmnts - Payroll Taxes						
460	16500282	Prepaid Stanfield Meter Station Upgrade						
461	16500283	Prepaid SAP Support						
462	16500313	Prepayments - Misc Employee Benefits						
463	16500321	Prepaid - WECC Dues						
464	16500331	Prepaid - Peak Reliability						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
465	16500333	Prepmts - Heavy Vehicle Licenses						
466	16500341	Prepmts - License Fee - Users of Water						
467	16500343	Prepmts - 3 yr. Websense License						
468	16500351	Prepaid - MCG EAS Hosting						
469	16500361	Prepmts - Electric - Municipal Taxes						
470	16500373	Prepmts - Interest						
471	16500383	Microsoft Maintenance Contract						
472	16500393	Prepmts - State Street Cond Trustee Fee						
473	16500401	Prepmts - FERC Annual Land Use - Lower Baker						
474	16500403	Prepmts - Optimize Networks Maintenance						
475	16500411	Prepmts - FERC Annual Land Use - Upper Baker						
476	16500413	Prepmts - Areva Software Support Servi						
477	16500433	Prepaid - Ecologic Analytics Software 2011						
478	16500443	Prepaid - OS/soft Software Renewal 2011						
479	16500453	Prepaid - Apptio Software Subscription -2011						
480	16500461	Prepmts - SCL - Bothell						
481	16500471	Prepaid Sales Tax - Fredonia CT 3 & 4						
482	16500473	Prepaid Comcast Rent						
483	16500493	Prepaid - Lenovo Maintenance Renewal						
484	16500501	Unamortized Premiums Paid on Unexpired Option						
485	16500532	Prepaid Gas Option						
486	16500551	Prepaid Exp - Hopkins Ridge Interconnec						
487	16500553	Prepaid- Miscellaneous						
488	16500563	Prepayments - Licensing Fees (Vehicles)						
489	16500573	Prepaid insurance - Liab - Navy Contrac						
490	16500581	Caminus Aces Prepaid Maintenance (elect						
491	16500582	Caminus GMS Prepaid Maintenance (gas)						
492	16500583	Prepaid - PowerPlant Maintenance Contra						
493	16500591	Prepaid - Goldendale Capital Maintenanc						
494	16500593	Prepaid Annual Bus Passes						
495	16500601	Prepaid - Goldendale Expense Maintenanc						
496	16500611	Prepaid Edison Electric Institute dues						
497	16500612	Prepaid American Gas Association Dues						
498	16500621	Prepmts - Lower Snake River 500KV Trans						
499	16500622	Prepaid NW Gas Association Dues						
500	16500623	Prepaid Subscrpts						
501	16500631	Prepaid - NW Energy Coalition Membership						
502	16500632	City of Burien Gas Permits & Fees						
503	16500633	Prepaid -2007 CISCO Smartnet (Dimension						
504	16500641	Prepaid Rent for Skagit Svc Ctr						
505	16500643	Prepaid - INSSINC - Futrak Maintenance						
506	16500651	Prepaid - Freddy 1 Capital FFH						
507	16500653	Prepaid Envelopes - Common						
508	16500661	Prepaid - Freddy 1 Expense FFH						
509	16500663	Prepaid-Corporate Membership E Source						
510	16500671	Prepaid - Freddy 1 Inventory						
511	16500673	Prepayments - Treasury Licensing Fees						
512	16500681	Prepaid - Goldendale Inventory						
513	16500683	Prepaid - GEC/NICE Short Term						
514	16500691	Prepaid -OMS HW Maintenance Agreement						
515	16500693	Prepaid-GE Smallworld Software Support 2011						
516	16500701	Prepaid - Sumas Capital FFH						
517	16500703	Prepaid-Optimize Networks Steelhead Support						
518	16500711	Prepaid - Sumas Expense FFH						
519	16500713	Prepaid KWI Maintenance						
520	16500721	Prepaid - Sumas Inventory						
521	16500723	Prepaid-CGI Mobile Workforce SW Support						
522	16500731	Prepaid - Mint Farm Capital FFH						
523	16500733	Prepaid - Oracle Software Support						
524	16500741	Prepaid - Mint Farm Expense FFH						
525	16500743	Prepaid - CGI Mobile Workforce SW Support						
526	16500751	Prepaid - Mint Farm Inventory						
527	16500753	Prepaid - Oracle Software Support						
528	16500761	Prepaid - Mint Farm Acquisition Insurance						
529	16500763	Prepaid-Sycamore SW Support						
530	16500771	Prepaid - Mint Farm Acquisition BPA Transmission						
531	16500773	Prepaid - Gartner Services - IT						
532	16500781	Prepaid - Mint Farm Acquisition BPA Short-Term						
533	16500783	Prepayment-SAS SW Maintenance Renewal						
534	16500791	Prepaid - Mint Farm BPA Transmission						
535	16500793	Ppd-RSA Envision Renewal						
536	16500801	Prepaid - Mint Farm Acquisition GE O&M						
537	16500803	Ppd - CISCO Smartnet (Dimension Data) - LT						
538	16500811	Prepaid - Mint Farm Insurance						
539	16500821	Prepaid - Mint Farm GE O&M						
540	16500831	Prepaid Garfield Country Treasurer Agreement						
541	16500841	Prepaid Sumas Capital FFH Long-Term						
542	16500851	Prepaid Sumas Expense FFH Long-Term						
543	16500861	Prepaid - Lwr Snk Rvr 500KV Trans Subst Long-Term						
544	16500871	Prepaid - Long Term REC						
545	16500881	Prepmts - Colstrip 3&4 Lime Contract -						
546	16500883	Prepaid- Hanson Dam SeaTac Site						
547	16500891	Prepaid Advisory LIDAR						
548	16500893	Prepaid - Checkpoint Structure						
549	16500901	Prepaid - LSR Leaseholder Minimum Rent						
550	16500903	Prepaid - SAP - IT Services					54,215	
551	16500911	Prepaid - ROW Dist Crossing Rainbow Bridge LT						
552	16500913	Prepaid - SAP Max Attn Short Term						
553	16500923	Prepaid - lacima SW Maintenance ST						
554	16500933	Prepaid - Tax SW St						
555	16500943	Prepaid Ferndale Property Insurance						
556	16500953	Prepaid - Workiva Subscription LT						
557	16501003	Advance/Down Payments						
558	16501011	Wildhorse Prepaid O&M to Vestas						

	A	B	C	Y	Z	AA	AB	AC	
2	Puget Sound Energy			67.18%	32.82%			Electric	
3	Balance Sheet Detail							Gas	
4							50.00%		
5				67.18%	32.82%	September 2016 GRC Filing			
6									
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS	
7	Account	Account Description			RateBase			Operating Investments	
559	16501013	Prepaid - Future Year Expenses							
560	16501021	Prepaid - Short Term REC							
561	16501031	Prepaid - Wild Horse DVAR Sys Maintenance							
562	16501041	Prepaid - Ellensburg REC Deposit							
563	16501051	EMC - SW/HW Maintenance Renewal ST							
564	16501061	JD Power - Residential Survey - Short Term							
565	16501062	JD Power - Residential Survey - Short Term							
566	16501071	JD Power - Residential Survey - Long Term							
567	16501072	JD Power - Residential Survey - Long Term							
568	16501073	Prepaid Cognos TM1 Software - Short Ter							
569	16501083	Prepaid Linked In Advertising - Short Term							
570	16501093	Prepaid- Indeed Advertising Short Term							
571	16501101	Prepaid - OATI Annual Services							
572	16501103	Prepaid - Sirius maintenance Contract - Short Term							
573	16501113	Prepaid - WWT F5 Support							
574	16502001	Prepaid-Colstrip 1&2 Misc- Short Term							
575	16502003	Prepaid - Info Global Solutions							
576	16502013	Prepaid Voice Print International - Short Term							
577	16502021	Prepaid- Colstrip 3&4 Misc - Short Term							
578	16502023	Prepaid Platts Subscription - Short Term							
579	16502033	Prepaid PSE Building Brokerage Fee - Short Term							
580	16502043	Prepaid Glassdoor Invoice - Short Term							
581	16502053	Prepaid RSA - Archer Software Maintenance ST							
582	16502063	Prepaid-Corner Stone-Palms Payments-Short Term							
583	16502073	Prepaid-Smartpros-Short Term							
584	16502083	Prepaid- TAIT/Zetron Support Agreement-ST							
585	16502093	Prepaid - Structured-Symantec Renewal - Short Term							
586	16502103	Prepaid-Doble Engineering Equip Lease-ST							
587	16502011	Prepaid-Big 4 Telecommunications Exp- Short-Term							
588	16502113	Prepaid- Tensing Annual Maintenance & Support-ST							
589	16502123	Prepaid - Open Text -ST							
590	16502133	Prepaid-ServiceNow-Maintenance Service Contract-ST							
591	16502143	16502143-Prepaid-Enterpr Licens Cisco Telephony Maintan-ST							
592	16502153	Prepaid-Annual Maintan for LogRhythm-ST							
593	16502163	Prepaid-CEB - Annual CIO Membership							
594	16502173	Prepaid - CheckPoint Structure							
595	16502181	Prepaid - Swinomish Tribal Res 115kv TS							
596	16502191	Prepaid - LSR Leaseholder Minimum Rent							
597	16502201	Prepaid - ROW Dis Crossing Rainbow Brid							
598	16502213	Prepaid - Workiva Subscription - ST							
599	16502221	Prepaid - Goldendale Capital Maint Majo							
600	16502231	Prepaid - Goldendale Expense Maint Majo							
601	16502241	Prepaid - Goldendale Inventory - ST							
602	16502261	Prepaid - Mint Farm Capital FFH - Major							
603	16502271	Prepaid - Mint Farm Expense FFH - Major							
604	16502381	Prepaid - Freddy 1 Capital FFH - Major							
605	16502382	Prepaid - Gas Options - ST							
606	16502391	Prepaid - Freddy 1 Expense FFH - Major							
607	16502393	Prepaid - GEC/NICE - ST							
608	16502401	Prepaid - Freddy 1 Inventory - Major Ma							
609	16502403	Prepaid - TriplePoint - Futrak Maintena							
610	16502413	Prepaid - PSE Building Brokerage Fee -							
611	16502423	Prepaid - Enterpr Licens Cisco TeleMain							
612	16502433	Prepaid - SAI Global License - ST							
613	16502453	Prepaid - TAIT SW Support Svcs - ST							
614	16502443	Prepaid - CISCO Smartnet (DimensionData							
615	16502473	Prepaid - ServiceNow Project Portfolio							
616	16502483	Prepaid - Coriant America - ST							
617	16504003	Prepaid - GEC/NICE - Long Term							
618	16504013	Prepaid Voice Print International - Long Term							
619	16504023	Prepaid - TAIT SW Support Svcs - LT							
620	16504033	Prepaid PSE Building Brokerage Fee - Term Term							
621	16504043	Prepaid-TriplePoint-Futrak Maintenance-LT							
622	16504053	16504053-Prepaid Enterpr Licens Cisco Telephony Maintan-LT							
623	16504063	Prepaid - GEC/NICE - LT							
624	16504073	Prepaid - PSE Building Brokerage Fee -							
625	16504083	Prepaid - TriplePoint - Futrak Maintena							
626	16504093	Prepaid - Enterprise Licens Cisco Maint							
627	16504101	Prepaid - Swinomish Tribal Res 115kv TS							
628	16504112	Prepaid - Gas Options - LT							
629	16504171	Prepaid - Goldendale Capital Maint Majo							
630	16504181	Prepaid - Goldendale Expense Maint Majo							
631	16504191	Prepaid - Goldendale Inventory - LT							
632	16504201	Prepaid - WWT F5 Support							
633	16504221	Prepaid - ROW Dis Crossing Rainbow Brid							
634	16504223	Prepaid - SAI Global License - LT							
635	16504231	Prepaid - Freddy 1 Capital FFH - Major							
636	16504233	Prepaid - CISCO Smartnet (DimensionData							
637	16504241	Prepaid - Freddy 1 Expense FFH - Major							
638	16504251	Prepaid - Freddy 1 Inventory - Major Ma							
639	16504253	Prepaid - Workiva Subscription - LT							
640	16504261	Prepaid - Mint Farm Capital FFH - Major							
641	16504271	Prepaid - Mint Farm Expense FFH - Major							
642	16502463	Prepaid - ZETRON SW Support Svcs - ST							
643	16504273	Prepaid - ZETRON SW Support Svcs - LT							
644	16504283	Prepaid - Coriant America - LT							

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description			RateBase			Operating Investments
645	16580001	Long Term Portion of Prepayment Electri						
646	16580002	Long Term Portion of Prepayment Gas - C						
647	16580003	Long Term Portion of Prepayment Common						
648	16590001	Long Term Portion of Prepayment Electri						
649	16590002	Long Term Portion of Prepayment Gas						
650	16590003	Long Term Portion of Prepayment Common						
651	16599011	Prepaid Colstrip 1&2 WEC Co Coal Resv Ded.						
652	17100093	Interest Rec - Misc						
653	17100103	Interest Rec - River Oak						
654	17100203	Interest Rec - Petersen Family Ltd.						
655	17100303	Interest Rec - Newcastle Homeowners' As						
656	17100333	Interest Receivable - Sorestad						
657	17300001	Electric - Accrued Utility Revenue						
658	17300002	Gas - Unbilled Revenue						
659	17300011	Electric-Accrued Utility Revenue-Transp						
660	17300061	Unbilled Revenue, PSE customers, Electr						
661	17300062	Unbilled Revenue, PSE customers, Gas						
662	17400001	Energy Storage						
663	17500001	Unrealized Gain ST - Core Pwr/Gas for Pwr						
664	17500002	Unrealized Gain ST - Core Gas						
665	17500011	Unrealized Gain LT - Core Pwr/Gas for Pwr						
666	17500012	Unrealized Gain LT - Core Gas						
667	17500021	FAS 133 Day 1 Gain Deferral - Electric						
668	17500022	FAS157 Credit Reserve - ST Gas						
669	17500032	FAS157 Credit Reserve - LT Gas						
670	17500041	FAS 157 Credit Reserve - ST Electric						
671	17500051	FAS 157 Credit Reserve - ST Electric						
672	17500061	FAS 133 Non-qualified NPNS - Electric S						
673	17600001	CFH Locked in OCI Gain ST - Core Pwr/Gas for Pwr						
674	17600002	FAS 133 Unrealized Gain ST						
675	17600011	CFH Locked in OCI Gain LT - Core Pwr/Gas for Pwr						
676	17600012	FAS 133 Unrealized Gain LT						
677	17600021	FAS 133 - Ineffective CFH Gain ST						
678	17600023	FAS 133 CFH Unrealized Gain - Gwd Swap						
679	17600031	FAS 133 - Ineffective CFH Gain LT						
680	17600042	FAS 133 - Ineffective CFH Gain LT						
681	17600051	FAS 133 Non-qualified NPNS - Electric Long-Term						
682	17600052	FAS157 CR Res LT Gas						
683	17600061	FAS 133 Non-qualified NPNS - Electric Short-Term						
684	17600071	FAS 133 Non-qualified NPNS - LT Reserve						
685	17600081	FAS 133 NQ NPNS ST RESERVE						
686	17600091	FAS 157 Credit Reserve - ST Electric						
687	17600101	FAS 157 Credit Reserve - LT Electric						
688	17600111	CFH Locked In OCI Gain ST - Core Pwr/Gas for Pwr						
689	17600121	CFH Locked In OCI Gain LT - Core Pwr/Gas for Pwr						
690	18100003	6.74% MT Notes Due 06/15/18 - Unamort Debt Ex						
691	18100063	9/1/20 Bonds 27th - Unamort Debt Expense						
692	18100083	Med Term Notes - B - Unamort Debt Expense						
693	18100093	Med Term Notes - C - Unamort Debt Expense						
694	18100153	8.14% MT Notes Due 11/30/06 - Unamort Debt Ex						
695	18100163	7.75% MT Notes Due 2/1/07 - Unamort Debt Exp						
696	18100193	\$200M 2 year floating rate note unamort						
697	18100203	\$250M 30 Year Senior Notes						
698	18100213	Amort \$425MM 4.30% Sr Notes due 2045 Is						
699	18100223	2013 Pollution Control Bonds						
700	18100231	1995 Conservation Bonds - Unamort Debt Exp						
701	18100233	4% Pollution Control Rev Series 2013B Due 3/2031						
702	18100253	8.06% MT Notes Due 6/19/06 - Unamort Debt Exp						
703	18100333	7.70% MT Notes Due 12/10/04 - Unamort Debt Ex						
704	18100400	Unamortized Debt Issuance Cost						
705	18100423	7.35% MT Notes Due 2/1/24 - Unamort Debt Exp						
706	18100433	7.80% MT Notes Due 5/27/04 - Unamort Debt Exp						
707	18100463	CAP Securities - Unamort Debt Exp						
708	18100473	7.02% MT Note Issued - Unamort Debt Exp						
709	18100483	6.46% MTN Series B Due 3/9/09 - Unamort						
710	18100493	7.00% MTN Series B Due 3/9/29 - Unamort						
711	18100503	7.96% MTN, Series B Due 2/22/10 - Unamo						
712	18100513	7.61% MTN, Series B Due 9/8/08 - Unamor						
713	18100523	7.69% MTN Due 2/1/11 - Unamort Debt Exp						
714	18100543	8.40% Capital Trust II 6/30/41 - Unamor						
715	18100563	5.0% PCB-Series 2003A due 03/01/2031-Un						
716	18100573	5.1% PCB-Series 2003B due 03/01/2031-Un						
717	18100583	PSE \$350M 3 Year Credit Facility Unamor						
718	18100593	Infrastrux \$150M 3 Year Credit Facility						
719	18100603	\$500M 3 Year Credit Facility Legal Unam						
720	18100623	6.724% MTN due 6/15/2036 - Unamort Debt						
721	18100653	Hybrid Security 2007 - Unamort Debt Exp						
722	18100663	\$350M Hedging Credit Facility PSE 2013						
723	18100673	\$650M Liquidity Credit Facility PSE 2013						
724	18100813	PSE New Credit Agreement-364 days-Unamo						
725	18100823	PSE AR Securitization - 3 years-Unamort						
726	18100833	3.363% MT Notes due 6/1/08 - Unamortize						
727	18100901	\$250M debt issuance 1/7/2009 - Unamort Debt Exp						
728	18100923	\$250 Million 4.434% Sr. Notes due 2041						
729	18100933	\$45 Million 4.70% Sr. Notes due 2051						
730	18100973	6.75% Sr Notes due 1/15/2016 - Unamort						
731	18100993	5.197% Snr Notes Due 10/01/15 - Unamort Debt Expense						
732	18101023	6.724% MTN due 6/15/2036 - Unamort Debt Expense						
733	18101033	6.274% Senior Notes Due 3/15/2037 - Unamortized Debt Expens						
734	18101043	Hedging Credit Facility - Unamort Debt Expense						
735	18101053	6.974% Jr Sub Notes (Hybrid) due 6/1/20						
736	18101073	PSE Capital Credit Agreement						
737	18101083	PSE Operating Credit Agreement						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
738	18101093	PSE Hedging Credit Agreement						
739	18101103	2008 PSE Bridge Loan Agreement						
740	18101113	5.757% MTN due 10/1/2039 - Unamort Debt Expense						
741	18101123	March 2010 Bond Issue						
742	18101133	PSE Summer 2010 Bonds						
743	18101143	2011 March Senior Notes						
744	18210051	12/26/96 Snow / Ice Storm - Extr Prpty Loss						
745	18210171	11/23/98 Storm Damage - Catastrophic						
746	18210181	1/16/00 Windstorm - Extr Property Loss						
747	18210191	12/4/03 Wind Storm - Extr Property Los						
748	18210201	2006 Storm Excess Costs						
749	18210211	2007 Storm Excess Costs						
750	18210221	2008 Storm Excess Costs						
751	18210231	12/13/2006 Storm - 10 yr Amort						
752	18210241	2006 Storm - 4 yr Amort						
753	18210251	2007 Storm - 4 yr Amort						
754	18210261	2010 Storm Excess Costs						
755	18210271	2008 Storm - 4 yr Amortization						
756	18210281	2012 Storm Excess Costs						
757	18210291	2010 Storm - 4 Yr Amortization						
758	18210301	2014 Storm Excess Costs						
759	18210311	18210311-2015 Storm Excess Costs						
760	18210321	2016 Storm Excess Costs						
761	18220001	White River Preliminary Survey Tunnel I		-		-		
762	18220011	White River Plant Costs Reg Asset		65,708,857		65,708,857		
763	18220021	White River Land Reg Asset		743,112		743,112		
764	18220031	White River accum Depreciation to 1/15/		(18,818,584)		(18,818,584)		
765	18220041	White River accum Amort. from 1/16/04 R		(18,247,820)		(18,247,820)		
766	18220061	Proceeds from CWA for White River Plant Sale		(30,211,681)		(30,211,681)		
767	18220091	Upper Baker - Unrecovered Plant & Reg. Study Costs		180,951		180,951		
768	18220101	Electron Unrecovered Loss		9,721,848		9,721,848		
769	18230001	Tenaska Regulatory Asset		-		-		
770	18230002	FAS - 109 Gas						
771	18230011	Tenaska -Tax Indemnification						
772	18230021	Electric Conservation not in RB						
773	18230031	Electric - Def AFUDC - Regulatory Asset		51,386,937		51,386,937		
774	18230032	Gas Conservation - Tracker Programs						
775	18230041	Electric - Colstrip Common FERC Adj - Reg Ass		21,589,277		21,589,277		
776	18230042	UG950288 DSM Tracker Balance						
777	18230051	Electric - accum Amort Colstrip Common FERC A		(16,862,151)		(16,862,151)		
778	18230061	Electric - Colstrip Def Depr FERC Adj - Reg A		1,142,944		1,142,944		
779	18230071	Electric - BPA Power Exch Invstmt - Reg Asset		113,632,921		113,632,921		
780	18230081	Electric - BPA Power Exch Inv Amort - Reg Ass		(109,224,738)		(109,224,738)		
781	18230131	Electric - SFAS106 Post Ret Bene - Reg Asset						
782	18230171	Cabot Oil & Gas - Encogen Regulatory Asset						
783	18230181	Conservation Trust Asset						
784	18230191	Carrying Cost-Ratebase Cap OH Tax Reduct						
785	18230192	Carrying Cost-Ratebase Cap OH Tax Reduct						
786	18230221	Electric - accum Unamort Consvr Costs						
787	18230231	Hopkins Ridge BPA Trans Upgrade 05TX-11905						
788	18230241	Electric - Retail Wheeling Pilot - Reg. Assets						
789	18230281	Electric - Gross PCA						
790	18230291	Electric - Gross PCA - Contra						
791	18230301	Interest on PTC Deferred Tax						
792	18230311	Env Rem - UG Tank - Whidbey Is. (Future						
793	18230321	Env Rem - UG Tank - Tenino (Future Cost						
794	18230331	Env Rem - UG Tank - White River (Future						
795	18230351	Chelan PUD Contract Initiation		110,455,689		110,455,689		
796	18230361	Interest on PTC Deferred Tax - Contra						
797	18230371	Hopkins Ridge BPA Trans Upgrade 02TX-11040						
798	18230381	Goldendale Deferral - UE-070533						
799	18230391	Goldendale Carrying Costs - UE-070533						
800	18230401	White River Proj. - CWA AOA- Reg Asset		13,262		13,262		
801	18230402	Gas Conservation - Equity Kicker on Low Inc P						
802	18230422	Water Heater Programs in Rates UG-950278						
803	18230432	Gas Rental Equip Pipe & Vent UE-001315						
804	18230442	Gas Rental Equip Pipe & Vent Amortize U						
805	18230461	Residential Exchange Deferral UE-071024						
806	18230471	Residential Exchange Carrying Costs UE-						
807	18230621	Cons Costs NIRB - 1998 Conservation Rider						
808	18230631	FAS 109 Taxes						
809	18230641	White River Relicensing & CWIP Reg Asse						
810	18230691	White River Salvage		(474,402)		(474,402)		
811	18230711	PCA YR #2 Gross						
812	18230721	PCA YR #2 Gross - Contra						
813	18230731	PCA YR #3 Gross						
814	18230741	PCA YR #3 Gross - Contra						
815	18230751	PCA YR #4 Gross						
816	18230761	PCA YR #4 Gross - Contra						
817	18230771	PCA Company Portion						
818	18230781	PCA Company Portion - contra						
819	18230791	PCA Customer Portion					3,817,716	
820	18230801	PCA - Customer Deferral Contra						
821	18230811	PCA YR #5 Gross						
822	18230821	PCA YR #5 Gross - Contra						
823	18230831	PCA YR #6 Gross						
824	18230841	PCA YR #6 Gross # Contra						
825	18230851	PCA YR #7 Gross						
826	18230861	PCA YR #7 Gross - Contra						
827	18230871	PCA YR #8 Gross						
828	18230881	PCA YR #8 Gross - Contra						
829	18230891	PCA YR #9 Gross						
830	18230901	White River Conveyance Costs Reimbursm						
831	18230921	Virtual Right of Way						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
832	18230941	2001 Rate Case Expenses - Electric						
833	18230942	2001 Rate Case Expenses - Gas						
834	18230961	WHR Conveyence Costs - Army Corp Reimbursement						
835	18230971	White River Land Sales Costs		2,749,643		2,749,643		-
836	18230981	PCA YR #9 Gross - Contra						
837	18231001	Freddy-Def Asset Prepaid Exp. -Plant Major Maint.						
838	18231011	Goldendale - Def Asset Prepaid Exp. - Plant Major Maint.						
839	18231021	Sumas - Def Asset Prepaid Expense-Plnd Major Maint		-		-		
840	18231031	Mint Farm Combustion Turbibe Inspec-Pre. Maj. Maint.						
841	18231041	Sumas - 2010 Hot Gas Path Insp. Ppd. Major Maint.		-		-		
842	18231051	PCA YR#10 Gross						
843	18231061	PCA YR#10 Gross - Contra						
844	18231071	GLD - 2011 Hot Gas Path Ppd Major Maint.						
845	18231081	PCA Yr#11 Gross						
846	18231091	PCA YR#11 Gross-Contra						
847	18231141	PCA YR#12 Gross						
848	18231151	PCA YR#12 Gross - Contra						
849	18231161	PCA YR#13 Gross						
850	18231171	PCA YR#13 Gross - Contra						
851	18231181	PCA YR #14 Gross						
852	18231191	PCA YR #14 Gross - Contra						
853	18231241	Env Rem-White Rvr/Buckley Ph I Head Fut					1,288	
854	18231251	Env Rem-White Rvr/Buckley Ph I Headwork						
855	18232221	Env Rem - Buckley Headworks Site Est Fu						
856	18232241	Buckley Headworks Remediation Costs						
857	18232251	Buckley Ph II Burn Pile & Wood Debris E						
858	18232261	Env Rem - Duwamish River Site (Future Cost Est.)						
859	18232271	Env Rem - Duwamish River Site (former G						
860	18232281	Env Rem - Olympia Svc Capacitor Site						
861	18232291	Env Rem - Bellevue G.O.UST Site Est Fut						
862	18232301	LSR Deposit Def UE-100882		68,955,038		68,955,038		-
863	18232311	LSR Def Carrying Costs UE-100882		14,572,389		14,572,389		-
864	18232321	Colstrip 1&2 WeCo Coal Reserve Payment UE-111048		1,875,000		1,875,000		-
865	18232331	LSR Def Phase 1 UE-111048		765,557		765,557		-
866	18232401	Env Rem - Everett Asarco (Future Cost Est.)						
867	18233041	Env Rem - Baker Lake Resort UST (Future Cost Est)						
868	18233051	Env Rem - UG Tank -Baker Lodge						
869	18233061	Env Rem - UG Tank -Poulsbo Service Cent						
870	18233071	Env Rem - UG Tank - Kent Fleet						
871	18233081	Env Rem-Olympia SVC Capacitor Site Futu						
872	18233091	Tenino Service Center - UG Tank - Env						
873	18233101	Env. Rem. - Bremerton UST Def Site						
874	18233121	Env Rem - UG Tank - Bremerton (Future C						
875	18233131	Env Rem - Factoria UST Def Site						
876	18233141	Env Rem - UG Tank Factoria (Future Cost Est)						
877	18233151	Env Rem - Lower Baker Powerhouse Soil R						
878	18233161	Env Rem - Snoqualmie Power Plant Soil R						
879	18233171	Env Rem - Bellingham Boulevard Park MGP						
880	18233181	Env Rem - Lower Baker Powerhouse Soil R						
881	18233191	Env Rem - Snoqualmie Power Plant Soil R						
882	18233201	Env Rem - Bellingham Boulevard Park MGP Site						
883	18235521	Mint Farm Deferral - UE-090704		25,799,228		25,799,228		
884	18235531	WHE Deferral - UE090704		-		-		
885	18236021	White River Relicensing - UE-040641		15,256,064		15,256,064		-
886	18236022	Env Rem - UG Tank - Estimated Future Co						
887	18236031	White River Safety & Regulatory - UE-040641		2,873,006		2,873,006		-
888	18236041	White River Water Rights - UE-040641		(228,710)		(228,710)		-
889	18236051	White River Relicensing - UE-040641 - Post Jan 15, 2004		107,025		107,025		-
890	18236061	White River Safety & Regulatory - UE-040641 - Post Jan 15, 2004		1,031,543		1,031,543		-
891	18236071	White River Water Rights - UE-040641 - Post Jan 15, 2004		671,053		671,053		-
892	18236081	White River - CWA						
893	18236091	WHR Land Sales Cost		(100,555)		(100,555)		-
894	18236101	WHR-Processing Costs-Readying For Sale		3,769,772		3,769,772		-
895	18236111	White River Surplus Land Sales		(2,066,474)		(2,066,474)		-
896	18236612	Env Rem - UG Tank - Crossroads Operating Base						
897	18236612	Env Rem - UW Tacoma						
898	18237112	Env Rem - Swarr Station						
899	18237122	Env Rem - South Seattle GS						
900	18237132	Env Rem - North Tacoma Gate Station						
901	18237142	Env Rem - North Seattle Gate Station						
902	18237152	Env Rem - Covington Gate Station						
903	18238001	2004 Rate Case Costs - Electric						
904	18238002	2004 Rate Case Costs - Gas						
905	18238003	2004 Rate Case Costs - Common						
906	18238011	Power Cost Only Ratecase Proceeding Costs						
907	18238021	Contra Power Cost Only Ratecase Proceeding Costs						
908	18238031	Schedule 140 Prior Year Electric					10,228,552	-
909	18238032	Schedule 140 Prior Year Gas						3,781,691
910	18238041	Schedule 140 Current Year Electric					21,811,126	-
911	18238042	Schedule 140 Current Year Gas						7,331,840
912	18238141	Elec Residential Decoupling Revenue Undercollected					23,955,040	-
913	18238142	Gas Residential Decoupling Revenue Undercollected						56,723,958
914	18238151	Elec Non-Residential Decoupling Revenue Undercollected					7,881,817	-
915	18238152	Gas Non-Residential Decoupling Revenue Undercollected						11,142,704
916	18238161	Int. on Elec Residential Decoupl Rev Undercollected					721,870	-
917	18238162	Int. on Gas Residential Decoupl Rev Undercollected						1,543,378
918	18238171	Int. on Elec Non-Residential Decoupl Rev Undercollected					289,582	-
919	18238172	Int. on Gas Non-Residential Decoupl Rev Undercollected						392,067
920	18238181	Electric Schedule 26 Decoupling Revenue Undercollected					795,238	-
921	18238191	Electric Schedule 31 Decoupling Revenue Undercollected					1,504,848	-

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
922	18238201	Electric - Incurred EES Costs , But not Paid						
923	18238202	Gas - Incurred EES Costs, but not Paid						
924	18238211	Interest on Elec Schedule 26 Decoupling					31,344	-
925	18238221	Interest on Elec Schedule 31 Decoupling					65,750	-
926	18238232	Non-Residential Decoupling Rev Sch 85&87						-
927	18238311	Femdale Reg Asset UE-130617		16,198,180		16,198,180		-
928	18238321	Baker Reg Asset UE-130617		1,739,486		1,739,486		-
929	18238331	Snoqualmie Reg Asset UE-130617		6,830,646		6,830,646		-
930	18239001	Low Income Grants - Electric						
931	18239002	Low Income Grants - Gas						
932	18239011	PSE Low Income Program Costs - Electric						
933	18239012	PSE Low Income Program Costs - Gas						
934	18239013	PSE Low Income Program Costs - Common						
935	18239021	Low Income Agency Admin Fees - Electric						
936	18239022	Low Income Agency Admin Fees - Gas						
937	18239023	Low Income Agency Admin Fees - Common						
938	18239031	Contra Low Income Program - Electric					-	-
939	18239032	Contra Low Income Program - Gas					-	-
940	18239041	Conservation & Renewable Discount Progr						
941	18239043	Reg Asset - Credit Card Fee Deferral					4,959	
942	18239051	BPA Reimbursement of C&R Costs - Electr					-	
943	18239061	PCA Customer Portion - Interest					920,043	
944	18239071	Electric Conservation Incentive						
945	18239081	Sch 142 Elec Residential to Recover fro					4,255,217	
946	18239082	Sch 142 Gas Residential to Recover from						11,491,693
947	18239091	Sch 142 Elec Non-Residential to Recover					2,160,570	
948	18239092	Sch 142 Gas Non-Residential to Recover						5,307,130
949	18239101	Sch 142 Elec Schedule 26 to Recover fro					246,737	
950	18239111	Blocked-Sch142 ElecSched 31 to RecovfrC					432,080	
951	18239121	PCA YR #15 Gross						
952	18239131	PCA YR #15 Gross - Contra						
953	18300111	Elec-White River Tunnel Inspection						
954	18300121	Elec-Update Seismic Analysis for Baker						
955	18300131	Murden Cove Battery Storage Investigation						
956	18400013	Land Transportation Clearing						
957	18400123	Employee Related Taxes Clearing						
958	18400143	Employee Benefits Clearing						
959	18400153	Accounts Payable Suspense						
960	18400223	Master Card Central Billing - Clearing						
961	18400433	CLX Suspense Transactions						
962	18400453	CLX Elec City Tax Clearing Account						
963	18400483	Employee Incentive Plan Clearing						
964	18400503	Returned Check charge-Clearing						
965	18400513	Bill Initiation charge-Clearing						
966	18400613	CLX Conversion Damage Claim Clearing -						
967	18400703	CLX Other Miscellaneous Credits						
968	18400713	Jackson Prairie's 1/3 PSE COR/Salvage						
969	18400813	CLX Gas City Tax Clearing Account						
970	18400853	CLX Sched 120-G Clearing Account - gas						
971	18400873	CLX Schedule 95-A Clearing Account						
972	18400883	CLX Sched 132-G Clearing ACDt - Gas						
973	18400893	CLX Sched 132-E Clearing ACDt - Electri						
974	18400903	CLX - Centralia Cr Sced 104 Clearing						
975	18400973	CLX Schedule 94 Clearing Account						
976	18400983	CLX Schedule 120-E Clearing Account						
977	18401013	CLX Balance Transfer						
978	18401023	CLX Bank Credit Adjustments						
979	18401033	Credit Balance Refund Clearing						
980	18401043	CLX-Guarantee Transfer Clearing						
981	18401053	CLX-Auto Cash Back Debit Clearing						
982	18401063	CLX - Account Credit Adj for Rule 7						
983	18401093	Clearing Account Plant Ledger- Power Pl						
984	18401103	Clearing-Phone Wireless Billing.						
985	18401113	Clearing - BLC Vehicles Capital Lease						
986	18401123	CLX-Schedule 133 Clearing						
987	18401133	CLX-Schedule 137 Rider Clearing-Elec.						
988	18401143	Mail Return Residential						
989	18401173	SCH_91E Clearing						
990	18405025	Blocked - Temp aCDt to Fix PP Issue						
991	18500003	JO1 Job Orders Temporary Facilities						
992	18405103	Conversion - Electric Customer A/R						
993	18405113	Conversion -Gas Customer A/R						
994	18405153	Conversion - Damage Claims						
995	18405163	Conversion - Treble Damages Claims A/R						
996	18405173	Conversion- Account Trans Credit						
997	18405183	Conversion - Budget Plan						
998	18405193	Conversion - Pledge Credits						
999	18405203	Conversion - Customer Deposits						
1000	18600001	Misc Dfnd DRs - Snoq Fixed UE-130559						
1001	18600003	\$200M 2 year floating rate note issuanc						
1002	18600011	OWIP - Electric - Non-Temp Facility & Damage						
1003	18600013	JO2 Job Orders Non-Temp Facilities						
1004	18600021	Upper Baker Structure Fire- Interim Mit						
1005	18600031	CLX Cashier Shortage Blocked						
1006	18600053	ZCLM Damage Claim Orders						
1007	18600063	Cashiers Shortages - Misc Def Debits						
1008	18600073	Intang FAS87 Pension Asset - Misc Def Debits						
1009	18600082	Env Rem - Lake Union Legal Costs						
1010	18600083	Prepd Pens Cost Excess Contrib - Misc Def Deb						
1011	18600091	Generating Plant Expenses						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
1012	18600101	Unamortized AFUCE Gross Up (2/97-12/02)						
1013	18600121	Wind Resource Acquisition						
1014	18600122	Gas - Misc Def Debits						
1015	18600123	Cashiers Shortages - CLX						
1016	18600131	All Source Resource Acquisition						
1017	18600141	PTC Credits (Sch 95a)						
1018	18600143	Unbilled Accumulated Costs						
1019	18600151	PTC Credits (Sch 95a) Contra						
1020	18600161	Advance Prmt Montana Firm Contract - Misc Def						
1021	18600193	2004 Credit Facility						
1022	18600203	Def Debits - Misc Def Debits						
1023	18600213	2005 - ShelfReg						
1024	18600283	2006 - Shelf Registration						
1025	18600291	Redmond Ridge Soil Mgmt Agrmt						
1026	18600293	Real Estate Reimbursable Projects						
1027	18600301	PGA FAS 157 Net Credit Reserve						
1028	18600311	Misc Dfrd Debits - LSR Ph.1 Fixed Costs UE-111048		-		-		-
1029	18600321	Residential Exchange - Misc Deferred De						
1030	18600323	2002 Universal Shelf						
1031	18600331	Misc. Dfrd Debits- LSR Phase 1 Var. Costs UE-111048						
1032	18600341	Whitehorn Turbine Repair						
1033	18600342	Municipal Tax Assessment - Gas						
1034	18600343	2009 - Shelf Registration						
1035	18600351	Misc Deferred Debits - MNT Fixed Costs UE-082128		-		-		-
1036	18600353	2010 Shelf Registration						
1037	18600361	Misc Deferred Debits - MNT Var Costs UE-082128		-		-		-
1038	18600363	2011 PSE Universal Shelf Registration						
1039	18600371	MNT Return on RB & CD on Fixed Deferral UE-082128		-		-		-
1040	18600373	\$350M Hedging Credit Facility PSE 2013						
1041	18600381	Misc Def Debits - MNT Carry Costs Var UE-082128						
1042	18600383	\$650M Liquidity Credit Facility PSE 2013						
1043	18600391	LSR Ph. 1 RB Return on Fixed Def. UE-111048		-		-		-
1044	18600393	Deferred Debits - CFS Parts Warranty Re						
1045	18600401	Bellingham Tax Assessment - Misc. Deferred Debits						
1046	18600403	IBNR for Workers Comp						
1047	18600411	Municipal Tax Assessment - Electric						
1048	18600413	2013 Pollution Control Bonds						
1049	18600441	Real Estate Brokerage Fee						
1050	18600451	Snoqualmie RB Deferred Return UE-130559		-		-		-
1051	18600461	Snoqualmie Variable Deferral UE-130559		-		-		-
1052	18600473	SFAS 132 Supplemental Death Intangible						
1053	18600511	PCA FAS 133 Derivative						
1054	18600512	PGA Unrealized Loss						
1055	18600531	Misc Def. Debits - Ferndale Fixed UE-121843		-		-		-
1056	18600541	Sumas - Def Asset Prepaid Expense-Plnd Major Maint		-		-		-
1057	18600542	PGA FAS 157 Liability Reserve						
1058	18600551	Colstrip # & 4 Deferred Asset-Prepaid Lime						
1059	18600561	SFAS 71 - Snoqualmie License Expenses						
1060	18600571	SFAS 71 - Baker License Expenses						
1061	18600573	Operating Leases Obligation						
1062	18600581	BPA Trans. Dep. - LSR -100882		-		-		-
1063	18600591	Return on LSR BPA Transm. Deposit						
1064	18600601	Limited Use Permit PSPL RR ROW						
1065	18600602	Deferred Debits - Gas- Reimbursement						
1066	18600611	Misc. Def. Debits- WHE Fixed Costs UE-090704		-		-		-
1067	18600613	2005 A/R Securitization						
1068	18600621	Misc. Def. Debits- WHE Variable Def. Costs UE-090704		-		-		-
1069	18600631	Misc. Def. Debits- WHE Eq. Res. Fixed Def. UE-090704		-		-		-
1070	18600633	PSE Capital Credit Agreement						
1071	18600641	Misc. Def. Debits- WHE Carry Costs Fixed Def. UE-090704						
1072	18600643	PSE Operating Credit Agreement						
1073	18600651	Contra. Rtrn. On LSR BPA Trans. Deposit						
1074	18600653	PSE Hedging Credit Agreement						
1075	18600661	Tenaska Underrecovery Reg Asset						
1076	18600663	Hybrid Security 2007						
1077	18600671	Ferndale RB Deferral Return UE-121843		-		-		-
1078	18600681	Misc. Def. Debits- WHE Carry Costs Variable Def. UE-090704						
1079	18600691	Ferndale Var Deferral UE-121843		-		-		-
1080	18600701	White River Conveyance Costs						
1081	18600703	APB-25 Restricted Stock Grant						
1082	18600711	WHR Conveyance Costs-CWA Reimbursements						
1083	18600713	November 2005 Equity Issuance						
1084	18600721	WHR Conveyance Costs-Army Corp Reimburs						
1085	18600731	CWA Processing Cost						
1086	18600741	WHR Conveyance Costs-CWA Reimbursements						
1087	18600751	Prepmt - Chelan PUD - RR Working Capital Charge						
1088	18600761	Prepmt - Chelan PUD - RR Coverage Fund Charge						
1089	18600771	Prepmt - Chelan PUD - RI Working Capital Charge						
1090	18600781	Prepmt - Chelan PUD - RI Coverage Fund Charge						
1091	18600791	Ferndale Var Def Market Offset UE-121843		-		-		-
1092	18600801	Misc Dfrd DRs - Baker Fixed UE-131387		-		-		-
1093	18600811	Baker Rb Deferred Return UE-131387		-		-		-
1094	18600821	Baker Variable Deferral UE-131387		-		-		-
1095	18600813	PSE New Credit Agreement - 364 days						
1096	18600823	PSE A/R Securitization - 3 years Facili						
1097	18600831	Freddy-Def Asset Prepaid Exp. -Plant Major Maint.		-		-		-
1098	18600841	Goldendale - Def Asset Prepaid Exp. - Plant Major Maint.		-		-		-
1099	18600851	California ISO/PX Receivables						
1100	18600901	\$250m debt issuance 1/7/2009						
1101	18600913	6.75% Senior Notes due 1/15/2016						
1102	18600923	\$250 Million 4.434% Sr. Notes due 2041						
1103	18600933	\$45 Million 4.70% Sr. Notes due 2051						
1104	18600941	Vernell Office Building Direct Leasing						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
1105	18600943	PSE 4th Flr Sublease Direct Leasing Cos						
1106	18600953	1900-Restructuree maturing \$250mm credi						
1107	18600983	1900-2004 Shelf Registration						
1108	18600993	5.197% Senior Notes Due 10/01/15						
1109	18601003	June 2006 \$250M 30 Year Notes Issuance						
1110	18601013	Redmond West Direct Leasing Cost						
1111	18601021	MTF 2013 Hot Gas Path Inspection						
1112	18601033	6.274% Senior Notes Due 3/15/2037						
1113	18601051	FIN 48 Capitalized Overheads - Electric						
1114	18601052	FIN 48 Capitalized Overheads - Gas						
1115	18601113	5.757% Senior Notes Due 10/01/39						
1116	18601123	March 2010 Bond Issue						
1117	18601133	PSE Summer 2010 Bonds						
1118	18601143	2011 March Senior Notes						
1119	18601153	2013 \$650M Credit Facility						
1120	18601173	2014 PSE Universal Shelf Registration						
1121	18601502	Deferred Debit - Carbon Offset Program					154,210	
1122	18602231	WSU ARRA Weatherization - Electric						
1123	18602232	WSU ARRA Weatherization - Gas						
1124	18603003	Workers Comp IBNR recoveries						
1125	18603011	GLD Steam Turbine Major Inspection 2014						
1126	18603013	\$425MM 4.30% Sr Notes 2045 Issuance Expense						
1127	18603021	FRA Unit#2 Combustion Inspection 2014-L						
1128	18603031	MTF ST Full-Scale Inspection 2014						
1129	18603041	FRE U2 Hot Gas Path Inspection 2014-LT						
1130	18603051	Goldendale 2014 Combustion Inspection Maint-LT						
1131	18603061	FERN Steam Turbine Major Inspection 201						
1132	18603071	ENC Unit#1 Major Inspection 2015-LT						
1133	18603072	Prepaid Gas Options-LT						
1134	18603081	Colstrip 1&2 Misc Deferred Debits-LT						
1135	18603091	Colstrip 3&4 Misc Deferred Debits-LT						
1136	18605001	BoFuels Sch 91 Var Def UE-140012						
1137	18605011	Colstrip 3&4 2014 Overhaul Costs						
1138	18605021	Colstrip 1&2 Major Maintenance UE141141						
1139	18605031	MNT 2015 Combustion Inspection						
1140	18605041	En Unit #1 Major Inspection 2015						
1141	18605051	ENC Unit#2 Major Inspection 2016-LT						
1142	18605061	Goldendale 2016 Major Inspection - LT						
1143	18605071	WHH Unit 2 Compressor Rebuild						
1144	18608001	Env Rem - Lower Baker Power Plant Site						
1145	18608002	Env. Rem - Downtowner Property						
1146	18608011	Env Rem - Lower Baker Power Plant Site- Future Costs						
1147	18608012	Env Rem - Downtowner Property (Future Costs)						
1148	18608021	Env Rem - Snoqualmie Hydro Generation						
1149	18608022	Env Rem - Estimated Future Costs Misc Gas Sit						
1150	18608031	Env Rem - Snoqualmie Hydro Generation						
1151	18608041	Env Rem - Bellingham Manufactured Gas Site						
1152	18608051	Env Rem - Bellingham Mfd Gas Site (Future Cost Est						
1153	18608061	Env Rem - Crystal Mountain Diesel Spill Site						
1154	18608062	Env Rem - Gas Historical Actual Ins Recoverie						
1155	18608071	Env Rem - Puyallup Service Center Site						
1156	18608081	Env Rem - Electron Flume Site						
1157	18608091	Env Rem - Floyd Equipment Company Site						
1158	18608101	Env Rem - Puyallup Svc Center Site-Future Cost Est						
1159	18608112	Env Rem - Tacoma Tide Flats Remediation Costs						
1160	18608111	Env Rem - Electric Flume (Future Cost Est)						
1161	18608121	Env Rem - Everett Trolley						
1162	18608131	Env Rem - Crystal Mountain Future Cost Estimate						
1163	18608141	Env Rem - Talbot Hill Substation and Switchyard						
1164	18608142	Env Rem - Tacoma Tide Flats Legal Costs						
1165	18608151	Env Rem - Talbot Hill Subs & Switchyard -Fut Cost Est.						
1166	18608152	Env Rem - Tac Tide Flts Historical Internal C						
1167	18608161	Env Rem - Everett Asarco (Future Cost Est.)						
1168	18608171	Env. Rem -Everett Asarco Site						
1169	18608181	Env. Rem - Sammamish Substation (Future Cost Est.)						
1170	18608191	Env. Rem - Sammamish Substation						
1171	18608201	Env. Rem. -Pt Robinson Cbl Station (Future Cost Est)						
1172	18608211	Env. Rem. -Pt. Robinson cable station						
1173	18608212	Env Rem - Everett Remediation Costs						
1174	18608221	Env-Rem-City of Olympia vs. PSE (Future Cost Est.)						
1175	18608231	Env Rem-City Of Olympia vs. PSE (Plum St Substation)						
1176	18608241	Env-Rem-Whitehorn UST (Future Cost Est.)						
1177	18608242	Env Rem - Everett Legal Costs						
1178	18608251	Env Rem-Whitehorn UST						
1179	18608312	Env Rem - Chehalis Remediation Costs						
1180	18608412	Env Rem - Gas Works Remediation Costs						
1181	18608442	Env Rem - Gas Works Legal Costs						
1182	18608452	Env Rem - Gas Works Historical Internal Costs						
1183	18608512	Env Rem - WSDOT Federal/State Remediat						
1184	18608542	Env Rem - WSDOT Fed/State Legal Costs						
1185	18608612	Env Rem - WSDOT Upland Remediation Costs						
1186	18608642	Env Rem - WSDOT Fed/State Legal Costs						
1187	18608712	Env Rem - WSDOT Thea Foss Remediation Costs						
1188	18608722	BLOCKED-Thea Foss Recovery						
1189	18608742	Env Rem - WSDOT Thea Foss Legal Costs						
1190	18608752	Env Rem - Verbeek Properties Remediation Costs						
1191	18608762	Env Rem - Verbeek Properties Legal Costs						
1192	18608772	Thea Foss Waterway (WADOT Settlement)						
1193	18608782	Everett Washington (WADOT Settlement)						
1194	18608792	Olympia Columbia Street MGP (WADOT Sett						
1195	18608812	Env Rem - Tulalip Remediation Costs						
1196	18608912	Env Rem - System Oil Insur Lit Legal Co						
1197	18608941	Env Rem - Omnibus Insur Lit Legal Cost						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
1198	18608942	Env Rem - Omnibus Insur Lit Legal Cost						
1199	18608951	Insurance Recovery-Electric						
1200	18609112	Env Rem - 5th & Jackson Remediation Costs						
1201	18609122	Env Rem - 5th & Jackson Remed Reimbur						
1202	18609132	5th & Jackson Legal Costs						
1203	18609142	5th & Jackson Indemnity						
1204	18609212	Env Rem - Mercer Street Remediation Costs						
1205	18609312	Env Rem - Quendall Terminal Remediation						
1206	18609422	Env. Rem - Gas Works Park (Future Cost Est.)						
1207	18609432	Env Rem-Post Nov 2012 Gas Works Park -						
1208	18609512	Env Rem-Quendall Terminal - Remediation						
1209	18609522	Env Rem - Quendall Terminal Legal Costs						
1210	18609532	Env Rem - Bay Station (Elliot Ave) MGP						
1211	18609542	Env Rem - Olympia (Columbia Street) MGP						
1212	18609552	Env Rem - Bay Station (Elliot Ave) MGP Legal Costs						
1213	18609562	Env Rem-Olympia (Columbia Street) MGP L						
1214	18609572	Env Rem - Tacoma Gas Company (Future Co						
1215	18609582	Env Rem - Thea Foss Waterway (Future Co						
1216	18609592	Env Rem - Everett, Washington (Future C						
1217	18609602	Env Rem - Chehalis, Washington (Future						
1218	18609612	Env Rem - Gas Works Park (Future Cost E						
1219	18609622	Env Rem - Quendall Terminals (Future Co						
1220	18609632	Env Rem - Lake Union Sediment (Future C						
1221	18609642	Env Rem - Tacoma Tar Pits (Future Cost						
1222	18609652	Env Rem - Bay Station (Future Cost Est)						
1223	18609662	Env Rem-Olympia (Columbia St) MGP(Futur						
1224	18609672	Env Rem - Verbeek Autowrecking (Future						
1225	18609682	Env Rem - Swarr Station (Future Cost Est.)						
1226	18609692	Env Rem - North Operating Base (Future Cost Est.)						
1227	18609801	Article 502 - Forest Habitat Capital Fund						
1228	18609821	Article 503 - Elk Habitat Capital Fund						
1229	18609841	Article 504 - Wetland Habitat Capital Fund						
1230	18609861	Article 505 - Aquatic Riparian Habitat Capital Fund						
1231	18609881	Baker License Capital LT Liability						
1232	18630031	WUTC-AFUDC						
1233	18700001	Electric - Def Losses fr Disposition of Utili						
1234	18700002	Def Losses fr Disposition of Utility PI						
1235	18700003	Def Losses fr Disposition of Utility PI						
1236	18700011	Def Loss Disp Plt. - Electric						
1237	18700012	Def Loss Disp Plt. - Gas						
1238	18700021	Deferred Losses post 12/31/05 Property						
1239	18700022	Deferred Losses post 12/31/05 Property						
1240	18700031	Deferred Losses post 5/31/08 Property Sales - Electric						
1241	18700032	Deferred Losses post 5/31/08 Property Sales - Gas						
1242	18700041	Deferred Losses post 10/31/09 Property Sales - Electric						
1243	18700052	Gas Def Property Losses UG-090705						
1244	18700061	Electric Def Property Losses UE-090704						
1245	18700062	Gas Def Property Losses UG-111049						
1246	18700071	Electric Def Property Losses UE-111048						
1247	18800031	UW Research Agreement						
1248	18900013	Unamort Loss on Reacquired Debt - 1995						
1249	18900083	8-7/8% Series 10/1/06 - Unam Loss Reacq Debt						
1250	18900153	8.25% Series 4/1/96 - Unam Loss Reacq Debt						
1251	18900173	9-5/8% Series 9/15/94 - Unam Loss Reacq Debt						
1252	18900183	\$200M VRN - Amort of Debt Retirement						
1253	18900193	8.231% Trust Preferred Notes - Amort of						
1254	18900203	Call Prem & Exp for redemp \$150MM 5.197						
1255	18900213	Call Prem & Exp for redemp \$250MM 6.75%						
1256	18900223	9.375% PEI Bonds 2017 - Unam Loss Reacq Debt						
1257	18900243	9.14% Med Term Notes Due 06/15/18- Unam Loss						
1258	18900253	7.05% PCB Series 1991A-Unamort Loss on						
1259	18900263	7.25% PCB Series 1991B-Unamort Loss on						
1260	18900273	6.8% PCB Series 1992-Unamort Loss on Re						
1261	18900283	5.875% PCB Series 1993-Unamort Loss on						
1262	18900293	8.4%WING MTN SERIES A DUE 1/13/2022 (rd						
1263	18900303	8.39%WNG MTN SERIES A DUE 1/13/2022 (rd						
1264	18900313	8.4% PP MTN SERIES A DUE 5/7/07 (rdeemd						
1265	18900323	8.25% WNG MTN SERIES A DUE 8/12/22. rde						
1266	18900333	8.2% PSPL MTN SERIES B DUE 12/21/12 rde						
1267	18900343	8.59% PSPL MTN SERIE A DUE 4/9/12 rdeem						
1268	18900353	7.19% WNG Series B due 8/18/2023						
1269	18900363	Unamort Loss on Reaqu Debt -\$55 Million						
1270	18900373	8.40% Cap Trst - Unamort Reacq Debt						
1271	18900383	8.231% Capital Trust I Pfd Stock Due 6/1/2						
1272	18900393	Redemption Costs for 9.57% FMB's						
1273	18900403	2009 PSE Operating Facility Unamortized Costs						
1274	18900413	2009 PSE Hedging Facility Unamortized Costs						
1275	18900423	2009 PSE CapEx Facility Unamortized Costs						
1276	18900433	5.0% PCB Series 2003A Unamort Debt Issue Costs						
1277	18900443	2014 PSE Operating Facility Unamortized Costs						
1278	18900451	2014 PSE Hedging Facility Unamortized Costs-62%						
1279	18900452	2014 PSE Hedging Facility Unamortized Costs-38%						
1280	18900453	2014 PSE Hedging Facility Unamortized Costs						
1281	18900533	5.10% PCB Series 2003B Unamort Debt Issue Costs						
1282	19000003	Def FIT Deferred Compensation					0	
1283	19000011	Deferred FIT - Tenaska Regulatory Liabi						
1284	19000012	Gas - accum Def Income Taxes						
1285	19000013	Def FIT FAS 106 Retirement Benefits						
1286	19000021	Def FIT - White River Water Right						
1287	19000022	Gas - Merchandise - accum Def Income Taxes						
1288	19000023	Deferred Revenue Connex - accum Def Income Tax						
1289	19000032	DFIT - FAS 133 ST Asset - Gas						
1290	19000033	DFIT - FAS 133 CFH TLOCK ST						
1291	19000041	CIAC after 10/8/76 - accum Def Income Tax						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
1292	19000042	DFIT - FAS 133 LT Asset - Gas						
1293	19000043	DFIT - FAS 133 CFH TLOCK LT						
1294	19000051	CIAI - 1986 Changes - accum Def Income Tax		-		-		
1295	19000052	DFIT - FAS 133 Asset - PGA						
1296	19000053	FIT - FAS 133 Unrealized Loss Fwd Swap						
1297	19000061	CIAI - 7/1/87 - accum Def Income Tax		-		-		
1298	19000062	Pipeline Capacity Assignment						
1299	19000072	FIT on PGA FAS 157 Credit Reserve - ST						
1300	19000073	DFIT - Gain on Sale of Crossroads Building						
1301	19000081	DFIT - FAS 133 ST Asset - Electric						
1302	19000082	FIT on FAS 157 Liability Reserve - ST G						
1303	19000083	Pension Liability - accum Def Inc Taxes						
1304	19000091	DFIT - FAS 133 LT Asset - Electric						
1305	19000092	FIT on FAS 157 Liability Reserve - LT G						
1306	19000093	Vacation Pay - accum Def Inc Taxes						
1307	19000103	DFIT - Regence Self INS IBNR						
1308	19000111	Land Sales - accum Def Inc Taxes						
1309	19000112	DFIT- Int'l Paper West Coast Capacity Agreement			31,486	31,486		
1310	19000121	Cabot Gas Contract - accum Def Inc Tax		-		-		
1311	19000121	Land Sales - Gas						
1312	19000122	DFIT - Land Sales - Gas						
1313	19000123	SERPS - accum Def Inc Taxes						
1314	19000131	DFIT - FAS 133 Asset PCA - L/T						
1315	19000133	Non-Qual SRP - Officers - accum Def Inc Taxes						
1316	19000141	DFIT Gain on Skagit Sale						
1317	19000151	DFIT - Westcoast Capacity Assignment - Electric		354,587		354,587		
1318	19000153	L-T Incentive Plan - accum Def Inc Taxes						
1319	19000161	Env Clean-Up - accum Def Inc Taxes						
1320	19000163	DFIT - LTIP Restricted Stock						
1321	19000173	DFIT - Officer Restricted Stock						
1322	19000181	Electric - Env Remediation Costs - accum Def						
1323	19000183	DFIT Commitment Fees						
1324	19000193	DFIT Charitable Contribution Carryforward						
1325	19000221	SFAS106 Operating - accum Def Inc Taxes						
1326	19000231	FIT on FAS 157 Liability Reserve - ST E						
1327	19000233	SFAS106 Non-Operating - accum Def Inc Taxes						
1328	19000241	FIT on FAS 157 Liability Reserve - LT E						
1329	19000243	SFAS106 Plan Curtail Loss - accum Def Inc Tax						
1330	19000251	Gain on Disp Of Emiss Allow - ACD Def Inc Tax					11,926	
1331	19000261	Pension Costs - VSRP/ESP - accum Def Inc Tax						
1332	19000281	Def FIT - Deferred Compensation						
1333	19000282	Def FIT - Deferred Compensation						
1334	19000283	Sr Mgmt L-T Incentive Plan - accum Def Inc Ta						
1335	19000293	Non-Integr Merger Costs - accum Def Inc Taxes						
1336	19000301	IRS Audit 92-94 - accum Def Inc Taxes						
1337	19000303	Def FIT - FAS 123 LTIP						
1338	19000313	Def FIT - Performance Based Compensatio						
1339	19000321	Mark to Market A/R (Sec. 475) - accum Def Inc						
1340	19000341	Deferred Stock Options (WECO) - accum Def Inc						
1341	19000361	Gardiner Property Deferred Loss						
1342	19000371	Def Tax Colstrip Reclamation Electric						
1343	19000381	Def Tax Employee Stock Grants-Electric						
1344	19000383	Workers Compensation						
1345	19000393	Deferred FIT - FAS 133 Fwd Swap Short Term						
1346	19000401	Deferred FIT - California ISO						
1347	19000403	Deferred FIT - FAS 133 Fwd Swap Long Term						
1348	19000411	Deferred FIT - California PX						
1349	19000413	Deferred FIT - Ramgen Reserve						
1350	19000431	Deferred FIT-Deferred Income (Advance P						
1351	19000433	NOL Carryforward- LT						
1352	19000441	Deferred FIT - FAS 143 Whitehorn 2 & 3		6,106,258		6,106,258		
1353	19000443	Defrrd Tax Asset - SFAS 158 Qualified P						
1354	19000451	Deferred FIT - Canwest Gas Supply - Ele						
1355	19000453	Defrrd Tax Asset - SFAS 158 SERP						
1356	19000461	Deferred FIT - Sale of GO						
1357	19000463	Defrrd Tax Asset - SFAS 158 Posttrmnt						
1358	19000471	Deferred FIT - Horizon Wind Energy Paym						
1359	19000473	DFIT - AMT Credit Carryforward						
1360	19000481	Deferred FIT - FAS 143 ARO Gain/Loss on Settlement						
1361	19000483	NOL C/F Repairs/Retirements						
1362	19000491	DFIT - BPA Transmission Eq Reserve LT						
1363	19000493	DFIT - MT NOL Carryforward						
1364	19000521	Encogen Activity - Electric						
1365	19000531	Deferred FIT AP&T Note Receivable Reser						
1366	19000541	Deferred FIT Colstrip 1&2 Liability Res						
1367	19000543	DFIT Summit Purchase Opt Buyout						
1368	19000551	Def FIT - Production Tax Credit-OLD					1,801,616	
1369	19000552	Def FIT - Bad Debts - Gas						
1370	19000553	DFIT Summit Landlord Incentive		133,412	65,177	198,588		
1371	19000561	Def FIT - Wind Loss Settlement Agreeem						
1372	19000562	Def FIT - Demand Charges						
1373	19000563	DFIT Staples Loyalty Incentive						
1374	19000571	Def FIT - JP Gas Storage Inventory Rese						
1375	19000572	Def FIT - JP Storage 263A						
1376	19000573	DFIT Bothel Data Ctr. - Ppd Lease Expense		170,026	83,064	253,090		
1377	19000581	Def FIT - Mint Farm EqOS						
1378	19000582	Def FIT - Non Qual SERP						
1379	19000592	Def FIT - ARO			3,832,255	3,832,255		
1380	19000591	WHE-Eq Res						
1381	19000601	Def FIT - Production Tax Credit-New					179,406,784	
1382	19000603	DFIT - PTC Non Operating						
1383	19000602	Def FIT - Accrued PTO						
1384	19000611	DFIT - PTC - Carrying Costs Equity						
1385	19000612	Def FIT - Post Retirement Benefits						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
7	Account		Account Description	ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
				RateBase			Operating Investments	
1478	21900023		OCI - Derivative					
1479	21900033		OCI - Derivative Reclass to Earnings					
1480	21900053		FAS 87 - Minimum Pension Liability Adju					
1481	21900063		PCA - OCI FAS 133					
1482	21900073		OCI - FAS 133 Treasury Lock Hedge - CQ					
1483	21900093		OCI - FAS 133 Fwd Swap CQ Marks					
1484	21900103		OCI - Fwd Swap 6/27/2006					
1485	21900113		OCI - Treasury Lock 5-24-05					
1486	21900123		OCI - Forward Swap Settlement 9-13-06					
1487	21900133		OCI - Forward Swap 9/13/06					
1488	21900143		AOCI - FAS 15 Qualified Pension					
1489	21900153		AOCI - DFIT Qualified Pension					
1490	21900163		AOCI - FAS 15 SERP					
1491	21900173		AOCI - DFIT SERP					
1492	21900183		AOCI - FAS 158 Post Retirement					
1493	21900193		AOCI - DFIT Post Retirement					
1494	21900203		FAS 157 Net Credit Reserve - OCI					
1495	21900213		OCI-DFIT FAS 133					
1496	21900223		DFIT - Fwd Swap 09-13-06					
1497	21900233		DFIT Fwd Swap 6-27-06					
1498	21900243		DFIT Treasury Lock 5-24					
1499	22100043		\$200M 2 year floating rate note					
1500	22100063		9.57% FMB Due 09/01/20 - 27th Supplement					
1501	22100193		6.53% Med Term Notes B - Due 08/18/08					
1502	22100223		6.83% Med Term Notes B - Due 08/19/13					
1503	22100243		6.51% Med Term Notes B - Due 08/19/08					
1504	22100263		6.10% Med Term Notes B - Due 01/15/04					
1505	22100273		6.07% Med Term Notes B - Due 01/16/04					
1506	22100283		6.90% Med Term Notes B - Due 10/01/13					
1507	22100293		6.92% Med Term Notes C - Due 09/12/05					
1508	22100303		6.92% Med Term Notes C - Due 09/12/05					
1509	22100313		6.93% Med Term Notes C - Due 09/13/05					
1510	22100323		7.02% Med Term Notes C - Due 09/11/07					
1511	22100333		7.04% Med Term Notes C - Due 09/12/07					
1512	22100343		7.12% Med Term Notes C - Due 09/13/10					
1513	22100353		7.35% Med Term Notes C - Due 09/11/15					
1514	22100363		7.36% Med Term Notes C - Due 09/15/15					
1515	22100373		6.61% Med Term Notes C - Due 12/21/09					
1516	22100383		6.62% Med Term Notes C - Due 12/22/09					
1517	22100393		7.15% Med Term Notes C - Due 12/19/25					
1518	22100403		6.58% Med Term Notes C - Due 12/21/06					
1519	22100413		7.20% Med Term Notes C - Due 12/22/25					
1520	22100473		8.14% Med Term Notes Due 11/30/06					
1521	22100483		7.75% Med Term Notes Due 2/1/07					
1522	22100523		8.06% Med Term Notes Due 6/19/06					
1523	22100603		7.70% Med Term Notes Due 12/10/04					
1524	22100691		Conservation Trust Bonds 6.45%					
1525	22100693		7.35% Med Term Notes Due 2/1/24					
1526	22100703		7.80% Med Term Notes Due 5/27/04					
1527	22100713		7.02% Med Term Notes due 12/01/27					
1528	22100723		6.74% Med Term Notes - Due 06/15/18					
1529	22100733		6.46% MTN Series B Due 3/9/09					
1530	22100743		7.00% MTN Series B Due 3/9/29					
1531	22100753		7.96% MTN Series B Due 2/22/10					
1532	22100763		7.61% MTN Series B Due 9/8/08					
1533	22100773		7.69% MTN Due 2/1/11					
1534	22100793		5.0% PCB-Series 2003A due 03/01/2031					
1535	22100803		5.1% PCB-Series 2003B due 03/01/2031					
1536	22100813		3.363% Senior Notes - Due 6/1/08					
1537	22100823		\$250M 30 Year Senior Notes					
1538	22100833		3.9% Pollution Control Rev Series 2013A Due 3/2031					
1539	22100843		4% Pollution Control Rev Series 2013B Due 3/2031					
1540	22100853		\$425MM 4.30% Sr Notes Due 2045					
1541	22100901		\$250m debt issuance 1/7/2009					
1542	22100923		\$250 Million 4.434% Sr. Notes due 2041					
1543	22100933		\$45 Million 4.70% Sr. Notes due 2051					
1544	22100973		6.75% Senior Notes due 1/15/2016					
1545	22100993		5.197% Senior Notes Due 10/01/15					
1546	22101023		6.724% 30 Year Notes Due 6/15/2036					
1547	22101033		6.274% Senior Notes Due 3/15/2037					
1548	22101043		6.974% Junior Subordinated Notes Due 6/					
1549	22101053		6.974% Jr Sub Notes (Hybrid) due 6/1/20					
1550	22101113		5.757% Senior Notes Due 10/01/39					
1551	22101123		March 2010 Bond Issue					
1552	22101133		5.764% Senior Notes Due 7/15/40					
1553	22101143		2011 March Senior Notes					
1554	22300013		8.231% Capital Trust I Pfd Stock Due 6/					
1555	22300023		8.40% Capital Trust II Pfd Stock Due 6/					
1556	22400013		4.70% Preferred Stock - Mandatory Rede					
1557	22400023		4.84% Preferred Stock - Mandatory Rede					
1558	22600043		7.70% Bonds - Unamort Discount					
1559	22600053		Unamortized Discount PSE Capital					
1560	22600063		Unamortized Discount PSE Operating					
1561	22600073		Unamortized Discount PSE Hedging					
1562	22600083		\$300 Million 5.63% Senior Notes Issue Discount					
1563	22600093		\$425 million 4.30% Senior Notes Discount					
1564	22700001		Whitehorn Capital Lease - Non-Current					
1565	22700003		Lanis-Gyr Capital Lease - Non Current					
1566	22700011		Fredonia Turbines Capital Lease BLC - Non Current					
1567	22820011		Injuries / Damages					
1568	22820012		Liability Reserve - Gas					
1569	22830003		SEP Pension & Benefit Plant Liability					
1570	22830013		Post Retirement Benefit Plan Benefit					
1571	22830023		Qualified Pension Plan Liability					

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
1572	22830033	Regence Self-Insurance IBNR						
1573	22830043	Wellness Benefit Program						
1574	22830053	Group Health Self Insurance IBNR						
1575	22830063	Regence Reinsurance Fee 2014-2016						
1576	22830073	Group Health Reinsurance Fee 2014-2016						
1577	22840002	Gas - Accrued Environ Remediation Costs						
1578	22840011	Accrued Env Rem - NWT - Mission Pole						
1579	22840012	Env Rem - Tacoma Gas Company (Future Co						
1580	22840021	Accrued Env Rem - White River (Buckley						
1581	22840022	Env Rem - Thea Foss Waterway (Future Co						
1582	22840031	Accrued Env Rem - Olympia UST						
1583	22840032	Env Rem - Everett, Washington (Future C						
1584	22840041	Accrued Env Rem - Bremerton UST						
1585	22840042	Env Rem - Chehalis, Washington (Future						
1586	22840051	Accrued Env Rem - Whidbey Island UST						
1587	22840052	Env Rem - Gas Works Park (Future Cost E						
1588	22840061	Accrued Env Rem - Tenino UST						
1589	22840062	Env Rem - Quendall Terminals (Future Co						
1590	22840071	Accrued Env Rem - White River UST						
1591	22840072	Env Rem - Lake Union Sediment (Future C						
1592	22840081	Accrued Env Rem - Puyallup Garage						
1593	22840082	Env Rem - Tacoma Tar Pits (Future Cost						
1594	22840091	Accrued Env Rem - G.O. UST						
1595	22840092	Env Rem - Bay Station (Future Cost Est)						
1596	22840101	Env Rem - Centralia Plant						
1597	22840102	Env Rem-Olympia (Columbia St) MGP(Futur						
1598	22840111	Accrued Env Rem - Poulsbo Service Cente						
1599	22840112	Env Rem - Verbeek Autowrecking (Future						
1600	22840121	Accrued Env Rem - Olympia SVC Capacitor						
1601	22840122	Env Rem - Swarr Station (Future Cost Est.)						
1602	22840131	Accrued Env. Remediation - Crystal Mountain						
1603	22840132	Env Rem - North Operating Base (Future Cost Est.)						
1604	22840141	Accrued Env Rem - Faltroia UST						
1605	22840151	Floyd Equipment Expensed Site						
1606	22840161	Accrued Env Rem - Lower Baker Powerhous						
1607	22840162	Accr Env Rem - Downtowner Property						
1608	22840171	Accr Env Rem - Snoqualmie Power Plant S						
1609	22840181	Accr Env Rem - Bellingham Boulevard Par						
1610	22840191	Accrued Env Rem - Electric Flume						
1611	22840201	Accr Env Rem - Non-Utility Everett Trol						
1612	22840211	Accrued Env Rem - Crystal Mountain Site						
1613	22840221	Accr Env Rem -Duwamish River Site						
1614	22840231	Accr Env Rem - Talbot Hill Sub & Switchyard Site						
1615	22840241	Accr Env Rem - Baker Lake Resort UST						
1616	22840251	Wild Horse US Treasury Grant						
1617	22840261	Accr Env Rem - Everett Asarco Site						
1618	22840281	Accr Env. Rem. - Sammamish Substation						
1619	22840291	Accr Env Rem - Pt Robinson cable station						
1620	22840301	Accr. Env. Rem. - City of Olympia vs. PSE						
1621	22840311	Accr. Env. Rem. - Whitehorn UST						
1622	22840321	LSR U.S. Treasury Grants						
1623	22840331	Snoqualmie U.S. Hydro Grant		(75,091,620)		(75,091,620)		
1624	22840332	Accr Env Rem - Gas Works Park						
1625	22840341	Baker Hydro Grant		(26,467,879)		(26,467,879)		
1626	22840351	Accr Env Rem-White Rvr/Buckley Phase I						
1627	22840411	White River Selling Cost - Carpenter Shop						
1628	22841001	AETNA II Lawsuit unallocated proceeds -						
1629	22900001	Accum Prov Rates Subject to Refund						
1630	23001001	ARO-Electric Shuffleton Harbor Lease		-		-		
1631	23001011	ARO-Electric Whitehorn 2 & 3 Lease						
1632	23001013	ARO - Asbestos Common		-		-		
1633	23001013ARO	ARO - Asbestos Common						
1634	23001021	ARO-Electric Colstrip 1 & 2 ash pond ca		(19,091,254)		(19,091,254)		
1635	23001023	ARO - Asbestos - Common to Short Term						
1636	23001031	ARO-Electric Colstrip 3 & 4 ash pond ca		(19,475,859)		(19,475,859)		
1637	23001041	ARO-Hopkins Ridge		(7,829,614)		(7,829,614)		
1638	23001041ARO	ARO-Hopkins Ridge						
1639	23001043	ARO - South King Complex - Long Term		(540,785)	(264,194)	(804,979)		
1640	23001061	ARO - Transmission Wood Poles		(6,160,896)		(6,160,896)		
1641	23001071	ARO - Distribution Wood Poles		(9,082,010)		(9,082,010)		
1642	23001081	ARO - Contaminated Oil & Related Equipment						
1643	23001091	ARO - Asbestos Electric						
1644	23001091ARO	ARO - Asbestos Electric						
1645	23001092	ARO - Gas Mains			(8,781,927)	(8,781,927)		
1646	23001101	ARO - Asbestos - Electric to Short Term						
1647	23001121	ARO-Frederickson 1&2 /Olympic Pipeline						
1648	23001131	ARO - Lower Snake River Wind Facility		(12,116,038)		(12,116,038)		
1649	23001141	ARO - Crystal Mountain Generator Site		(557,445)		(557,445)		
1650	23001151	ARO - Meteorological Tower Long Term		(152,435)		(152,435)		
1651	23001211	ARO - Colstrip 1 & 2 (WEC) - Long Term						
1652	23001221	ARO - Colstrip 3 & 4 (WEC) - Long Term						
1653	23001231	ARO - Ferndale - Long Term		(1,165,732)		(1,165,732)		
1654	23002001	ARO - Electric Shuffleton Harbor Lease to						
1655	23002002	ARO-Gas Cast Iron Pipe Removal						
1656	23002011	ARO - Frederickson		(909,356)		(909,356)		
1657	23002011ARO	ARO - Frederickson						
1658	23002012	ARO-Gas Bare Steel Pipe Removal						
1659	23002022	ARO - Gas Cast Iron Pipe Removal to Short						
1660	23002032	ARO - Gas Bare Steel Pipe Removal to Short						
1661	23002041	ARO-Wild Horse Wind		(7,138,935)		(7,138,935)		
1662	23002041ARO	ARO-Wild Horse Wind						
1663	23002061	ARO - Transmission Wood Poles to Short Term		88,954		88,954		
1664	23002052	ARO-Steel Wrapped Services						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
1665	23002062	ARO-Steel Wrapped Services - Gas ST			-	-	-	-
1666	23002071	ARO - Distribution Wood Poles Short Term		254,922		254,922		-
1667	23002072	ARO - Gas Mains - Short Term			390,781	390,781		-
1668	23002081	ARO - Contaminated Oil & Related Equipment To Short						-
1669	23002091	ARO - Electric Short Term		(343,877)		(343,877)		-
1670	23002091ARO	ARO - Asbestos Electric ST					-	-
1671	23002092	ARO - Gas Short Term			(390,781)	(390,781)		-
1672	23003003	ARO - Common - Short Term					-	-
1673	23003011	ARO - Asbestos Electric - ST					-	-
1674	23003013	ARO - Asebestos Common - ST					-	-
1675	23100011	Note Payable - Hopper - Wind Ridge Site						
1676	23100093	Lehman Brother CP issuances						
1677	23100103	2008 PSE Bridge Loan Agreement						
1678	23100400	Short Term Debt - Citibank						
1679	23100410	Short Term Debt - JP Morgan Chase						
1680	23108313	US Bank - Commercial Paper						
1681	23108323	Wells Fargo Bank - Commercial Paper						
1682	23108363	Merrill Lynch - Commercial Paper						
1683	23108383	Suntrust Bank - Commercial Paper						
1684	23108623	MM-BID LINE-KBC						
1685	23108373	Wachovia - Credit Facility Loan						
1686	23108633	PSE Barclays Operating Credit Facility						
1687	23108643	PSE Barclays Capital Expenditure Credit Facility						
1688	23108653	PSE Barclays Operating Credit Facility						
1689	23200011	WECO - Vouchers Payable						
1690	23200031	A/P - Power Cost						
1691	23200033	Accounts Payable - Vouchers (Electric Sys)						
1692	23200041	A/P - BPA Transmission Payable						
1693	23200051	A/P - Firm Contract Power Payable						
1694	23200061	A/P - Secondary Power Payable						
1695	23200063	Accounts Payable - Payroll (Electric Sys)						
1696	23200071	A/P - PURPA Power Payable						
1697	23200081	A/P - Combustion Turbine Fuel Payable						
1698	23200083	Accrued Liabilities						
1699	23200091	A/P - Competitive Bid Conservation Paya						
1700	23200101	A/P - Financial Swap payable						
1701	23200103	Salvation Army Donations						
1702	23200111	A/P - Transmission Payable (Non-BPA)						
1703	23200113	Payroll W/Holding - Energy Fund						
1704	23200121	A/P Frederickson #1 Vouchers						
1705	23200131	BPA Ratcheted Demand Liability						
1706	23200141	Encogen Acid Rain Fines						
1707	23200151	Wild Horse DVAR Sys Maintenance						
1708	23200153	Misc Payroll Deductions						
1709	23200161	Winf Farm Maintenance Accrual						
1710	23200173	Deductions - Medical Insurance (Electric Hist						
1711	23200202	A/P - Everett Delta - NW Pipeline - Gas						
1712	23200212	A/P - Gas Purchases-GST Payable						
1713	23200221	CAISO Payable						
1714	23200222	A/P - Gas Pipeline Liability						
1715	23200241	AP - BPA 2006 Capital Projects						
1716	23200242	A/P - Gas Purchases						
1717	23200243	Payroll Deductions - Garnishments						
1718	23200251	A/P - Mint Farm - Acquisition General - Electric						
1719	23200261	A/P - Mint Farm-Pre 12/5/08 PSE Portion Share Cost						
1720	23200271	A/P - Mint Farm Acquisition - Wayzata						
1721	23200281	Electric - Payroll Deductions - IBEW Union Du						
1722	23200282	Gas - Payroll Deductions - UA Union Dues						
1723	23200291	A/P - Mint Farm Acquisition GE O&M						
1724	23200292	A/P - GST on Gas Purch. Payable to Counterparties						
1725	23200293	A/P Payroll W/H - Stock Purchase Plan						
1726	23200300	A/P Other						
1727	23200301	Sumas - 2010 Hot Gas Path Insp. Major Maint.						
1728	23200311	Penalties - Crystal Mountain Oil Spill						
1729	23200312	Gas - WUTC Penalty Payable						
1730	23200313	Payroll - Parking Payable						
1731	23200333	PTO / Holiday / etc - Clearing						
1732	23200483	Incentive Pay Liability						
1733	23200493	Accounts Payable - E-Payable Account						
1734	23200543	DBS Non-PO Accrual						
1735	23200563	Medical Insurance - Premera						
1736	23200573	Medical Insurance - Group Health						
1737	23200583	Dental Insurance - WDS						
1738	23200593	Life Insurance - Aetna						
1739	23200603	AD&D Insurance - CIGNA						
1740	23200613	LTD Insurance - Hartford						
1741	23200623	LTC Insurance - CNA						
1742	23200633	ACDident Insurance - Carrier name to be						
1743	23200643	A/P - Salary Month End Payroll Accrual						
1744	23200653	A/P - Hourly Month End Payroll Accrual						
1745	23200673	Payroll - Misc Payable Deductions-credi						
1746	23200683	Payroll - Misc Payable Deductions-good						
1747	23200693	Payroll - 401k company match						
1748	23200713	LTC Insurance - UNUM						
1749	23200723	Medical Insurance - Group Health						
1750	23200733	Dental Insurance - WDS						
1751	23200743	Life Insurance - Hartford						
1752	23200753	AD&D Insurance - CIGNA						
1753	23200763	LTD Insurance - Hartford						
1754	23200773	LTC Insurance - UNUM						
1755	23200783	FLSA Wage Adjustment						
1756	23200793	Payroll - Performance Incentive						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
1757	23200803	A/P - Energy Risk Mgmt System						
1758	23200813	Payroll HSA EE Deduction						
1759	23200823	Worker's Comp-Working Fund						
1760	23200833	Dental Insurance - Willamette						
1761	23200873	A/P - Biogas Purchases						
1762	23200953	Default Payroll Withholding - S/B \$0.00						
1763	23200963	Charitable Contribution Pledges						
1764	23201001	A/P - Encogen Vouchers						
1765	23201003	Accounts Payable Reconciliation Account						
1766	23201011	A/P - Encogen Gas Supply						
1767	23201013	GR/IR Clearing Account						
1768	23201023	Freight Clearing						
1769	23201033	Medical Aid - Supplemental						
1770	23201043	Health/Dependent Spending ACDTs - Year 1						
1771	23201053	Health/Dependent Spending ACDTs - Year						
1772	23201063	United Way - Payroll Deductions						
1773	23201073	401(k) Plan EE						
1774	23201093	Loan Payback 401(k)						
1775	23201103	P/R-401(k) PE Common Stk issue rounding						
1776	23201111	A/P - Mint Farm BPA Payable						
1777	23201113	Cash Discount Clearing						
1778	23201153	Accounts Payable - BillServ NSF's and A						
1779	23201163	Accounts Payable - APS NSF's and Adj-Ke						
1780	23201173	Payroll - Medical Insurance Payable- Re						
1781	23201183	Payroll - ArtsFund Workplace Giving Pay						
1782	23201193	Accounts Payable - Bill Matrix NSF's & Adj. Key Bank						
1783	23201203	Accounts Payable - DOXO NSF's and Adj - Key Bank						
1784	23201213	Payroll HAS ER Contributions						
1785	23201251	Femdale - Liability Payable ST						
1786	23202173	Payroll - Life Insurance Payable- Retir						
1787	23202183	A/P Liability - Credit Balance Refund						
1788	23202193	Medical Insurance - Regence						
1789	23202203	PSE Customer Connections Penalty						
1790	23202213	Payroll- Giving Campaign						
1791	23202233	Unapplied Credits-Pledges						
1792	23202353	Unapplied Credits-Customer's Overpayment						
1793	23300000	Notes Pay- Assoc Companies						
1794	23300043	Note Payable to Puget Energy						
1795	23400000	AP Associated Companies						
1796	23400000	A/P Associated Company						
1797	23500003	Customer Deposits - Common		(19,040,678)	(9,302,099)	(28,342,777)		
1798	23500011	Transmission Services Deposits		(5,962,277)		(5,962,277)		
1799	23500012	Customer Deposits - Gas CLX						
1800	23500021	Customer Deposits - Electric CLX		-		-		
1801	23500032	Purchased Gas Commodity Security Deposit						
1802	23500112	Customer Deposits - Gas CLX- Effective						
1803	23500121	Customer Deposits - Elect CLX - Effect						
1804	23500131	Cust Deposit - Small Generator Applicat						
1805	23500141	Miscellaneous Customer Deposits - Electric						
1806	23600000	FIT Payable						
1807	23600011	WA Property Tax-Freddie 1-Electric						
1808	23600021	Accrued WA Tax - Unbilled Electric Reve						
1809	23600022	Accrued WA Tax - Unbilled Gas Revenue						
1810	23600023	FIT Current Payable						
1811	23600033	Federal Income Taxes						
1812	23600033RR	Federal Income Taxes - Rainier Rec						
1813	23600043	Current Deferred FIT Liability						
1814	23600063	Federal Excise Tax - Fuel/Drayage Veh						
1815	23600093	Accrued FICA - Company						
1816	23600103	Accrued Federal Unemployment Ins						
1817	23600113	Federal Unemployment Insurance						
1818	23600123	Accrued State Unemployment Ins						
1819	23600173	FIT Withholding-Board Member						
1820	23600201	Property Taxes - Washington - Electric						
1821	23600211	Property Taxes - Montana - Electric						
1822	23600213	Washington Unemployment Tax - Employer						
1823	23600221	Property Taxes - Oregon - Electric						
1824	23600231	Mint Farm Acquisition - Property Taxes Payable						
1825	23600232	Property Taxes - Washington - Gas						
1826	23600301	Washington State Real Estate Sales Tax						
1827	23600351	Accrued Washington Municipal Util Tax - Elect						
1828	23600381	Washington Municipal Tax Reserve - El						
1829	23600391	Montana State Electric Energy Producer Tax						
1830	23600421	Montana Unemployment Tax Withheld - Employee						
1831	23600431	CA Income Tax Payable						
1832	23600451	Corp License Tax - Montana						
1833	23600471	Accrued Washington State Utility Tax - Electr						
1834	23600483	FIT Payable - Repairs/Retirements						
1835	23600552	Accrued Washington State Utility Tax - Gas						
1836	23600602	Accrued Washington Municipal Utility Taxes -						
1837	23600622	Washington Municipal Tax Reserve - Ga						
1838	23601001	WA State & City of Bellingham Excise Tax						
1839	23601003	Accrued WA State & Local Use Tax						
1840	23601011	WA State Fuel Tax - Encogen						
1841	23601013	Accrued WA State B & O Taxes						
1842	23601021	WA State Property Tax - Encogen						
1843	23601023	Accrued WA City B & O Taxes						
1844	23601031	Bellingham Excise Tax - Encogen						
1845	23601033	Municipal Tax Reserve						
1846	23601043	Federal Unemployment Tax - Employer						
1847	23700001	Accrued int construction of Lake Young						
1848	23700033	Accrued Int 20 Bonds Due Mar & Sep						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
7	Account	Account Description		ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
				RateBase			Operating Investments	
1849	23700163	Accrued Int 6.53% Notes Due Dec & Jun						
1850	23700193	Accrued Int 6.83% Notes Due Dec & Jun						
1851	23700210	Interest Payable - Debt						
1852	23700213	Accrued Int 6.51% Notes Due Dec & Jun						
1853	23700233	Accrued Int 6.10% Notes Due Dec & Jun						
1854	23700243	Accrued Int 6.07% Notes Due Dec & Jun						
1855	23700253	Accrued Int 6.90% Notes Due Dec & Jun						
1856	23700263	Accrued Int 6.92% Notes Due Dec & Jun						
1857	23700273	Accrued Int 6.92% Notes Due Dec & Jun						
1858	23700283	Accrued Int 6.93% Notes Due Dec & Jun						
1859	23700293	Accrued Int 7.02% Notes Due Dec & Jun						
1860	23700303	Accrued Int 7.04% Notes Due Dec & Jun						
1861	23700313	Accrued Int 7.12% Notes Due Dec & Jun						
1862	23700323	Accrued Int 7.35% Notes Due Dec & Jun						
1863	23700333	Accrued Int 7.36% Notes Due Dec & Jun						
1864	23700343	Accrued Int 6.61% Notes Due Dec & Jun						
1865	23700353	Accrued Int 6.62% Notes Due Dec & Jun						
1866	23700363	Accrued Int 7.15% Notes Due Dec & Jun						
1867	23700373	Accrued Int 6.58% Notes Due Dec & Jun						
1868	23700383	Accrued Int 7.20% Notes Due Dec & Jun						
1869	23700443	8.14% Med Term Notes Due 11/30/06 - Accrued I						
1870	23700453	7.75% Med Term Notes Due 2/1/07 - Accrued Int						
1871	23700493	8.06% Med Term Notes Due 6/19/06 - Accrued Int						
1872	23700573	7.70% Med Term Notes Due 12/10/04 - Accrued I						
1873	23700663	7.35% Med Term Notes Due 2/1/24 - Accrued Int						
1874	23700673	7.80% Med Term Notes Due 5/27/04 - Accrued In						
1875	23700683	8.231% Debentures Due 6/1/27 - Accrued Int.						
1876	23700713	Accrued Int Bank Notes - Domestic						
1877	23700771	Conservation Trust Interest Payable						
1878	23700773	Accrued Interest - Misc Liabilities						
1879	23700781	Accrued Interest Whitehorn Capital Lease						
1880	23700791	Accr Int BLC Capital Lease						
1881	23700793	Interest Accrued						
1882	23700803	6.46% MTN Series B Due 3/9/09 - Accrued						
1883	23700813	7.00% MTN Series B Due 3/9/29 - Accrued						
1884	23700821	Electric - Accrued Interest Customer De						
1885	23700822	Gas - Accrued Interest Customer Deposit						
1886	23700823	6.74% Med Term Notes Due 6/15/18 - Accrued In						
1887	23700831	Interest on REC UE-070725 - Electric						
1888	23700833	Accrued Interest - Tax Assessments						
1889	23700841	Accrued Interest - Transm Deposits						
1890	23700843	Accrued Interest - 7.96% MTN Series B D						
1891	23700853	Accrued Interest - 7.61% MTN Series B D						
1892	23700873	Accrued Int - Bonds 9.14% MTN Due 06/21/01						
1893	23700893	7.69% MTN Due 2/1/11 - Accrued Interest						
1894	23700901	Accrued Interest - \$250m Debt Issuance 1/7/09						
1895	23700913	8.40% Capital Trust II Pfd Stk 6/30/41						
1896	23700933	5.0% PCB-Series 2003A due 03/01/2031-Ac						
1897	23700943	5.1% PCB-Series 2003B due 03/01/2031-Ac						
1898	23700953	Accrued interest - \$200M 2 year floatin						
1899	23700963	5.483% Senior Notes due 6/1/2035						
1900	23700973	6.75% Sr Notes due 1/15/2016 - Accrued						
1901	23700983	Accr Int BLC Capital Lease Vehicles						
1902	23700993	5.197% Senior Notes Dues 10/1/05 - Interest Accr						
1903	23701002	Purchased Gas Commodity Security Deposit						
1904	23701003	3.363% Senior Notes Due 6/1/08 - Accrue						
1905	23701013	Accrued Interest on PE Note						
1906	23701023	Accrued Interest - 6.724% Notes Due 6/1						
1907	23701033	Accrued Interest - 6.274% Senior Notes Due 3/15/2037						
1908	23701043	6.974% Junior Subordinated Notes Due 6/						
1909	23701053	6.974% Jr Sub Notes (Hybrid) due 6/1/20						
1910	23701063	PSE Barclays Op Cr Interest Expense ACD						
1911	23701073	PSE Barclays Cap Ex Interest Expense						
1912	23701083	PSE Barclays Hedg Cr Interest Expense						
1913	23701113	5.757% Accrued Interest -Senior Notes Due 10/1/2039						
1914	23701123	March 2010 Bond Issue						
1915	23701133	PSE Summer 2010 Bonds						
1916	23701143	2011 March Senior Notes						
1917	23701153	\$250 Million 4.434% Sr Notes due 2041						
1918	23701163	\$45 Million 4.70% Sr Notes due 2051						
1919	23701173	Common - Accrued Interest Customer Deposits						
1920	23701183	3.9% Pollution Control Rev Series 2013A Due 3/2031						
1921	23701193	4.0% Pollution Control Rev Series 2013B Due 3/2031						
1922	23701203	Accrued Interest - \$425MM 4.30% Sr Note						
1923	23800063	PSE Declared Dividends to PSE						
1924	24100013	Federal Income Tax Withheld - Employee						
1925	24100043	FICA Tax Withheld - Employee						
1926	24100063	Washington State & Local Sales Tax Collected						
1927	24100101	Montana State Income Tax Withheld						
1928	24100111	Montana Income Tax Withheld - Employee						
1929	24100143	Federal Income Tax Withheld - Employee						
1930	24100153	Montana State Income Tax Withheld						
1931	24100173	Washington State & Local Sales Tax Collected						
1932	24100212	GST on Gas Sales from PSE						
1933	24200001	Colstrip Units 1 & 2 loss reserve						
1934	24200002	WUTC Gas Pipeline Penalty						
1935	24200011	Baker SA 318 Law Enforcement Plan						
1936	24200012	UPRC License Fees for Gas Lines in Seattle						
1937	24200021	Misc ACDD Liabilities - Western Energy						
1938	24200022	Gas - WUTC Pinehurst Penalty						
1939	24200031	Accrued Liabilities - Elect. Reserve Sh						
1940	24200032	WUTC Greenwood Penalty Accrual						
1941	24200041	NERC Standards Compliance Loss Reserve						
1942	24200051	PNW Refund Proceeding Settlement						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
1943	24200061	Wind Farm Maintenance Accrual						
1944	24200063	Accrued Severance Costs						
1945	24200071	California Carbon Obligation						
1946	24200093	WUTC Prior Obligation Penalty - Common						
1947	24200103	Junior Achievement Pledge-Short Term						
1948	24200363	Misc Current Liab - Comcast Rent						
1949	24200451	US Treasury Grants in Schedule 95A						
1950	24200453	2005 Attorney General Settlement						
1951	24200461	LSR U.S. Treasury Grants						
1952	24200483	Accrual NW Energy Coalition Membership						
1953	24200491	Whitehorn #2 & #3 - Leases Oper or Leveraged						
1954	24200511	Wash St Annual Filing Fee						
1955	24200513	FAS 123 ESPP liability						
1956	24200521	FERC Annual Charge US Lands -ST						
1957	24200541	Lower Baker - FERC License Fees						
1958	24200551	Upper Baker - FERC License Fees						
1959	24200561	Snoqualmie #1 - FERC License Fees						
1960	24200571	Snoqualmie #2 - FERC License Fees						
1961	24200581	White River - FERC License Fees						
1962	24200593	PSE Non-Employee Director Stock Plan						
1963	24200603	Severance Payable						
1964	24200611	Trading Floor FERC Fees Payable						
1965	24200612	FERC Gas Pipeline Capacity Loss Res						
1966	24200621	Accrued Real Estate Brokerage Fee						
1967	24200622	Accrued WUTC Fee						
1968	24200632	Gas - WUTC SQI Penalty						
1969	24200633	401(k) 1% Company Contribution						
1970	24200631	Conservation Trust Payable						
1971	24200641	Electric - WUTC SQI Penalty						
1972	24200643	Wrkrs Comp Reserve- Richard Grant ACDident 10						
1973	24200651	Electric - Town of Concrete Funding - BakLicImp						
1974	24200653	Accrual - 401(k) Match on Incentive Pla						
1975	24200661	Electric - Upper Skagit Tribe MOU - BakLicImp						
1976	24200671	Electric - Sauk-Suiattle Agmt - BakLicImp						
1977	24200681	Electric - Swinomish Tribe Agmt - BakLicImp						
1978	24200691	Electric - Air Quality Penalties						
1979	24200713	Common - WUTC SQI Penalty						
1980	24200723	Non-Employee DSP Unissued Shares						
1981	24200731	Electric - Attorney General LIW Enron Funding						
1982	24200733	Attorney General LIW Enron Funding						
1983	24200741	Refundable Bond - Lease Permit Electric						
1984	24200743	WUTC Customer Disconnection Penalty						
1985	24200751	Colstrip Units 3 & \$ Ash Pond Settlement						
1986	24200761	Unearned Revenue LIW REC - Electric						
1987	24200771	Shell/Equilon Settlement Loss Reserve						
1988	24200782	Pilchuck Contract Loss Reserve						
1989	24200811	Article 103 -Upstream Fish Passage Fund						
1990	24200821	Article 105 - Downstream Fish Passage Fund						
1991	24200831	Article 511 -Decaying Wood Fund						
1992	24200841	Article 505 - Aquatic Riparian Habitat Fund						
1993	24200851	Article 602 Recreation Adaptive Management Fund						
1994	24200861	Article 512 - Bald Eagle Survey Fund						
1995	24200871	Article 514 - Use of Habit Evaluation						
1996	24200881	Article 101 - Fish Proagation O&M Fund						
1997	24200891	Article 110 - Shoreline Erosion O&M Fund						
1998	24200901	Article 502 - Forest Habitat Capital Fund						
1999	24200911	Article 502- Forest Habitat O&M fund						
2000	24200921	Article 503 - Elk Habitat Capital Fund						
2001	24200931	Article 503 - Elk Habitat O&M Fund						
2002	24200941	Article 504- Wetland Habitat Capital Fund						
2003	24200951	Article 504 Wetland Habitat O&M Fund						
2004	24200961	Article 505 - Aquatic Riparian Habitat Capital Fund						
2005	24200971	Article 508 - Noxious Weeds O&M Fund						
2006	24200981	Article 602 - Habitat Enhance,Restor & Conserv Fund O&M						
2007	24200991	Article 602 - Terrestrial Enhance & Research Fund O&M						
2008	24201011	Article 602 - Cultural Resource Enhancement Fund O&M						
2009	24201021	Article 315 LB Trail Maintenance						
2010	24201031	Article 302 - Aesthetics Mgmt O&M						
2011	24201041	Article 304 - Bak Resr Rec Water Safety Pln O&M						
2012	24201101	LSR MOU Deposit						
2013	24300003	Capital Lease BLC Vehicles						
2014	24300011	Whitehorn Capital Lease - Current						
2015	24300013	Capital Lease Obligation - Lanis-Gyr						
2016	24300021	Fredonia Turbines Capital Lease BLC - Current						
2017	24400001	Unrealized Loss ST - Core Pwr/Gas for Pwr						
2018	24400002	Unrealized Loss ST - Core Gas						
2019	24400011	Unrealized Loss LT - Core Pwr/Gas for Pwr						
2020	24400012	Unrealized Loss LT - Core Gas						
2021	24400021	FAS 133 Day 1 Loss Deferral - Electric - ST						
2022	24400022	FAS 157 Liability Reserve - ST Gas						
2023	24400031	FAS 133 Day 1 Loss Deferral - Electric - LT						
2024	24400032	FAS 157 Liability Reserve - LT Gas						
2025	24400041	FAS 157 Liability Reserve - ST Electric						
2026	24400051	FAS 157 Liability Reserve - LT Electric						
2027	24400061	FAS 133 Unrealized Loss - RECs ST						
2028	24400071	FAS 133 Unrealized Loss - RECs LT						
2029	24500001	CFH Locked in OCI Loss ST - Core Pwr/Gas for Pwr						
2030	24500002	FAS 133 Unrealized Loss - ST						
2031	24500003	FAS 133 CFH Unrealized Loss - TLock S/T						
2032	24500011	CFH Locked in OCI Loss LT - Core Pwr/Gas for Pwr						
2033	24500012	FAS 133 Unrealized Loss - LT						
2034	24500021	FAS 133 -Ineffective CFH Loss ST						
2035	24500022	FAS 157 Liability Reserve - ST Gas						
2036	24500023	FAS 133 CFH Unrealized Loss - Fwd Swap						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
2037	24500031	FAS 133 -Ineffective CFH Loss LT						
2038	24500032	FAS 157 Liability Reserve - LT Gas						
2039	24500051	FAS 157 Liability Reserve - ST Electric						
2040	24500061	FAS 157 Liability Reserve - LT Electric						
2041	24500111	CFH Locked in OCI Loss ST - Core Pwr/Gas for Pwr						
2042	24500121	CFH Locked in OCI Loss LT - Core Pwr/Gas for Pwr						
2043	25200001	Contra JPUD CIAC		-	-	-		
2044	25200002	Advances Refundable User		-	-	-		
2045	25200022	Rule 7 Customer Advances		-	-	-		
2046	25200032	Developers Deposit Rule 7		-	-	-		
2047	25200111	1998 Cust Advances for Construction		-	-	-		
2048	25200121	Cust Advances for Const Posted 9/1		(16,967)		(16,967)		
2049	25200122	Rule 7 Customer Advances Posted 9/1			-	-		
2050	25200132	Developers Deposit Rule 7 Posted 9/1			-	-		
2051	25200141	Contractor's Security Bond		-	-	-		
2052	25200142	NewRule7 nonref zero consump cust advan		-	-	-		
2053	25200151	Temp - Residential Plat Elect Customer Advance		-	-	-		
2054	25200152	NewRule 7 Refund zero consump cust adva			(27,122)	(27,122)		
2055	25200161	Residential Single Family Elec Customer		(6,429,736)		(6,429,736)		
2056	25200171	Residential Plat Elec Customer Advances		(14,726,400)		(14,726,400)		
2057	25200181	Non-Residential Elec Customer Advances		(33,547,575)		(33,547,575)		
2058	25200191	CIAC - Seattle Public Utilities-Electri		-	-	-		
2059	25200201	Transmission Network Credits Payable		-	-	-		
2060	25200202	Rule 7 Cust Adv With Tax (9-1-03)			(19,541,232)	(19,541,232)		
2061	25200211	Cust. Advances For Construction		-	-	-		
2062	25200212	Rule 7 Cust Adv W/O Tax (9-1-03)			-	-		
2063	25200222	Developers Deposit Rule 7 (9-1-03)			(1,286,429)	(1,286,429)		
2064	25200232	CA to Eliminate the NCR (9-1-03)			-	-		
2065	25200262	Rule 7A Cust Adv With Tax (Kitt) (9-1-0			(4,921)	(4,921)		
2066	25200272	Rule 7A Cust Adv W/O Tax (Kitt) (9-1-03			-	-		
2067	25300001	Colstrip 3 & 4 Final Reclamation Liability			-	-		
2068	25300002	Unearned Mt.Star Conversion Revenue			-	-		
2069	25300011	J Harvey Const Encroach. Dep/BPA Kitsap			-	-		
2070	25300022	Gas - Pipeline Capacity Assignment			-	-		
2071	25300031	Colstrip 3&4 Coal Supply Agreement Loss			-	-		
2072	25300033	Deferred Compensation - Salary Deferred			-	-		
2073	25300041	Deferred Electric Conservation Grant - Bremerton			-	-		
2074	25300051	Colstrip 3&4 Coal Transport Agrmt Loss			-	-		
2075	25300061	Deferred Credits - Jefferson County Sale			-	-		
2076	25300071	PTC Deferral Post June 2010					(182,356,536)	
2077	25300081	Limited Use Permit Salish Lodge/Snoq Ce						
2078	25300091	Equity Reserve on Snoqualmie Deferred Return						
2079	25300121	Equity Reserve on Baker Deferred Return						
2080	25300131	Unearned Option Revenue						
2081	25300141	Unearned Revenue - Pole Contacts						
2082	25300143	FAS106 - Post Retirmt Benefits						
2083	25300151	Def Rev Sch85 Lifetime O&M on Increm Li						
2084	25300153	Junior Achievement Pledge-Long Term						
2085	25300161	Deferred Pole Contact Compliance Payment						
2086	25300171	Hopkins Ridge Transmission Interest Due						
2087	25300173	Sr Mgmt LT Incentive Plans						
2088	25300181	Lower Snake River Trans Interest Due Customers					(4,299,088)	
2089	25300191	Def Rev Sch85 Amortization						
2090	25300201	GAAP Equity Reserve on LSR BPA Trans. Dep.						
2091	25300203	Spec Employee Retire Benefits						
2092	25300212	International Paper - Westcoast Capacity Agreement			(89,961)	(89,961)		
2093	25300221	Mint Farm CD on RB Return Reserve						
2094	25300223	FAS87 Add'l Min Pension Liab - Officer Supp R						
2095	25300231	Wild Horse Exp. CD on RB Return Reserve						
2096	25300241	Equity Component Reserve on PTC Interest						
2097	25300251	Contra GAAP Eqty. Rsrv. - LSR BPA Interest						
2098	25300261	Contra. GAAP Rsrv. - LSR BPA Interest						
2099	25300263	Def Credit for Stock Options Payable						
2100	25300271	Misc Def Cr. - Equity Reserve on LSR Ph. 1 Fixed Def						
2101	25300281	LSR BPA Bill Credit Holding					(506,118)	
2102	25300293	LT Incentive Plan for Sr Mgmt						
2103	25300302	Other Deferred Credits - Retention Costs - Gas						
2104	25300303	Unclaimed Vendor Payments						
2105	25300312	FERC Gas Pipeline Capacity Loss Reserve						
2106	25300323	Unearned Revenue - Miscellaneous						
2107	25300343	Def Compensation - IBNR						
2108	25300353	PSE Building (A) - Landlord Incentives		(3,870,153)	(1,890,718)	(5,760,871)		
2109	25300363	PSE Building (B) - Landlord Incentives		(1,019,008)	(497,824)	(1,516,832)		
2110	25300371	Deferred Interchange Power						
2111	25300373	FAS 148, 123 LTIP						
2112	25300381	Deferred Interchange Power - Black Cree						
2113	25300393	Bothell ACDess Center Tenant Incentives						
2114	25300413	Landlord Incentive Bldg B - Floor 4		(381,176)	(186,219)	(567,395)		
2115	25300421	Misc Deferred Credit-Clearing Land Transp.						
2116	25300423	Oth Deferrd Credit-Alliance Data Sys In						
2117	25300433	Misc Cash Receipts						
2118	25300443	Bothel Data Center Landlord Incentives		(485,788)	(237,326)	(723,113)		
2119	25300503	Unclaimed Property - Customer Refunds						
2120	25300511	FERC Annual Charge US Lands						
2121	25300513	Unclaimed Property - Payroll Checks						
2122	25300521	Deutsche Bank Collateral Deposit with PSE						
2123	25300533	SFAS 132 Supplemental Death Add'l Minim						
2124	25300541	Residential Exchange - Other Deferred C					(7,996,974)	
2125	25300543	Unclaimed Vendor Payments - California						
2126	25300551	Deposit - Rainbow Energy Marketing						
2127	25300553	Unclaimed Property - Customer Refunds - California						
2128	25300561	Snoqualmie License O&M Liability						
2129	25300563	Oth Def Credit- Staples Loyalty Incentive						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
2130	25300571	REC Collateral Deposits Held						
2131	25300573	Workers Compensation Reserve - Pinnacle						
2132	25300581	Other Deferred Credits - LIHEAP Credit - Electric						
2133	25300582	Other Deferred Credits - LIHEAP Credit - Gas						
2134	25300583	Accrue Jan 2009 Merger Costs						
2135	25300591	Other Deferred Credits - Contra LIHEAP Credit-Elec						
2136	25300592	Other Deferred Credits - Contra LIHEAP Credit-Gas						
2137	25300593	Other Def Cr - Landis-Gyr AMR Billing Credits						
2138	25300601	Oth Def Cr - Non -core Gas - Pipeline Cap						
2139	25300602	PGA Unrealized Gain						
2140	25300611	Baker License O&M Liability						
2141	25300612	PGA FAS 157 Credit Reserve						
2142	25300621	Misc Def Cr - MNT Equity Offset CarryC - UE-082128						
2143	25300631	Misc Def Cr - WHE Eq. Res Fixed CarryC - UE-090704						
2144	25300633	PSE Non-Qualified Retirement Plan Liability						
2145	25300641	Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Elec.						
2146	25300642	Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Gas						
2147	25300651	Residential Exchange - Settlement Other Deferred Credits						
2148	25300663	Redmond West 2nd Amen Tenant Incentives		(49,510)	(24,187)	(73,697)		
2149	25300711	Baker License Capital Long Term Liability						
2150	25300721	Other Deferred Credits - Hopkins Ridge/Vestas						
2151	25300731	Lease Security Deposit-Electric						
2152	25300732	Lease Security Deposit-Gas						
2153	25300733	Lease Security Deposit-Common						
2154	25300741	Electric Decoupling GAAP Unearned Revenue						
2155	25300742	Gas Decoupling GAAP Unearned Revenue						
2156	25300761	Unearned Easement Revenue						
2157	25300771	Deferred Credit - Green Power Tariff					(5,236,199)	
2158	25300772	Deferred Credit - Carbon Offset Program					625	
2159	25300781	Unearned Rev-Renewable Energy Credit-Wi					-	
2160	25300791	FAS 133 New Unrealized Gain RECs						
2161	25300801	Unearned Fees - Cascade Water Alliance						
2162	25300803	Summit Purchase Option Buyout Receipt						
2163	25300831	Hopkins II Wake Effect Settlement						
2164	25300841	Deferred Credit-CO2 allowance proceeds						
2165	25300851	Revenue-S Cal Edison REC-Wind						
2166	25300861	Unearned Rev - Klondike RECs-Wind.						
2167	25300863	Oth Def Cr. - Bank of America Signing Bonus Incentive						
2168	25300973	1997 Cashiers Overages						
2169	25300983	1998 Cashiers Overages						
2170	25300993	1999 Cashiers Overages						
2171	25301003	2000 Cashiers Overages						
2172	25301013	2001 Cashiers Overages						
2173	25301023	2002 Cashiers Overages						
2174	25301033	2003 Cashiers Overages						
2175	25301043	2004 Cashiers Overages						
2176	25301053	2005 Cashiers Overages						
2177	25301063	2006 Cashiers Overages						
2178	25301073	2007 Cashiers Overages						
2179	25301101	Transmission Network Credits Payable						
2180	25301141	Dfrd Rev- Non-core Gas Green Attributes						
2181	25301151	Equity Resrv on Ferndale Fixed Deferral						
2182	25301161	Non-core Gas Grn Attrib-Contra						
2183	25301203	Redmond West on Willows - Landlord Ince		(103,267)	(50,450)	(153,717)		
2184	25301213	Redmond West Tenant Improvement		(454,019)	(221,806)	(675,825)		
2185	25301993	1999 Cashiers Overages-Baker Resort						
2186	25302003	2000 Cashiers Overages-Baker Resort						
2187	25302013	2001 Cashiers Overages-Baker Resort						
2188	25302023	2002 Cashiers Overages-Baker Resort						
2189	25302033	2003 Cashiers Overages-Baker Resort						
2190	25302043	2004 Cashiers Overages-Baker Resort						
2191	25302053	2005 Cashiers Overages-Baker Resort						
2192	25302063	2006 Cashiers Overages-Baker Resort						
2193	25302073	2007 Cashiers Overages-Baker Resort						
2194	25302101	Unapplied Conservation and Receivables						
2195	25302113	Oth Def Cr -WR Mutual Assist Agreement						
2196	25302121	Deferred Credits -BNP						
2197	25302133	Redmond West Negotiations						
2198	25302142	Option Payable - Gas						
2199	25302221	Low Income Program - Electric						
2200	25302222	Low Income Program - Gas						
2201	25302223	Operating Leases Oligation						
2202	25302231	Contra Low Income Program - Electric						
2203	25302232	Contra Low Income Program - Gas						
2204	25303003	Other Def Cr-S. Reynolds Perform Based						
2205	25306001	Deferred Credit - Jefferson County CIAC						
2206	25400001	Tenaska Disallowance Reserve						
2207	25400011	Tenaska Disallowance Reserve Contra						
2208	25400021	Proceeds from Canwest Settlement						
2209	25400031	Rock Island Power Costs						
2210	25400033	Gain from Sale of Former Bellevue GO Bu						
2211	25400041	Whitehorn 2 & 3 Lease						
2212	25400043	Gain from Sale of Crossroads land and building						
2213	25400053	Summit Purchase Option Buyout Amortization						
2214	25400061	Unamortized Gain from Disp Allowance - Centra						
2215	25400101	Unamortized Gain from Disp Allowance - Colstr						
2216	25400111	Unamortized Gain from Disp Allowance - Colstr						
2217	25400131	Unamort Gain from Disp Allow - Conserva						
2218	25400141	Gain on Sale Bellevue General Office -						
2219	25400142	Gain on Sale Bellevue General Office -						
2220	25400151	Gain on Sale Crossroads - Electric						
2221	25400152	Gain on Sale Crossroads - Gas						
2222	25400161	Gain on Sale Skagit Svc Ctr-Electric						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric Gas
3	Balance Sheet Detail						50.00%	
4								
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
2223	25400171	Hopkins Ridge Wake Settlement		-		-		
2224	25400181	Summit Purchase Buyout - Electric						
2225	25400182	Summit Purchase Buyout - Gas						
2226	25400191	BNP Westcoast Pipeline Capacity-Non Core Gas		(1,388,868)		(1,388,868)		
2227	25400201	FBE Westcoast Pipeline Capacity- Non Core Gas		(1,013,105)		(1,013,105)		
2228	25400202	DETM - NW Pipeline Capacity Agreement						
2229	25400211	Deferred REC Revenue Pre-Dec 2009					-	
2230	25400212	DETM - Westcoast Pipeline Cap. 10% Agreement						
2231	25400221	Deferred REC Revenue Post Nov. 2009					(270,301)	
2232	25400222	DETM - Westcoast Cap. Transition Agreement						
2233	25400231	Rec Interest Payable Reg Liability					-	
2234	25400232	Westcoast Pipeline Capacity						
2235	25400241	REC Revenue provided to customers-Contra (sch 137)					-	
2236	25400251	REC Revenue offset by PTCs-Contra					-	
2237	25400261	PTC Customer Deferral of Pre-July 2010					(93,615,823)	
2238	25400271	PTC Customer Deferral Post June 2010					-	
2239	25400281	Def Revenue- Renewable Non-Core Gas Attributes					-	
2240	25400291	REC Proceeds in Rates Sch 137					(506,144)	
2241	25400301	Interest On REC Proceeds in Rates					(14,162)	
2242	25400311	Interest on REC Proceeds Not in Rates					(13,533)	
2243	25400321	Interest on Treasury Grant in Sch 95a						
2244	25400331	Int. on LSR Treasury Grant in Sch 95A						
2245	25400341	Electric Residential Decoupling Revenue Overcollect					(285,821)	
2246	25400342	Gas Residential Decoupling Revenue Overcollect						-
2247	25400351	Elec Non-Residential Decoupling Revenue Overcollect						
2248	25400352	Gas Non-Residential Decoupling Revenue Overcollect						(1,425)
2249	25400361	Int. on Elec Residential Decoupl Rev Overcollect					-	
2250	25400362	Int. on Gas Residential Decoupl Rev Overcollect						-
2251	25400371	Int. on Elec Non-Residential Decoupl Rev Overcollect					-	
2252	25400372	Int. on Gas Non-Residential Decoupl Rev Overcollect						-
2253	25400381	Electric Schedule 26 Decoupling Revenue Overcollected					(200,523)	
2254	25400391	Electric Schedule 31 Decoupling Revenue Overcollected					(136,045)	
2255	25400392	Gas ROR Over Earning						(8,671,689)
2256	25400411	Sch 142 Electric Residential to Return					(528)	
2257	25400412	Sch 142 Gas Residential to Return to Cu						-
2258	25400421	Sch 142 Elec Non-Residential to Return						-
2259	25400431	Dfrd Principal on BioGas in Rates						
2260	25400441	Dfrd Interest on Bogas in Rates						
2261	25400451	Interest on Electric Schedule 31 Decoupling Revenue					-	
2262	25400461	Interest on Electric Schedule 26 Decoupling Revenue					-	
2263	25400471	Sch 142 Electric Schedule 26 to Return					(3,864)	
2264	25400481	Sch 142 Elec Schedule 31 to Return to C					671	
2265	25400491	Deferral Snoqualmie Hydro Grant		(4,283,741)		(4,283,741)		
2266	25400501	Deferral Baker US Treasury Grant		(1,240,071)		(1,240,071)		
2267	25400511	JPUD Gain to Customers-Electric						
2268	25400521	Electric ROR Over Earning-Decoupling					(10,203,838)	
2269	25500002	accum Defer Inv Tax Cr - Gas						
2270	25500022	accum Defer Inv Tax Cr - Gas						
2271	25600031	Def Gains - Disp Utility Plant 7/1/92 - 6/30/						
2272	25600051	Def Gains fr Disp Utility Plant - Elec						
2273	25600052	Def Gains for Disp Utility Plant - Gas						
2274	25600061	Deferred Gains post 12/31/05 Property s						
2275	25600071	Deferred Gains post 5/31/08 Property Sales - Electric						
2276	25600072	Deferred Gains post 5/31/08 Property Sales - Gas						
2277	25600081	Deferred Gains post 10/31/09 Property Sales - Electric						
2278	25600092	Gas Def Property Gains UG-090705						
2279	25600101	Electric Def Property Gains UE-090704						
2280	25600102	Gas Def Property Gains UG-111049						
2281	25600111	Electric Def Property Gains UE-111048						
2282	25700013	Unamort Gain on Required Debt-WNG MTN 7.						
2283	25700023	Unamort Gain on Required Debt-8.231% Cap						
2284	25700033	Unamort Gain on Reacquired Debt-6.25% M						
2285	25700043	Unamort Gain Reacq Debt- 250M 6.974% MT						
2286	28200002	Deferred Inc Tax - Liberalized Deprec						
2287	28200013	Deferred Tax - Common Depreciation		(29,435,051)	(504,776,304)	(504,776,304)		
2288	28200042	DFIT - Gas Plant Repairs/Retirements			(14,380,149)	(43,815,200)		
2289	28200101	Major Projects - Property Tax Expense		-				
2290	28200111	Def Inc Tax - Pre 1981 Additions						
2291	28200121	Def Inc Tax - Post 1980 Additions		(1,266,343,705)		(1,266,343,705)		
2292	28200131	Colstrip 3 & 4 Deferred Inc Tax						
2293	28200141	Excess Def Taxes - Centralia Sale						
2294	28200142	accum Deferred Income Tax - Gas						
2295	28200151	Def FIT Indirect Cost Adj - Electric						
2296	28200152	Def FIT Indirect Cost Adj - Gas						
2297	28200161	Def FIT Removal Cost						
2298	28200171	DFIT - Electric Plant Repairs/Retirements						
2299	28300011	Def FIT White River						
2300	28300012	DFIT - FAS 133 Liability - PGA ST						
2301	28300013	accum Def Income Tax						
2302	28300021	Def Tax - Environmental Recoveries						
2303	28300022	Deferred Inc Tax - Environmental						
2304	28300023	Def Tax - CLX Amortization						
2305	28300031	DFIT - FAS 133 ST Liability - Electric						
2306	28300032	Deferred Inc Tax - Other Utility						
2307	28300033	Def FIT Pension						
2308	28300041	DFIT - FAS 133 LT Liability - Electric						
2309	28300042	Def FIT Environ - UG920781						
2310	28300043	Def FIT Bond Related						
2311	28300051	FIT on FAS 157 Credit Reserve - ST Elec						
2312	28300052	Def FIT LFSH - UG920782						
2313	28300053	DFIT - FAS 133 Frwd Swap Int ST						
2314	28300061	FIT on FAS 157 Credit Reserve - LT Elec						

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric Gas
3	Balance Sheet Detail						50.00%	
4								
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
2315	28300062	FIT Def LFSH Regional - UG930287						
2316	28300071	DFIT - FAS 133 Liability - RECs						
2317	28300072	FIT Def AWH 60% Effic - UG930287						
2318	28300081	DFIT - BPA Prepayment LT		(5,100,336)		(5,100,336)	-	-
2319	28300082	FIT Def AFUCE on 18676-18677 - UG930287						
2320	28300091	DFIT - Variable Deferred Cost Snoqualmie LT		(2,390,726)		(2,390,726)	-	-
2321	28300092	FIT Def Energy Matchmaker - Weatherization						
2322	28300102	FIT Deferred on 18231 & 18251						
2323	28300112	FIT Deferred on 18232 & 18252						
2324	28300122	FIT Deferred on 18233 & 18253						
2325	28300132	FIT Deferred on 18234 18253 & 18254						
2326	28300141	FIT-FAS 133 - PCA Derivative						
2327	28300142	FIT Deferred on 18239						
2328	28300152	DFIT - FAS 133 ST Liability - Gas						
2329	28300153	Deferred Income Tax - Thermal Energy						
2330	28300162	DFIT - FAS 133 LT Liability - Gas						
2331	28300172	DFIT - Loss on Sale of Everett Building						
2332	28300182	FIT on FAS 157 Credit Reserve - ST Gas						
2333	28300183	Deferred Income Tax - Therm Rail						
2334	28300191	Duvall Sub Land Exchge - Def Inc Tax						
2335	28300192	FIT on FAS 157 Credit Reserve - ST Gas						
2336	28300193	Deferred Income Tax - SAP Amortization		-	-	-		
2337	28300202	FIT on FAS 157 Credit Reserve - LT Gas						
2338	28300211	DFIT - 2006 Storm Excess Costs						
2339	28300221	DFIT-2014 Storm Excess Costs						
2340	28300231	Def Tax - Schedule 94 - Residential Exchange					-	-
2341	28300232	DFIT - FAS 133 Liability - PGA LT						
2342	28300241	DFIT - Section 263 A Deductible Costs						
2343	28300242	Def FIT - Section 263A Deductible Costs						
2344	28300251	Def FIT - 1/16/00 Wind Storm Damage						
2345	28300252	Def FIT- Environmental Gas						
2346	28300261	Def FIT Bond Redemption Costs		-	-	-	-	-
2347	28300262	Def FIT - Demand Side Management Gas						
2348	28300301	Def FIT - 12/04/03 Wind Storm Damage						
2349	28300311	DFIT - 2015 Storm Excess Costs-LT						
2350	28300321	AFUCE Deferred Taxes						
2351	28300331	Def Tax - Interest Inc - HEDC						
2352	28300341	Def Tax - Fredonia Turbine Lease		-	-	-	-	-
2353	28300361	accum Def Tax Liability - SFAS 109						
2354	28300362	Def FIT - FAS 109					-	-
2355	28300371	Superfund Site Cleanup						
2356	28300401	1996 Holiday Storm						
2357	28300411	11/23/98 Storm Loss						
2358	28300431	Deferred Taxes WNP#3		(1,477,918)		(1,477,918)		-
2359	28300441	DFIT - 2016 Storm Excess Costs-LT						
2360	28300442	accum Def Inc Tax - Gas			-	-	-	-
2361	28300451	accum Def Inc Tax - Tenaska Purchase		-	-	-	-	-
2362	28300452	FIT - Tight Sands Credit (TSCR)						
2363	28300461	accum Def Inc Tax - Cabot Gas Contract		-	-	-	-	-
2364	28300462	Investment Tax Credit Not Recognized						
2365	28300471	Deferred Income Tax - Virtual Right of Way Pr						
2366	28300481	Deferred FIT - FAS 133						
2367	28300501	DFIT Audit Adjustments		933,470	456,036	1,389,505		
2368	28300503	DFIT - FAS 133 Frwd Swap Int LT						
2369	28300511	Deferred FIT - PCA Customer Portion					(1,336,201)	
2370	28300513	Indirect Cost Adjustment(b)		-	-	-		
2371	28300531	DFIT - 2007 Storm Damage Deferred						
2372	28300541	DFIT - Goldendale Deferral - UE-070533		-	-	-		
2373	28300551	DFIT - Goldendale Carrying Costs - UE-070533		-	-	-		
2374	28300561	DFIT - Interest Chelan PUD Reg Asset		(14,388,257)		(14,388,257)		
2375	28300571	DFIT - Mint Farm Deferred Costs		-	-	-		
2376	28300581	DFIT - Electric Conservation						
2377	28300591	DFIT - 2008 Storm Damage Deferred						
2378	28300601	DFIT - Mint Farm Variable Costs		-	-	-		
2379	28300611	DFIT - Mint Farm Fixed Costs		-	-	-		
2380	28300621	DFIT UW Grant						
2381	28300631	DFIT WHE Var Costs		-	-	-		
2382	28300641	DFIT WHE Fixed Costs		-	-	-		
2383	28300651	DFIT - White River Reg Asset		(7,971,289)		(7,971,289)		-
2384	28300661	DFIT - FIT MF UE090704		(9,029,730)		(9,029,730)		
2385	28300671	DFIT - FIT WHE UE090704						
2386	28300681	DFIT PTCs Def Post 6-2010						
2387	28300691	DFIT PTC Carrying Cost						
2388	28300701	DFIT-CFH OCI Gain ST						
2389	28300721	DFIT - Lower Snake River Deferred Costs		(267,945)		(267,945)		
2390	28300731	DFIT - Ferndale Purchase Deferrals - Long Term		(5,669,363)		(5,669,363)		
2391	28300741	DFIT-Variable Deferred Cost Baker Upgrade_LT		(608,820)		(608,820)		
2392	28300751	DFIT-BioFuels Sch 91 Var Deferral						
2393	28300761	DFIT-Operating Lease Obligation-LT						
2394	28302001	DFIT-Electric Residential Decoupling Re					(10,026,022)	-
2395	28302002	DFIT-Gas Residential Decoupling Revenue						(24,415,660)
2396	28302011	DFIT-Electric NONResidential Decoupling					(3,616,189)	-
2397	28302012	DFIT-Gas NONResidential Decoupling Reve						(5,894,167)
2398	28302021	DFIT Electric Property Tax Tracker Schedule 140 - LT					(11,213,887)	-
2399	28302022	DFIT-Gas Property Tax Tracker Schedule 140 -LT						(3,889,736)
2400	28302031	DFIT-Decoupling Sch 26 & 31					(881,479)	-
2401	28302032	DFIT-Decoupling Sch 85 & 87						-
2402	28302041	DFIT-Major Inspection-Long Term						-
2403	28302042	DFIT-Gas ROR Over Earning-Decoupling Revenue -LT						-
2404	28302051	DFIT-Colstrip 3&4 Overhaul Costs-LT						-
2405	28302061	DFIT - Electron Unrecovered Loss		(3,402,647)		(3,402,647)		-
2406	28302071	DFIT-Elec ROR Over Earning-Decoupling Revenue-LT						-
2407	TOTAL CAPIT/LIABILITIES							
2408								

	A	B	C	Y	Z	AA	AB	AC
2	Puget Sound Energy			67.18%	32.82%			Electric
3	Balance Sheet Detail							Gas
4							50.00%	
5				67.18%	32.82%	September 2016 GRC Filing		
6								
				ELECTRIC	GAS	COMBINED	ELECTRIC	GAS
7	Account	Account Description		RateBase			Operating Investments	
2409				4,926,199,220	1,649,679,153	6,575,878,373	35,662,224	47,382,699
2410						-	-	
2411								
2412				-		-	35,662,224	47,382,699
2413				4,926,199,220		6,575,878,373		
2414								

	A	B	C	AD	AE	AF	AG	AH
2	Puget Sound Energy				67.18%	September 2016 GRC Filing		
3	Balance Sheet Detail				32.82%	September 2016 GRC Filing		
4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
					Non Operating Investments			
7	Account		Account Description					Working Capital
8	10100001		Electric - Plant in Service	-	-	-	-	
9	10100001ARC		Electric - Plant in Service - ARC where ARO Not Recovered in D	-	-	-	-	
10	10100011		ARC - Electric Plant	-	-	-	-	
11	10100002		Gas - Plant in Service	-	-	-	-	
12	10100012		ARC - Gas Plant	-	-	-	-	
13	10100003		Common - Plant in Service	-	-	-	-	
14	10100003ARC		Common - Plant in Service - ARC where ARO Not Recovered in I	-	-	-	-	
15	10100501		Electric - Plant in Service - PP	-	-	-	-	
16	10100502		Gas - Plant in Service - PP	-	-	-	-	
17	10100503		Common - Plant in Service - PP	-	-	-	-	
18	10100601		Electric Plant In Service -Manual Adjustment	-	-	-	-	
19	10100602		Gas Plant In Service - Manual Adjustments	-	-	-	-	
20	10100651		Colstrip 1&2 Non-Recoverable Costs	-	-	-	-	
21	10100661		Colstrip 1&2 Non-Recoverable Costs Cont	-	-	-	-	
22	10110001		Whitehorn Capital Lease	-	-	-	-	
23	10110003		BLC Vehicles Capital Lease	-	-	-	-	
24	10110011		Fredonia Turbines Capital Lease	-	-	-	-	
25	10110013		Landis-Gyr Capital Lease	-	189,115	189,115	189,115	
26	10110021		Fredonia Lease Prepaid Sales Tax	-	-	-	-	
27	10191001		Encogen - Plant in Service	-	-	-	-	
28	10200001		Blocked Electric - Plant Purchased or Sold	-	-	-	-	
29	10200011		Sale of Skookumchuck	-	-	-	-	
30	10200501		Electric - Plant Purchased -Ferndale	-	-	-	-	
31	10500001		Electric - Plant Held for Future Use	-	-	-	-	
32	10500002		Gas - Plant Held for Future Use	-	-	-	-	
33	10500501		Electric - Plant Held for Future Use -	-	-	-	-	
34	10500502		Gas - Plant Held for Future Use - PP	-	-	-	-	
35	10500503		Common - Plant Held for Future Use - PP	-	-	-	-	
36	10600501		Electric Plant - NOT CLASSIFIED - PP	-	-	-	-	
37	10600502		Gas - Plant - NOT CLASSIFIED - PP	-	-	-	-	
38	10600503		Common - Plant - NOT CLASSIFIED - PP	-	-	-	-	
39	10600601		Electric NC manual adjustments	-	-	-	-	
40	10600602		Gas NC manual adjustments	-	-	-	-	
41	10600603		Common NC manual adjustments	-	-	-	-	
42	10700001		Electric - Construction Work in Progress	-	-	-	-	
43	10700002		Gas - Construction Work in Progress	-	-	-	-	
44	10700003		Construction Work in Progress - Common Plant	-	-	-	-	
45	10700013		Construction Support Clearing - Common	-	1,154,559	1,154,559	1,154,559	
46	10700021		CWIP/Retention Clearing (Debit) - Electric	-	-	-	-	
47	10700022		CWIP/Retention Clearing (Debit) - Gas	-	-	-	-	
48	10700023		CWIP/Retention Clearing (Debit) - Commo	-	(393,750)	(393,750)	(393,750)	
49	10700031		CWIP - Purchasing Accrual - Electric	-	-	-	-	
50	10700041		CWIP SP Accrual - Electric	-	-	-	-	
51	10700042		CWIP SP Accrual - Gas	-	-	-	-	
52	10700501		Electric - Construction Work in Progres	-	246,298,189	246,298,189	246,298,189	
53	10700502		Gas - Construction Work in Progress - P	-	90,134,743	90,134,743	90,134,743	
54	10700503		Common - Construction Work in Progress	-	74,568,739	74,568,739	74,568,739	
55	10700601		Electric CWIP - Manual Adjustments	-	188,199	188,199	188,199	
56	10700602		GAS CWIP - Manual Adjustments	-	262,176	262,176	262,176	
57	10700603		Common-Cwip-Manual Adjustments	-	24,946	24,946	24,946	
58	10800001		Elec-Accum Depreciation	-	-	-	-	
59	10800001ARC		Elec-Accum Depreciation - ARC where ARO Not Recovered in D	-	-	-	-	
60	10800002		Gas-Accum Depreciation	-	-	-	-	
61	10800003		Common-Accum Depreciation	-	-	-	-	
62	10800003ARC		Common-Accum Depreciation - ARC where ARO Not Recovered	-	-	-	-	
63	10800041		Elec-RWIP-Mass C.O.R./Salvage	-	-	-	-	
64	10800042		Gas-RWIP-Mass C.O.R./Salvage	-	-	-	-	
65	10800043		Common-RWIP-Mass C.O.R./Salvage	-	-	-	-	
66	10800051		Elec-RWIP-Specific C.O.R./Salvage	-	-	-	-	
67	10800052		Gas-RWIP-Specific C.O.R./Salvage	-	-	-	-	
68	10800061		Accum Depreciation Non-legal Cost of Removal	-	-	-	-	
69	10800062		Accum Depreciation Non-legal Cost of Removal	-	-	-	-	
70	10800071		Contra Accum Depreciation Non-legal Cost of Remova	-	-	-	-	
71	10800072		Contra Accum Depreciation Non-legal Cost of Remova	-	-	-	-	
72	10800201		Elec-Accum Depreciation AMA Reserve	-	-	-	-	
73	10800202		Gas-Accum Depreciation AMA Reserve	-	-	-	-	
74	10800203		Common-Accum Depreciation AMA Reserve	-	-	-	-	
75	10800501		Elec-Accum Depreciation -PP	-	-	-	-	
76	10800502		GAS-Accum Depreciation -PP	-	-	-	-	
77	10800503		Common-Accum Depreciation -PP	-	-	-	-	
78	10800541		Elec-RWIP-CED3 C.O.R./Salvage-PP	-	-	-	-	
79	10800543		Common-RWIP-RET1 C.O.R./Salvage PP	-	-	-	-	
80	10800552		Gas-RWIP-RET1 C.O.R./Salvage PP	-	-	-	-	
81	10800601		Electric Depr Reserve - Manual Adjustments	-	-	-	-	
82	10800602		Gas Depr Reserve - Manual Adjustments	-	-	-	-	
83	10800603		Common Depr Reserve - Manual Adjustments	-	-	-	-	
84	10891001		Accum Dep - Encogen	-	-	-	-	
85	11100001		Elec-Accum Depreciation	-	-	-	-	
86	11100002		Gas-Accum Depreciation	-	-	-	-	
87	11100003		Common-Accum Depreciation	-	-	-	-	
88	11100091		Elec-Accum Provisions for Retired Assets	-	-	-	-	
89	11100092		Gas-Accum Provisions for Retired Assets	-	-	-	-	
90	11100501		Electric-Accum Amortization - PP	-	-	-	-	
91	11100502		GAS-Accum Amortization - PP	-	-	-	-	
92	11100503		Common-Accum Amortization - PP	-	-	-	-	
93	11400001		Electric - Plant Acq Adj. Milwaukee RR	-	-	-	-	
94	11400002		Gas - Plant Acquisition Adjustment	-	-	-	-	
95	11400011		Electric - Plant Acq Adj. DuPont	-	-	-	-	
96	11400031		Acquisition Adjustment - Encogen	-	-	-	-	
97	11491001		Acquisition Adjustment - Encogen	-	-	-	-	
98	11400061		Mint Farm - Electric Plant Acquisition Adjustments	-	-	-	-	

	A	B	C	AD	AE	AF	AG	AH
2	Puget Sound Energy				67.18%	September 2016 GRC Filing		
3	Balance Sheet Detail				32.82%	September 2016 GRC Filing		
4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account	Account Description			Non Operating Investments			Working Capital
99	11400071	Whitehorn - Electric Plant Acquisition			-	-	-	
100	11400081	Fredonia 3 & 4 Electric Plant Acquisition Adjust			-	-	-	
101	11400091	Ferndale - Electric Plant Acquisition Adjust			-	-	-	
102	11500001	Accum Amort Acq Adj. Milwaukee RR - Electric			-	-	-	
103	11500002	Gas - Accum Prov for Amort of Plant Acquis Ad			-	-	-	
104	11500011	Accum Amort Acq Adj. DuPont - Electric			-	-	-	
105	11500031	Accumulated Amort Acqu Adj. - Encogen			-	-	-	
106	11500041	Accum Amort Acquis Adjust - Mint Farm			-	-	-	
107	11500051	Accum Amort Acquis Adjust - Whitehorn			-	-	-	
108	11500061	Accum Amort Acquis Adjust - Ferndale			-	-	-	
109	11591001	Accum Amort Acquis Adjust - Encogen			-	-	-	
110	11730002	Gas Stored at JP Reservoir - Noncurrent			-	-	-	
111	12100003	Nonutility Property			-	-	-	
112	12100013	Nonutility Plant in Service			-	-	-	
113	12100503	Non-Utility Property - PP			95,779	95,779	95,779	
114	12100513	Non-Utility Property - PP			3,372,007	3,372,007	3,372,007	
115	12200003	Accum Prov for Deprec & Amort - Nonutil			-	-	-	
116	12200503	Provision for Non-Utility Property - PP			172,791	172,791	172,791	
117	12310000	Invest in Assoc.-Other than Rainier Receivables			29,743,548	29,743,548	29,743,548	
118	12310000(RR)	Invest in Assoc.-Rainier Receivables			-	-	-	
119	12400013	Other Investments - Stock Misc			-	-	-	
120	12400043	Other Investment Life Insurance			49,046,326	49,046,326	49,046,326	
121	12400063	Other Investments - Ramgen Power System			-	-	-	
122	12400373	Notes Rec - Misc			-	-	-	
123	12400383	Notes Rec - River Oak			-	-	-	
124	12400483	Notes Rec - Sheridan			-	-	-	
125	12400503	Notes Rec - Intolight			473,567	473,567	473,567	
126	12400542	Reserve for Suncadia N/R			(7,320,788)	(7,320,788)	(7,320,788)	
127	12400543	Notes Rec - Petersen Family Ltd.			-	-	-	
128	12400552	Suncadia N/R agreement			7,320,788	7,320,788	7,320,788	
129	12400553	Notes Rec - BOA Keyport Lighting & Capa			1,300,281	1,300,281	1,300,281	
130	12400603	Notes Rec - Alaska Power & Telephone			-	-	-	
131	12400633	Notes Rec - Glenn S. Cook			-	-	-	
132	12400653	Notes Rec - Bernie & Doris Larson			-	-	-	
133	12400663	Notes Rec - Greenwater L.L.C.			-	-	-	
134	12400673	Notes Rec - Newcastle Homeowners' Assoc.			-	-	-	
135	12400683	Notes Rec - AP&T Promissory Bad Debts R			-	-	-	
136	12400703	Note Rec - Sorestad			-	-	-	
137	12400713	Note Rec - Mt. Erie			-	-	-	
138	12400723	Notes Rec - City of Buckley			18,522	18,522	18,522	
139	12400733	Notes Rec -Bio Energy Washington			-	-	-	
140	12400743	Notes Rec - West Coast Hospitality			-	-	-	
141	12800001				-	-	-	
142	12800003	Qualified Pension Plan funded Status			-	-	-	
143	12800011	Ferndale Land Lease Escrow - 2046	1,662,234		-	-	-	
144	13100033	Cash - Seafirst - Check Clearing Account			-	-	-	
145	13100053	Cash - First Union - PSE A/P C/D - 1069509			-	-	-	
146	13100143	Cash - Wells Fargo - WNG CBR - 4159652569			-	-	-	
147	13100153	Cash - Seafirst - PSPL Non-CLIP - Cisd 10/97			-	-	-	
148	13100293	Cash - Seafirst - WNG Disburse - 158			-	-	-	
149	13100300	Cash - PE Key Bank 7738			-	-	-	
150	13100353	Cash-Key Bank-Flexben-6467			-	-	-	
151	13100543	Cash - State Bank - Concrete			-	-	-	67,014
152	13100563	US Bank - General Account 1775586			-	-	-	533,230
153	13100573	US Bank - Damage Claims 1771847			-	-	-	14,487
154	13100583	Cash - Bank of Amer - Cr Bal Refnd - 32			-	-	-	-
155	13100771	Conservation Trust Restricted Cash			-	-	-	-
156	13100773	Cash - Residential Exchange - Restrict			-	-	-	-
157	13100783	Cash - BofA - Credit Card Payments-3751			-	-	-	-
158	13101003	Cash-UBOC-Payment Processing Bothell 44			-	-	-	6,503,607
159	13101013	Cash-UBOC-Bill Payment Consolidator 443			-	-	-	210,732
160	13101023	Cash-Key Bank-Concentration 47968102460			-	-	-	21,804,959
161	13101033	Cash-Key Bank-PSE Receipts 479681024614			-	-	-	721,785
162	13101043	Cash-Key Bank-Direct Debit Deposit AFT4			-	-	-	-
163	13101053	Cash-Key Bank-Trading Floor 4630			-	-	-	-
164	13101063	Cash-Key Bank-Baker Recreation 47968102			-	-	-	-
165	13101073	Cash-Key Bank-Internet Receipts Bill479			-	-	-	-
166	13101083	Cash-Key Bank-Credit Card Receipts 4796			-	-	-	-
167	13101093	Cash-Key Bank-Payroll 190994701174			-	-	-	(90,988)
168	13101103	Cash-Key Bank-Credit Balance Refund 190			-	-	-	-
169	13101113	Cash-Key Bank-Accounts Payable 19099470			-	-	-	(11,374,995)
170	13101123	Cash-Key Bank- SAP Credit Balance Refun			-	-	-	(1,784,664)
171	13101133	Cash-Key Bank- Checkfree			-	-	-	(114)
172	13101143	Cash-Citibank-Direct Debit Deposit AFT			-	-	-	-
173	13101153	Cash - Citibank E-Payment			-	-	-	-
174	13101163	Cash - Key Bank Tri Ad Flex Spending			-	-	-	82,772
175	13101183	Cash Credit Card Receipts - Billmatrix			-	-	-	1,644,227
176	13101193	Cash-Key Bank-DOXO Receipts-5790			-	-	-	15,250
177	13101253	Wells Fargo Direct Debit			-	-	-	555,946
178	13101263	Wells Fargo On Line Payments			-	-	-	-
179	13108123	First Un - Clearing A/P Disb.			-	-	-	-
180	13108243	Cash - Bank of America - A/P Disbursement			-	-	-	-
181	13109003	Cash Desk Clearing			-	-	-	36,623
182	13109013	PSE Help Cash Clearing			-	-	-	10,217
183	13109993	CLX Cash Clearing			-	-	-	-
184	13400011	Other Special Deposits			-	-	-	-
185	13400012	Other Special Deposits - Gas			-	-	-	-
186	13400021	PSE Merchant Deposit - Transmission			-	-	-	-
187	13400031	PSE Transmission Contra - Merchant Deposit			-	-	-	-
188	13400041	BPA Cross-Cascades Transmission Request			-	-	-	-
189	13400051	BPA Fredrickson 1 Transmission Request			-	-	-	-
190	13400061	BPA Hopkins Ridge Transmission Request			-	-	-	-
191	13400063	Other Special Deposits			-	-	-	-
192	13400071	BPA Linden Transmission Request Deposit			-	-	-	-

	A	B	C	AD	AE	AF	AG	AH
2	Puget Sound Energy				67.18%	September 2016 GRC Filing		
3	Balance Sheet Detail				32.82%	September 2016 GRC Filing		
4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description					Working Capital
193	13400073		PSE Ben Protect Trust-Bank of NY Money	-	1,494,342	1,494,342	1,494,342	
194	13400081		BPA Saddleback Transmission Request Deposit	-	-	-	-	-
195	13400083		Payroll - Health / Dependent Spending Deposit	-	-	-	-	-
196	13400091		BPA Transmission Study Deposit	-	-	-	-	-
197	13400093		Health / Dependent Spending Deposit - Year 2	-	-	-	-	-
198	13400101		BPA Goldendale Puget Control Area Depos	-	-	-	-	-
199	13400103		Bank of New York Trust Expense	-	-	-	-	-
200	13400111		BPA RES JD Wind Deposit	-	-	-	-	-
201	13400121		BPA Freddy 1 Control Area Change	-	-	-	-	-
202	13400123		Radio Spectrum Purchase Escrow	414,084	-	-	-	-
203	13400131		BPA Transmission Escrow	-	-	-	-	-
204	13400141		BPA Montana Transmission Request	-	-	-	-	-
205	13400151		Mint Farm Acquisition - Cowlitz County PUD Deposit	-	-	-	-	-
206	13400161		BPA - Mint Farm	-	-	-	-	-
207	13400171		BPA - Hopkins Ridge Trfer Agrmnt 09TX-1	-	-	-	-	-
208	13400181		BPA Transmission Svc Request Escrow	-	-	-	-	-
209	13400191		Electric - Enron Settlement Funding	-	-	-	-	-
210	13400193		Enron Settlement Funding	-	-	-	-	-
211	13400201		REC Deposits	-	-	-	-	-
212	13400211		PGE Klamath Peaker Trans Req Deposit	-	-	-	-	52,300
213	13400231		BPA - Mint Farm Station Svcc TSM Firm D	-	-	-	-	-
214	13400241		BPA Hopkins Ridge Transmission Deposit	-	-	-	-	-
215	13400251		BPA Residential Exchange Settlement	-	-	-	-	-
216	13400261		BPA TSR 80368917-Goldendale Deposit	-	-	-	-	-
217	13400271		LKE Pacific Trust Deposit - Wire & Cable	-	-	-	-	143,832
218	13400281		LKE Pacific Trust Deposit - Transformers	-	-	-	-	65,994
219	13400291		Oth Special Deposit - 1MW transm Request - Clymer	-	-	-	-	-
220	13400301		Oth - Special Deposit LSR Phase II Transmission	-	-	-	-	-
221	13400303		2003 PCB Holding Account	-	-	-	-	-
222	13400311		Other Special Deposit-BPA TRS - 50MW	-	-	-	-	194,700
223	13400321		Otr Special Deposits-BPA TSR 81325474	-	-	-	-	-
224	13400322		Oth Special Deposit - City of Buckley -Natural Gas System	-	-	-	-	-
225	13400332		LNG Facility Port of Tacoma Escrow	-	-	-	-	1,088,552
226	13500003		Petty Cash	-	-	-	-	10,560
227	13500041		Freddie #1 Operating Advance	-	-	-	-	93,662
228	13500051		Colstrip 500KV Transmission O&M Operati	-	-	-	-	73,353
229	13500061		Colstrip 1&2 Operating Advance	-	-	-	-	1,830,458
230	13500071		Colstrip 3&4 Operating Advance	-	-	-	-	1,601,199
231	13500073		Stock Exch Fractional Shares	-	-	-	-	-
232	13500081		Credit Balance Refunds	-	-	-	-	-
233	13500142		Refunds - SeaFirst #68523505	-	-	-	-	-
234	13500153		Workers Comp - ESIS Working Fund	-	-	-	-	-
235	13500163		Working Fund - Baker Lodge	-	-	-	-	-
236	13500172		Northwest Permits Operating Advance- Gas	-	-	-	-	-
237	13500173		RW (Right of Way) Easements & Permits	-	-	-	-	-
238	13500182		City of Burien Gas Permits & Fees	-	-	-	-	-
239	13500183		Working Fund - DCG Postage Expenses	-	-	-	-	100,000
240	13500192		Working Funds - Mercer Island	-	-	-	-	1,250
241	13500201		Ferndale Cash Advance (NAES Corporation)	-	-	-	-	653,068
242	13500211		Mint Farm Deposit	-	-	-	-	-
243	13501001		Working Fund - Agent (Encogen)	-	-	-	-	-
244	13600003		Temporary Cash Investments-Non Tax Exempt	-	-	-	-	-
245	13600013		Temporary Cash Investments-Taxable	1,500,000	-	-	-	-
246	13600073		Wells Fargo foreign investments	-	-	-	-	-
247	13600403		Temporary Cash Investments- Key Bank	-	-	-	-	-
248	13600413		Temporary Investments Key Bank - BPA Restrict	-	-	-	-	-
249	13600423		Temporary Cash Investment - Key Bank - CFI	-	-	-	-	-
250	14100183		S-T Notes Rec - Misc	-	-	-	-	-
251	14100301		Notes Rec Line Extensions	-	-	-	-	-
252	14100311		Notes Receivable Line Extensions in CLX	-	3,287,182	3,287,182	3,287,182	-
253	14200003		Customer Accounts Receivable	-	-	-	-	(2,812)
254	14200010		Account Receivable	-	-	-	-	-
255	14200011		Elec/Cust Accounts Receivable CLX	-	-	-	-	-
256	14200012		Gas - Cust ACDTs Rec - Unprocessed Rece	-	-	-	-	-
257	14200020		Secure Pledge Accounts Receivable	-	-	-	-	-
258	14200033		Unearned Carrying Charges	-	-	-	-	-
259	14200043		A/R Merchandise	-	-	-	-	-
260	14200052		Gas- Cust Accounts Receivable CLX	-	-	-	-	-
261	14200061		Accounts Receivable - PSE Customers - E	-	-	-	-	-
262	14200062		Accounts Receivable - PSE Customers - G	-	-	-	-	-
263	14200063		Subordinated Note Receivable from RR	-	-	-	-	-
264	14200073		A/R Short-Term Securitization Agreemen	-	-	-	-	-
265	14200101		Discount for NPV - Elect	-	-	-	-	-
266	14200102		Discount for NPV - Gas	-	-	-	-	-
267	14200201		Electric Customer Accounts Receivable	-	-	-	-	149,633,934
268	14200202		Gas Customer Accounts Receivable	-	-	-	-	57,389,120
269	14200203		Cust Accts Recv Unapplied Credits	-	-	-	-	(4,058,421)
270	14200213		Cust Accts Recv Unapplied Credits	-	-	-	-	(76,733)
271	14200223		Cust Payment Returns Clarification Acct	-	-	-	-	22,259
272	14200251		Electric Customer Accounts Receivable	-	-	-	-	-
273	14200252		Gas CuGas - Cust Accounts Receivable CLX	-	-	-	-	(255,106)
274	14200253		Accruals - Customer Accts Recv Unapplied	-	-	-	-	(93,705)
275	14209993		Cust Accounts Receivable Unapplied Cred	-	-	-	-	-
276	14300003		ACDTs Rec - Misc -401k forfeiture aCDou	-	-	-	-	-
277	14300061		Canwest Settlement Receivable	-	-	-	-	-
278	14300062		Gas Off System Sales - Other ACDTs Rec	-	-	-	-	8,837,435
279	14300071		A/R Hopkins BPA Transm Int Recble 05TX-11905	-	-	-	-	-
280	14300072		Jackson Prairie / NW Pipeline - Other A/R	-	-	-	-	227,314
281	14300081		Sumas Gas Pipeline / SoCDo - Other A/R	-	-	-	-	190,543
282	14300082		Jackson Prairie / WWP - Other A/R	-	-	-	-	276,674
283	14300091		Sumas Gas Pipeline / Sumas - Other A/R	-	-	-	-	-

	A	B	C	AD	AE	AF	AG	AH
2	Puget Sound Energy				67.18%	September 2016 GRC Filing		
3	Balance Sheet Detail				32.82%	September 2016 GRC Filing		
4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description					Working Capital
284	14300101		A/R Hopkins BPA Transm Int Recble 02TX-11040	-	-	-	-	-
285	14300141		Power Sales - Other ACDTs Rec	-	-	-	-	15,001,305
286	14300142		Other Accounts Receivable - Pilchuck Co	-	-	-	-	-
287	14300151		Transmission - Other ACDTs Rec	-	-	-	-	1,186,337
288	14300171		BPA Residential Exchange - Other ACDTs Rec	-	-	-	-	11,765,127
289	14300193		IRS Interest Receivable	-	-	-	-	-
290	14300211		A/R - Crystal Mountain Insurance Receivable	-	-	-	-	-
291	14300213		Other ACDTs Rec - Misc	-	-	-	-	477
292	14300221		A/R - Hopkins II Res	-	-	-	-	-
293	14300231		Mint Farm Property Taxes Receivable - Wayzata	-	-	-	-	-
294	14300241		A/R State and City Tax Receivable	-	102,543	102,543	102,543	-
295	14300251		A/R - AEGIS Limited for the Ziliz matter	-	-	-	-	-
296	14300253		Other ACDTs Rec - Miscellaneous	-	-	-	-	-
297	14300261		Lower Snake River BPA Transmission Interest Receivable	4,299,088	-	-	-	-
298	14300271		A/R - LKE Wire & Cable	-	-	-	-	-
299	14300281		A/R - LKE Transformers	-	-	-	-	-
300	14300291		A/R - Insurance - Sammamish Fire	-	-	-	-	-
301	14300301		A/R - Remediation Insurance - Sammamish	-	-	-	-	-
302	14300311		LSR BPA Trans interst Rcv/bl Offset	-	-	-	-	-
303	14300321		A/R - JPUD CTA	-	-	-	-	-
304	14300323		Emp Rec / Payroll Advances & Misc - OARM	-	-	-	-	(89)
305	14300331		A/R - JPUD APA	-	-	-	-	-
306	14300333		Loans - Exit Payback - Other ACDTs Rec	-	-	-	-	44,585
307	14300341		A/R - California ISO	-	-	-	-	6,344
308	14300351		BPA Residential Exchange Settlement A/R	-	-	-	-	-
309	14300353		A/R - Damage Claims - CLX	-	-	-	-	-
310	14300363		A/R - Energy Diversion - CLX	-	-	-	-	-
311	14300373		A/R - Vandalism - CLX	-	-	-	-	-
312	14300383		A/R - Subsidiaries - CLX	-	-	-	-	-
313	14300393		A/R - Miscellaneous - CLX	-	-	-	-	-
314	14300401		California ISO/PX Receivables	-	-	-	-	-
315	14300411		Electric - Water Heater Financing - Oth	-	-	-	-	-
316	14300441		Whitehorn Unit 2 Reimbursable Repair Co	-	-	-	-	-
317	14300451		A/R - Goldendale Insurance Receivable	-	-	-	-	-
318	14300461		A/R - White River Insurance Receivable	-	-	-	-	-
319	14300523		A/R-Mellon Investor Services	-	-	-	-	-
320	14300533		A/R-Treble Damages	-	-	-	-	-
321	14300543		A/R-Treble Damages - Diversion	-	-	-	-	-
322	14300603		A/R - Merchandise - CLX	-	-	-	-	-
323	14300613		A/R CARS Conversion - CLX	-	-	-	-	-
324	14300623		A/R - Damage Claim Conversion - CLX	-	-	-	-	-
325	14300701		A/R - Powerex Power Exchange	-	-	-	-	-
326	14300703		A/R - Miscellaneous - CLX	-	-	-	-	11,244,470
327	14300713		A/R - Energy Division	-	-	-	-	30,653
328	14300723		A/R - Treble Damages - Energy Diversion	-	-	-	-	36,191
329	14300733		A/R - Damage Claims	-	-	-	-	13,706,913
330	14300743		A/R Treble Damages - Damage Claims	-	-	-	-	621,846
331	14300763		Accruals - CIS A/R - Miscellaneous	-	-	-	-	1,143,258
332	14300773		Accruals - CIS A/R - Damage Claims	-	-	-	-	-
333	14300901		A/R - Refundable Federal Fuel Tax	-	-	-	-	-
334	14300913		A/R - EES Shopify Credit Card Receivabl	-	-	-	-	(18)
335	14300921		A/R - Snohomish PUD - Beverly Park Subs	-	-	-	-	685,987
336	14300931		Mint Farm Acquisition BPA Receivable	-	-	-	-	-
337	14300941		A/R Montana Property Tax Settlement - ST	-	-	-	-	-
338	14301001		A/R - Encogen (GP)	-	-	-	-	-
339	14301003		Account Receivable Reconciliation ACDou	-	-	-	-	-
340	14301022		Refundable GST on PSE Gas Purchase	-	-	-	-	3,675,712
341	14301033		A/R - PSE Recovery Seeker via Pacific Exchange	-	-	-	-	107,156
342	14301041		Elec OMRRC Reimbursable by 3rd Party -ST	-	-	-	-	2,896
343	14301042		Gas OMRRC Reimbursable by 3rd Party -ST	-	-	-	-	-
344	14301043		A/R - Biogas Sales	-	1,984,375	1,984,375	1,984,375	-
345	14400011		Electric APUA - Customer ACDTs Receivab	-	-	-	-	-
346	14400032		Gas - APUA - Customer ACDTs Receivable	-	-	-	-	-
347	14400041		Electric - APUA - California ISO/PX Rec	-	-	-	-	-
348	14400061		Discount for uncollectible Accounts - E	-	-	-	-	-
349	14400062		Discount for uncollectible Accounts - G	-	-	-	-	-
350	14400071		APUA - Electric Counterparties	-	-	-	-	-
351	14400203		APUA - Damage Claims	-	-	-	-	-
352	14400213		APUA - Damage Claims - CLX	-	-	-	-	-
353	14400223		APUA - Energy Diversion - CLX	-	-	-	-	-
354	14400233		APUA - Vandalism - CLX	-	-	-	-	-
355	14400253		APUA - Miscellaneous - CLX	-	-	-	-	-
356	14400263		APUA - Merchandise - CLX	-	-	-	-	-
357	14400273		APUA - CARS Conversion-CLX	-	-	-	-	-
358	14400283		APUA - Damage Claim Conversion - CLX	-	-	-	-	-
359	14400293		APUA-Treble Damages	-	-	-	-	-
360	14400303		APUA-Treble Damages - Diversion	-	-	-	-	-
361	14400311		APUA - Electric Customer Accts Receivable	-	-	-	-	(5,737,480)
362	14400312		APUA - Gas Customer Accts Receivable	-	-	-	-	(1,618,566)
363	14400313		APUA - Miscellaneous Receivables	-	-	-	-	(475,897)
364	14400323		APUA -Energy Diversion	-	-	-	-	390
365	14400343		APUA - Damage Claims	-	-	-	-	(1,667,911)
366	14400353		APUA - Treble Damage Claims	-	-	-	-	(620,935)
367	14600000		Intercompany Accounts receivable	-	586,664	586,664	586,664	-
368	14600010		Intercompany Accounts - PSE Funding	-	-	-	-	-
369	15100021		Fuel Stock - Colstrip 1&2	-	-	-	-	3,572,142
370	15100031		Fuel Stock - Colstrip 3&4	-	-	-	-	3,647,165
371	15100041		Fuel Stock - Colstrip 3&4 Fuel	-	-	-	-	237,094

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2	Puget Sound Energy				67.18%	September 2016 GRC Filing		
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4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
					Non Operating Investments			
7	Account		Account Description					Working Capital
372	15100061		Fuel Stock - Crystal Mountain	-	-	-	-	28,057
373	15100081		Fuel Stock - Whitehorn #1	-	-	-	-	1,534,943
374	15100091		Fuel Stock - Frederickson #1	-	-	-	-	1,779,963
375	15100101		Fuel Stock - Fredonia 1&2	-	-	-	-	4,394,513
376	15100121		Fuel Stock - Frederickson #1	-	-	-	-	-
377	15100122		Fuel Stock - Propane SWARR Station	-	-	-	-	296,568
378	15100131		Fuel Stock - Cedar Hills Gas @ JP - Contra	-	-	-	-	-
379	15100151		Fuel Stock - Whitehorn Non-Core Gas Inv	-	-	-	-	-
380	15100161		Fuel Stock - Frederickson Non-Core Gas	-	-	-	-	-
381	15100171		Fuel Stock - Fredonia Non-Core Gas Inve	-	-	-	-	-
382	15100181		Fuel Stock - Colstrip 1&2 Propane	-	-	-	-	77,864
383	15100201		Fuel Stock - Tenaska - Oil	-	-	-	-	-
384	15100211		Fuel Stock - Pooled CT Non-Core Gas Inv	-	-	-	-	(28,000)
385	15100221		Fuel Stock-CT Non-Core Gas @ JacksonPrairie-CONTRA	-	-	-	-	831,350
386	15100231		Fuel Stock-CT Non-Core Gas @ JacksonPra	-	-	-	-	-
387	15100241		Fuel Stock-MNT Acquisition Gas Inventor	-	-	-	-	-
388	15100251		Fuel Stock - Cedar Hills Gas JP	-	-	-	-	-
389	15100271		Fuel Stock - Ferndale	-	-	-	-	2,794,620
390	15100281		Fuel Stock-Cedar Hills Gas Pipeline Imbalance	-	-	-	-	-
391	15100291		Fuel Stock-CT Non-Core LNG at Plymouth	-	-	-	-	343,476
392	15101001		Fuel Stock - Encogen Oil	-	-	-	-	-
393	15101011		Fuel Stock - Encogen Natural Gas	-	-	-	-	-
394	15111001		Fuel Stock - Encogen Oil	-	-	-	-	244,180
395	15111011		Fuel Stock - Encogen Natural Gas	-	-	-	-	-
396	15400003		Plant Materials and Supplies (Set-up 1998)	-	-	-	-	-
397	15400023		Inventory - Pre-Capitalized Material	-	-	-	-	10,682,902
398	15400031		Plant Materials - Colstrip 1 & 2	-	-	-	-	5,817,309
399	15400033		Inventory Reserve Account - Pre-Capitalized M	-	-	-	-	(10,682,520)
400	15400041		Plant Materials - Colstrip 3 & 4	-	-	-	-	4,362,997
401	15400061		Encogen Storeroom	-	-	-	-	19,833,263
402	15400071		Hopkins Ridge Storeroom	-	-	-	-	-
403	15400081		Wild Horse Wind Farm Storeroom	-	-	-	-	-
404	15400101		Electric - Plant Material & Supplies	-	-	-	-	29,705,880
405	15400102		Gas - Plant Material & Supplies	-	-	-	-	5,888,663
406	15400103		Plant Material & Supplies	-	-	-	-	19,321,774
407	15400111		Inventory - Fredonia 1 & 2	-	-	-	-	-
408	15400121		Inventory - Fredrickson	-	-	-	-	-
409	15400131		Inventory - Whitehorn	-	-	-	-	-
410	15400141		Inventory - Goldendale	-	-	-	-	-
411	15400151		Inventory - Crystal Mountain Generation	-	-	-	-	-
412	15400161		Inventory - Sumas	-	-	-	-	-
413	15400171		Inventory - Fredonia 3 & 4	-	-	-	-	-
414	15400181		Inventory - Ferndale	-	-	-	-	3,549,876
415	15400201		CT Site Inventories	-	-	-	-	-
416	15400211		Mint Farm-Plant Material and Operating Supplies	-	-	-	-	-
417	15400221		Mint Farm Acquisition - Gas Inventory	-	-	-	-	-
418	15400301		Contra - Electric - Plant Material & Supplies	-	-	-	-	-
419	15600003		CH Biogas Pipeline Imbalance	-	228,040	228,040	228,040	-
420	15810001		California Carbon Allowances-ST	-	-	-	-	10,371
421	16300023		Undistributed Stores Expense	-	-	-	-	3,324,667
422	16300063		Undistributed Substation Equipment Stor	-	-	-	-	529,714
423	16300073		Undistributed Communications Equip Stor	-	-	-	-	-
424	16300083		Undistributed Intolight Stores Expense	-	-	-	-	-
425	16300093		Generation Stores Expense	-	-	-	-	-
426	16410002		SGS-1 Gas Stored Underground	-	-	-	-	14,432,171
427	16410012		SGS-2 Gas Stored Underground	-	-	-	-	3,045,163
428	16410022		Clay Basin Gas Storage - 00925	-	-	-	-	16,982,005
429	16410042		AECO - Gas Stored Underground	-	-	-	-	-
430	16420002		Liquefied Natural Gas Stored	-	-	-	-	72,025
431	16420012		LNG - Gig Harbor	-	-	-	-	45,431
432	16500002		Gas - Prepaid Insurance	-	-	-	-	-
433	16500011		Prepmnts - Tucannon	-	-	-	-	-
434	16500012		Prepaid - Telvent - Gas Scada Maint.	-	-	-	-	-
435	16500013		Prepmnts - Puget Auto / General Liability	-	-	-	-	2,025,446
436	16500021		Prepmnts - WIES - Blackout / Brownout	-	-	-	-	-
437	16500031		Prepmnts - BPA Reconductor Agreement	-	-	-	-	-
438	16500033		Prepmnts - Puget Crime Insurance	-	-	-	-	-
439	16500043		Prepmnts - Puget Dir & Officers Liab Ins	-	-	-	-	-
440	16500051		Prepmnts - BC Auto Liability	-	-	-	-	-
441	16500063		Prepmnts - Puget Workman's Comp - Aegis	-	-	-	-	206,037
442	16500071		Prepaid - Swinomish Tribal Res 115kv TSM -Long Term	-	-	-	-	25,097
443	16500073		Prepmnts - Workman Comp / Letters of Credit	-	-	-	-	-
444	16500083		Prepmnts - All Risk Property Insurance	-	-	-	-	1,629,987
445	16500093		Prepmnts - King Air Aircraft Insurance	-	-	-	-	-
446	16500103		Prepmnts - M&M Consulting Fee	-	-	-	-	16,667
447	16500113		Prepmnts - Pollution Control Bond	-	-	-	-	-
448	16500123		Prepaid- Transmission software	-	-	-	-	271,165
449	16500133		Prepaid - Aclara SW fees	-	-	-	-	-
450	16500143		Prepaid- D&O Insurance (annual)	-	-	-	-	265,843
451	16500153		Prepamnts - Datalink Symantec SW Maintenance	-	-	-	-	53,414
452	16500163		Prepmnts - Fiduciary Liability Insurance	-	-	-	-	-
453	16500173		Ppd - Corporation Executive Board (CEB)	-	-	-	-	7,799
454	16500183		Ppd - Annual Credit Rating Fee	-	-	-	-	187,384
455	16500193		Prepaid Dice Advertising Short-Term	-	-	-	-	-
456	16500241		Prepayments - Hopkins Ridge Prop Insurance	-	-	-	-	-
457	16500251		Prepaid Prometheus Software Maintenance	-	-	-	-	14,078
458	16500253		Prepmnts - Misc - Prepaid Insurance	-	-	-	-	-
459	16500263		Prepmnts - Payroll Taxes	-	-	-	-	-
460	16500282		Prepaid Stanfield Meter Station Upgrade	-	-	-	-	-
461	16500283		Prepaid SAP Support	-	-	-	-	1,047,175
462	16500313		Prepayments - Misc Employee Benefits	-	-	-	-	-
463	16500321		Prepaid - WECC Dues	-	-	-	-	449,485
464	16500331		Prepaid - Peak Reliability	-	-	-	-	571,265

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5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description					Working Capital
465	16500333		Prepmts - Heavy Vehicle Licenses	-	-	-	-	878
466	16500341		Prepmts - License Fee - Users of Water	-	-	-	-	-
467	16500343		Prepmts - 3 yr. Websense License	-	-	-	-	-
468	16500351		Prepaid - MCG EAS Hosting	-	-	-	-	57,120
469	16500361		Prepmts - Electric - Municipal Taxes	-	-	-	-	-
470	16500373		Prepmts - Interest	-	-	-	-	8,679
471	16500383		Microsoft Maintenance Contract	-	-	-	-	556,670
472	16500393		Prepmts - State Street Cond Trustee Fee	-	-	-	-	-
473	16500401		Prepmts - FERC Annual Land Use - Lower Baker	-	-	-	-	27,454
474	16500403		Prepmts - Optimize Networks Maintenance	-	-	-	-	-
475	16500411		Prepmts - FERC Annual Land Use - Upper Baker	-	-	-	-	27,454
476	16500413		Prepmts - Areva Software Support Servi	-	-	-	-	222,084
477	16500433		Prepaid - Ecologic Analytics Software 2011	-	-	-	-	223,053
478	16500443		Prepaid - OSISoft Software Renewal 2011	-	-	-	-	153,988
479	16500453		Prepaid - Apptio Software Subscription -2011	-	-	-	-	-
480	16500461		Prepmts - SCL - Bothell	-	-	-	-	-
481	16500471		Prepaid Sales Tax - Fredonia CT 3 & 4	-	-	-	-	-
482	16500473		Prepaid Comcast Rent	-	-	-	-	-
483	16500493		Prepaid - Lenovo Maintenance Renewal	-	-	-	-	3,352
484	16500501		Unamortized Premiums Paid on Unexpired Option	-	-	-	-	-
485	16500532		Prepaid Gas Option	-	-	-	-	586,439
486	16500551		Prepaid Exp - Hopkins Ridge Interconnec	-	-	-	-	-
487	16500553		Prepaid- Miscellaneous	-	-	-	-	6,760
488	16500563		Prepayments - Licensing Fees (Vehicles)	-	-	-	-	81,224
489	16500573		Prepaid insurance - Liab - Navy Contrac	-	-	-	-	-
490	16500581		Caminus Aces Prepaid Maintenance (elect	-	-	-	-	-
491	16500582		Caminus GMS Prepaid Maintenance (gas)	-	-	-	-	-
492	16500583		Prepaid - PowerPlant Maintenance Contra	-	-	-	-	110,450
493	16500591		Prepaid - Goldendale Capital Maintenanc	-	-	-	-	59,164
494	16500593		Prepaid Annual Bus Passes	-	-	-	-	-
495	16500601		Prepaid - Goldendale Expense Maintenanc	-	-	-	-	252,670
496	16500611		Prepaid Edison Electric Institute dues	-	-	-	-	327,749
497	16500612		Prepaid American Gas Association Dues	-	-	-	-	206,186
498	16500621		Prepmts - Lower Snake River 500KV Trans	-	-	-	-	-
499	16500622		Prepaid NW Gas Association Dues	-	-	-	-	40,034
500	16500623		Prepaid Subscrptns	-	-	-	-	34,063
501	16500631		Prepaid - NW Energy Coalition Membership	-	-	-	-	-
502	16500632		City of Burien Gas Permits & Fees	-	-	-	-	-
503	16500633		Prepaid -2007 CISCO Smartnet (Dimension	-	-	-	-	112,417
504	16500641		Prepaid Rent for Skagit Svc Ctr	-	-	-	-	-
505	16500643		Prepaid - INSSINC - Futrak Maintenance	-	-	-	-	18,250
506	16500651		Prepaid - Freddy 1 Capital FFH	-	-	-	-	217,142
507	16500653		Prepaid Envelopes - Common	-	-	-	-	-
508	16500661		Prepaid - Freddy 1 Expense FFH	-	-	-	-	469,773
509	16500663		Prepaid-Corporate Membership E Source	-	-	-	-	-
510	16500671		Prepaid - Freddy 1 Inventory	-	-	-	-	453,102
511	16500673		Prepayments - Treasury Licensing Fees	-	-	-	-	103,867
512	16500681		Prepaid - Goldendale Inventory	-	-	-	-	13,314
513	16500683		Prepaid - GEC/NICE Short Term	-	-	-	-	3,194
514	16500691		Prepaid -OMS HW Maintenance Agreement	-	-	-	-	-
515	16500693		Prepaid-GE Smallworld Software Support 2011	-	-	-	-	149,322
516	16500701		Prepaid - Sumas Capital FFH	-	-	-	-	-
517	16500703		Prepaid-Optimize Networks Steelhead Support	-	-	-	-	34,793
518	16500711		Prepaid - Sumas Expense FFH	-	-	-	-	-
519	16500713		Prepaid KWI Maintenance	-	-	-	-	-
520	16500721		Prepaid - Sumas Inventory	-	-	-	-	-
521	16500723		Prepaid-CGI Mobile Workforce SW Support	-	-	-	-	-
522	16500731		Prepaid - Mint Farm Capital FFH	-	-	-	-	100,606
523	16500733		Prepaid - Oracle Software Support	-	-	-	-	-
524	16500741		Prepaid - Mint Farm Expense FFH	-	-	-	-	112,801
525	16500743		Prepaid - CGI Mobile Workforce SW Support	-	-	-	-	75,871
526	16500751		Prepaid - Mint Farm Inventory	-	-	-	-	3,265
527	16500753		Prepaid - Oracle Software Support	-	-	-	-	445,654
528	16500761		Prepaid - Mint Farm Acquisition Insurance	-	-	-	-	-
529	16500763		Prepaid-Sycamore SW Support	-	-	-	-	58,205
530	16500771		Prepaid - Mint Farm Acquisition BPA Transmission	-	-	-	-	-
531	16500773		Prepaid - Gartner Services - IT	-	-	-	-	-
532	16500781		Prepaid - Mint Farm Acquisition BPA Short-Term	-	-	-	-	-
533	16500783		Prepayment-SAS SW Maintenance Renewal	-	-	-	-	50,969
534	16500791		Prepaid - Mint Farm BPA Transmission	-	-	-	-	-
535	16500793		Ppd-RSA Envision Renewal	-	-	-	-	-
536	16500801		Prepaid - Mint Farm Acquisition GE O&M	-	-	-	-	-
537	16500803		Ppd - CISCO Smartnet (Dimension Data) - LT	-	-	-	-	-
538	16500811		Prepaid - Mint Farm Insurance	-	-	-	-	-
539	16500821		Prepaid - Mint Farm GE O&M	-	-	-	-	-
540	16500831		Prepaid Garfield Country Treasurer Agreement	-	-	-	-	-
541	16500841		Prepaid Sumas Capital FFH Long-Term	-	-	-	-	-
542	16500851		Prepaid Sumas Expense FFH Long-Term	-	-	-	-	-
543	16500861		Prepaid - Lwr Snk Rvr 500KV Trans Subst Long-Term	-	-	-	-	-
544	16500871		Prepaid - Long Term REC	-	-	-	-	-
545	16500881		Prepmts - Colstrip 3&4 Lime Contract -	-	-	-	-	26,042
546	16500883		Prepaid- Hanson Dam SeaTac Site	-	-	-	-	-
547	16500891		Prepaid Advisory LIDAR	-	-	-	-	-
548	16500893		Prepaid - Checkpoint Structure	-	-	-	-	49,887
549	16500901		Prepaid - LSR Leaseholder Minimum Rent	54,215	-	-	-	-
550	16500903		Prepaid - SAP - IT Services	-	-	-	-	-
551	16500911		Prepaid - ROW Dist Crossing Rainbow Bridge LT	-	-	-	-	48,466
552	16500913		Prepaid - SAP Max Attn Short Term	-	-	-	-	-
553	16500923		Prepaid - lacima SW Maintenance ST	-	-	-	-	-
554	16500933		Prepaid - Tax SW St	-	-	-	-	-
555	16500943		Prepaid Ferndale Property Insurance	-	-	-	-	-
556	16500953		Prepaid - Workiva Subscription LT	-	-	-	-	14,445
557	16501003		Advance/Down Payments	-	-	-	-	34,634
558	16501011		Wildhorse Prepaid O&M to Vestas	-	-	-	-	-

	A	B	C	AD	AE	AF	AG	AH
2	Puget Sound Energy				67.18%	September 2016 GRC Filing		
3	Balance Sheet Detail				32.82%	September 2016 GRC Filing		
4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description					Working Capital
559	16501013		Prepaid - Future Year Expenses	-	-	-	-	301,273
560	16501021		Prepaid - Short Term REC	-	-	-	-	-
561	16501031		Prepaid - Wild Horse DVAR Sys Maintenance	-	-	-	-	-
562	16501041		Prepaid - Ellensburg REC Deposit	-	-	-	-	-
563	16501051		EMC - SW/HW Maintenance Renewal ST	-	-	-	-	307,043
564	16501061		JD Power - Residential Survey - Short Term	-	-	-	-	-
565	16501062		JD Power - Residential Survey - Short Term	-	-	-	-	-
566	16501071		JD Power - Residential Survey - Long Term	-	-	-	-	-
567	16501072		JD Power - Residential Survey - Long Term	-	-	-	-	-
568	16501073		Prepaid Cognos TM1 Software - Short Ter	-	-	-	-	-
569	16501083		Prepaid Linked In Advertising - Short Term	-	-	-	-	17,174
570	16501093		Prepaid- Indeed Advertising Short Term	-	-	-	-	-
571	16501101		Prepaid - OATI Annual Services	-	-	-	-	2,589
572	16501103		Prepaid - Sirius maintenance Contract - Short Term	-	-	-	-	54,724
573	16501113		Prepaid - WWT F5 Support	-	-	-	-	26,285
574	16502001		Prepaid-Colstrip 1&2 Misc- Short Term	-	28,083	28,083	28,083	-
575	16502003		Prepaid - Info Global Solutions	-	-	-	-	15,713
576	16502013		Prepaid Voice Print International - Short Term	-	-	-	-	63,888
577	16502021		Prepaid- Colstrip 3&4 Misc - Short Term	-	43,254	43,254	43,254	-
578	16502023		Prepaid Platts Subscription - Short Term	-	-	-	-	64,249
579	16502033		Prepaid PSE Building Brokerage Fee - Short Term	-	-	-	-	12,500
580	16502043		Prepaid Glassdoor Invoice - Short Term	-	-	-	-	-
581	16502053		Prepaid RSA - Archer Software Maintenance ST	-	-	-	-	46,284
582	16502063		Prepaid-Corner Stone-Palms Payments-Short Term	-	-	-	-	79,178
583	16502073		Prepaid-Smartpros-Short Term	-	-	-	-	-
584	16502083		Prepaid- TAIT/Zetron Support Agreement-ST	-	-	-	-	15,241
585	16502093		Prepaid - Structured-Symantac Renewal - Short Term	-	-	-	-	-
586	16502103		Prepaid-Doble Engeneering Equip Lease-ST	-	-	-	-	55,809
587	16502011		Prepaid-Big 4 Telecommunications Exp- Short-Term	-	-	-	-	2,402
588	16502113		Prepaid- Tensing Annual Maintenance & Support-ST	-	-	-	-	46,110
589	16502123		Prepaid - Open Text -ST	-	-	-	-	2,464
590	16502133		Prepaid-ServiceNow-Maintenance Service Contract-ST	-	-	-	-	216,525
591	16502143		16502143-Prepaid-Enterpr Licens Cisco Telephony Maintan-ST	-	-	-	-	20,761
592	16502153		Prepaid-Annual Maintan for LogRhythm-ST	-	-	-	-	104,338
593	16502163		Prepaid-CEB - Annual CIO Membership	-	-	-	-	43,469
594	16502173		Prepaid - CheckPoint Structure	-	-	-	-	157,984
595	16502181		Prepaid - Swinomish Tribal Res 115kv TS	-	-	-	-	7,255
596	16502191		Prepaid - LSR Leaseholder Minimum Rent	-	-	-	-	293,079
597	16502201		Prepaid - ROW Dis Crossing Rainbow Brid	-	-	-	-	11,150
598	16502213		Prepaid - Workiva Subscription - ST	-	-	-	-	33,016
599	16502221		Prepaid - Goldendale Capital Maint Majo	-	-	-	-	7,432,442
600	16502231		Prepaid - Goldendale Expense Maint Majo	-	-	-	-	793,976
601	16502241		Prepaid - Goldendale Inventory - ST	-	-	-	-	40,659
602	16502261		Prepaid - Mint Farm Capital FFH - Major	-	-	-	-	56,478
603	16502271		Prepaid - Mint Farm Expense FFH - Major	-	-	-	-	47,875
604	16502381		Prepaid - Freddy 1 Capital FFH - Major	-	-	-	-	52,567
605	16502382		Prepaid - Gas Options - ST	-	-	-	-	1,669,165
606	16502391		Prepaid - Freddy 1 Expense FFH - Major	-	-	-	-	113,725
607	16502393		Prepaid - GEC/NICE - ST	-	-	-	-	12,136
608	16502401		Prepaid - Freddy 1 Inventory - Major Ma	-	-	-	-	99,495
609	16502403		Prepaid - TriplePoint - Futrak Maintena	-	-	-	-	69,350
610	16502413		Prepaid - PSE Building Brokerage Fee -	-	-	-	-	47,500
611	16502423		Prepaid - Enterpr Licens Cisco TeleMain	-	-	-	-	78,892
612	16502433		Prepaid - SAI Global License - ST	-	-	-	-	25,567
613	16502453		Prepaid - TAIT SW Support Svcs - ST	-	-	-	-	68,255
614	16502443		Prepaid - CISCO Smartnet (DimensionData	-	-	-	-	606,386
615	16502473		Prepaid - ServiceNow Project Portfolio	-	-	-	-	24,638
616	16502483		Prepaid - Coriant America - ST	-	-	-	-	3,089
617	16504003		Prepaid - GEC/NICE - Long Term	-	-	-	-	6,068
618	16504013		Prepaid Voice Print International - Long Term	-	-	-	-	1,359
619	16504023		Prepaid - TAIT SW Support Svcs - LT	-	-	-	-	180,462
620	16504033		Prepaid PSE Building Brokerage Fee - Term Term	-	-	-	-	21,667
621	16504043		Prepaid-TriplePoint-Futrak Maintenance-LT	-	-	-	-	16,425
622	16504053		16504053-Prepaid Enterpr Licens Cisco Telephony Maintan-LT	-	-	-	-	74,048
623	16504063		Prepaid - GEC/NICE - LT	-	-	-	-	16,927
624	16504073		Prepaid - PSE Building Brokerage Fee -	-	-	-	-	58,333
625	16504083		Prepaid - TriplePoint - Futrak Maintena	-	-	-	-	27,375
626	16504093		Prepaid - Enterprise Licens Cisco Maint	-	-	-	-	389,911
627	16504101		Prepaid - Swinomish Tribal Res 115kv TS	-	-	-	-	84,208
628	16504112		Prepaid - Gas Options - LT	-	-	-	-	946,564
629	16504171		Prepaid - Goldendale Capital Maint Majo	-	-	-	-	2,033
630	16504181		Prepaid - Goldendale Expense Maint Majo	-	-	-	-	1,116
631	16504191		Prepaid - Goldendale Inventory - LT	-	-	-	-	33
632	16504201		Prepaid - WWT F5 Support	-	-	-	-	6,876
633	16504221		Prepaid - ROW Dis Crossing Rainbow Brid	-	-	-	-	166,986
634	16504223		Prepaid - SAI Global License - LT	-	-	-	-	65,480
635	16504231		Prepaid - Freddy 1 Capital FFH - Major	-	-	-	-	871,588
636	16504233		Prepaid - CISCO Smartnet (DimensionData	-	-	-	-	946,636
637	16504241		Prepaid - Freddy 1 Expense FFH - Major	-	-	-	-	1,885,625
638	16504251		Prepaid - Freddy 1 Inventory - Major Ma	-	-	-	-	1,718,451
639	16504253		Prepaid - Workiva Subscription - LT	-	-	-	-	2,064
640	16504261		Prepaid - Mint Farm Capital FFH - Major	-	-	-	-	708,149
641	16504271		Prepaid - Mint Farm Expense FFH - Major	-	-	-	-	692,427
642	16502463		Prepaid - ZETRON SW Support Svcs - ST	-	-	-	-	92,033
643	16504273		Prepaid - ZETRON SW Support Svcs - LT	-	-	-	-	155,158
644	16504283		Prepaid - Coriant America - LT	-	-	-	-	5,664

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2	Puget Sound Energy				67.18%	September 2016 GRC Filing		
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4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
					Non Operating Investments			
7	Account		Account Description					Working Capital
645	16580001		Long Term Portion of Prepayment Electri					(6,001,114)
646	16580002		Long Term Portion of Prepayment Gas - C					(946,564)
647	16580003		Long Term Portion of Prepayment Common					(1,535,624)
648	16590001		Long Term Portion of Prepayment Electri					6,001,114
649	16590002		Long Term Portion of Prepayment Gas					946,564
650	16590003		Long Term Portion of Prepayment Common					1,535,624
651	16599011		Prepaid Colstrip 1&2 WEC Co Coal Resv Ded.	-				
652	17100093		Interest Rec - Misc	-				
653	17100103		Interest Rec - River Oak	-				
654	17100203		Interest Rec - Petersen Family Ltd.	-				
655	17100303		Interest Rec - Newcastle Homeowners' As	-				
656	17100333		Interest Receivable - Sorestad	-				
657	17300001		Electric - Accrued Utility Revenue	-				117,809,063
658	17300002		Gas - Unbilled Revenue	-				39,376,843
659	17300011		Electric-Accrued Utility Revenue-Transp	-				
660	17300061		Unbilled Revenue, PSE customers, Electr	-				
661	17300062		Unbilled Revenue, PSE customers, Gas	-				
662	17400001		Energy Storage	-				7,217,785
663	17500001		Unrealized Gain ST - Core Pwr/Gas for Pwr	-	22,035,199	22,035,199	22,035,199	
664	17500002		Unrealized Gain ST - Core Gas	-	7,041,193	7,041,193	7,041,193	
665	17500011		Unrealized Gain LT - Core Pwr/Gas for Pwr	-	5,303,016	5,303,016	5,303,016	
666	17500012		Unrealized Gain LT - Core Gas	-	1,355,187	1,355,187	1,355,187	
667	17500021		FAS 133 Day 1 Gain Deferral - Electric	-				
668	17500022		FAS157 Credit Reserve - ST Gas	-				
669	17500032		FAS157 Credit Reserve - LT Gas	-				
670	17500041		FAS 157 Credit Reserve - ST Electric	-				
671	17500051		FAS 157 Credit Reserve - ST Electric	-				
672	17500061		FAS 133 Non-qualified NPNS - Electric S	-				
673	17600001		CFH Locked in OCI Gain ST - Core Pwr/Gas for Pwr	-				
674	17600002		FAS 133 Unrealized Gain ST	-				
675	17600011		CFH Locked in OCI Gain LT - Core Pwr/Gas for Pwr	-				
676	17600012		FAS 133 Unrealized Gain LT	-				
677	17600021		FAS 133 - Ineffective CFH Gain ST	-				
678	17600023		FAS 133 CFH Unrealized Gain - Gwd Swap	-				
679	17600031		FAS 133 - Ineffective CFH Gain LT	-				
680	17600042		FAS 133 - Ineffective CFH Gain LT	-				
681	17600051		FAS 133 Non-qualified NPNS - Electric Long-Term	-				
682	17600052		FAS157 CR Res LT Gas	-				
683	17600061		FAS 133 Non-qualified NPNS - Electric Short-Term	-				
684	17600071		FAS 133 Non-qualified NPNS - LT Reserve	-				
685	17600081		FAS 133 NQ NPNS ST RESERVE	-				
686	17600091		FAS 157 Credit Reserve - ST Electric	-				
687	17600101		FAS 157 Credit Reserve - LT Electric	-				
688	17600111		CFH Locked In OCI Gain ST - Core Pwr/Gas for Pwr	-				
689	17600121		CFH Locked In OCI Gain LT - Core Pwr/Gas for Pwr	-				
690	18100003		6.74% MT Notes Due 06/15/18 - Unamort Debt Ex	-				
691	18100063		9/1/20 Bonds 27th - Unamort Debt Expense	-				
692	18100083		Med Term Notes - B - Unamort Debt Expense	-				
693	18100093		Med Term Notes - C - Unamort Debt Expense	-				
694	18100153		8.14% MT Notes Due 11/30/06 - Unamort Debt Ex	-				
695	18100163		7.75% MT Notes Due 2/1/07 - Unamort Debt Exp	-				
696	18100193		\$200M 2 year floating rate note unamort	-				
697	18100203		\$250M 30 Year Senior Notes	-				
698	18100213		Amort \$425MM 4.30% Sr Notes due 2045 Is	-				
699	18100223		2013 Pollution Control Bonds	-				
700	18100231		1995 Conservation Bonds - Unamort Debt Exp	-				
701	18100233		4% Pollution Control Rev Series 2013B Due 3/2031	-				
702	18100253		8.06% MT Notes Due 6/19/06 - Unamort Debt Exp	-				
703	18100333		7.70% MT Notes Due 12/10/04 - Unamort Debt Ex	-				
704	18100400		Unamortized Debt Issuance Cost	-				
705	18100423		7.35% MT Notes Due 2/1/24 - Unamort Debt Exp	-				
706	18100433		7.80% MT Notes Due 5/27/04 - Unamort Debt Exp	-				
707	18100463		CAP Securities - Unamort Debt Exp	-				
708	18100473		7.02% MT Note Issued - Unamort Debt Expen	-				
709	18100483		6.46% MTN Series B Due 3/9/09 - Unamort	-				
710	18100493		7.00% MTN Series B Due 3/9/29 - Unamort	-				
711	18100503		7.96% MTN, Series B Due 2/22/10 - Unamo	-				
712	18100513		7.61% MTN, Series B Due 9/8/08 - Unamor	-				
713	18100523		7.69% MTN Due 2/1/11 - Unamort Debt Exp	-				
714	18100543		8.40% Capital Trust II 6/30/41 - Unamor	-				
715	18100563		5.0% PCB-Series 2003A due 03/01/2031-Un	-				
716	18100573		5.1% PCB-Series 2003B due 03/01/2031-Un	-				
717	18100583		PSE \$350M 3 Year Credit Facility Unamor	-				
718	18100593		Infrastrux \$150M 3 Year Credit Facility	-				
719	18100603		\$500M 3 Year Credit Facility Legal Unam	-				
720	18100623		6.724% MTN due 6/15/2036 - Unamort Debt	-				
721	18100653		Hybrid Security 2007 - Unamort Debt Exp	-				
722	18100663		\$350M Hedging Credit Facility PSE 2013	-				
723	18100673		\$650M Liquidity Credit Facility PSE 2013	-				
724	18100813		PSE New Credit Agreement-364 days-Unamo	-				
725	18100823		PSE AR Securitization - 3 years-Unamort	-				
726	18100833		3.363% MT Notes due 6/1/08 - Unamortize	-				
727	18100901		\$250m debt issuance 1/7/2009 - Unamort Debt Exp	-				
728	18100923		\$250 Million 4.434% Sr. Notes due 2041	-				
729	18100933		\$45 Million 4.70% Sr. Notes due 2051	-				
730	18100973		6.75% Sr Notes due 1/15/2016 - Unamort	-				
731	18100993		5.197% Snr Notes Due 10/01/15 - Unamort Debt Expense	-				
732	18101023		6.724% MTN due 6/15/2036 - Unamort Debt Expense	-				
733	18101033		6.274% Senior Notes Due 3/15/2037 - Unamortized Debt Expens	-				
734	18101043		Hedging Credit Facility - Unamort Debt Expense	-				
735	18101053		6.974% Jr Sub Notes (Hybrid) due 6/1/20	-				
736	18101073		PSE Capital Credit Agreement	-				
737	18101083		PSE Operating Credit Agreement	-				

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2	Puget Sound Energy				67.18%	September 2016 GRC Filing		
3	Balance Sheet Detail				32.82%	September 2016 GRC Filing		
4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description		Non Operating Investments			Working Capital
738	18101093		PSE Hedging Credit Agreement	-	-	-	-	
739	18101103		2008 PSE Bridge Loan Agreement	-	-	-	-	
740	18101113		5.757% MTN due 10/1/2039 - Unamort Debt Expense	-	-	-	-	
741	18101123		March 2010 Bond Issue	-	-	-	-	
742	18101133		PSE Summer 2010 Bonds	-	-	-	-	
743	18101143		2011 March Senior Notes	-	-	-	-	
744	18210051		12/26/96 Snow / Ice Storm - Extr Prpty Loss	-	-	-	-	
745	18210171		11/23/98 Storm Damage - Catastrophic	-	-	-	-	
746	18210181		1/16/00 Windstorm - Extr Property Loss	-	-	-	-	
747	18210191		12/4/03 Wind Storm - Extr Property Los	-	-	-	-	
748	18210201		2006 Storm Excess Costs	-	-	-	-	
749	18210211		2007 Storm Excess Costs	-	-	-	-	
750	18210221		2008 Storm Excess Costs	-	-	-	-	
751	18210231		12/13/2006 Storm - 10 yr Amort	-	-	-	-	20,561,659
752	18210241		2006 Storm - 4 yr Amort	-	-	-	-	-
753	18210251		2007 Storm - 4 yr Amort	-	-	-	-	-
754	18210261		2010 Storm Excess Costs	-	-	-	-	50,186
755	18210271		2008 Storm - 4 yr Amortization	-	-	-	-	-
756	18210281		2012 Storm Excess Costs	-	-	-	-	60,295,490
757	18210291		2010 Storm - 4 Yr Amortization	-	-	-	-	596,567
758	18210301		2014 Storm Excess Costs	-	-	-	-	18,185,599
759	18210311		18210311-2015 Storm Excess Costs	-	-	-	-	20,945,873
760	18210321		2016 Storm Excess Costs	-	-	-	-	2,551,847
761	18220001		White River Preliminary Survey Tunnel I	-	-	-	-	
762	18220011		White River Plant Costs Reg Asset	-	-	-	-	
763	18220021		White River Land Reg Asset	-	-	-	-	
764	18220031		White River accum Depreciation to 1/15/	-	-	-	-	
765	18220041		White River accum Amort. from 1/16/04 R	-	-	-	-	
766	18220061		Proceeds from CWA for White River Plant Sale	-	-	-	-	
767	18220091		Upper Baker - Unrecovered Plant & Reg. Study Costs	-	-	-	-	
768	18220101		Electron Unrecovered Loss	-	-	-	-	
769	18230001		Tenaska Regulatory Asset	-	-	-	-	
770	18230002		FAS - 109 Gas	-	1,368,237	1,368,237	1,368,237	
771	18230011		Tenaska -Tax Indemnification	-	-	-	-	
772	18230021		Electric Conservation not in RB	-	80,895,650	80,895,650	80,895,650	
773	18230031		Electric - Def AFUDC - Regulatory Asset	-	-	-	-	
774	18230032		Gas Conservation - Tracker Programs	-	11,077,737	11,077,737	11,077,737	
775	18230041		Electric - Colstrip Common FERC Adj - Reg Ass	-	-	-	-	
776	18230042		UG950288 DSM Tracker Balance	-	(3,363,059)	(3,363,059)	(3,363,059)	
777	18230051		Electric - accum Amort Colstrip Common FERC A	-	-	-	-	
778	18230061		Electric - Colstrip Def Depr FERC Adj - Reg A	-	-	-	-	
779	18230071		Electric - BPA Power Exch Invstmt - Reg Asset	-	-	-	-	
780	18230081		Electric - BPA Power Exch Inv Amort - Reg Ass	-	-	-	-	
781	18230131		Electric - SFAS106 Post Ret Bene - Reg Asset	-	-	-	-	
782	18230171		Cabot Oil & Gas - Encogen Regulatory Asset	-	-	-	-	
783	18230181		Conservation Trust Asset	-	-	-	-	
784	18230191		Carrying Cost-Ratebase Cap OH Tax Reduct	-	-	-	-	
785	18230192		Carrying Cost-Ratebase Cap OH Tax Reduct	-	-	-	-	
786	18230221		Electric - accum Unamort Consvr Costs	-	-	-	-	
787	18230231		Hopkins Ridge BPA Trans Upgrade 05TX-11905	-	-	-	-	
788	18230241		Electric - Retail Wheeling Pilot - Reg. Assets	-	-	-	-	
789	18230281		Electric - Gross PCA	-	228,537	228,537	228,537	
790	18230291		Electric - Gross PCA - Contra	-	(228,537)	(228,537)	(228,537)	
791	18230301		Interest on PTC Deferred Tax	-	-	-	-	
792	18230311		Env Rem - UG Tank - Whidbey Is. (Future	-	30,000	30,000	30,000	
793	18230321		Env Rem - UG Tank - Tenino (Future Cost	-	-	-	-	
794	18230331		Env Rem - UG Tank - White River (Future	-	-	-	-	
795	18230351		Chelan PUD Contract Initiation	-	-	-	-	
796	18230361		Interest on PTC Deferred Tax - Contra	-	-	-	-	
797	18230371		Hopkins Ridge BPA Trans Upgrade 02TX-11040	-	-	-	-	
798	18230381		Goldendale Deferral - UE-070533	-	-	-	-	
799	18230391		Goldendale Carrying Costs - UE-070533	-	-	-	-	
800	18230401		White River Proj. - CWA AOA- Reg Asset	-	-	-	-	
801	18230402		Gas Conservation - Equity Kicker on Low Inc P	-	-	-	-	
802	18230422		Water Heater Programs in Rates UG-950278	-	-	-	-	
803	18230432		Gas Rental Equip Pipe & Vent UE-001315	-	-	-	-	
804	18230442		Gas Rental Equip Pipe & Vent Amortize U	-	-	-	-	
805	18230461		Residential Exchange Deferral UE-071024	-	-	-	-	
806	18230471		Residential Exchange Carrying Costs UE-	-	-	-	-	
807	18230621		Cons Costs NIRB - 1998 Conservation Rider	-	(57,203,590)	(57,203,590)	(57,203,590)	
808	18230631		FAS 109 Taxes	-	70,002,825	70,002,825	70,002,825	
809	18230641		White River Relicensing & CWIP Reg Asse	-	-	-	-	
810	18230691		White River Salvage	-	-	-	-	
811	18230711		PCA YR #2 Gross	-	3,693,916	3,693,916	3,693,916	
812	18230721		PCA YR #2 Gross - Contra	-	(3,693,916)	(3,693,916)	(3,693,916)	
813	18230731		PCA YR #3 Gross	-	1,244,695	1,244,695	1,244,695	
814	18230741		PCA YR #3 Gross - Contra	-	(1,244,695)	(1,244,695)	(1,244,695)	
815	18230751		PCA YR #4 Gross	-	(1,546,936)	(1,546,936)	(1,546,936)	
816	18230761		PCA YR #4 Gross - Contra	-	1,546,936	1,546,936	1,546,936	
817	18230771		PCA Company Portion	-	7,542,206	7,542,206	7,542,206	
818	18230781		PCA Company Portion - contra	-	(7,542,206)	(7,542,206)	(7,542,206)	
819	18230791		PCA Customer Portion	3,817,716	-	-	-	
820	18230801		PCA - Customer Deferral Contra	-	-	-	-	
821	18230811		PCA YR #5 Gross	-	(83,879)	(83,879)	(83,879)	
822	18230821		PCA YR #5 Gross - Contra	-	83,879	83,879	83,879	
823	18230831		PCA YR #6 Gross	-	(3,776,584)	(3,776,584)	(3,776,584)	
824	18230841		PCA YR #6 Gross # Contra	-	3,776,584	3,776,584	3,776,584	
825	18230851		PCA YR #7 Gross	-	(220,616)	(220,616)	(220,616)	
826	18230861		PCA YR #7 Gross - Contra	-	220,616	220,616	220,616	
827	18230871		PCA YR #8 Gross	-	3,783,762	3,783,762	3,783,762	
828	18230881		PCA YR #8 Gross - Contra	-	(3,783,762)	(3,783,762)	(3,783,762)	
829	18230891		PCA YR #9 Gross	-	4,520,441	4,520,441	4,520,441	
830	18230901		White River Conveyance Costs Reimburse	-	-	-	-	
831	18230921		Virtual Right of Way	-	-	-	-	

	A	B	C	AD	AE	AF	AG	AH
2	Puget Sound Energy				67.18%	September 2016 GRC Filing		
3	Balance Sheet Detail				32.82%	September 2016 GRC Filing		
4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description		Non Operating Investments			Working Capital
832	18230941		2001 Rate Case Expenses - Electric	-	-	-	-	-
833	18230942		2001 Rate Case Expenses - Gas	-	-	-	-	-
834	18230961		WHR Conveyance Costs - Army Corp Reimbursement	-	-	-	-	-
835	18230971		White River Land Sales Costs	-	-	-	-	-
836	18230981		PCA YR #9 Gross - Contra	-	(4,520,441)	(4,520,441)	(4,520,441)	-
837	18231001		Freddy-Def Asset Prepaid Exp. -Plant Major Maint.	-	-	-	-	-
838	18231011		Goldendale - Def Asset Prepaid Exp. - Plant Major Maint.	-	-	-	-	-
839	18231021		Sumas - Def Asset Prepaid Expense-Plnd Major Maint	-	-	-	-	-
840	18231031		Mint Farm Combustion Turbibe Inspec-Pre. Maj. Maint.	-	-	-	-	-
841	18231041		Sumas - 2010 Hot Gas Path Insp. Ppd. Major Maint.	-	-	-	-	-
842	18231051		PCA YR#10 Gross	-	(34,827,817)	(34,827,817)	(34,827,817)	-
843	18231061		PCA YR#10 Gross - Contra	-	34,827,817	34,827,817	34,827,817	-
844	18231071		GLD - 2011 Hot Gas Path Ppd Major Maint.	-	-	-	-	-
845	18231081		PCA Yr#11 Gross	-	(25,644,564)	(25,644,564)	(25,644,564)	-
846	18231091		PCA YR#11 Gross-Contra	-	25,644,564	25,644,564	25,644,564	-
847	18231141		PCA YR#12 Gross	-	(37,820,617)	(37,820,617)	(37,820,617)	-
848	18231151		PCA YR#12 Gross - Contra	-	37,820,617	37,820,617	37,820,617	-
849	18231161		PCA YR#13 Gross	-	40,067,181	40,067,181	40,067,181	-
850	18231171		PCA YR#13 Gross - Contra	-	(40,067,181)	(40,067,181)	(40,067,181)	-
851	18231181		PCA YR #14 Gross	-	10,110,015	10,110,015	10,110,015	-
852	18231191		PCA YR #14 Gross - Contra	-	(10,110,015)	(10,110,015)	(10,110,015)	-
853	18231241		Env Rem-White Rvr/Buckley Ph I Head Fut	-	251,147	251,147	251,147	-
854	18231251	1,288	Env Rem-White Rvr/Buckley Ph I Headwork	-	-	-	-	-
855	18232221		Env Rem - Buckley Headworks Site Est Fu	-	198,721	198,721	198,721	-
856	18232241		Buckley Headworks Remediation Costs	-	-	-	-	-
857	18232251		Buckley Ph II Burn Pile & Wood Debris E	-	-	-	-	2,145,061
858	18232261		Env Rem - Duwamish River Site (Future Cost Est.)	-	449,096	449,096	449,096	-
859	18232271		Env Rem - Duwamish River Site (former G	-	-	-	-	354,043
860	18232281		Env Rem - Olympia Svc Capacitor Site	-	-	-	-	-
861	18232291		Env Rem - Bellevue G.O.UST Site Est Fut	-	-	-	-	-
862	18232301		LSR Deposit Def UE-100882	-	-	-	-	-
863	18232311		LSR Def Carrying Costs UE-100882	-	-	-	-	-
864	18232321		Colstrip 1&2 WeCo Coal Reserve Payment UE-111048	-	-	-	-	-
865	18232331		LSR Def Phase 1 UE-111048	-	-	-	-	-
866	18232401		Env Rem - Everett Asarco (Future Cost Est.)	-	-	-	-	-
867	18233041		Env Rem - Baker Lake Resort UST (Future Cost Est)	-	-	-	-	-
868	18233051		Env Rem - UG Tank - Baker Lodge	-	-	-	-	-
869	18233061		Env Rem - UG Tank - Poulsbo Service Cent	-	-	-	-	20,000
870	18233071		Env Rem - UG Tank - Kent Fleet	-	-	-	-	-
871	18233081		Env Rem-Olympia SVC Capacitor Site Futu	-	-	-	-	-
872	18233091		Tenino Service Center - UG Tank - Env	-	-	-	-	198,092
873	18233101		Env. Rem. - Bremerton UST Def Site	-	-	-	-	-
874	18233121		Env Rem - UG Tank - Bremerton (Future C	-	-	-	-	-
875	18233131		Env Rem - Factoria UST Def Site	-	-	-	-	-
876	18233141		Env Rem - UG Tank Factoria (Future Cost Est)	-	-	-	-	-
877	18233151		Env Rem - Lower Baker Powerhouse Soil R	-	-	-	-	-
878	18233161		Env Rem - Snoqualmie Power Plant Soil R	-	-	-	-	-
879	18233171		Env Rem - Bellingham Boulevard Park MGP	-	-	-	-	-
880	18233181		Env Rem - Lower Baker Powerhouse Soil R	-	-	-	-	-
881	18233191		Env Rem - Snoqualmie Power Plant Soil R	-	-	-	-	-
882	18233201		Env Rem - Bellingham Boulevard Park MGP Site	-	-	-	-	-
883	18235521		Mint Farm Deferral - UE-090704	-	-	-	-	-
884	18235531		WHE Deferral - UE090704	-	-	-	-	-
885	18236021		White River Relicensing - UE-040641	-	-	-	-	-
886	18236022		Env Rem - UG Tank - Estimated Future Co	-	-	-	-	-
887	18236031		White River Safety & Regulatory - UE-040641	-	-	-	-	-
888	18236041		White River Water Rights - UE-040641	-	-	-	-	-
889	18236051		White River Relicensing - UE-040641 - Post Jan 15, 2004	-	-	-	-	-
890	18236061		White River Safety & Regulatory - UE-040641 - Post Jan 15, 200-	-	-	-	-	-
891	18236071		White River Water Rights - UE-040641 - Post Jan 15, 2004	-	-	-	-	-
892	18236081		White River - CWA	-	-	-	-	-
893	18236091		WHR Land Sales Cost	-	-	-	-	-
894	18236101		WHR-Processing Costs-Readying For Sale	-	-	-	-	-
895	18236111		White River Surplus Land Sales	-	-	-	-	-
896	18236612		Env Rem - UG Tank - Crossroads Operating Base	-	-	-	-	-
897	18236812		Env Rem - UW Tacoma	-	-	-	-	-
898	18237112		Env Rem - Swarr Station	-	280,449	280,449	280,449	-
899	18237122		Env Rem - South Seattle GS	-	169,602	169,602	169,602	-
900	18237132		Env Rem - North Tacoma Gate Station	-	133,750	133,750	133,750	-
901	18237142		Env Rem - North Seattle Gate Station	-	53,996	53,996	53,996	-
902	18237152		Env Rem - Covington Gate Station	-	67,987	67,987	67,987	-
903	18238001		2004 Rate Case Costs - Electric	-	-	-	-	-
904	18238002		2004 Rate Case Costs - Gas	-	-	-	-	-
905	18238003		2004 Rate Case Costs - Common	-	-	-	-	-
906	18238011		Power Cost Only Ratecase Proceeding Costs	-	-	-	-	-
907	18238021		Contra Power Cost Only Ratecase Proceeding Costs	-	-	-	-	-
908	18238031		Schedule 140 Prior Year Electric	10,228,552	-	-	-	-
909	18238032		Schedule 140 Prior Year Gas	3,781,691	-	-	-	-
910	18238041		Schedule 140 Current Year Electric	21,811,126	-	-	-	-
911	18238042		Schedule 140 Current Year Gas	7,331,840	-	-	-	-
912	18238141		Elec Residential Decoupling Revenue Undercollected	23,955,040	-	-	-	-
913	18238142		Gas Residential Decoupling Revenue Undercollected	56,723,958	-	-	-	-
914	18238151		Elec Non-Residential Decoupling Revenue Undercollected	7,881,817	-	-	-	-
915	18238152		Gas Non-Residential Decoupling Revenue Undercollected	11,142,704	-	-	-	-
916	18238161		Int. on Elec Residential Decoupl Rev Undercollected	721,870	-	-	-	-
917	18238162		Int. on Gas Residential Decoupl Rev Undercollected	1,543,378	-	-	-	-
918	18238171		Int. on Elec Non-Residential Decoupl Rev Undercollected	289,582	-	-	-	-
919	18238172		Int. on Gas Non-Residential Decoupl Rev Undercollected	392,067	-	-	-	-
920	18238181		Electric Schedule 26 Decoupling Revenue Undercollected	795,238	-	-	-	-
921	18238191		Electric Schedule 31 Decoupling Revenue Undercollected	1,504,848	-	-	-	-

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2	Puget Sound Energy				67.18%	September 2016 GRC Filing		
3	Balance Sheet Detail				32.82%	September 2016 GRC Filing		
4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description					Working Capital
922	18238201		Electric - Incurred EES Costs , But not Paid	-	203,333	203,333	203,333	
923	18238202		Gas - Incurred EES Costs, but not Paid	-	-	-	-	
924	18238211		Interest on Elec Schedule 26 Decoupling	31,344	-	-	-	
925	18238221		Interest on Elec Schedule 31 Decoupling	65,750	-	-	-	
926	18238232		Non-Residential Decoupling Rev Sch 85&87	-	-	-	-	
927	18238311		Ferndale Reg Asset UE-130617	-	-	-	-	
928	18238321		Baker Reg Asset UE-130617	-	-	-	-	
929	18238331		Snoqualmie Reg Asset UE-130617	-	-	-	-	
930	18239001		Low Income Grants - Electric	-	-	-	-	107,829,250
931	18239002		Low Income Grants - Gas	-	-	-	-	33,457,621
932	18239011		PSE Low Income Program Costs - Electric	-	-	-	-	3,347,786
933	18239012		PSE Low Income Program Costs - Gas	-	-	-	-	1,309,019
934	18239013		PSE Low Income Program Costs - Common	-	-	-	-	-
935	18239021		Low Income Agency Admin Fees - Electric	-	-	-	-	24,750,648
936	18239022		Low Income Agency Admin Fees - Gas	-	-	-	-	9,366,292
937	18239023		Low Income Agency Admin Fees - Common	-	-	-	-	-
938	18239031		Contra Low Income Program - Electric	-	-	-	-	(135,915,966)
939	18239032		Contra Low Income Program - Gas	-	-	-	-	(44,129,027)
940	18239041		Conservation & Renewable Discount Progr	-	-	-	-	-
941	18239043		Reg Asset - Credit Card Fee Deferral	4,959	-	-	-	-
942	18239051		BPA Reimbursement of C&R Costs - Electr	-	-	-	-	-
943	18239061		PCA Customer Portion - Interest	920,043	-	-	-	-
944	18239071		Electric Conservation Incentive	-	-	-	-	-
945	18239081		Sch 142 Elec Residential to Recover fro	4,255,217	-	-	-	-
946	18239082		Sch 142 Gas Residential to Recover from	11,491,693	-	-	-	-
947	18239091		Sch 142 Elec Non-Residential to Recover	2,160,570	-	-	-	-
948	18239092		Sch 142 Gas Non-Residential to Recover	5,307,130	-	-	-	-
949	18239101		Sch 142 Elec Schedule 26 to Recover fro	246,737	-	-	-	-
950	18239111		Blocked-Sch142 ElecSched 31 to RecovfrC	432,080	-	-	-	-
951	18239121		PCA YR #15 Gross	-	(3,270,965)	(3,270,965)	(3,270,965)	-
952	18239131		PCA YR #15 Gross - Contra	-	3,270,965	3,270,965	3,270,965	-
953	18300111		Elec-White River Tunnel Inspection	-	-	-	-	-
954	18300121		Elec-Update Seismic Analysis for Baker	-	-	-	-	-
955	18300131		Murden Cove Battery Storage Investigation	-	-	-	-	-
956	18400013		Land Transportation Clearing	-	-	-	-	(68,647)
957	18400123		Employee Related Taxes Clearing	-	-	-	-	(72,052)
958	18400143		Employee Benefits Clearing	-	-	-	-	(183,395)
959	18400153		Accounts Payable Suspense	-	-	-	-	-
960	18400223		Master Card Central Billing - Clearing	-	-	-	-	-
961	18400433		CLX Suspense Transactions	-	-	-	-	-
962	18400453		CLX Elec City Tax Clearing Account	-	-	-	-	-
963	18400483		Employee Incentive Plan Clearing	-	-	-	-	(121,200)
964	18400503		Returned Check charge-Clearing	-	-	-	-	-
965	18400513		Bill Initiation charge-Clearing	-	-	-	-	-
966	18400613		CLX Conversion Damage Claim Clearing -	-	-	-	-	-
967	18400703		CLX Other Miscellaneous Credits	-	-	-	-	-
968	18400713		Jackson Prairie's 1/3 PSE COR/Salvage	-	-	-	-	-
969	18400813		CLX Gas City Tax Clearing Account	-	-	-	-	-
970	18400853		CLX Sched 120-G Clearing Account - gas	-	-	-	-	-
971	18400873		CLX Schedule 95-A Clearing Account	-	-	-	-	-
972	18400883		CLX Sched 132-G Clearing ACDt - Gas	-	-	-	-	-
973	18400893		CLX Sched 132-E Clearing ACDt - Electri	-	-	-	-	-
974	18400903		CLX - Centralia Cr Sced 104 Clearing	-	-	-	-	-
975	18400973		CLX Schedule 94 Clearing Account	-	-	-	-	-
976	18400983		CLX Schedule 120-E Clearing Account	-	-	-	-	-
977	18401013		CLX Balance Transfer	-	-	-	-	-
978	18401023		CLX Bank Credit Adjustments	-	-	-	-	-
979	18401033		Credit Balance Refund Clearing	-	-	-	-	-
980	18401043		CLX-Guarantee Transfer Clearing	-	-	-	-	-
981	18401053		CLX-Auto Cash Back Debit Clearing	-	-	-	-	-
982	18401063		CLX - Account Credit Adj for Rule 7	-	-	-	-	-
983	18401093		Clearing Account Plant Ledger- Power Pl	-	-	-	-	-
984	18401103		Clearing-Phone Wireless Billing.	-	-	-	-	-
985	18401113		Clearing - BLC Vehicles Capital Lease	-	-	-	-	-
986	18401123		CLX-Schedule 133 Clearing	-	-	-	-	-
987	18401133		CLX-Schedule 137 Rider Clearing-Elec.	-	-	-	-	-
988	18401143		Mail Return Residential	-	-	-	-	-
989	18401173		SCH_91E Clearing	-	-	-	-	-
990	18405025		Blocked - Temp aCDt to Fix PP Issue	-	-	-	-	-
991	18500003		JO1 Job Orders Temporary Facilities	-	58,278	58,278	58,278	-
992	18405103		Conversion - Electric Customer A/R	-	-	-	-	-
993	18405113		Conversion -Gas Customer A/R	-	-	-	-	-
994	18405153		Conversion - Damage Claims	-	-	-	-	-
995	18405163		Conversion - Treble Damages Claims A/R	-	-	-	-	-
996	18405173		Conversion- Account Trans Credit	-	-	-	-	-
997	18405183		Conversion - Budget Plan	-	-	-	-	-
998	18405193		Conversion - Pledge Credits	-	-	-	-	-
999	18405203		Conversion - Customer Deposits	-	-	-	-	-
1000	18600001		Misc Dfrd DRs - Snoq Fixed UE-130559	-	-	-	-	-
1001	18600003		\$200M 2 year floating rate note issuanc	-	-	-	-	-
1002	18600011		OWIP - Electric - Non-Temp Facility & Damage	-	408	408	408	-
1003	18600013		JO2 Job Orders Non-Temp Facilities	-	1,079,550	1,079,550	1,079,550	-
1004	18600021		Upper Baker Structure Fire- Interim Mit	-	-	-	-	-
1005	18600031		CLX Cashier Shortage Blocked	-	-	-	-	-
1006	18600053		ZCLM Damage Claim Orders	-	-	-	-	4,637,544
1007	18600063		Cashiers Shortages - Misc Def Debits	-	-	-	-	-
1008	18600073		Intang FAS87 Pension Asset - Misc Def Debits	-	-	-	-	-
1009	18600082		Env Rem - Lake Union Legal Costs	-	-	-	-	-
1010	18600083		Prepd Pens Cost Excess Contrib - Misc Def Deb	-	-	-	-	-
1011	18600091		Generating Plant Expenses	-	7,911	7,911	7,911	-

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2	Puget Sound Energy				67.18%	September 2016 GRC Filing		
3	Balance Sheet Detail				32.82%	September 2016 GRC Filing		
4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description					Working Capital
1012	18600101		Unamortized AFUCE Gross Up (2/97-12/02)	-	-	-	-	
1013	18600121		Wind Resource Acquisition	-	-	-	-	
1014	18600122		Gas - Misc Def Debits	-	(612)	(612)	(612)	
1015	18600123		Cashiers Shortages - CLX	-	543	543	543	
1016	18600131		All Source Resource Acquisition	-	-	-	-	
1017	18600141		PTC Credits (Sch 95a)	-	-	-	-	
1018	18600143		Unbilled Accumulated Costs	-	24,024	24,024	24,024	
1019	18600151		PTC Credits (Sch 95a) Contra	-	-	-	-	
1020	18600161		Advance Pmt Montana Firm Contract - Misc Def	-	-	-	-	
1021	18600193		2004 Credit Facility	-	-	-	-	
1022	18600203		Def Debits - Misc Def Debits	-	12,456	12,456	12,456	
1023	18600213		2005 - ShelfReg	-	-	-	-	
1024	18600283		2006 - Shelf Registration	-	-	-	-	
1025	18600291		Redmond Ridge Soil Mgmt Agrmt	-	-	-	-	12,712
1026	18600293		Real Estate Reimbursable Projects	-	93,139	93,139	93,139	
1027	18600301		PGA FAS 157 Net Credit Reserve	-	-	-	-	
1028	18600311		Misc Dfrd Debits - LSR Ph.1 Fixed Costs UE-111048	-	-	-	-	
1029	18600321		Residential Exchange - Misc Deferred De	-	-	-	-	
1030	18600323		2002 Universal Shelf	-	-	-	-	
1031	18600331		Misc. Dfrd Debits- LSR Phase 1 Var. Costs UE-111048	-	-	-	-	
1032	18600341		Whitehorn Turbine Repair	-	-	-	-	
1033	18600342		Municipal Tax Assessment - Gas	-	-	-	-	
1034	18600343		2009 - Shelf Registration	-	-	-	-	
1035	18600351		Misc Deferred Debits - MNT Fixed Costs UE-082128	-	-	-	-	
1036	18600353		2010 Shelf Registration	-	-	-	-	
1037	18600361		Misc Deferred Debits - MNT Var Costs UE-082128	-	-	-	-	
1038	18600363		2011 PSE Universal Shelf Registration	-	-	-	-	
1039	18600371		MNT Return on RB & CD on Fixed Deferral UE-082128	-	-	-	-	
1040	18600373		\$350M Hedging Credit Facility PSE 2013	-	-	-	-	
1041	18600381		Misc Def Debits - MNT Carry Costs Var UE-082128	-	-	-	-	
1042	18600383		\$650M Liquidity Credit Facility PSE 2013	-	-	-	-	
1043	18600391		LSR Ph. 1 RB Return on Fixed Def. UE-111048	-	-	-	-	
1044	18600393		Deferred Debits - CFS Parts Warranty Re	-	-	-	-	
1045	18600401		Bellingham Tax Assessment - Misc. Deferred Debits	-	-	-	-	
1046	18600403		IBNR for Workers Comp	-	-	-	-	1,473,521
1047	18600411		Municipal Tax Assessment - Electric	-	-	-	-	
1048	18600413		2013 Pollution Control Bonds	-	-	-	-	
1049	18600441		Real Estate Brokerage Fee	-	-	-	-	
1050	18600451		Snoqualmie RB Deferred Return UE-130559	-	-	-	-	
1051	18600461		Snoqualmie Variable Deferral UE-130559	-	-	-	-	
1052	18600473		SFAS 132 Supplemental Death Intangible	-	-	-	-	
1053	18600511		PCA FAS 133 Derivative	-	-	-	-	
1054	18600512		PGA Unrealized Loss	-	43,716,728	43,716,728	43,716,728	
1055	18600531		Misc Def. Debits - Ferndale Fixed UE-121843	-	-	-	-	
1056	18600541		Sumas - Def Asset Prepaid Expense-Pind Major Maint	-	-	-	-	
1057	18600542		PGA FAS 157 Liability Reserve	-	-	-	-	
1058	18600551		Colstrip # & 4 Deferred Asset-Prepaid Lime	-	-	-	-	
1059	18600561		SFAS 71 - Snoqualmie License Expenses	-	8,018,748	8,018,748	8,018,748	
1060	18600571		SFAS 71 - Baker License Expenses	-	62,187,343	62,187,343	62,187,343	
1061	18600573		Operating Leases Obligation	-	7,152,977	7,152,977	7,152,977	
1062	18600581		BPA Trans. Dep. - LSR -100882	-	-	-	-	
1063	18600591		Return on LSR BPA Transm. Deposit	-	-	-	-	
1064	18600601		Limited Use Permit PSPL RR ROW	-	-	-	-	
1065	18600602		Deferred Debits - Gas- Reimbursement	-	-	-	-	
1066	18600611		Misc. Def. Debits- WHE Fixed Costs UE-090704	-	-	-	-	
1067	18600613		2005 A/R Securitization	-	-	-	-	
1068	18600621		Misc. Def. Debits- WHE Variable Def. Costs UE-090704	-	-	-	-	
1069	18600631		Misc. Def. Debits- WHE Eq. Res. Fixed Def. UE-090704	-	-	-	-	
1070	18600633		PSE Capital Credit Agreement	-	-	-	-	
1071	18600641		Misc. Def. Debits- WHE Carry Costs Fixed Def. UE-090704	-	-	-	-	
1072	18600643		PSE Operating Credit Agreement	-	-	-	-	
1073	18600651		Contra. Rtrn. On LSR BPA Trans. Deposit	-	-	-	-	
1074	18600653		PSE Hedging Credit Agreement	-	-	-	-	
1075	18600661		Tenaska Underrecovery Reg Asset	-	-	-	-	
1076	18600663		Hybrid Security 2007	-	-	-	-	
1077	18600671		Ferndale RB Deferral Return UE-121843	-	-	-	-	
1078	18600681		Misc. Def. Debits- WHE Carry Costs Variable Def. UE-090704	-	-	-	-	
1079	18600691		Ferndale Var Deferral UE-121843	-	-	-	-	
1080	18600701		White River Conveyance Costs	-	-	-	-	
1081	18600703		APB-25 Restricted Stock Grant	-	-	-	-	
1082	18600711		WHR Conveyance Costs-CWA Reimbursements	-	-	-	-	
1083	18600713		November 2005 Equity Issuance	-	-	-	-	
1084	18600721		WHR Conveyance Costs-Army Corp Reimburs	-	-	-	-	
1085	18600731		CWA Processing Cost	-	-	-	-	
1086	18600741		WHR Conveyance Costs-CWA Reimbursements	-	-	-	-	
1087	18600751		Prepmt - Chelan PUD - RR Working Capital Charge	-	-	-	-	2,440,233
1088	18600761		Prepmt - Chelan PUD - RR Coverage Fund Charge	-	-	-	-	1,041,082
1089	18600771		Prepmt - Chelan PUD - RI Working Capital Charge	-	-	-	-	2,519,200
1090	18600781		Prepmt - Chelan PUD - RI Coverage Fund Charge	-	-	-	-	1,329,821
1091	18600791		Ferndale Var Def Market Offset UE-121843	-	-	-	-	
1092	18600801		Misc Dfrd DRs - Baker Fixed UE-131387	-	-	-	-	
1093	18600811		Baker Rb Deferred Return UE-131387	-	-	-	-	
1094	18600821		Baker Variable Deferral UE-131387	-	-	-	-	
1095	18600813		PSE New Credit Agreement - 364 days	-	-	-	-	
1096	18600823		PSE A/R Securitization - 3 years Facili	-	-	-	-	
1097	18600831		Freddy-Def Asset Prepaid Exp. -Plant Major Maint.	-	-	-	-	
1098	18600841		Goldendale - Def Asset Prepaid Exp. - Plant Major Maint.	-	-	-	-	
1099	18600851		California ISO/PX Receivables	-	-	-	-	
1100	18600901		\$250M debt issuance 1/7/2009	-	-	-	-	
1101	18600913		6.75% Senior Notes due 1/15/2016	-	-	-	-	
1102	18600923		\$250 Million 4.434% Sr. Notes due 2041	-	-	-	-	
1103	18600933		\$45 Million 4.70% Sr. Notes due 2051	-	-	-	-	
1104	18600941		Vernell Office Building Direct Leasing	-	-	-	-	29,998

	A	B	C	AD	AE	AF	AG	AH
2	Puget Sound Energy				67.18%	September 2016 GRC Filing		
3	Balance Sheet Detail				32.82%	September 2016 GRC Filing		
4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description					Working Capital
1105	18600943		PSE 4th Fir Sublease Direct Leasing Cos	-				304,110
1106	18600953		1900-Restructuree maturing \$250mm credi	-	-	-	-	
1107	18600983		1900-2004 Shelf Registration	-	-	-	-	
1108	18600993		5.197% Senior Notes Due 10/01/15	-	-	-	-	
1109	18601003		June 2006 \$250M 30 Year Notes Issuance	-	-	-	-	
1110	18601013		Redmond West Direct Leasing Cost	-	-	-	-	106,697
1111	18601021		MTF 2013 Hot Gas Path Inspection	-	-	-	-	141,049
1112	18601033		6.274% Senior Notes Due 3/15/2037	-	-	-	-	
1113	18601051		FIN 48 Capitalized Overheads - Electric	-	-	-	-	
1114	18601052		FIN 48 Capitalized Overheads - Gas	-	-	-	-	
1115	18601113		5.757% Senior Notes Due 10/01/39	-	-	-	-	
1116	18601123		March 2010 Bond Issue	-	-	-	-	
1117	18601133		PSE Summer 2010 Bonds	-	-	-	-	
1118	18601143		2011 March Senior Notes	-	-	-	-	
1119	18601153		2013 \$650M Credit Facility	-	-	-	-	
1120	18601173		2014 PSE Universal Shelf Registration	-	-	-	-	
1121	18601502		Deferred Debit - Carbon Offset Program	154,210	-	-	-	
1122	18602231		WSU ARRA Weatherization - Electric	-	346	346	346	
1123	18602232		WSU ARRA Weatherization - Gas	-	-	-	-	
1124	18603003		Workers Comp IBNR recoveries	-	-	-	-	1,490,181
1125	18603011		GLD Steam Turbine Major Inspection 2014	-	-	-	-	1,789,511
1126	18603013		\$425MM 4.30% Sr Notes 2045 Issuance Expense	-	-	-	-	
1127	18603021		FRA Unit#2 Combustion Inspection 2014-L	-	-	-	-	5,709,947
1128	18603031		MTF ST Full-Scale Inspection 2014	-	-	-	-	1,567,034
1129	18603041		FRE U2 Hot Gas Path Inspection 2014-LT	-	-	-	-	853,369
1130	18603051		Goldendale 2014 Combustion Inspection Maint-LT	-	-	-	-	234,437
1131	18603061		FERN Steam Turbine Major Inspection 201	-	-	-	-	2,645,461
1132	18603071		ENC Unit#1 Major Inspection 2015-LT	-	-	-	-	-
1133	18603072		Prepaid Gas Options-LT	-	-	-	-	318,810
1134	18603081		Colstrip 1&2 Misc Deferred Debits-LT	-	-	-	-	10,000
1135	18603091		Colstrip 3&4 Misc Deferred Debits-LT	-	-	-	-	12,500
1136	18605001		BoFuels Sch 91 Var Def UE-140012	-	-	-	-	
1137	18605011		Colstrip 3&4 2014 Overhaul Costs	-	-	-	-	2,336,374
1138	18605021		Colstrip 1&2 Major Maintenance UE141141	-	-	-	-	4,271,556
1139	18605031		MNT 2015 Combustion Inspection	-	-	-	-	993,527
1140	18605041		En Unit #1 Major Inspection 2015	-	-	-	-	2,969,829
1141	18605051		ENC Unit#2 Major Inspection 2016-LT	-	-	-	-	1,113,269
1142	18605061		Goldendale 2016 Major Inspection - LT	-	-	-	-	496,262
1143	18605071		WHH Unit 2 Compressor Rebuild	-	-	-	-	482,232
1144	18608001		Env Rem - Lower Baker Power Plant Site	-	-	-	-	421,471
1145	18608002		Env. Rem - Downtower Property	-	513,468	513,468	513,468	
1146	18608011		Env Rem - Lower Baker Power Plant Site- Future Costs	-	344,123	344,123	344,123	
1147	18608012		Env Rem - Downtower Property (Future Costs)	-	117,012	117,012	117,012	
1148	18608021		Env Rem - Snoqualmie Hydro Generation	-	-	-	-	2,254,508
1149	18608022		Env Rem - Estimated Future Costs Misc Gas Sit	-	-	-	-	
1150	18608031		Env Rem - Snoqualmie Hydro Generation	-	-	-	-	50,000
1151	18608041		Env Rem - Bellingham Manufactured Gas Site	-	-	-	-	1,835,829
1152	18608051		Env Rem - Bellingham Mfd Gas Site (Future Cost Est	-	2,888,714	2,888,714	2,888,714	
1153	18608061		Env Rem - Crystal Mountain Diesel Spill Site	-	-	-	-	
1154	18608062		Env Rem - Gas Historical Actual Ins Recoverie	-	(50,267,725)	(50,267,725)	(50,267,725)	
1155	18608071		Env Rem - Puyallup Service Center Site	-	-	-	-	
1156	18608081		Env Rem - Electron Flume Site	-	-	-	-	659,655
1157	18608091		Env Rem - Floyd Equipment Company Site	-	-	-	-	
1158	18608101		Env Rem - Puyallup Svc Center Site-Future Cost Est	-	-	-	-	
1159	18608112		Env Rem - Tacoma Tide Flats Remediation Costs	-	38,953,753	38,953,753	38,953,753	
1160	18608111		Env Rem - Electric Flume (Future Cost Est)	-	250,000	250,000	250,000	
1161	18608121		Env Rem - Everett Trolley	-	-	-	-	
1162	18608131		Env Rem - Crystal Mountain Future Cost Estimate	-	-	-	-	
1163	18608141		Env Rem - Talbot Hill Substation and Switchyard	-	-	-	-	224,880
1164	18608142		Env Rem - Tacoma Tide Flats Legal Costs	-	-	-	-	
1165	18608151		Env Rem - Talbot Hill Subs & Switchyard -Fut Cost Est.	-	75,000	75,000	75,000	
1166	18608152		Env Rem - Tac Tide Flts Historical Internal C	-	-	-	-	
1167	18608161		Env Rem - Everett Asacro (Future Cost Est.)	-	-	-	-	
1168	18608171		Env. Rem -Everett Asacro Site	-	-	-	-	212,589
1169	18608181		Env. Rem - Sammamish Substation (Future Cost Est.)	-	50,000	50,000	50,000	
1170	18608191		Env. Rem - Sammamish Substation	-	-	-	-	400,495
1171	18608201		Env. Rem. -Pt Robinson Cbl Station (Future Cost Est)	-	-	-	-	
1172	18608211		Env. Rem. -Pt. Robinson cable station	-	-	-	-	111,880
1173	18608212		Env Rem - Everett Remediation Costs	-	1,467,246	1,467,246	1,467,246	
1174	18608221		Env-Rem-City of Olympia vs. PSE (Future Cost Est.)	-	113,236	113,236	113,236	
1175	18608231		Env Rem-City Of Olympia vs. PSE (Plum St Substation)	-	-	-	-	281,600
1176	18608241		Env-Rem-Whitehorn UST (Future Cost Est.)	-	95,855	95,855	95,855	
1177	18608242		Env Rem - Everett Legal Costs	-	-	-	-	
1178	18608251		Env Rem-Whitehorn UST	-	-	-	-	696
1179	18608312		Env Rem - Chehalis Remediation Costs	-	3,959,360	3,959,360	3,959,360	
1180	18608412		Env Rem - Gas Works Remediation Costs	-	2,651,382	2,651,382	2,651,382	
1181	18608442		Env Rem - Gas Works Legal Costs	-	-	-	-	
1182	18608452		Env Rem - Gas Works Historical Internal Costs	-	-	-	-	
1183	18608512		Env Rem - WSDOT Federal/State Remediat	-	-	-	-	
1184	18608542		Env Rem - WSDOT Fedl/State Legal Costs	-	-	-	-	
1185	18608612		Env Rem - WSDOT Upland Remediation Costs	-	779,999	779,999	779,999	
1186	18608642		Env Rem - WSDOT Fedl/State Legal Costs	-	-	-	-	
1187	18608712		Env Rem - WSDOT Thea Foss Remediation Costs	-	5,358,668	5,358,668	5,358,668	
1188	18608722		BLOCKED-Thea Foss Recovery	-	7,712	7,712	7,712	
1189	18608742		Env Rem - WSDOT Thea Foss Legal Costs	-	-	-	-	
1190	18608752		Env Rem - Verbeek Properties Remediation Costs	-	-	-	-	935,530
1191	18608762		Env Rem - Verbeek Properties Legal Costs	-	-	-	-	
1192	18608772		Thea Foss Waterway (WADOT Settlement)	-	(3,488,999)	(3,488,999)	(3,488,999)	
1193	18608782		Everett Washington (WADOT Settlement)	-	(801,551)	(801,551)	(801,551)	
1194	18608792		Olympia Columbia Street MGP (WADOT Sett	-	(160,310)	(160,310)	(160,310)	
1195	18608812		Env Rem - Tulalip Remediation Costs	-	-	-	-	
1196	18608912		Env Rem - System Oil Insur Lit Legal Co	-	-	-	-	
1197	18608941		Env Rem - Omnibus Insur Lit Legal Cost	-	-	-	-	

	A	B	C	AD	AE	AF	AG	AH
2	Puget Sound Energy				67.18%	September 2016 GRC Filing		
3	Balance Sheet Detail				32.82%	September 2016 GRC Filing		
4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description		Non Operating Investments			Working Capital
1198	18608942		Env Rem - Onmnibus Insur Lit Legal Cost	-	-	-	-	-
1199	18608951		Insurance Recovery-Electric	-	-	-	-	-
1200	18609112		Env Rem - 5th & Jackson Remediation Costs	-	-	-	-	-
1201	18609122		Env Rem - 5th & Jackson Remediation Reimbur	-	-	-	-	-
1202	18609132		5th & Jackson Legal Costs	-	-	-	-	-
1203	18609142		5th & Jackson Indemnity	-	-	-	-	-
1204	18609212		Env Rem - Mercer Street Remediation Costs	-	-	-	-	-
1205	18609312		Env Rem - Quendall Terminal Remediation	-	12,405,155	12,405,155	12,405,155	-
1206	18609422		Env Rem - Gas Works Park (Future Cost Est.)	-	21,800,609	21,800,609	21,800,609	-
1207	18609432		Env Rem-Post Nov 2012 Gas Works Park -	-	6,252,278	6,252,278	6,252,278	-
1208	18609512		Env Rem-Quendall Terminal - Remediation	-	79,128	79,128	79,128	-
1209	18609522		Env Rem - Quendall Terminal Legal Costs	-	-	-	-	-
1210	18609532		Env Rem - Bay Station (Elliot Ave) MGP	-	241,784	241,784	241,784	-
1211	18609542		Env Rem - Olympia (Columbia Street) MGP	-	1,259,128	1,259,128	1,259,128	-
1212	18609552		Env Rem - Bay Station (Elliot Ave) MGP Legal Costs	-	-	-	-	-
1213	18609562		Env Rem-Olympia (Columbia Street) MGP L	-	-	-	-	-
1214	18609572		Env Rem - Tacoma Gas Company (Future Co	-	626,906	626,906	626,906	-
1215	18609582		Env Rem - Thea Foss Waterway (Future Co	-	555,758	555,758	555,758	-
1216	18609592		Env Rem - Everett, Washington (Future C	-	3,300,716	3,300,716	3,300,716	-
1217	18609602		Env Rem - Chehalis, Washington (Future	-	235,369	235,369	235,369	-
1218	18609612		Env Rem - Gas Works Park (Future Cost E	-	-	-	-	-
1219	18609622		Env Rem - Quendall Terminals (Future Co	-	1,280,024	1,280,024	1,280,024	-
1220	18609632		Env Rem - Lake Union Sediment (Future C	-	-	-	-	-
1221	18609642		Env Rem - Tacoma Tar Pits (Future Cost	-	3,906,531	3,906,531	3,906,531	-
1222	18609652		Env Rem - Bay Station (Future Cost Est)	-	2,041,050	2,041,050	2,041,050	-
1223	18609662		Env Rem-Olympia (Columbia St) MGP(Futur	-	497,745	497,745	497,745	-
1224	18609672		Env Rem - Verbeek Autowrecking (Future	-	200,000	200,000	200,000	-
1225	18609682		Env Rem - Swarr Station (Future Cost Est.)	-	139,592	139,592	139,592	-
1226	18609692		Env Rem - North Operating Base (Future Cost Est.)	-	100,000	100,000	100,000	-
1227	18609801		Article 502 - Forest Habitat Capital Fund	-	-	-	-	163,594
1228	18609821		Article 503 - Elk Habitat Capital Fund	-	-	-	-	817,115
1229	18609841		Article 504 - Wetland Habitat Capital Fund	-	-	-	-	1,449,799
1230	18609861		Article 505 - Aquatic Riparian Habitat Capital Fund	-	-	-	-	1,383,176
1231	18609881		Baker License Capital LT Liability	-	-	-	-	-
1232	18630031		WUTC-AFUDC	-	213,058	213,058	213,058	-
1233	18700001		Electric - Def Losses fr Disposition of Utili	-	-	-	-	-
1234	18700002		Def Losses fr Disposition of Utility Pl	-	-	-	-	-
1235	18700003		Def Losses fr Disposition of Utility Pl	-	-	-	-	40,097
1236	18700011		Def Loss Disp Plt. - Electric	-	-	-	-	-
1237	18700012		Def Loss Disp Plt. - Gas	-	-	-	-	-
1238	18700021		Deferred Losses post 12/31/05 Property	-	-	-	-	-
1239	18700022		Deferred Losses post 12/31/05 Property	-	-	-	-	-
1240	18700031		Deferred Losses post 5/31/08 Property Sales - Electric	-	-	-	-	-
1241	18700032		Deferred Losses post 5/31/08 Property Sales - Gas	-	-	-	-	316,253
1242	18700041		Deferred Losses post 10/31/09 Property Sales - Electric	-	-	-	-	324,978
1243	18700052		Gas Def Property Losses UG-090705	-	-	-	-	-
1244	18700061		Electric Def Property Losses UE-090704	-	-	-	-	-
1245	18700062		Gas Def Property Losses UG-111049	-	-	-	-	(16,451)
1246	18700071		Electric Def Property Losses UE-111048	-	-	-	-	(121,143)
1247	18800031		UW Research Agreement	-	-	-	-	-
1248	18900013		Unamort Loss on Reacquired Debt - 1995	-	-	-	-	-
1249	18900083		8-7/8% Series 10/1/06 - Unam Loss Reacq Debt	-	-	-	-	-
1250	18900153		8.25% Series 4/1/96 - Unam Loss Reacq Debt	-	-	-	-	-
1251	18900173		9-5/8% Series 9/15/94 - Unam Loss Reacq Debt	-	-	-	-	-
1252	18900183		\$200M VRN - Amort of Debt Retirement	-	-	-	-	-
1253	18900193		8.231% Trust Preferred Notes - Amort of	-	-	-	-	-
1254	18900203		Call Prem & Exp for redemp \$150MM 5.197	-	-	-	-	-
1255	18900213		Call Prem & Exp for redemp \$250MM 6.75%	-	-	-	-	-
1256	18900223		9.375% PEI Bonds 2017 - Unam Loss Reacq Debt	-	-	-	-	-
1257	18900243		9.14% Med Term Notes Due 06/15/18- Unam Loss	-	-	-	-	-
1258	18900253		7.05% PCB Series 1991A-Unamort Loss on	-	-	-	-	-
1259	18900263		7.25% PCB Series 1991B-Unamort Loss on	-	-	-	-	-
1260	18900273		6.8% PCB Series 1992-Unamort Loss on Re	-	-	-	-	-
1261	18900283		5.875% PCB Series 1993-Unamort Loss on	-	-	-	-	-
1262	18900293		8.4%WING MTN SERIES A DUE 1/13/2022 (rd	-	-	-	-	-
1263	18900303		8.39%WNG MTN SERIES A DUE 1/13/2022 (rd	-	-	-	-	-
1264	18900313		8.4% PP MTN SERIES A DUE 5/7/07 (rdeemd	-	-	-	-	-
1265	18900323		8.25% WNG MTN SERIES A DUE 8/12/22, rde	-	-	-	-	-
1266	18900333		8.2% PSPL MTN SERIES B DUE 12/21/12 rde	-	-	-	-	-
1267	18900343		8.59% PSPL MTN SERIE A DUE 4/9/12 rdeem	-	-	-	-	-
1268	18900353		7.19% WNG Series B due 8/18/2023	-	-	-	-	-
1269	18900363		Unamort Loss on Reaqu Debt -\$55 Million	-	-	-	-	-
1270	18900373		8.40% Cap Trst - Unamort Reacq Debt	-	-	-	-	-
1271	18900383		8.231% Capital Trust I Pfd Stock Due 6/1/2	-	-	-	-	-
1272	18900393		Redemption Costs for 9.57% FMB's	-	-	-	-	-
1273	18900403		2009 PSE Operating Facility Unamortized Costs	-	-	-	-	-
1274	18900413		2009 PSE Hedging Facility Unamortized Costs	-	-	-	-	-
1275	18900423		2009 PSE CapEx Facility Unamortized Costs	-	-	-	-	-
1276	18900433		5.0% PCB Series 2003A Unamort Debt Issue Costs	-	-	-	-	-
1277	18900443		2014 PSE Operating Facility Unamortized Costs	-	-	-	-	-
1278	18900451		2014 PSE Hedging Facility Unamortized Costs-62%	-	-	-	-	-
1279	18900452		2014 PSE Hedging Facility Unamortized Costs-38%	-	-	-	-	-
1280	18900453		2014 PSE Hedging Facility Unamortized Costs	-	-	-	-	-
1281	18900533		5.10% PCB Series 2003B Unamort Debt Issue Costs	-	-	-	-	-
1282	19000003		Def FIT Deferred Compensation	-	-	-	-	2,997,308
1283	19000011		Deferred FIT - Tenaska Regulatory Liabi	-	-	-	-	-
1284	19000012		Gas - accum Def Income Taxes	-	-	-	-	-
1285	19000013		Def FIT FAS 106 Retirement Benefits	-	2,806,626	2,806,626	2,806,626	-
1286	19000021		Def FIT - White River Water Right	-	-	-	-	-
1287	19000022		Gas - Merchandise - accum Def Income Taxes	-	-	-	-	-
1288	19000023		Deferred Revenue Connex - accum Def Income Tax	-	-	-	-	-
1289	19000032		DFIT - FAS 133 ST Asset - Gas	-	13,903,296	13,903,296	13,903,296	-
1290	19000033		DFIT - FAS 133 CFH TLOCK ST	-	-	-	-	-
1291	19000041		CIAC after 10/8/76 - accum Def Income Tax	-	-	-	-	-

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3	Balance Sheet Detail				32.82%	September 2016 GRC Filing		
4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description					Working Capital
1292	19000042		DFIT - FAS 133 LT Asset - Gas	-	4,336,292	4,336,292	4,336,292	
1293	19000043		DFIT - FAS 133 CFH TLOCK LT	-	-	-	-	
1294	19000051		CIAC - 1986 Changes - accum Def Income Tax	-	-	-	-	
1295	19000052		DFIT - FAS 133 Asset - PGA	-	-	-	-	
1296	19000053		FIT - FAS 133 Unrealized Loss Fwd Swap	-	-	-	-	
1297	19000061		CIAC - 7/1/87 - accum Def Income Tax	-	-	-	-	
1298	19000062		Pipeline Capacity Assignment	-	-	-	-	
1299	19000072		FIT on PGA FAS 157 Credit Reserve - ST	-	-	-	-	
1300	19000073		DFIT - Gain on Sale of Crossroads Building	-	-	-	-	
1301	19000081		DFIT - FAS 133 ST Asset - Electric	-	24,804,694	24,804,694	24,804,694	
1302	19000082		FIT on FAS 157 Liability Reserve - ST G	-	-	-	-	
1303	19000083		Pension Liability - accum Def Inc Taxes	-	-	-	-	
1304	19000091		DFIT - FAS 133 LT Asset - Electric	-	7,692,245	7,692,245	7,692,245	
1305	19000092		FIT on FAS 157 Liability Reserve - LT G	-	-	-	-	
1306	19000093		Vacation Pay - accum Def Inc Taxes	-	-	-	-	4,922,040
1307	19000103		DFIT - Regence Self INS IBNR	-	-	-	-	1,083,841
1308	19000111		Land Sales - accum Def Inc Taxes	-	-	-	-	1,079,021
1309	19000112		DFIT - Int'l Paper West Coast Capacity Agreement	-	-	-	-	
1310	19000121		Cabot Gas Contract - accum Def Inc Taxe	-	-	-	-	
1311	19000121		Land Sales - Gas	-	-	-	-	
1312	19000122		DFIT - Land Sales - Gas	-	-	-	-	(98,439)
1313	19000123		SERPS - accum Def Inc Taxes	-	-	-	-	
1314	19000131		DFIT - FAS 133 Asset PCA - L/T	-	-	-	-	
1315	19000133		Non-Qual SRP - Officers - accum Def Inc Taxes	-	14,082,985	14,082,985	14,082,985	
1316	19000141		DFIT Gain on Skagit Sale	-	-	-	-	
1317	19000151		DFIT - Westcoast Capacity Assignment - Electric	-	-	-	-	
1318	19000153		L-T Incentive Plan - accum Def Inc Taxes	-	-	-	-	
1319	19000161		Env Clean-Up - accum Def Inc Taxes	-	-	-	-	
1320	19000163		DFIT - LTIP Restricted Stock	-	-	-	-	
1321	19000173		DFIT - Officer Restricted Stock	-	-	-	-	
1322	19000181		Electric - Env Remediation Costs - accum Def	-	-	-	-	(1,114,306)
1323	19000183		DFIT Commitment Fees	-	-	-	-	
1324	19000193		DFIT Charitable Contribution Carryforward	-	-	-	-	143,457
1325	19000221		SFAS106 Operating - accum Def Inc Taxes	-	-	-	-	
1326	19000231		FIT on FAS 157 Liability Reserve - ST E	-	-	-	-	
1327	19000233		SFAS106 Non-Operating - accum Def Inc Taxes	-	-	-	-	
1328	19000241		FIT on FAS 157 Liability Reserve - LT E	-	-	-	-	
1329	19000243		SFAS106 Plan Curtail Loss - accum Def Inc Tax	-	-	-	-	
1330	19000251		Gain on Disp Of Emiss Allow - ACD Def Inc Tax	11,926	-	-	-	
1331	19000261		Pension Costs - VSRP/ESP - accum Def Inc Tax	-	-	-	-	
1332	19000281		Def FIT - Deferred Compensation	-	-	-	-	
1333	19000282		Def FIT - Deferred Compensation	-	-	-	-	
1334	19000283		Sr Mgmt L-T Incentive Plan - accum Def Inc Ta	-	2,581,141	2,581,141	2,581,141	
1335	19000293		Non-Integr Merger Costs - accum Def Inc Taxes	-	-	-	-	
1336	19000301		IRS Audit 92-94 - accum Def Inc Taxes	-	-	-	-	
1337	19000303		Def FIT - FAS 123 LTIP	-	-	-	-	
1338	19000313		Def FIT - Performance Based Compensatio	-	-	-	-	
1339	19000321		Mark to Market A/R (Sec. 475) - accum Def Inc	-	-	-	-	
1340	19000341		Deferred Stock Options (WECO) - accum Def Inc	-	-	-	-	
1341	19000361		Gardiner Property Deferred Loss	-	-	-	-	159,437
1342	19000371		Def Tax Colstrip Reclamation Electric	-	-	-	-	108,298
1343	19000381		Def Tax Employee Stock Grants-Electric	-	-	-	-	
1344	19000383		Workers Compensation	-	-	-	-	
1345	19000393		Deferred FIT - FAS 133 Fwd Swap Short Term	-	-	-	-	
1346	19000401		Deferred FIT - California ISO	-	-	-	-	
1347	19000403		Deferred FIT - FAS 133 Fwd Swap Long Term	-	-	-	-	
1348	19000411		Deferred FIT - California PX	-	-	-	-	
1349	19000413		Deferred FIT - Ramgen Reserve	-	-	-	-	
1350	19000431		Deferred FIT-Deferred Income (Advance P	-	-	-	-	
1351	19000433		NOL Carryforward- LT	-	-	-	-	
1352	19000441		Deferred FIT - FAS 143 Whitehorn 2 & 3	-	-	-	-	
1353	19000443		Defrrd Tax Asset - SFAS 158 Qualified P	-	73,372,748	73,372,748	73,372,748	
1354	19000451		Deferred FIT - Canwest Gas Supply - Ele	-	-	-	-	
1355	19000453		Defrrd Tax Asset - SFAS 158 SERP	-	4,647,871	4,647,871	4,647,871	
1356	19000461		Deferred FIT - Sale of GO	-	-	-	-	
1357	19000463		Defrrd Tax Asset - SFAS 158 Posttrmnt	-	(1,051,945)	(1,051,945)	(1,051,945)	
1358	19000471		Deferred FIT - Horizon Wind Energy Paym	-	-	-	-	3,786,069
1359	19000473		DFIT - AMT Credit Carryforward	-	-	-	-	2,562,568
1360	19000481		Deferred FIT - FAS 143 ARO Gain/Loss on Settlement	-	-	-	-	
1361	19000483		NOL C/F Repairs/Retirements	-	-	-	-	
1362	19000491		DFIT - BPA Transmission Eq Reserve LT	-	2,041,609	2,041,609	2,041,609	
1363	19000493		DFIT - MT NOL Carryforward	-	-	-	-	
1364	19000521		Encogen Activity - Electric	-	-	-	-	
1365	19000531		Deferred FIT AP&T Note Receivable Reser	-	-	-	-	
1366	19000541		Deferred FIT Colstrip 1&2 Liability Res	-	-	-	-	
1367	19000543		DFIT Summit Purchase Opt Buyout	-	-	-	-	
1368	19000551		Def FIT - Production Tax Credit-OLD	1,801,616	-	-	-	
1369	19000552		Def FIT - Bad Debts- Gas	-	-	-	-	566,498
1370	19000553		DFIT Summit Landlord Incentive	-	-	-	-	
1371	19000561		Def FIT - Wind Loss Settlement Agreemen	-	-	-	-	
1372	19000562		Def FIT - Demand Charges	-	-	-	-	1,511,199
1373	19000563		DFIT Staples Loyalty Incentive	-	-	-	-	0
1374	19000571		Def FIT - JP Gas Storage Inventory Rese	-	-	-	-	
1375	19000572		Def FIT - JP Storage 263A	-	-	-	-	256,137
1376	19000573		DFIT Bothel Data Ctr. - Ppd Lease Expense	-	-	-	-	
1377	19000581		Def FIT - Mint Farm EqOS	-	2,792,901	2,792,901	2,792,901	
1378	19000582		Def FIT - Non Qual SERP	-	-	-	-	
1379	19000592		Def FIT - ARO	-	-	-	-	
1380	19000591		WHE-Eq Res	-	-	-	-	
1381	19000601		Def FIT - Production Tax Credit-New	179,406,784	-	-	-	
1382	19000603		DFIT - PTC Non Operating	-	-	-	-	
1383	19000602		Def FIT - Accrued PTO	-	-	-	-	
1384	19000611		DFIT - PTC - Carrying Costs Equity	-	-	-	-	
1385	19000612		Def FIT - Post Retirement Benefits	-	-	-	-	

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4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
					Non Operating Investments			
7	Account	Account Description						Working Capital
1386	19000621	Carrying Costs on PTC's	63,824,788					
1387	19000622	Def FIT - Net CIAC	-					
1388	19000631	DFIT RECs Pre 12/09	-					
1389	19000632	Def FIT - Pension	-					
1390	19000641	DFIT RECs Post 11/09	94,539					
1391	19000642	Def FIT - Environmental	-					
1392	19000651	DFIT REC Interest	-					
1393	19000652	Def FIT - Demand Side Mgmt	-					
1394	19000661	DFIT REC Low Inc Weatherization	-					
1395	19000662	Def FIT - Software	-					
1396	19000671	DFIT - PTC Reg Liability	32,765,538					
1397	19000672	Def FIT - Rate Case	-					
1398	19000682	Def FIT - Bond Amortization	-					
1399	19000691	DEF FIT - Reserve for Injuries and Damage -Electric	-					82,432
1400	19000692	Def FIT - Reserve for Injuries and Damage - Gas	-					17,347
1401	19000701	DFIT FIN 48 Interest - Electric	-					
1402	19000702	DFIT FIN 48 Interest - Gas	-					
1403	19000711	DFIT-BNP Electric	-					
1404	19000721	DFIT - Land Sales to PWI	-					
1405	19000731	DFIT-Landis-Gyr AMR Billing Credits-Elec	-		35,487	35,487	35,487	10,870
1406	19000732	DFIT-Landis-Gyr AMR Billing Credits-Gas	-		18,403	18,403	18,403	
1407	19000741	DFIT - Green Gas Attributes	135,932					
1408	19000751	DFIT Summit Purchase - Electric	-					1,646,067
1409	19000752	DFIT Summit Purchase - Gas	-					880,495
1410	19000761	DFIT-CFH OCI Loss ST	-					
1411	19000771	DFIT-CFH OCI Loss LT	-					
1412	19000781	Def FIT - Bad Debts- Electric	-					2,975,642
1413	19000791	DFIT REC Rate Schedule 137	177,150					
1414	19000801	DFIT REC Int on REC Schedule 137	4,957					
1415	19000811	DFIT REC Int on REC Not in Rates	4,736					
1416	19000821	DFIT - Equity Reserve on LSR	-		96,044	96,044	96,044	
1417	19000831	DFIT - Equity Reserve on Ferndale - Long Term	-		678,885	678,885	678,885	
1418	19000841	DFIT - Int LSR Treasury Grant Sch95A - LT	-		(536,372)	(536,372)	(536,372)	
1419	19000851	DFIT - Equity Reserve on Snoqualmie OS - LT	-		787,381	787,381	787,381	
1420	19000861	DFIT-Equity Reserve on Baker Project-LT	-		197,981	197,981	197,981	
1421	19000871	DFIT-Operating Lease Obligation-LT	-		2,503,542	2,503,542	2,503,542	
1422	19002003	DFIT-DFIT NOL Carryforward-ST	-					
1423	19003001	DFIT -Involuntary Conversion-LT	-					
1424	19003011	DFIT- Deferral Snoqualmie Treasury Grant-LT	-					
1425	19003021	DFIT-Int Baker Treasury Grant-LT	-					
1426	19003031	DFIT-Electric Decoupling GAAP-Unearned Revenue-LT	-		79,621	79,621	79,621	
1427	19003032	DFIT-Gas Decoupling GAAP-Unearned Revenue-LT	-		3,488,776	3,488,776	3,488,776	
1428	19003041	DFIT-Decoupling Electric ROR Over Earning -LT	3,572,832					
1429	19003042	DFIT-Decoupling Gas ROR Over Earning	3,035,091					
1430	19100012	Current Demand Def - Unrec Purch Gas Costs	13,148,883					
1431	19100022	Curr Commodity Def - Unrec Purch Gas Costs	(10,771,168)					
1432	19100132	Interest Curr Comm - Unrcvd Purch Gas C	(48,197)					
1433	19100142	Interest Curr Demand-Unrcvd Purch Gas C	(279,777)					
1434	19100152	PGA Amort - Demand	3,408,954					
1435	19100162	PGA Amort - Dommod	(16,581,074)					
1436	19100172	PGA Supplemental Amortization - June 09-May-10	-					
1437	19100182	PGA Cmnty Tracking UG-120812	-					
1438	TOTAL ASSETS			-				
1439	20100013	Common Stock Issued - PSE \$10 Par	-					
1440	20100023	Common Stock Issued - PSE 0.01 Par	-					
1441	20100150	Common Stock	-					
1442	20700003	Gas - Premium on Cap Stock - Common	-					
1443	20700013	Electric - Premium on Cap Stock - Common	-					
1444	20700023	Premium on Cap Stock - Common Stock	-					
1445	21000033	4.84% Prfd - Gain on Reacqu Cap Stock	-					
1446	21100003	Miscellaneous Paid in Capital	-					
1447	21100363	FAS 123R LTIP Equity Awards	-					
1448	21100373	FAS 123R ESPP Equity	-					
1449	21100383	SFAS 123R Tax Windfall Benefit	-		(491,575)	(491,575)	(491,575)	
1450	21100393	FAS 123R LTIP Equity Awards - Performance	-					
1451	21100210	APIC	-					
1452	21400013	Gas - Common Stock Expense	-					
1453	21400023	Gas - Preferred Stock Expense	-					
1454	21400033	Electric - Common Stock Expense	-					
1455	21400043	7.75% Prfd Stock Expense	-					
1456	21500023	Approp RE - Fed Amort Reserve - Baker	-					
1457	21500033	Approp RE - Fed Amort Reserve - Snoqualmie	-					
1458	21600000	Unappropriated RE	-					
1459	Total Profit/Losrent Year Total Profit and Loss			-				
1460	21600003	Unappropriated Retained Earnings	-					
1461	Total Profit/rrrent Year			-				
1462	43700003	Div Declared - Preferred Stock 4.70%	-					
1463	43700013	Div Declared - Preferred Stock 4.84%	-					
1464	43700023	Div Declared - Preferred Stock 7.75%	-					
1465	43700043	Div Declared - Preferred Stock Series II 7.45	-					
1466	43800003	Dividends Declared - Common Stock	-					
1467	43900003	Adjustments to Retained Earnings	-		5,848,610	5,848,610	5,848,610	
1468	21600011	Derivatives in Retained Earnings - Electric	-		36,733,009	36,733,009	36,733,009	
1469	21600013	Dividends on Common Stock (Gas History)	-					
1470	21600023	Dividends on Preferred Stock (Gas History)	-					
1471	21600033	Excess Premium - Preferred Stock	-					
1472	21600053	Unappropriated Retained Earnings (Elect Histo	-					
1473	21600073	Retained Earnings - Encogen	-					
1474	21610013	Puget Western - Retained Earnings	-					
1475	21610033	Hydro Energy Dev Corp - Retained Earnings	-					
1476	21900003	OCI-FAS133C-15NPNS	-					
1477	21900013	OCI-FAS133C-15NPNS Reclass to Earnings	-					

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4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description		Non Operating Investments			Working Capital
1478	21900023		OCI - Derivative	-	-	-	-	
1479	21900033		OCI - Derivative Reclass to Earnings	-	-	-	-	
1480	21900053		FAS 87 - Minimum Pension Liability Adju	-	-	-	-	
1481	21900063		PCA - OCI FAS 133	-	-	-	-	
1482	21900073		OCI - FAS 133 Treasury Lock Hedge - CQ	-	-	-	-	
1483	21900093		OCI - FAS 133 Fwd Swap CQ Marks	-	-	-	-	
1484	21900103		OCI - Fwd Swap 6/27/2006	-	-	-	-	
1485	21900113		OCI - Treasury Lock 5-24-05	-	-	-	-	
1486	21900123		OCI - Forward Swap Settlement 9-13-06	-	-	-	-	
1487	21900133		OCI - Forward Swap 9/13/06	-	-	-	-	
1488	21900143		AOCI - FAS 15 Qualified Pension	-	209,636,422	209,636,422	209,636,422	
1489	21900153		AOCI - DFIT Qualified Pension	-	(73,372,748)	(73,372,748)	(73,372,748)	
1490	21900163		AOCI - FAS 15 SERP	-	13,279,632	13,279,632	13,279,632	
1491	21900173		AOCI - DFIT SERP	-	(4,647,871)	(4,647,871)	(4,647,871)	
1492	21900183		AOCI - FAS 158 Post Retirement	-	(3,005,556)	(3,005,556)	(3,005,556)	
1493	21900193		AOCI - DFIT Post Retirement	-	1,051,944	1,051,944	1,051,944	
1494	21900203		FAS 157 Net Credit Reserve - OCI	-	-	-	-	
1495	21900213		OCI-DFIT FAS 133	-	-	-	-	
1496	21900223		DFIT - Fwd Swap 09-13-06	-	-	-	-	
1497	21900233		DFIT Fwd Swap 6-27-06	-	-	-	-	
1498	21900243		DFIT Treasury Lock 5-24	-	-	-	-	
1499	22100043		\$200M 2 year floating rate note	-	-	-	-	
1500	22100063		9.57% FMB Due 09/01/20 - 27th Supplement	-	-	-	-	
1501	22100193		6.53% Med Term Notes B - Due 08/18/08	-	-	-	-	
1502	22100223		6.83% Med Term Notes B - Due 08/19/13	-	-	-	-	
1503	22100243		6.51% Med Term Notes B - Due 08/19/08	-	-	-	-	
1504	22100263		6.10% Med Term Notes B - Due 01/15/04	-	-	-	-	
1505	22100273		6.07% Med Term Notes B - Due 01/16/04	-	-	-	-	
1506	22100283		6.90% Med Term Notes B - Due 10/01/13	-	-	-	-	
1507	22100293		6.92% Med Term Notes C - Due 09/12/05	-	-	-	-	
1508	22100303		6.92% Med Term Notes C - Due 09/12/05	-	-	-	-	
1509	22100313		6.93% Med Term Notes C - Due 09/13/05	-	-	-	-	
1510	22100323		7.02% Med Term Notes C - Due 09/11/07	-	-	-	-	
1511	22100333		7.04% Med Term Notes C - Due 09/12/07	-	-	-	-	
1512	22100343		7.12% Med Term Notes C - Due 09/13/10	-	-	-	-	
1513	22100353		7.35% Med Term Notes C - Due 09/11/15	-	-	-	-	
1514	22100363		7.36% Med Term Notes C - Due 09/15/15	-	-	-	-	
1515	22100373		6.61% Med Term Notes C - Due 12/21/09	-	-	-	-	
1516	22100383		6.62% Med Term Notes C - Due 12/22/09	-	-	-	-	
1517	22100393		7.15% Med Term Notes C - Due 12/19/25	-	-	-	-	
1518	22100403		6.58% Med Term Notes C - Due 12/21/06	-	-	-	-	
1519	22100413		7.20% Med Term Notes C - Due 12/22/25	-	-	-	-	
1520	22100473		8.14% Med Term Notes Due 11/30/06	-	-	-	-	
1521	22100483		7.75% Med Term Notes Due 2/1/07	-	-	-	-	
1522	22100523		8.06% Med Term Notes Due 6/19/06	-	-	-	-	
1523	22100603		7.70% Med Term Notes Due 12/10/04	-	-	-	-	
1524	22100691		Conservation Trust Bonds 6.45%	-	-	-	-	
1525	22100693		7.35% Med Term Notes Due 2/1/24	-	-	-	-	
1526	22100703		7.80% Med Term Notes Due 5/27/04	-	-	-	-	
1527	22100713		7.02% Med Term Notes due 12/01/27	-	-	-	-	
1528	22100723		6.74% Med Term Notes - Due 06/15/18	-	-	-	-	
1529	22100733		6.46% MTN Series B Due 3/9/09	-	-	-	-	
1530	22100743		7.00% MTN Series B Due 3/9/29	-	-	-	-	
1531	22100753		7.96% MTN Series B Due 2/22/10	-	-	-	-	
1532	22100763		7.61% MTN Series B Due 9/8/08	-	-	-	-	
1533	22100773		7.69% MTN Due 2/1/11	-	-	-	-	
1534	22100793		5.0% PCB-Series 2003A due 03/01/2031	-	-	-	-	
1535	22100803		5.1% PCB-Series 2003B due 03/01/2031	-	-	-	-	
1536	22100813		3.363% Senior Notes - Due 6/1/08	-	-	-	-	
1537	22100823		\$250M 30 Year Senior Notes	-	-	-	-	
1538	22100833		3.9% Pollution Control Rev Series 2013A Due 3/2031	-	-	-	-	
1539	22100843		4% Pollution Control Rev Series 2013B Due 3/2031	-	-	-	-	
1540	22100853		\$425MM 4.30% Sr Notes Due 2045	-	-	-	-	
1541	22100901		\$250m debt issuance 1/7/2009	-	-	-	-	
1542	22100923		\$250 Million 4.434% Sr. Notes due 2041	-	-	-	-	
1543	22100933		\$45 Million 4.70% Sr. Notes due 2051	-	-	-	-	
1544	22100973		6.75% Senior Notes due 1/15/2016	-	-	-	-	
1545	22100993		5.197% Senior Notes Due 10/01/15	-	-	-	-	
1546	22101023		6.724% 30 Year Notes Due 6/15/2036	-	-	-	-	
1547	22101033		6.274% Senior Notes Due 3/15/2037	-	-	-	-	
1548	22101043		6.974% Junior Subordinated Notes Due 6/	-	-	-	-	
1549	22101053		6.974% Jr Sub Notes (Hybrid) due 6/1/20	-	-	-	-	
1550	22101113		5.757% Senior Notes Due 10/01/39	-	-	-	-	
1551	22101123		March 2010 Bond Issue	-	-	-	-	
1552	22101133		5.764% Senior Notes Due 7/15/40	-	-	-	-	
1553	22101143		2011 March Senior Notes	-	-	-	-	
1554	22300013		8.231% Capital Trust I Pfd Stock Due 6/	-	-	-	-	
1555	22300023		8.40% Capital Trust II Pfd Stock Due 6/	-	-	-	-	
1556	22400013		4.70% Preferred Stock - Mandatory Rede	-	-	-	-	
1557	22400023		4.84% Preferred Stock - Mandatory Rede	-	-	-	-	
1558	22600043		7.70% Bonds - Unamort Discount	-	-	-	-	
1559	22600053		Unamortized Discount PSE Capital	-	-	-	-	
1560	22600063		Unamortized Discount PSE Operating	-	-	-	-	
1561	22600073		Unamortized Discount PSE Hedging	-	-	-	-	
1562	22600083		\$300 Million 5.63% Senior Notes Issue Discount	-	-	-	-	
1563	22600093		\$425 million 4.30% Senior Notes Discount	-	-	-	-	
1564	22700001		Whitehorn Capital Lease - Non-Current	-	-	-	-	
1565	22700003		Lanis-Gyr Capital Lease - Non Current	-	-	-	-	
1566	22700011		Fredonia Turbines Capital Lease BLC - Non Current	-	-	-	-	
1567	22820011		Injuries / Damages	-	-	-	-	(235,521)
1568	22820012		Liability Reserve - Gas	-	-	-	-	(49,563)
1569	22830003		SEP Pension & Benefit Plant Liability	-	(53,516,594)	(53,516,594)	(53,516,594)	
1570	22830013		Post Retirement Benefit Plan Benefit	-	(5,013,375)	(5,013,375)	(5,013,375)	
1571	22830023		Qualified Pension Plan Liability	-	(40,664,165)	(40,664,165)	(40,664,165)	

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5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description		Non Operating Investments			Working Capital
1572	22830033		Regence Self-Insurance IBNR	-				(1,216,526)
1573	22830043		Wellness Benefit Program	-				(145,828)
1574	22830053		Group Health Self Insurance IBNR	-				(1,698,200)
1575	22830063		Regence Reinsurance Fee 2014-2016	-				(62,456)
1576	22830073		Group Health Reinsurance Fee 2014-2016	-				(119,506)
1577	22840002		Gas - Accrued Environ Remediation Costs	-				
1578	22840011		Accrued Env Rem - NWT - Mission Pole	-				
1579	22840012		Env Rem - Tacoma Gas Company (Future Co	-	(626,906)	(626,906)	(626,906)	
1580	22840021		Accrued Env Rem - White River (Buckley	-	(198,721)	(198,721)	(198,721)	
1581	22840022		Env Rem - Thea Foss Waterway (Future Co	-	(555,758)	(555,758)	(555,758)	
1582	22840031		Accrued Env Rem - Olympia UST	-				(258,000)
1583	22840032		Env Rem - Everett, Washington (Future C	-	(3,300,716)	(3,300,716)	(3,300,716)	
1584	22840041		Accrued Env Rem - Bremerton UST	-				
1585	22840042		Env Rem - Chehalis, Washington (Future	-	(235,369)	(235,369)	(235,369)	
1586	22840051		Accrued Env Rem - Whidbey Island UST	-	(30,000)	(30,000)	(30,000)	
1587	22840052		Env Rem - Gas Works Park (Future Cost E	-				
1588	22840061		Accrued Env Rem - Tenino UST	-				
1589	22840062		Env Rem - Quendall Terminals (Future Co	-	(1,280,024)	(1,280,024)	(1,280,024)	
1590	22840071		Accrued Env Rem - White River UST	-				
1591	22840072		Env Rem - Lake Union Sediment (Future C	-				
1592	22840081		Accrued Env Rem - Puyallup Garage	-				(550,000)
1593	22840082		Env Rem - Tacoma Tar Pits (Future Cost	-	(3,906,531)	(3,906,531)	(3,906,531)	
1594	22840091		Accrued Env Rem - G.O. UST	-				
1595	22840092		Env Rem - Bay Station (Future Cost Est)	-	(2,041,050)	(2,041,050)	(2,041,050)	
1596	22840101		Env Rem - Centralia Plant	-				
1597	22840102		Env Rem-Olympia (Columbia St) MGP(Futur	-	(497,745)	(497,745)	(497,745)	
1598	22840111		Accrued Env Rem - Poulsbo Service Cente	-				(20,000)
1599	22840112		Env Rem - Verbeek Autowrecking (Future	-	(200,000)	(200,000)	(200,000)	
1600	22840121		Accrued Env Rem - Olympia SVC Capacitor	-				
1601	22840122		Env Rem - Swarr Station (Future Cost Est.)	-	(139,592)	(139,592)	(139,592)	
1602	22840131		Accrued Env. Remediation - Crystal Mountain	-	(499,332)	(499,332)	(499,332)	
1603	22840132		Env Rem - North Operating Base (Future Cost Est.)	-	(100,000)	(100,000)	(100,000)	
1604	22840141		Accrued Env Rem - Factroia UST	-				
1605	22840151		Floyd Equipment Expensed Site	-				
1606	22840161		Accrued Env Rem - Lower Baker Powerhous	-	(344,123)	(344,123)	(344,123)	
1607	22840162		Accr Env Rem - Downtowner Property	-	(117,012)	(117,012)	(117,012)	
1608	22840171		Accr Env Rem - Snoqualmie Power Plant S	-				(50,000)
1609	22840181		Accr Env Rem - Bellingham Boulevard Par	-	(2,888,714)	(2,888,714)	(2,888,714)	
1610	22840191		Accrued Env Rem - Electric Flume	-	(250,000)	(250,000)	(250,000)	
1611	22840201		Accr Env Rem - Non-Utility Everett Trol	-				
1612	22840211		Accrued Env Rem - Crystal Mountain Site	-				
1613	22840221		Accr Env Rem -Duwamish River Site	-	(449,096)	(449,096)	(449,096)	
1614	22840231		Accr Env Rem - Talbot Hill Sub & Switchyard Site	-	(75,000)	(75,000)	(75,000)	
1615	22840241		Accr Env Rem - Baker Lake Resort UST	-				
1616	22840251		Wild Horse US Treasury Grant	-	(9,677,701)	(9,677,701)	(9,677,701)	
1617	22840261		Accr Env Rem - Everett Asarco Site	-				
1618	22840281		Accr Env. Rem. - Sammamish Substation	-	(50,000)	(50,000)	(50,000)	
1619	22840291		Accr Env Rem - Pt Robinson cable station	-				
1620	22840301		Accr. Env. Rem. - City of Olympia vs. PSE	-	(113,236)	(113,236)	(113,236)	
1621	22840311		Accr. Env. Rem. - Whitehorn UST	-	(95,855)	(95,855)	(95,855)	
1622	22840321		LSR U.S. Treasury Grants	-	(130,854,095)	(130,854,095)	(130,854,095)	
1623	22840331		Snoqualmie U.S. Hydro Grant	-				
1624	22840332		Accr Env Rem - Gas Works Park	-	(21,800,609)	(21,800,609)	(21,800,609)	
1625	22840341		Baker Hydro Grant	-				
1626	22840351		Accr Env Rem-White Rvr/Buckley Phase I	-	(251,147)	(251,147)	(251,147)	
1627	22840411		White River Selling Cost - Carpenter Shop	-				
1628	22841001		AETNA II Lawsuit unallocated proceeds -	-				(4,610,484)
1629	22900001		Accum Prov Rates Subject to Refund	-				
1630	23001001		ARO-Electric Shuffleton Harbor Lease	-				
1631	23001011		ARO-Electric Whitehorn 2 & 3 Lease	-				
1632	23001013		ARO - Asbestos Common	-				
1633	23001013ARO		ARO - Asbestos Common	-				
1634	23001021		ARO-Electric Colstrip 1 & 2 ash pond ca	-				
1635	23001023		ARO - Asbestos - Common to Short Term	-				
1636	23001031		ARO-Electric Colstrip 3 & 4 ash pond ca	-				
1637	23001041		ARO-Hopkins Ridge	-				
1638	23001041ARO		ARO-Hopkins Ridge	-				
1639	23001043		ARO - South King Complex - Long Term	-				
1640	23001061		ARO - Transmission Wood Poles	-				
1641	23001071		ARO - Distribution Wood Poles	-				
1642	23001081		ARO - Contaminated Oil & Related Equipment	-				
1643	23001091		ARO - Asbestos Electric	-				
1644	23001091ARO		ARO - Asbestos Electric	-				
1645	23001092		ARO - Gas Mains	-				
1646	23001101		ARO - Asbestos - Electric to Short Term	-				
1647	23001121		ARO-Frederickson 1&2 /Olympic Pipeline	-				
1648	23001131		ARO - Lower Snake River Wind Facility	-				
1649	23001141		ARO - Crystal Mountain Generator Site	-				
1650	23001151		ARO - Meteorological Tower Long Term	-				
1651	23001211		ARO - Colstrip 1 & 2 (WEC) - Long Term	-				
1652	23001221		ARO - Colstrip 3 & 4 (WEC) - Long Term	-				
1653	23001231		ARO - Ferndale - Long Term	-				
1654	23002001		ARO - Electric Shuffleton Harbor Lease to	-				
1655	23002002		ARO-Gas Cast Iron Pipe Removal	-				
1656	23002011		ARO - Frederickson	-				
1657	23002011ARO		ARO - Frederickson	-				
1658	23002012		ARO-Gas Bare Steel Pipe Removal	-				
1659	23002022		ARO - Gas Cast Iron Pipe Removal to Short	-				
1660	23002032		ARO - Gas Bare Steel Pipe Removal to Short	-				
1661	23002041		ARO-Wild Horse Wind	-				
1662	23002041ARO		ARO-Wild Horse Wind	-				
1663	23002061		ARO - Transmission Wood Poles to Short Term	-				
1664	23002052		ARO-Steel Wrapped Services	-				

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5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description		Non Operating Investments			Working Capital
1665	23002062		ARO-Steel Wrapped Services - Gas ST	-				
1666	23002071		ARO - Distribution Wood Poles Short Term	-				
1667	23002072		ARO - Gas Mains - Short Term	-				
1668	23002081		ARO - Contaminated Oil & Related Equipment To Short	-				
1669	23002091		ARO - Electric Short Term	-				
1670	23002091	ARO	ARO - Asbestos Electric ST	-				
1671	23002092		ARO - Gas Short Term	-				
1672	23003003		ARO - Common - Short Term	-				
1673	23003011		ARO - Asbestos Electric - ST	-				
1674	23003013		ARO - Asebestos Common - ST	-				
1675	23100011		Note Payable - Hopper - Wind Ridge Site	-				
1676	23100093		Lehman Brother CP issuances	-				
1677	23100103		2008 PSE Bridge Loan Agreement	-				
1678	23100400		Short Term Debt - Citibank	-				
1679	23100410		Short Term Debt - JP Morgan Chase	-				
1680	23108313		US Bank - Commercial Paper	-				
1681	23108323		Wells Fargo Bank - Commercial Paper	-				
1682	23108363		Merrill Lynch - Commercial Paper	-				
1683	23108383		Suntrust Bank - Commercial Paper	-				
1684	23108623		MM-BID LINE-KBC	-				
1685	23108373		Wachovia - Credit Facility Loan	-				
1686	23108633		PSE Barclays Operating Credit Facility	-				
1687	23108643		PSE Barclays Capital Expenditure Credit Facility	-				
1688	23108653		PSE Barclays Operating Credit Facility	-				
1689	23200011		WECO - Vouchers Payable	-				(6,901,184)
1690	23200031		A/P - Power Cost	-				(22,086,207)
1691	23200033		Accounts Payable - Vouchers (Electric Sys)	-				(397,945)
1692	23200041		A/P - BPA Transmission Payable	-				(8,966,984)
1693	23200051		A/P - Firm Contract Power Payable	-				(10,282,178)
1694	23200061		A/P - Secondary Power Payable	-				(12,791,794)
1695	23200063		Accounts Payable - Payroll (Electric Sys)	-				(858,134)
1696	23200071		A/P - PURPA Power Payable	-				(1,985,525)
1697	23200081		A/P - Combustion Turbine Fuel Payable	-				(4,159,970)
1698	23200083		Accrued Liabilities	-				-
1699	23200091		A/P - Competitive Bid Conservation Paya	-				-
1700	23200101		A/P - Financial Swap payable	-				(407,597)
1701	23200103		Salvation Army Donations	-				(62,704)
1702	23200111		A/P - Transmission Payable (Non-BPA)	-				(327,517)
1703	23200113		Payroll W/Holding - Energy Fund	-				-
1704	23200121		A/P Frederickson #1 Vouchers	-				(216,928)
1705	23200131		BPA Ratcheted Demand Liability	-				-
1706	23200141		Encogen Acid Rain Fines	-				-
1707	23200151		Wild Horse DVAR Sys Maintenance	-				-
1708	23200153		Misc Payroll Deductions	-				(2,964)
1709	23200161		Winf Farm Maintenance Accrual	-				-
1710	23200173		Deductions - Medical Insurance (Electric Hist	-				-
1711	23200202		A/P - Everett Delta - NW Pipeline - Gas	-				-
1712	23200212		A/P - Gas Purchases-GST Payable	-				-
1713	23200221		CAISO Payable	-				(26,866)
1714	23200222		A/P - Gas Pipeline Liability	-				(10,652,282)
1715	23200241		AP - BPA 2006 Capital Projects	-				-
1716	23200242		A/P - Gas Purchases	-				(20,517,287)
1717	23200243		Payroll Deductions - Garnishments	-				-
1718	23200251		A/P - Mint Farm - Acquisition General - Electric	-				-
1719	23200261		A/P - Mint Farm-Pre 12/5/08 PSE Portion Share Cost	-				-
1720	23200271		A/P - Mint Farm Acquisition - Wayzata	-				-
1721	23200281		Electric - Payroll Deductions - IBEW Union Du	-				(58)
1722	23200282		Gas - Payroll Deductions - UA Union Dues	-				(1,455)
1723	23200291		A/P - Mint Farm Acquisition GE O&M	-				-
1724	23200292		A/P - GST on Gas Purch. Payable to Counterparties	-				-
1725	23200293		A/P Payroll W/H - Stock Purchase Plan	-				-
1726	23200300		A/P Other	-				-
1727	23200301		Sumas - 2010 Hot Gas Path Insp. Major Maint.	-				-
1728	23200311		Penalties - Crystal Mountain Oil Spill	-				-
1729	23200312		Gas - WUTC Penalty Payable	-				-
1730	23200313		Payroll - Parking Payable	-				-
1731	23200333		PTO / Holiday / etc - Clearing	-				(13,973,668)
1732	23200483		Incentive Pay Liability	-				(12,995,996)
1733	23200493		Accounts Payable - E-Payable Account	-				(213,810)
1734	23200543		DBS Non-PO Accrual	-				(59,258,008)
1735	23200563		Medical Insurance - Premera	-				-
1736	23200573		Medical Insurance - Group Health	-				-
1737	23200583		Dental Insurance - WDS	-				-
1738	23200593		Life Insurance - Aetna	-				-
1739	23200603		AD&D Insurance - CIGNA	-				-
1740	23200613		LTD Insurance - Hartford	-				-
1741	23200623		LTC Insurance - CNA	-				-
1742	23200633		ACDident Insurance - Carrier name to be	-				-
1743	23200643		A/P - Salary Month End Payroll Accrual	-				(7,182,244)
1744	23200653		A/P - Hourly Month End Payroll Accrual	-				(1,714,093)
1745	23200673		Payroll - Misc Payable Deductions-credi	-				-
1746	23200683		Payroll - Misc Payable Deductions-good	-				(3)
1747	23200693		Payroll - 401k company match	-				(62,002)
1748	23200713		LTC Insurance - UNUM	-				-
1749	23200723		Medical Insurance - Group Health	-				-
1750	23200733		Dental Insurance - WDS	-				(4,545)
1751	23200743		Life Insurance - Hartford	-				2,833
1752	23200753		AD&D Insurance - CIGNA	-				(2,882)
1753	23200763		LTD Insurance - Hartford	-				(2,258)
1754	23200773		LTC Insurance - UNUM	-				(16,455)
1755	23200783		FLSA Wage Adjustment	-				-
1756	23200793		Payroll - Performance Incentive	-				-

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5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
					Non Operating Investments			
7	Account		Account Description					Working Capital
1757	23200803		A/P - Energy Risk Mgmt System	-				-
1758	23200813		Payroll HSA EE Deduction	-				345
1759	23200823		Worker's Comp-Working Fund	-				(174,142)
1760	23200833		Dental Insurance - Willamette	-				(482)
1761	23200873		A/P - Biogas Purchases	-	(1,806,603)	(1,806,603)	(1,806,603)	-
1762	23200953		Default Payroll Withholding - S/B \$0.00	-				-
1763	23200963		Charitable Contribution Pledges	-				-
1764	23201001		A/P - Encogen Vouchers	-				-
1765	23201003		Accounts Payable Reconciliation Account	-				(21,496,237)
1766	23201011		A/P - Encogen Gas Supply	-				-
1767	23201013		GR/IR Clearing Account	-				(9,749,553)
1768	23201023		Freight Clearing	-				-
1769	23201033		Medical Aid - Supplemental	-				(135,698)
1770	23201043		Health/Dependent Spending ACDTs - Year 1	-				(31,157)
1771	23201053		Health/Dependent Spending ACDTs - Year	-				(152,700)
1772	23201063		United Way - Payroll Deductions	-				-
1773	23201073		401(k) Plan EE	-				(115,144)
1774	23201093		Loan Payback 401(k)	-				(20,329)
1775	23201103		P/R-401(k) PE Common Stk issue rounding	-				-
1776	23201111		A/P - Mint Farm BPA Payable	-				-
1777	23201113		Cash Discount Clearing	-				13,663
1778	23201153		Accounts Payable - BillServ NSF's and A	-				(9,311)
1779	23201163		Accounts Payable - APS NSF's and Adj-Ke	-				(7,466)
1780	23201173		Payroll - Medical Insurance Payable- Re	-				30,116
1781	23201183		Payroll - ArtsFund Workplace Giving Pay	-				-
1782	23201193		Accounts Payable - Bill Matrix NSF's & Adj. Key Bank	-				(21,534)
1783	23201203		Accounts Payable - DOXO NSF's and Adj - Key Bank	-				(1,701)
1784	23201213		Payroll HAS ER Contributions	-				(127)
1785	23201251		Ferndale - Liability Payable ST	-				(698,191)
1786	23202173		Payroll - Life Insurance Payable- Retir	-				(7)
1787	23202183		A/P Liability - Credit Balance Refund	-				(32,023)
1788	23202193		Medical Insurance - Regence	-				-
1789	23202203		PSE Customer Connections Penalty	-				-
1790	23202213		Payroll- Giving Campaign	-				(353)
1791	23202233		Unapplied Credits-Pledges	-				520,957
1792	23202353		Unapplied Credits-Customer's Overpayment	-				(13,615,798)
1793	23300000		Notes Pay- Assoc Companies	-				-
1794	23300043		Note Payable to Puget Energy	-				-
1795	23400000		AP Associated Companies	-				-
1796	23400000		A/P Associated Company	-				-
1797	23500003		Customer Deposits - Common	-				-
1798	23500011		Transmission Services Deposits	-				-
1799	23500012		Customer Deposits - Gas CLX	-				-
1800	23500021		Customer Deposits - Electric CLX	-				-
1801	23500032		Purchased Gas Commodity Security Deposit	-				-
1802	23500112		Customer Deposits - Gas CLX- Effective	-				-
1803	23500121		Customer Deposits - Elect CLX - Effecti	-				-
1804	23500131		Cust Deposit - Small Generator Applicat	-				-
1805	23500141		Miscellaneous Customer Deposits - Electric	-				-
1806	23600000		FIT Payable	-				-
1807	23600011		WA Property Tax-Freddie 1-Electric	-				-
1808	23600021		Accrued WA Tax - Unbilled Electric Reve	-				(4,563,216)
1809	23600022		Accrued WA Tax - Unbilled Gas Revenue	-				(1,516,796)
1810	23600023		FIT Current Payable	-				-
1811	23600033		Federal Income Taxes	-				-
1812	23600033RR		Federal Income Taxes - Rainier Rec	-				-
1813	23600043		Current Deferred FIT Liability	-				-
1814	23600063		Federal Excise Tax - Fuel/Drayage Veh	-				(131)
1815	23600093		Accrued FICA - Company	-				(82,376)
1816	23600103		Accrued Federal Unemployment Ins	-				-
1817	23600113		Federal Unemployment Insurance	-				-
1818	23600123		Accrued State Unemployment Ins	-				-
1819	23600173		FIT Withholding-Board Member	-				(472)
1820	23600201		Property Taxes - Washington - Electric	-				(48,945,546)
1821	23600211		Property Taxes - Montana - Electric	-				(7,319,105)
1822	23600213		Washington Unemployment Tax - Employer	-				(163,149)
1823	23600221		Property Taxes - Oregon - Electric	-				72,441
1824	23600231		Mint Farm Acquisition - Property Taxes Payable	-				-
1825	23600232		Property Taxes - Washington - Gas	-				(21,507,639)
1826	23600301		Washington State Real Estate Sales Tax	-				-
1827	23600351		Accrued Washington Municipal Util Tax - Elect	-				(8,488,400)
1828	23600381		Washington Municipal Tax Reserve - El	-				-
1829	23600391		Montana State Electric Energy Producer Tax	-				(299,391)
1830	23600421		Montana Unemployment Tax Withheld - Employee	-				(3)
1831	23600431		CA Income Tax Payable	-				1,700
1832	23600451		Corp License Tax - Montana	-				-
1833	23600471		Accrued Washington State Utility Tax - Electr	-				(6,460,507)
1834	23600483		FIT Payable - Repairs/Retirements	-				-
1835	23600552		Accrued Washington State Utility Tax - Gas	-				(2,755,350)
1836	23600602		Accrued Washington Municipal Utility Taxes -	-				(3,766,967)
1837	23600622		Washington Municipal Tax Reserve - Ga	-				-
1838	23601001		WA State & City of Bellingham Excise Tax	-				-
1839	23601003		Accrued WA State & Local Use Tax	-				(109,700)
1840	23601011		WA State Fuel Tax - Encogen	-				-
1841	23601013		Accrued WA State B & O Taxes	-				(93,510)
1842	23601021		WA State Property Tax - Encogen	-				-
1843	23601023		Accrued WA City B & O Taxes	-				(10,625)
1844	23601031		Bellingham Excise Tax - Encogen	-				-
1845	23601033		Municipal Tax Reserve	-				-
1846	23601043		Federal Unemployment Tax - Employer	-				(31,795)
1847	23700001		Accrued int construction of Lake Young	-				-
1848	23700033		Accrued Int 20 Bonds Due Mar & Sep	-				-

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5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description		Non Operating Investments			Working Capital
1849	23700163		Accrued Int 6.53% Notes Due Dec & Jun	-				-
1850	23700193		Accrued Int 6.83% Notes Due Dec & Jun	-				-
1851	23700210		Interest Payable - Debt	-				-
1852	23700213		Accrued Int 6.51% Notes Due Dec & Jun	-				-
1853	23700233		Accrued Int 6.10% Notes Due Dec & Jun	-				-
1854	23700243		Accrued Int 6.07% Notes Due Dec & Jun	-				-
1855	23700253		Accrued Int 6.90% Notes Due Dec & Jun	-				-
1856	23700263		Accrued Int 6.92% Notes Due Dec & Jun	-				-
1857	23700273		Accrued Int 6.92% Notes Due Dec & Jun	-				-
1858	23700283		Accrued Int 6.93% Notes Due Dec & Jun	-				-
1859	23700293		Accrued Int 7.02% Notes Due Dec & Jun	-				-
1860	23700303		Accrued Int 7.04% Notes Due Dec & Jun	-				-
1861	23700313		Accrued Int 7.12% Notes Due Dec & Jun	-				-
1862	23700323		Accrued Int 7.35% Notes Due Dec & Jun	-				-
1863	23700333		Accrued Int 7.36% Notes Due Dec & Jun	-				-
1864	23700343		Accrued Int 6.61% Notes Due Dec & Jun	-				-
1865	23700353		Accrued Int 6.62% Notes Due Dec & Jun	-				-
1866	23700363		Accrued Int 7.15% Notes Due Dec & Jun	-				(268,125)
1867	23700373		Accrued Int 6.58% Notes Due Dec & Jun	-				-
1868	23700383		Accrued Int 7.20% Notes Due Dec & Jun	-				(36,000)
1869	23700443		8.14% Med Term Notes Due 11/30/06 - Accrued I	-				-
1870	23700453		7.75% Med Term Notes Due 2/1/07 - Accrued Int	-				-
1871	23700493		8.06% Med Term Notes Due 6/19/06 - Accrued Int	-				-
1872	23700573		7.70% Med Term Notes Due 12/10/04 - Accrued I	-				-
1873	23700663		7.35% Med Term Notes Due 2/1/24 - Accrued Int	-				-
1874	23700673		7.80% Med Term Notes Due 5/27/04 - Accrued In	-				-
1875	23700683		8.231% Debentures Due 6/1/27 - Accrued Int.	-				-
1876	23700713		Accrued Int Bank Notes - Domestic	-				(65,417)
1877	23700771		Conservation Trust Interest Payable	-				-
1878	23700773		Accrued Interest - Misc Liabilities	-				-
1879	23700781		Accrued Interest Whitehorn Capital Lease	-				-
1880	23700791		Accr Int BLC Capital Lease	-				-
1881	23700793		Interest Accrued	-				-
1882	23700803		6.46% MTN Series B Due 3/9/09 - Accrued	-				-
1883	23700813		7.00% MTN Series B Due 3/9/29 - Accrued	-				(1,750,000)
1884	23700821		Electric - Accrued Interest Customer De	-				-
1885	23700822		Gas - Accrued Interest Customer Deposit	-				-
1886	23700823		6.74% Med Term Notes Due 6/15/18 - Accrued In	-				(3,370,000)
1887	23700831		Interest on REC UE-070725 - Electric	-				-
1888	23700833		Accrued Interest - Tax Assessments	-				-
1889	23700841		Accrued Interest - Transm Deposits	-				(450,397)
1890	23700843		Accrued Interest - 7.96% MTN Series B D	-				-
1891	23700853		Accrued Interest - 7.61% MTN Series B D	-				-
1892	23700873		Accrued Int - Bonds 9.14% MTN Due 06/21/01	-				(5,265,000)
1893	23700893		7.69% MTN Due 2/1/11 - Accrued Interest	-				-
1894	23700901		Accrued Interest - \$250m Debt Issuance 1/7/09	-				-
1895	23700913		8.40% Capital Trust II Pfd Stk 6/30/41	-				-
1896	23700933		5.0% PCB-Series 2003A due 03/01/2031-Ac	-				-
1897	23700943		5.1% PCB-Series 2003B due 03/01/2031-Ac	-				-
1898	23700953		Accrued interest - \$200M 2 year floatin	-				-
1899	23700963		5.483% Senior Notes due 6/1/2035	-				(4,036,098)
1900	23700973		6.75% Sr Notes due 1/15/2016 - Accrued	-				-
1901	23700983		Accr Int BLC Capital Lease Vehicles	-				-
1902	23700993		5.197% Senior Notes Dues 10/1/05 - Interest Accr	-				-
1903	23701002		Purchased Gas Commodity Security Deposit	-				-
1904	23701003		3.363% Senior Notes Due 6/1/08 - Accrue	-				-
1905	23701013		Accrued Interest on PE Note	-				(303)
1906	23701023		Accrued Interest - 6.724% Notes Due 6/1	-				(4,248,554)
1907	23701033		Accrued Interest - 6.274% Senior Notes Due 3/15/2037	-				(4,757,783)
1908	23701043		6.974% Junior Subordinated Notes Due 6/	-				-
1909	23701053		6.974% Jr Sub Notes (Hybrid) due 6/1/20	-				(5,085,209)
1910	23701063		PSE Barclays Op Cr Interest Expense ACD	-				(102,584)
1911	23701073		PSE Barclays Cap Ex Interest Expense	-				-
1912	23701083		PSE Barclays Hedg Cr Interest Expense	-				-
1913	23701113		5.757% Accrued Interest -Senior Notes Due 10/1/2039	-				(5,876,938)
1914	23701123		March 2010 Bond Issue	-				(4,813,070)
1915	23701133		PSE Summer 2010 Bonds	-				(3,642,528)
1916	23701143		2011 March Senior Notes	-				(4,322,467)
1917	23701153		\$250 Million 4.434% Sr Notes due 2041	-				(2,802,042)
1918	23701163		\$45 Million 4.70% Sr Notes due 2051	-				(534,625)
1919	23701173		Common - Accrued Interest Customer Deposits	-				(37,369)
1920	23701183		3.9% Pollution Control Rev Series 2013A Due 3/2031	-				(1,589,982)
1921	23701193		4.0% Pollution Control Rev Series 2013B Due 3/2031	-				(275,600)
1922	23701203		Accrued Interest - \$425MM 4.30% Sr Note	-				(4,327,622)
1923	23800063		PSE Declared Dividends to PSE	-				-
1924	24100013		Federal Income Tax Withheld - Employee	-				-
1925	24100043		FICA Tax Withheld - Employee	-				(82,377)
1926	24100063		Washington State & Local Sales Tax Collected	-				9,846
1927	24100101		Montana State Income Tax Withheld	-				-
1928	24100111		Montana Income Tax Withheld - Employee	-				-
1929	24100143		Federal Income Tax Withheld - Employee	-				(156,438)
1930	24100153		Montana State Income Tax Withheld	-				-
1931	24100173		Washington State & Local Sales Tax Collected	-				(26,495)
1932	24100212		GST on Gas Sales from PSE	-				(972,557)
1933	24200001		Colstrip Units 1 & 2 loss reserve	-				-
1934	24200002		WUTC Gas Pipeline Penalty	-				-
1935	24200011		Baker SA 318 Law Enforcement Plan	-				(61,260)
1936	24200012		UPRC License Fees for Gas Lines in Seattle	-				-
1937	24200021		Misc ACDD Liabilities - Western Energy	-				-
1938	24200022		Gas - WUTC Pinehurst Penalty	-				-
1939	24200031		Accrued Liabilities - Elect. Reserve Sh	-				-
1940	24200032		WUTC Greenwood Penalty Accrual	-				-
1941	24200041		NERC Standards Compliance Loss Reserve	-	(133,333)	(133,333)	(133,333)	-
1942	24200051		PNW Refund Proceeding Settlement	-	(140,916)	(140,916)	(140,916)	-

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5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description					Working Capital
1943	24200061		Wind Farm Maintenance Accrual	-				(1,220,500)
1944	24200063		Accrued Severance Costs	-				-
1945	24200071		California Carbon Obligation	-				(7,139)
1946	24200093		WUTC Prior Obligation Penalty - Common	-				-
1947	24200103		Junior Achievement Pledge-Short Term	-				(25,000)
1948	24200363		Misc Current Liab - Comcast Rent	-				-
1949	24200451		US Treasury Grants in Schedule 95A	-	(1,502,664)	(1,502,664)	(1,502,664)	-
1950	24200453		2005 Attorney General Settlement	-				-
1951	24200461		LSR U.S. Treasury Grants	-	(10,688,050)	(10,688,050)	(10,688,050)	-
1952	24200483		Accrual NW Energy Coalition Membership	-				-
1953	24200491		Whitehorn #2 & #3 - Leases Oper or Leveraged	-				-
1954	24200511		Wash St Annual Filing Fee	-				(3,418,748)
1955	24200513		FAS 123 ESPP liability	-				-
1956	24200521		FERC Annual Charge US Lands -ST	-				(267,917)
1957	24200541		Lower Baker - FERC License Fees	-				(143,365)
1958	24200551		Upper Baker - FERC License Fees	-				(143,365)
1959	24200561		Snoqualmie #1 - FERC License Fees	-				(36,900)
1960	24200571		Snoqualmie #2 - FERC License Fees	-				(36,900)
1961	24200581		White River - FERC License Fees	-				-
1962	24200593		PSE Non-Employee Director Stock Plan	-				-
1963	24200603		Severance Payable	-				-
1964	24200611		Trading Floor FERC Fees Payable	-				(261,849)
1965	24200612		FERC Gas Pipeline Capacity Loss Res	-				-
1966	24200621		Accrued Real Estate Brokerage Fee	-				-
1967	24200622		Accrued WUTC Fee	-				(1,523,868)
1968	24200632		Gas - WUTC SQI Penalty	-	(150,940)	(150,940)	(150,940)	-
1969	24200633		401(k) 1% Company Contribution	-				(1,756,799)
1970	24200631		Conservation Trust Payable	-				-
1971	24200641		Electric - WUTC SQI Penalty	-	(257,458)	(257,458)	(257,458)	-
1972	24200643		Wrks Comp Reserve- Richard Grant ACDident 10	-				-
1973	24200651		Electric - Town of Concrete Funding - BakLicImp	-				(21,542)
1974	24200653		Accrual - 401(k) Match on Incentive Pla	-				(777,943)
1975	24200661		Electric - Upper Skagit Tribe MOU - BakLicImp	-				(197,646)
1976	24200671		Electric - Sauk-Suiattle Agmt - BakLicImp	-				(58,535)
1977	24200681		Electric - Swinomish Tribe Agmt - BakLicImp	-				(58,535)
1978	24200691		Electric - Air Quality Penalties	-				-
1979	24200713		Common - WUTC SQI Penalty	-				-
1980	24200723		Non-Employee DSP Unissued Shares	-				-
1981	24200731		Electric - Attorney General LIW Enron Funding	-				-
1982	24200733		Attorney General LIW Enron Funding	-				-
1983	24200741		Refundable Bond - Lease Permit Electric	-				-
1984	24200743		WUTC Customer Disconnection Penalty	-				-
1985	24200751		Colstrip Units 3 & \$ Ash Pond Settlement	-				-
1986	24200761		Unearned Revenue LIW REC - Electric	-				-
1987	24200771		Shell/Equilon Settlement Loss Reserve	-				-
1988	24200782		Pilchuck Contract Loss Reserve	-				-
1989	24200811		Article 103 -Upstream Fish Passage Fund	-				(174,242)
1990	24200821		Article 105 - Downstream Fish Passage Fund	-				(157,737)
1991	24200831		Article 511 -Decaying Wood Fund	-				(87,176)
1992	24200841		Article 505 - Aquatic Riparian Habitat Fund	-				(320,534)
1993	24200851		Article 602 Recreation Adaptive Management Fund	-				(79,704)
1994	24200861		Article 512 - Bald Eagle Survey Fund	-				-
1995	24200871		Article 514 - Use of Habit Evaluation	-				(94,691)
1996	24200881		Article 101 - Fish Proagation O&M Fund	-				(248,539)
1997	24200891		Article 110 - Shoreline Erosion O&M Fund	-				(67,388)
1998	24200901		Article 502 - Forest Habitat Capital Fund	-				(163,594)
1999	24200911		Article 502- Forest Habitat O&M fund	-				(16,907)
2000	24200921		Article 503 - Elk Habitat Capital Fund	-				(2,232,340)
2001	24200931		Article 503 - Elk Habitat O&M Fund	-				(298,966)
2002	24200941		Article 504- Wetland Habitat Capital Fund	-				(67,999)
2003	24200951		Article 504 Wetland Habitat O&M Fund	-				(203,503)
2004	24200961		Article 505 - Aquatic Riparian Habitat Capital Fund	-				(1,349,751)
2005	24200971		Article 508 - Noxious Weeds O&M Fund	-				(105,785)
2006	24200981		Article 602 - Habitat Enhance,Restor & Consv Fund O&M	-				-
2007	24200991		Article 602 - Terrestrial Enhance & Research Fund O&M	-				(1,268)
2008	24201011		Article 602 - Cultural Resource Enhancement Fund O&M	-				-
2009	24201021		Article 315 LB Trail Maintenance	-				-
2010	24201031		Article 302 - Aesthetics Mgmt O&M	-				(96,586)
2011	24201041		Article 304 - Bak Resr Rec Water Safety Pln O&M	-				(22,606)
2012	24201101		LSR MOU Deposit	-				-
2013	24300003		Capital Lease BLC Vehicles	-				-
2014	24300011		Whitehorn Capital Lease - Current	-				-
2015	24300013		Capital Lease Obligation - Lanis-Gyr	-	(189,115)	(189,115)	(189,115)	-
2016	24300021		Fredonia Turbines Capital Lease BLC - Current	-				-
2017	24400001		Unrealized Loss ST - Core Pwr/Gas for Pwr	-	(70,870,555)	(70,870,555)	(70,870,555)	-
2018	24400002		Unrealized Loss ST - Core Gas	-	(39,723,704)	(39,723,704)	(39,723,704)	-
2019	24400011		Unrealized Loss LT - Core Pwr/Gas for Pwr	-	(21,977,844)	(21,977,844)	(21,977,844)	-
2020	24400012		Unrealized Loss LT - Core Gas	-	(12,389,405)	(12,389,405)	(12,389,405)	-
2021	24400021		FAS 133 Day 1 Loss Deferral - Electric - ST	-				-
2022	24400022		FAS 157 Liability Reserve - ST Gas	-				-
2023	24400031		FAS 133 Day 1 Loss Deferral - Electric - LT	-				-
2024	24400032		FAS 157 Liability Reserve - LT Gas	-				-
2025	24400041		FAS 157 Liability Reserve - ST Electric	-				-
2026	24400051		FAS 157 Liability Reserve - LT Electric	-				-
2027	24400061		FAS 133 Unrealized Loss - RECs ST	-				-
2028	24400071		FAS 133 Unrealized Loss - RECs LT	-				-
2029	24500001		CFH Locked in OCI Loss ST - Core Pwr/Gas for Pwr	-				-
2030	24500002		FAS 133 Unrealized Loss - ST	-				-
2031	24500003		FAS 133 CFH Unrealized Loss - TLock S/T	-				-
2032	24500011		CFH Locked in OCI Loss LT - Core Pwr/Gas for Pwr	-				-
2033	24500012		FAS 133 Unrealized Loss - LT	-				-
2034	24500021		FAS 133 -Ineffective CFH Loss ST	-				-
2035	24500022		FAS 157 Liability Reserve - ST Gas	-				-
2036	24500023		FAS 133 CFH Unrealized Loss - Fwd Swap	-				-

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5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description		Non Operating Investments			Working Capital
2037	24500031		FAS 133 -Ineffective CFH Loss LT	-	-	-	-	
2038	24500032		FAS 157 Liability Reserve - LT Gas	-	-	-	-	
2039	24500051		FAS 157 Liability Reserve - ST Electric	-	-	-	-	
2040	24500061		FAS 157 Liability Reserve - LT Electric	-	-	-	-	
2041	24500111		CFH Locked in OCI Loss ST - Core Pwr/Gas for Pwr	-	-	-	-	
2042	24500121		CFH Locked in OCI Loss LT - Core Pwr/Gas for Pwr	-	-	-	-	
2043	25200001		Contra JPUD CIAC	-	-	-	-	
2044	25200002		Advances Refundable User	-	-	-	-	
2045	25200022		Rule 7 Customer Advances	-	-	-	-	
2046	25200032		Developers Deposit Rule 7	-	-	-	-	
2047	25200111		1998 Cust Advances for Construction	-	-	-	-	
2048	25200121		Cust Advances for Const Posted 9/1	-	-	-	-	
2049	25200122		Rule 7 Customer Advances Posted 9/1	-	-	-	-	
2050	25200132		Developers Deposit Rule 7 Posted 9/1	-	-	-	-	
2051	25200141		Contractor's Security Bond	-	-	-	-	
2052	25200142		NewRule7 nonref zero consump cust advan	-	-	-	-	
2053	25200151		Temp - Residential Plat Elect Customer Advance	-	-	-	-	
2054	25200152		NewRule 7 Refund zero consump cust adva	-	-	-	-	
2055	25200161		Residential Single Family Elec Customer	-	-	-	-	
2056	25200171		Residential Plat Elec Customer Advances	-	-	-	-	
2057	25200181		Non-Residential Elec Customer Advances	-	-	-	-	
2058	25200191		CIAC - Seattle Public Utilities-Electri	-	-	-	-	
2059	25200201		Transmission Network Credits Payable	-	-	-	-	
2060	25200202		Rule 7 Cust Adv With Tax (9-1-03)	-	-	-	-	
2061	25200211		Cust. Advances For Construction	-	-	-	-	
2062	25200212		Rule 7 Cust Adv W/O Tax (9-1-03)	-	-	-	-	
2063	25200222		Developers Deposit Rule 7 (9-1-03)	-	-	-	-	
2064	25200232		CA to Eliminate the NCR (9-1-03)	-	-	-	-	
2065	25200262		Rule 7A Cust Adv With Tax (Kitt) (9-1-0	-	-	-	-	
2066	25200272		Rule 7A Cust Adv W/O Tax (Kitt) (9-1-03	-	-	-	-	
2067	25300001		Colstrip 3 & 4 Final Reclamation Liability	-	-	-	-	(309,423)
2068	25300002		Unearned Mt.Star Conversion Revenue	-	-	-	-	
2069	25300011		J Harvey Const Encroach. Dep/BPA Kitsap	-	-	-	-	(5,238)
2070	25300022		Gas - Pipeline Capacity Assignment	-	-	-	-	
2071	25300031		Colstrip 3&4 Coal Supply Agreement Loss	-	-	-	-	
2072	25300033		Deferred Compensation - Salary Deferred	-	-	-	-	(8,563,738)
2073	25300041		Deferred Electric Conservation Grant - Bremerton	-	-	-	-	
2074	25300051		Colstrip 3&4 Coal Transport Agrmt Loss	-	-	-	-	
2075	25300061		Deferred Credits - Jefferson County Sale	-	-	-	-	
2076	25300071		PTC Deferral Post June 2010	(182,356,536)				
2077	25300081		Limited Use Permit Salish Lodge/Snoq Ce	-	-	-	-	(1,000)
2078	25300091		Equity Reserve on Snoqualmie Deferred Return	-	(2,249,659)	(2,249,659)	(2,249,659)	
2079	25300121		Equity Reserve on Baker Deferred Return	-	(565,660)	(565,660)	(565,660)	
2080	25300131		Unearned Option Revenue	-	-	-	-	
2081	25300141		Unearned Revenue - Pole Contacts	-	-	-	-	(2,819,167)
2082	25300143		FAS106 - Post Retirmt Benefits	-	-	-	-	
2083	25300151		Def Rev Sch85 Lifetime O&M on Increm Li	-	-	-	-	(9,974,045)
2084	25300153		Junior Achievement Pledge-Long Term	-	-	-	-	(84,375)
2085	25300161		Deferred Pole Contact Compliance Payment	-	-	-	-	(574,492)
2086	25300171		Hopkins Ridge Transmission Interest Due	-	-	-	-	
2087	25300173		Sr Mgmt LT Incentive Plans	-	-	-	-	
2088	25300181		Lower Snake River Trans Interest Due Customers	(4,299,088)	-	-	-	
2089	25300191		Def Rev Sch85 Amortization	-	-	-	-	
2090	25300201		GAAP Equity Reserve on LSR BPA Trans. Dep.	-	(5,833,169)	(5,833,169)	(5,833,169)	
2091	25300203		Spec Employee Retire Benefits	-	-	-	-	
2092	25300212		International Paper - Westcoast Capacity Agreement	-	-	-	-	
2093	25300221		Mint Farm CD on RB Return Reserve	-	-	-	-	
2094	25300223		FAS87 Add'l Min Pension Liab - Officer Supp R	-	-	-	-	
2095	25300231		Wild Horse Exp. CD on RB Return Reserve	-	-	-	-	
2096	25300241		Equity Component Reserve on PTC Interest	-	-	-	-	
2097	25300251		Contra GAAP Eqty. Rsrv. - LSR BPA Interest	-	-	-	-	
2098	25300261		Contra. GAAP Rsrv. - LSR BPA Interest	-	-	-	-	
2099	25300263		Def Credit for Stock Options Payable	-	-	-	-	
2100	25300271		Misc Def Cr. - Equity Reserve on LSR Ph. 1 Fixed Def	-	(274,410)	(274,410)	(274,410)	
2101	25300281		LSR BPA Bill Credit Holding	(506,118)	-	-	-	
2102	25300293		LT Incentive Plan for Sr Mgmt	-	(7,374,691)	(7,374,691)	(7,374,691)	
2103	25300302		Other Deferred Credits - Retention Costs - Gas	-	-	-	-	
2104	25300303		Unclaimed Vendor Payments	-	-	-	-	(0)
2105	25300312		FERC Gas Pipeline Capacity Loss Reserve	-	-	-	-	
2106	25300323		Unearned Revenue - Miscellaneous	-	-	-	-	(50,935)
2107	25300343		Def Compensation - IBNR	-	-	-	-	(2,963,702)
2108	25300353		PSE Building (A) - Landlord Incentives	-	-	-	-	
2109	25300363		PSE Building (B) - Landlord Incentives	-	-	-	-	
2110	25300371		Deferred Interchange Power	-	-	-	-	(584,332)
2111	25300373		FAS 148, 123 LTIP	-	-	-	-	
2112	25300381		Deferred Interchange Power - Black Cree	-	-	-	-	
2113	25300393		Bothell ACDess Center Tenant Incentives	-	-	-	-	
2114	25300413		Landlord Incentive Bldg B - Floor 4	-	-	-	-	
2115	25300421		Misc Deferred Credit-Clearing Land Transp.	-	-	-	-	
2116	25300423		Oth Deferrd Credit-Alliance Data Sys In	-	-	-	-	
2117	25300433		Misc Cash Receipts	-	-	-	-	
2118	25300443		Bothel Data Center Landlord Incentives	-	-	-	-	
2119	25300503		Unclaimed Property - Customer Refunds	-	-	-	-	(31,169)
2120	25300511		FERC Annual Charge US Lands	-	-	-	-	
2121	25300513		Unclaimed Property - Payroll Checks	-	-	-	-	
2122	25300521		Deutsche Bank Collateral Deposit with PSE	-	-	-	-	
2123	25300533		SFAS 132 Supplemental Death Add'l Minim	-	-	-	-	
2124	25300541		Residential Exchange - Other Deferred C	(7,996,974)	-	-	-	
2125	25300543		Unclaimed Vendor Payments - California	-	-	-	-	
2126	25300551		Deposit - Rainbow Energy Marketing	-	-	-	-	
2127	25300553		Unclaimed Property - Customer Refunds - California	-	-	-	-	(3,362)
2128	25300561		Snoqualmie License O&M Liability	-	(8,018,748)	(8,018,748)	(8,018,748)	
2129	25300563		Oth Def Credit- Staples Loyalty Incentive	-	-	-	-	

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2	Puget Sound Energy				67.18%	September 2016 GRC Filing		
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4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description					Working Capital
2130	25300571		REC Collateral Deposits Held	-				-
2131	25300573		Workers Compensation Reserve - Pinnacle	-				-
2132	25300581		Other Deferred Credits - LIHEAP Credit - Electric	-				(5,127,138)
2133	25300582		Other Deferred Credits - LIHEAP Credit - Gas	-				(2,187,797)
2134	25300583		Accrue Jan 2009 Merger Costs	-				-
2135	25300591		Other Deferred Credits - Contra LIHEAP Credit-Elec	-				5,127,138
2136	25300592		Other Deferred Credits - Contra LIHEAP Credit-Gas	-				2,187,797
2137	25300593		Other Def Cr - Landis-Gyr AMR Billing Credits	-	-	-	-	-
2138	25300601		Oth Def Cr - Non -core Gas - Pipeline Cap	-				-
2139	25300602		PGA Unrealized Gain	-				-
2140	25300611		Baker License O&M Liability	-	(62,187,343)	(62,187,343)	(62,187,343)	-
2141	25300612		PGA FAS 157 Credit Reserve	-				-
2142	25300621		Misc Def Cr - MNT Equity Offset CarryC - UE-082128	-	(7,979,703)	(7,979,703)	(7,979,703)	-
2143	25300631		Misc Def Cr - WHE Eq. Res Fixed CarryC - UE-090704	-				-
2144	25300633		PSE Non-Qualified Retirement Plan Liability	-				-
2145	25300641		Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Elec.	-	(101,390)	(101,390)	(101,390)	-
2146	25300642		Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Gas	-	(52,579)	(52,579)	(52,579)	-
2147	25300651		Residential Exchange - Settlement Other Deferred Credits	-				-
2148	25300663		Redmond West 2nd Amen Tenant Incentives	-				-
2149	25300711		Baker License Capital Long Term Liability	-				-
2150	25300721		Other Deferred Credits - Hopkins Ridge/Vestas	-				-
2151	25300731		Lease Security Deposit-Electric	-				(15,155)
2152	25300732		Lease Security Deposit-Gas	-				-
2153	25300733		Lease Security Deposit-Common	-				(50,468)
2154	25300741		Electric Decoupling GAAP Unearned Revenue	-	(231,741)	(231,741)	(231,741)	-
2155	25300742		Gas Decoupling GAAP Unearned Revenue	-	(9,967,932)	(9,967,932)	(9,967,932)	-
2156	25300761		Unearned Easement Revenue	-				(176,310)
2157	25300771		Deferred Credit - Green Power Tariff	(5,236,199)				-
2158	25300772		Deferred Credit - Carbon Offset Program	625				-
2159	25300781		Unearned Rev-Renewable Energy Credit-Wi	-				-
2160	25300791		FAS 133 New Unrealized Gain RECs	-				-
2161	25300801		Unearned Fees - Cascade Water Alliance	-				-
2162	25300803		Summit Purchase Option Buyout Receipt	-				-
2163	25300831		Hopkins II Wake Effect Settlement	-				-
2164	25300841		Deferred Credit-CO2 allowance proceeds	-				-
2165	25300851		Revenue-S Cal Edison REC-Wind	-				-
2166	25300861		Unearned Rev - Klondike RECs-Wind.	-				-
2167	25300863		Oth Def Cr. - Bank of America Signing Bonus Incentive	-				-
2168	25300973		1997 Cashiers Overages	-				-
2169	25300983		1998 Cashiers Overages	-				-
2170	25300993		1999 Cashiers Overages	-				-
2171	25301003		2000 Cashiers Overages	-				-
2172	25301013		2001 Cashiers Overages	-				-
2173	25301023		2002 Cashiers Overages	-				-
2174	25301033		2003 Cashiers Overages	-				-
2175	25301043		2004 Cashiers Overages	-				-
2176	25301053		2005 Cashiers Overages	-				-
2177	25301063		2006 Cashiers Overages	-				-
2178	25301073		2007 Cashiers Overages	-				(781)
2179	25301101		Transmission Network Credits Payable	-				-
2180	25301141		Dfrd Rev- Non-core Gas Green Attributes	-				-
2181	25301151		Equity Resrv on Ferndale Fixed Deferral	-	(1,939,671)	(1,939,671)	(1,939,671)	-
2182	25301161		Non-core Gas Grn Attrib-Contra	-	-	-	-	-
2183	25301203		Redmond West on Willows - Landlord Ince	-				-
2184	25301213		Redmond West Tenant Improvement	-				-
2185	25301993		1999 Cashiers Overages-Baker Resort	-				-
2186	25302003		2000 Cashiers Overages-Baker Resort	-				-
2187	25302013		2001 Cashiers Overages-Baker Resort	-				-
2188	25302023		2002 Cashiers Overages-Baker Resort	-				-
2189	25302033		2003 Cashiers Overages-Baker Resort	-				-
2190	25302043		2004 Cashiers Overages-Baker Resort	-				-
2191	25302053		2005 Cashiers Overages-Baker Resort	-				-
2192	25302063		2006 Cashiers Overages-Baker Resort	-				-
2193	25302073		2007 Cashiers Overages-Baker Resort	-				-
2194	25302101		Unapplied Conservation and Receivables	-				-
2195	25302113		Oth Def Cr -WR Mutual Assist Agreement	-				-
2196	25302121		Deferred Credits -BNP	-				-
2197	25302133		Redmond West Negotiations	-				-
2198	25302142		Option Payable - Gas	-				-
2199	25302221		Low Income Program - Electric	-				(3,102,718)
2200	25302222		Low Income Program - Gas	-				(5,527,603)
2201	25302223		Operating Leases Oligation	-	(7,152,977)	(7,152,977)	(7,152,977)	-
2202	25302231		Contra Low Income Program - Electric	-				-
2203	25302232		Contra Low Income Program - Gas	-				-
2204	25303003		Other Def Cr-S. Reynolds Perform Based	-				-
2205	25306001		Deferred Credit - Jefferson County CIAC	-				-
2206	25400001		Tenaska Disallowance Reserve	-				-
2207	25400011		Tenaska Disallowance Reserve Contra	-				-
2208	25400021		Proceeds from Canwest Settlement	-				-
2209	25400031		Rock Island Power Costs	-				-
2210	25400033		Gain from Sale of Former Bellevue GO Bu	-				-
2211	25400041		Whitehorn 2 & 3 Lease	-				-
2212	25400043		Gain from Sale of Crossroads land and building	-				-
2213	25400053		Summit Purchase Option Buyout Amortization	-				-
2214	25400061		Unamortized Gain from Disp Allowance - Centra	-				-
2215	25400101		Unamortized Gain from Disp Allowance - Colstr	-				(27,838)
2216	25400111		Unamortized Gain from Disp Allowance - Colstr	-				(6,235)
2217	25400131		Unmort Gain from Disp Allow - Conserva	-				-
2218	25400141		Gain on Sale Bellevue General Office -	-				-
2219	25400142		Gain on Sale Bellevue General Office -	-				-
2220	25400151		Gain on Sale Crossroads - Electric	-				-
2221	25400152		Gain on Sale Crossroads - Gas	-				-
2222	25400161		Gain on Sale Skagit Svc Ctr-Electric	-				-

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4					100.00%			
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description		Non Operating Investments			Working Capital
2223	25400171		Hopkins Ridge Wake Settlement	-				
2224	25400181		Summit Purchase Buyout - Electric	-				(4,703,049)
2225	25400182		Summit Purchase Buyout - Gas	-				(2,515,701)
2226	25400191		BNP Westcoast Pipeline Capacity-Non Core Gas	-				
2227	25400201		FBE Westcoast Pipeline Capacity- Non Core Gas	-				
2228	25400202		DETM - NW Pipeline Capacity Agreement	-				
2229	25400211		Deferred REC Revenue Pre-Dec 2009	-				
2230	25400212		DETM - Westcoast Pipeline Cap. 10% Agreement	-				
2231	25400221		Deferred REC Revenue Post Nov. 2009	(270,301)				
2232	25400222		DETM - Westcoast Cap. Transition Agreement	-				
2233	25400231		Rec Interest Payable Reg Liability	-				
2234	25400232		Westcoast Pipeline Capacity	-				
2235	25400241		REC Revenue provided to customers-Contra (sch 137)	-				
2236	25400251		REC Revenue offset by PTCs-Contra	-				
2237	25400261		PTC Customer Deferral of Pre-July 2010	(93,615,823)				
2238	25400271		PTC Customer Deferral Post June 2010	-				
2239	25400281		Def Revenue- Renewable Non-Core Gas Attributes	-				
2240	25400291		REC Proceeds in Rates Sch 137	(506,144)				
2241	25400301		Interest On REC Proceeds in Rates	(14,162)				
2242	25400311		Interest on REC Proceeds Not in Rates	(13,533)				
2243	25400321		Interest on Treasury Grant in Sch 95a	-	(145,689)	(145,689)	(145,689)	
2244	25400331		Int. on LSR Treasury Grant in Sch 95A	-	(1,532,491)	(1,532,491)	(1,532,491)	
2245	25400341		Electric Residential Decoupling Revenue Overcollect	(285,821)				
2246	25400342		Gas Residential Decoupling Revenue Overcollect	-				
2247	25400351		Elec Non-Residential Decoupling Revenue Overcollect	-				
2248	25400352		Gas Non-Residential Decoupling Revenue Overcollect	(1,425)				
2249	25400361		Int. on Elec Residential Decoupl Rev Overcollect	-				
2250	25400362		Int. on Gas Residential Decoupl Rev Overcollect	-				
2251	25400371		Int. on Elec Non-Residential Decoupl Rev Overcollect	-				
2252	25400372		Int. on Gas Non-Residential Decoupl Rev Overcollect	-				
2253	25400381		Electric Schedule 26 Decoupling Revenue Overcollected	(200,523)				
2254	25400391		Electric Schedule 31 Decoupling Revenue Overcollected	(136,045)				
2255	25400392		Gas ROR Over Earning	(8,671,689)				
2256	25400411		Sch 142 Electric Residential to Return	(528)				
2257	25400412		Sch 142 Gas Residential to Return to Cu	-				
2258	25400421		Sch 142 Elec Non-Residential to Return	-				
2259	25400431		Dfrd Principal on BioGas in Rates	-	(404,015)	(404,015)	(404,015)	
2260	25400441		Dfrd Interest on Bogas in Rates	-	15,638	15,638	15,638	
2261	25400451		Interest on Electric Schedule 31 Decoupling Revenue	-				
2262	25400461		Interest on Electric Schedule 26 Decoupling Revenue	-				
2263	25400471		Sch 142 Electric Schedule 26 to Return	(3,864)				
2264	25400481		Sch 142 Elec Schedule 31 to Return to C	671				
2265	25400491		Deferral Snoqualmie Hydro Grant	-				
2266	25400501		Deferral Baker US Treasury Grant	-				
2267	25400511		JPUD Gain to Customers-Electric	-	(8,373)	(8,373)	(8,373)	
2268	25400521		Electric ROR Over Earning-Decoupling	(10,203,838)				
2269	25500002		accum Defer Inv Tax Cr - Gas	-				
2270	25500022		accum Defer Inv Tax Cr - Gas	-				
2271	25600031		Def Gains - Disp Utility Plant 7/1/92 - 6/30/	-				
2272	25600051		Def Gains fr Disp Utility Plant - Elec	-				
2273	25600052		Def Gains for Disp Utility Plant - Gas	-				
2274	25600061		Deferred Gains post 12/31/05 Property s	-				
2275	25600071		Deferred Gains post 5/31/08 Property Sales - Electric	-				
2276	25600072		Deferred Gains post 5/31/08 Property Sales - Gas	-				(80,291)
2277	25600081		Deferred Gains post 10/31/09 Property Sales - Electric	-				(3,914,999)
2278	25600092		Gas Def Property Gains UG-090705	-				
2279	25600101		Electric Def Property Gains UE-090704	-				
2280	25600102		Gas Def Property Gains UG-111049	-				61,744
2281	25600111		Electric Def Property Gains UE-111048	-				628,244
2282	25700013		Unamort Gain on Required Debt-WNG MTN 7.	-				
2283	25700023		Unamort Gain on Required Debt-8.231% Cap	-				
2284	25700033		Unamort Gain on Reacquired Debt-6.25% M	-				
2285	25700043		Unamort Gain Reacq Debt- 250M 6.974% MT	-				
2286	28200002		Deferred Inc Tax - Liberalized Deprec	-				
2287	28200013		Deferred Tax - Common Depreciation	-				
2288	28200042		DFIT - Gas Plant Repairs/Retirements	-				
2289	28200101		Major Projects - Property Tax Expense	-				
2290	28200111		Def Inc Tax - Pre 1981 Additions	-				
2291	28200121		Def Inc Tax - Post 1980 Additions	-				
2292	28200131		Colstrip 3 & 4 Deferred Inc Tax	-				
2293	28200141		Excess Def Taxes - Centralia Sale	-				
2294	28200142		accum Deferred Income Tax - Gas	-				
2295	28200151		Def FIT Indirect Cost Adj - Electric	-				
2296	28200152		Def FIT Indirect Cost Adj - Gas	-				
2297	28200161		Def FIT Removal Cost	-				
2298	28200171		DFIT - Electric Plant Repairs/Retirements	-				
2299	28300011		Def FIT White River	-				
2300	28300012		DFIT - FAS 133 Liability - PGA ST	-				
2301	28300013		accum Def Income Tax	-				
2302	28300021		Def Tax - Environmental Recoveries	-				
2303	28300022		Deferred Inc Tax - Environmental	-				
2304	28300023		Def Tax - CLX Amortization	-				
2305	28300031		DFIT - FAS 133 ST Liability - Electric	-	(7,712,320)	(7,712,320)	(7,712,320)	
2306	28300032		Deferred Inc Tax - Other Utility	-				
2307	28300033		Def FIT Pension	-	(68,846,661)	(68,846,661)	(68,846,661)	
2308	28300041		DFIT - FAS 133 LT Liability - Electric	-	(1,856,056)	(1,856,056)	(1,856,056)	
2309	28300042		Def FIT Environ - UG920781	-				
2310	28300043		Def FIT Bond Related	-				
2311	28300051		FIT on FAS 157 Credit Reserve - ST Elec	-				
2312	28300052		Def FIT LFSH - UG920782	-				
2313	28300053		DFIT - FAS 133 Frwd Swap Int ST	-				
2314	28300061		FIT on FAS 157 Credit Reserve - LT Elec	-				

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5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
7	Account		Account Description					Working Capital
2315	28300062		FIT Def LFSH Regional - UG930287	-	-	-	-	
2316	28300071		DFIT - FAS 133 Liability - RECs	-	-	-	-	
2317	28300072		FIT Def AWH 60% Effic - UG930287	-	-	-	-	
2318	28300081		DFIT - BPA Prepayment LT	-	-	-	-	
2319	28300082		FIT Def AFUCE on 18676-18677 - UG930287	-	-	-	-	
2320	28300091		DFIT - Variable Deferred Cost Snoqualmie LT	-	-	-	-	
2321	28300092		FIT Def Energy Matchmaker - Weatherization	-	-	-	-	
2322	28300102		FIT Deferred on 18231 & 18251	-	-	-	-	
2323	28300112		FIT Deferred on 18232 & 18252	-	-	-	-	
2324	28300122		FIT Deferred on 18233 & 18253	-	-	-	-	
2325	28300132		FIT Deferred on 18234 18253 & 18254	-	-	-	-	
2326	28300141		FIT-FAS 133 - PCA Derivative	-	-	-	-	
2327	28300142		FIT Deferred on 18239	-	-	-	-	
2328	28300152		DFIT - FAS 133 ST Liability - Gas	-	(2,464,417)	(2,464,417)	(2,464,417)	
2329	28300153		Deferred Income Tax - Thermal Energy	-	-	-	-	
2330	28300162		DFIT - FAS 133 LT Liability - Gas	-	(474,316)	(474,316)	(474,316)	
2331	28300172		DFIT - Loss on Sale of Everett Building	-	-	-	-	
2332	28300182		FIT on FAS 157 Credit Reserve - ST Gas	-	-	-	-	
2333	28300183		Deferred Income Tax - Therm Rail	-	-	-	-	
2334	28300191		Duvall Sub Land Exchge - Def Inc Tax	-	-	-	-	
2335	28300192		FIT on FAS 157 Credit Reserve - ST Gas	-	-	-	-	
2336	28300193		Deferred Income Tax - SAP Amortization	-	-	-	-	
2337	28300202		FIT on FAS 157 Credit Reserve - LT Gas	-	-	-	-	
2338	28300211		DFIT - 2006 Storm Excess Costs	-	-	-	-	(28,526,366)
2339	28300221		DFIT-2014 Storm Excess Costs	-	-	-	-	(6,364,960)
2340	28300231		Def Tax -Schedule 94 - Residential Exchange	-	-	-	-	
2341	28300232		DFIT - FAS 133 Liability - PGA LT	-	(15,300,855)	(15,300,855)	(15,300,855)	
2342	28300241		DFIT - Section 263 A Deductible Costs	-	-	-	-	
2343	28300242		Def FIT - Section 263A Deductible Costs	-	-	-	-	
2344	28300251		Def FIT - 1/16/00 Wind Storm Damage	-	-	-	-	
2345	28300252		Def FIT- Environmental Gas	-	(7,296,101)	(7,296,101)	(7,296,101)	
2346	28300261		Def FIT Bond Redemption Costs	-	-	-	-	
2347	28300262		Def FIT - Demand Side Management Gas	-	(2,700,137)	(2,700,137)	(2,700,137)	
2348	28300301		Def FIT - 12/04/03 Wind Storm Damage	-	-	-	-	
2349	28300311		DFIT - 2015 Storm Excess Costs-LT	-	-	-	-	(7,295,941)
2350	28300321		AFUCE Deferred Taxes	-	-	-	-	
2351	28300331		Def Tax - Interest Inc - HEDC	-	-	-	-	
2352	28300341		Def Tax - Fredonia Turbine Lease	-	-	-	-	
2353	28300361		accum Def Tax Liability - SFAS 109	-	(70,002,825)	(70,002,825)	(70,002,825)	
2354	28300362		Def FIT - FAS 109	-	(1,368,237)	(1,368,237)	(1,368,237)	
2355	28300371		Superfund Site Cleanup	-	-	-	-	
2356	28300401		1996 Holiday Storm	-	-	-	-	
2357	28300411		11/23/98 Storm Loss	-	-	-	-	
2358	28300431		Deferred Taxes WNP#3	-	-	-	-	
2359	28300441		DFIT - 2016 Storm Excess Costs-LT	-	-	-	-	(893,146)
2360	28300442		accum Def Inc Tax - Gas	-	-	-	-	
2361	28300451		accum Def Inc Tax - Tenaska Purchase	-	-	-	-	
2362	28300452		FIT - Tight Sands Credit (TSCR)	-	-	-	-	
2363	28300461		accum Def Inc Tax - Cabot Gas Contract	-	-	-	-	
2364	28300462		Investment Tax Credit Not Recognized	-	-	-	-	
2365	28300471		Deferred Income Tax - Virtual Right of Way Pr	-	-	-	-	
2366	28300481		Deferred FIT - FAS 133	-	-	-	-	
2367	28300501		DFIT Audit Adjustments	-	-	-	-	
2368	28300503		DFIT - FAS 133 Frwd Swap Int LT	-	-	-	-	
2369	28300511		Deferred FIT - PCA Customer Portion	(1,336,201)	-	-	-	
2370	28300513		Indirect Cost Adjustment(b)	-	-	-	-	
2371	28300531		DFIT - 2007 Storm Damage Deferred	-	-	-	-	
2372	28300541		DFIT - Goldendale Deferral - UE-070533	-	-	-	-	
2373	28300551		DFIT - Goldendale Carrying Costs - UE-070533	-	-	-	-	
2374	28300561		DFIT - Interest Chelan PUD Reg Asset	-	-	-	-	
2375	28300571		DFIT - Mint Farm Deferred Costs	-	-	-	-	
2376	28300581		DFIT - Electric Conservation	-	(8,292,221)	(8,292,221)	(8,292,221)	
2377	28300591		DFIT - 2008 Storm Damage Deferred	-	-	-	-	
2378	28300601		DFIT - Mint Farm Variable Costs	-	-	-	-	
2379	28300611		DFIT - Mint Farm Fixed Costs	-	-	-	-	
2380	28300621		DFIT UW Grant	-	-	-	-	
2381	28300631		DFIT WHE Var Costs	-	-	-	-	
2382	28300641		DFIT WHE Fixed Costs	-	-	-	-	
2383	28300651		DFIT - White River Reg Asset	-	-	-	-	
2384	28300661		DFIT - FIT MF UE090704	-	-	-	-	
2385	28300671		DFIT - FIT WHE UE090704	-	-	-	-	
2386	28300681		DFIT PTCs Def Post 6-2010	-	-	-	-	
2387	28300691		DFIT PTC Carrying Cost	-	-	-	-	
2388	28300701		DFIT-CFH OCI Gain ST	-	-	-	-	
2389	28300721		DFIT - Lower Snake River Deferred Costs	-	-	-	-	
2390	28300731		DFIT - Ferndale Purchase Deferrals - Long Term	-	-	-	-	
2391	28300741		DFIT-Variable Deferred Cost Baker Upgrade_LT	-	-	-	-	
2392	28300751		DFIT-BioFuels Sch 91 Var Deferral	-	-	-	-	
2393	28300761		DFIT-Operating Lease Obligation-LT	-	(2,503,542)	(2,503,542)	(2,503,542)	
2394	28302001		DFIT-Electric Residential Decoupling Re	(10,026,022)	-	-	-	
2395	28302002		DFIT-Gas Residential Decoupling Revenue	(24,415,660)	-	-	-	
2396	28302011		DFIT-Electric NONResidential Decoupling	(3,616,189)	-	-	-	
2397	28302012		DFIT-Gas NONResidential Decoupling Reve	(5,894,167)	-	-	-	
2398	28302021		DFIT Electric Property Tax Tracker Schedule 140 - LT	(11,213,887)	-	-	-	
2399	28302022		DFIT-Gas Property Tax Tracker Schedule 140 -LT	(3,889,736)	-	-	-	
2400	28302031		DFIT-Decoupling Sch 26 & 31	(881,479)	-	-	-	
2401	28302032		DFIT-Decoupling Sch 85 & 87	-	-	-	-	
2402	28302041		DFIT-Major Inspection-Long Term	-	-	-	-	(6,547,636)
2403	28302042		DFIT-Gas ROR Over Earning-Decoupling Revenue -LT	-	-	-	-	
2404	28302051		DFIT-Colstrip 3&4 Overhaul Costs-LT	-	-	-	-	(2,312,776)
2405	28302061		DFIT - Electron Unrecovered Loss	-	-	-	-	
2406	28302071		DFIT-Elec ROR Over Earning-Decoupling Revenue-LT	-	-	-	-	
2407	TOTAL CAPITL LIABILITIES							
2408								

	A	B	C	AD	AE	AF	AG	AH
2	Puget Sound Energy					67.18%	September 2016 GRC Filing	
3	Balance Sheet Detail					32.82%	September 2016 GRC Filing	
4						100.00%		
5								
6								
				COMBINED	ELECTRIC	GAS	COMBINED	COMBINED
				Non Operating Investments				
7	Account	Account Description						Working Capital
2409				83,044,923	425,115,042	425,115,042	425,115,042	305,181,810
2410				-	-	-	-	-
2411								
2412				83,044,923	425,115,042	425,115,042	425,115,042	305,181,810
2413								
2414								

**Puget Sound Energy
Combined Working Capital
September 2016**

	Allocation factor	NOL
Electric	67.18%	85.42%
Gas	32.82%	14.58%

Code	Line No.	Description	30-Sep-16 AMA
	1	Average Invested Capital	
	2	Common Stock	859,038
	3	Preferred Stock	-
	4	Additional Paid in Capital	3,274,616,487
	5	Unamortized Debt Expense	(22,512,342)
	6	Unappropriated Retained Earnings	350,249,011
	7	Notes Payable - Misc	-
	8	Long Term Debt	3,771,988,999
	9	Short Term Debt	58,312,833
	10	Accumulated Deferred ITC	-
10.1	11	Treasury Grants	-
	12	Deferred Debits-Other	-
	13	Unamortized Gain/Loss on Debt	(44,293,879)
	14	Total Average Invested Capital	<u>7,389,220,147</u>
	15		
	16	Average Operating Investments - Electric	
	17		
	18	Plant in Service (includes acquisition adj)	9,391,462,270
	19	Electric Future Use Property	49,313,213
	20	Customer Advances for Construction	(54,720,678)
	21	Customer Deposits	(25,002,955)
	22	Deferred Taxes	(1,058,549,600)
	23	Deferred Debits/Credits - Other	142,916,634
	24	Less: Accumulated Depreciation	(3,611,195,445)
	25	Snoqualmie & Baker Treasury Grants	(105,149,977)
	26	Common Plant-Allocation to Electric	319,626,023
	27	Common Accum Depr-Allocation to Electric	(132,609,362)
	28	Common Deferred Taxes-Allocation to Electric	(28,198,145)
	29	NOL Carryforward	73,969,464
	30	Total Average Operating Investment - Electric	<u>4,961,861,442</u>
	31		
	32	Average Operating Investments - Gas	
	33		
	34	Gas Utility Plant in Service	3,380,227,259
	35	Deferred Items - Other	92,614,679
	36	Gas Stored Underground, Non-Current	8,654,564
	37	Gas Accumulated Depreciation	(1,298,250,043)
	38	Gas Customer Advances for Construction	(20,859,704)
38.1	39	Gas Customer Deposits	(9,302,099)
	39	DFIT 17	(535,112,124)
	40	PGA	(11,122,379)
	26	Common Plant-Allocation to Gas	156,149,540
	27	Common Accumulated Depreciation-Allocation to Gas	(64,784,746)
	28	Common Deferred Tax	(13,775,872)
	29	NOL Carryforward	12,622,777
	46	Total Average Operating Investment - Gas	<u>1,697,061,852</u>
	47		
	48	Total Electric & Gas Operating Investment	<u><u>6,658,923,294</u></u>
	49		
	50	Construction Work in Progress	
	51		
	51	Elec Construction Work in Process	297,109,537
	52	Gas Construction Work in Process	115,128,263
	53	Other Work in Process	1,162,260
	60	Electric Preliminary Surveys	-
	56	Total Construction Work in Progress	<u>413,400,060</u>
	57		

**Puget Sound Energy
Combined Working Capital
September 2016**

	Allocation factor	NOL
Electric	67.18%	85.42%
Gas	32.82%	14.58%

Code	Line No.	Description	30-Sep-16 AMA
	58	Nonoperating	
	59		
54	60	Non-Utility Property	3,640,577
55	61	Investment in Associated Companies	30,330,212
56	62	Other Investments & FAS 133	(168,058,765)
57	63	Deferred Items-Other	169,357,943
58	64	Deferred Federal Income Tax	(25,049,326)
59	65	Investment Tracking Funds	1,494,342
61	66		-
62	67		-
67	68		
	69	Total Non Operatting Investment	11,714,983
	70		
	71	Total CWIP & Nonoperating Investment	425,115,043
	72		
	73	Total Average Investments	7,084,038,337
	74	Rounding	
	75	Total Investor Supplied Capital	305,181,810

Allocation of Working Capital

Electric Working Capital

Total Investment	7,084,038,337
Less: Electric CWIP	(297,109,537)
Less: Gas	(115,128,263)
Interest Bearing Regulatory Assets	
Other Work in Progress	(1,162,260)
Preliminary Surveys	-
Total	6,670,638,277
Electric Working Capital Ratio	4.5750%
Electric Working Capital	227,005,242

Gas Working Capital

Total Investment	7,084,038,337
Less: Electric CWIP	(297,109,537)
Less: Gas CWIP	(115,128,263)
Interest Bearing Regulatory Assets	
Other Work in Progress	(1,162,260)
Preliminary Surveys	-
Total	6,670,638,277
Gas Working Capital Ratio	4.5750%
Gas Working Capital	77,640,607

Non Operating Working Capital

535,961

Account				
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Month	Electric Allocation Factor Used	Gas Allocation Factor Used	Grand Total, Electric EOP	Grand Total, Gas EOP
September-15	85.42%	14.58%	100,781,940.04	17,198,285.45
October-15			92,674,831.79	15,814,819.70
November-15			77,320,343.24	13,194,599.48
December-15			94,019,213.51	16,044,236.41
January-16			71,919,095.03	12,272,884.66
February-16			61,710,714.44	10,530,839.97
March-16			60,352,411.87	10,299,047.69
April-16			62,611,286.05	10,684,521.15
May-16			61,830,819.62	10,551,335.73
June-16			69,105,293.96	11,792,713.76
July-16			70,985,773.92	12,113,614.82
August-16			73,776,001.39	12,589,762.91
September-16			81,873,632.07	13,971,611.33

Electric	85.4%	85.4%	85.4%	85.4%
Gas	14.6%	14.6%	14.6%	14.6%

September-15	October-15	November-15	December-15
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EOP

19000433

Total	-	-	-	-
Electric	-	-	-	-
Gas	-	-	-	-

19002003

Total	117,980,225.49	108,489,651.49	90,514,942.72	110,063,449.92
Electric	100,781,940.04	92,674,831.79	77,320,343.24	94,019,213.51
Gas	17,198,285.45	15,814,819.70	13,194,599.48	16,044,236.41
Total	117,980,225.49	108,489,651.49	90,514,942.72	110,063,449.92
Electric	100,781,940.04	92,674,831.79	77,320,343.24	94,019,213.51
Gas	17,198,285.45	15,814,819.70	13,194,599.48	16,044,236.41

AMA

19000433

Total	2,051,224.86	(180,100.87)	(713,307.91)	(1,180,342.43)
Electric	1,752,212.46	(153,847.10)	(609,327.15)	(1,008,280.83)
Gas	299,012.40	(26,253.77)	(103,980.76)	(172,061.60)

19002003

Total	133,434,057.44	132,632,802.32	130,687,160.41	127,305,010.10
Electric	113,983,026.57	113,298,572.50	111,636,551.89	108,747,426.46

Gas	19,451,030.87	19,334,229.82	19,050,608.52	18,557,583.64
All SAP A/Cs				
Total	135,485,282.30	132,452,701.45	129,973,852.50	126,124,667.67
Electric	115,735,239.03	113,144,725.40	111,027,224.73	107,739,145.62
Gas	19,750,043.27	19,307,976.05	18,946,627.77	18,385,522.05

17,807,191.37	16,827,074.25	15,764,713.92	14,932,466.68	14,319,251.50
120,045,973.45	113,681,304.50	108,639,366.72	102,622,246.59	98,230,054.70
102,546,558.53	97,109,683.99	92,802,722.64	87,662,733.82	83,910,803.20
17,499,414.92	16,571,620.51	15,836,644.08	14,959,512.77	14,319,251.50

0433		19002003		
AMA		EOP		
Electric	Gas	Account Total	Electric	Gas
1,570,311.86	480,913.00	117,980,225.49	100,781,940.04	17,198,285.45
(139,247.88)	(40,852.99)	108,489,651.49	92,674,831.79	15,814,819.70
(551,505.48)	(161,802.43)	90,514,942.72	77,320,343.24	13,194,599.48
(912,600.73)	(267,741.69)	110,063,449.92	94,019,213.51	16,044,236.41
(1,632,421.29)	(478,924.93)	84,191,979.69	71,919,095.03	12,272,884.66
(1,354,905.85)	(397,506.57)	72,241,554.41	61,710,714.44	10,530,839.97
(381,511.76)	(111,929.13)	70,651,459.56	60,352,411.87	10,299,047.69
143,450.27	42,085.90	73,295,807.20	62,611,286.05	10,684,521.15
-	-	72,382,155.35	61,830,819.62	10,551,335.73
-	-	80,898,007.72	69,105,293.96	11,792,713.76
-	-	83,099,388.74	70,985,773.92	12,113,614.82
-	-	86,365,764.30	73,776,001.39	12,589,762.91
-	-	95,845,243.40	81,873,632.07	13,971,611.33
85.4%	85.4%	85.4%	85.4%	
14.6%	14.6%	14.6%	14.6%	
June-16	July-16	August-16	September-16	
-	-	-	-	
-	-	-	-	
-	-	-	-	
80,898,007.72	83,099,388.74	86,365,764.30	95,845,243.40	
69,105,293.96	70,985,773.92	73,776,001.39	81,873,632.07	
11,792,713.76	12,113,614.82	12,589,762.91	13,971,611.33	
80,898,007.72	83,099,388.74	86,365,764.30	95,845,243.40	
69,105,293.96	70,985,773.92	73,776,001.39	81,873,632.07	
11,792,713.76	12,113,614.82	12,589,762.91	13,971,611.33	
-	-	-	-	
-	-	-	-	
-	-	-	-	
94,294,824.01	91,121,906.71	88,612,144.76	86,592,241.30	
80,549,221.36	77,838,828.50	75,694,921.10	73,969,464.24	

13,745,602.65	13,283,078.21	12,917,223.66	12,622,777.06
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94,294,824.01	91,121,906.71	88,612,144.76	86,592,241.30
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80,549,221.36	77,838,828.50	75,694,921.10	73,969,464.24
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13,745,602.65	13,283,078.21	12,917,223.66	12,622,777.06
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		19000483		
AMA			EOP	EOP
Electric	Gas	Account Total	Electric	Gas
104,661,896.89	28,772,160.56	-	-	-
104,716,575.73	27,916,226.59	-	-	-
103,749,336.00	26,937,824.41	-	-	-
101,675,683.99	25,629,326.12	-	-	-
98,219,912.10	23,937,407.57	-	-	-
93,443,626.24	21,990,090.68	-	-	-
89,034,679.15	19,111,246.69	-	-	-
85,106,697.14	17,330,013.28	-	-	-
82,346,288.85	15,883,765.85	-	-	-
79,821,414.03	14,473,409.98	-	-	-
77,606,402.16	13,515,504.55	-	-	-
75,618,414.64	12,993,730.12	-	-	-
73,969,464.24	12,622,777.06	-	-	-

Puget Sound Energy
 Analysis of Tax Net Operating Losses and Bonus
 Analysis of Tax Net Operating Losses and Bonus
 2017 GRC September 2015 to Sept 2016

	<u>Gross NOL Generated</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>	<u>Remaining NOL at</u>			<u>% Gas</u>	<u>% Electric</u>	<u>% Production</u>	<u>Gas</u>	<u>Electric (All)</u>	<u>Electric</u>	<u>Total Electric</u>
											<u>9/30/2016</u>	<u>Tax Effected</u>	<u>a</u>							
2009 NOL	220,474,791	(128,337,622)		(30,573,670)			(17,228,072)	(44,335,427)		(220,474,791)	0	0	39.46%	60.54%	39.06%	0	0	0	0	0
2010 NOL	165,196,647		(21,765,873)					(143,430,774)		(165,196,647)	0	0	39.70%	60.30%	25.45%	0	0	0	0	0
2012 NOL	232,023,685							(5,335,515)	(40,623,447)	(45,958,962)	186,064,723	65,122,653	8.41%	91.59%	60.50%	5,476,815	59,645,838	36,085,732	65,122,653	
2013 NOL	87,778,829									0	87,778,829	30,722,590	27.65%	72.35%	78.14%	8,494,796	22,227,794	17,368,798	30,722,590	
Total NOL	705,473,952	(128,337,622)	(21,765,873)	(30,573,670)	0	0	(17,228,072)	(193,101,716)	(40,623,447)	(431,630,400)	273,843,552	95,845,243				#####	81,873,632	53,454,530	95,845,243	

Note:
 PSE's NOLs in 2009, 2010, 2012, and 2013 were caused by Bonus Depreciation. As a result, the assets triggering bonus depreciation are attributed the NOL. This schedule allocates the NOL's to production assets based on % of bonus depreciation attributable to productions assets. No NOL after 2013.

NOL %	
Electric	85.42%
Gas	14.58%
Total	100.00%

Puget Sound Energy, Inc.
Reconciliation between Balance Sheet and Combined Working Capital / Ratebase
AMA as of
September 2016

Category	Total	Average Invested Capital	Operating Investment	Non Operating Investment	Working Capital	Sum of All Working Capital Components	
a	b	c	d (see page 2)	e	f	g = sum c thru f	
16 Total Assets	11,120,825,744	81,718,106	9,220,565,297	984,508,512	834,033,829	11,120,825,744	-
17							
18 Total Liabilities	(11,120,825,744)	(7,470,938,253)	(2,561,642,002)	(559,393,471)	(528,852,019)	(11,120,825,744)	-
19							
20 Total per Trial Balance	-	(7,389,220,147)	6,658,923,296	425,115,042	305,181,810	-	-
21							
22	-	-	-	-	-	-	
23							
24 Totals used in Ratebase / Working Capital	-	(7,389,220,147)	6,658,923,296	425,115,042	305,181,810	-	
25							

Puget Sound Energy, Inc.
Components of Operating Investment included in Reconciliation
AMA as of
September 2016

Category	Electric Ratebase	Gas Ratebase	Ratebase	Other Operating	Operating Investment
a	b	c	d = b + c	e	f = d + e
12 Total Assets	6,551,143,733	2,210,785,985	8,761,929,718	458,635,579	9,220,565,297
13					
14 Total Liabilities	(1,624,944,514)	(561,106,832)	(2,186,051,345)	(375,590,656)	(2,561,642,002)
15					
16 Total per Trial Balance	4,926,199,220	1,649,679,153	6,575,878,373	83,044,923	6,658,923,296
17					
18 Reclassify Gas Merchandising Inventory					
19 Reclassify Electric WUTC AFUDC Reg Asset					
20	-		-	-	-
21 Totals used in Ratebase / Working Capital	4,926,199,220	1,649,679,153	6,575,878,373	83,044,923	6,658,923,296
22					
23 Check Totals	4,926,199,220	1,649,679,153	6,575,878,373	83,044,921	-

Changing from Non-Operating to Working Capital
 Changing from Working Capital to Non-Operating

\$ 113,436
(13,184,261)
\$ (13,070,826)

Account	Account Name	Account Description	AMA Balance 9/30/2016	Regulatory Treatment in Original Filing	Regulatory Treatment Should Have Been	Reason for Change
18600091	Generating Plant Expenses	Ongoing related to Colstrip Generating Plant Expense and clears when eventually billed. PSE share	7,910.73	Non Operating Investments	Working Capital	Operating expenses for Colstrip plant expenses prior to billing
18600122	Gas - Misc Def Debits	Ongoing related to King County Renton Wastewater Treatment and clears when eventually billed. Part of O&M Exp - Special Contract (160748)?	(612.34)	Non Operating Investments	Working Capital	Operating expenses for King County Renton Wastewater Treatment expenses prior to billing
18600123	Cashiers Shortages - CLX	Clearing account from 25301073 Petty Cash	542.65	Non Operating Investments	Working Capital	Similar to accounts receivable or payable.
18600203	Def Debits - Misc Def Debits	Fleet clearing account for 18400013 uncleared balances Service Fleet Overhead	12,455.72	Non Operating Investments	Working Capital	Similar to accounts receivable or payable.
18600293	Real Estate Reimbursable Projects	Tenant Improvements to be reimbursed by landlord for Eastgate facility. Leasing space and will be reimburse. Will landlord payback with interest?	93,139.04	Non Operating Investments	Working Capital	Similar to accounts receivable or payable.
18603072	Prepaid Gas Options-LT	Reclass Gas Options premium from ST to LT. Hedging Related	318,809.64	Working Capital	Non-Operating Investments	Should be Non-Operating because Hedging Related? Alos, PGA is in Non-Op
18609801	Article 502 - Forest Habitat Capital Fund	Directly Offset by 24200901 Baker License capital Funding year 4 Requirement - Funding to a maximum of \$430K (adjusted for inflation and interest) for acquisition and habitat enhancement of avian forest land. If funds are available twenty-five years following license issuance (2033), and licensee, in consultation with the TRIG, determines lands are not available and/or habitat enhancement actions are not feasible for any of the intended purposes, the remaining funds may be made available to the Terrestrial Enhancement and Research Fund (TERF). Unless otherwise approved by FERC, acquired lands shall remain in licensee's ownership during the term of the license. Prior purchases for approximately \$304K were coded to account 18609821 and will be reclassified in Q2 2013. No other transactions are anticipated in 2013. Lic requirements to fund requirements and earn interest.	163,594.35	Working Capital	Non-Operating Investments	Should be in Non-Operating because earning interest. All Offsetting 242 accounts should receive the same treatment.
18609821	Article 503 - Elk Habitat Capital Fund	Offset by 24200921 - Baker License for Elk Habitat Capital Funding Requirement Funding to a maximum of \$10.2M (adjusted for interest and inflation) for acquisition, planning, management and habitat enhancement of low-elevation bottomland ecosystems in the Skagit River basin. If funds are available twenty-five years following license issuance (2033), and licensee, in consultation with the TRIG, determines lands are not available and/or habitat enhancement or management actions are not feasible for any of the intended purposes, the remaining funds may be made available to the Terrestrial Enhancement and Research Fund (TERF) or Habitat Enhancement Restoration and Conservation (HERC) Fund.	817,114.64	Working Capital	Non-Operating Investments	
18609841	Article 504 - Wetland Habitat Capital Fund	Offset by 24200941 - Baker License funding Requirement to a maximum of \$340K (adjusted for inflation and interest) for acquisition and habitat enhancement of wetlands. If funds are available twenty-five years following license issuance (2033), and licensee, in consultation with the TRIG, determines lands are not available and/or habitat enhancement or management actions are not feasible for any of the intended purposes, the remaining funds may be made available to the Terrestrial Enhancement and Research Fund (TERF).	1,449,799.03	Working Capital	Non-Operating Investments	
18609861	Article 505 - Aquatic Riparian Habitat Capital Fund	Offset by 24200961 - Baker License capital Funding to a maximum of \$10.2M (adjusted for interest and inflation) for acquisition, planning, management and habitat enhancement of low-elevation bottomland ecosystems in the Skagit River basin. If funds are available twenty-five years following license issuance (2033), and licensee, in consultation with the TRIG, determines lands are not available and/or habitat enhancement or management actions are not feasible for any of the intended purposes, the remaining funds may be made available to the Terrestrial Enhancement and Research Fund (TERF) or Habitat Enhancement Restoration and Conservation (HERC) Fund. Lic requirements to fund requirements and earn interest.	1,383,175.54	Working Capital	Non-Operating Investments	

Account	Account Name	Account Description	AMA Balance 9/30/2016	Regulatory Treatment in Original Filing	Regulatory Treatment Should Have Been	Reason for Change
25300033	Deferred Compensation - Salary Deferred	Officers/Directors can defer a portion of their income on a pre-tax basis. Balance in account includes deferred compensation and accrued interest to the benefit of the participant who has deferred compensation under this program. Interest is recorded below the line and is not included in the revenue requirement in this proceeding. <u>Lic requirements to fund requirements and earn interest.</u>	(8,563,737.57)	Working Capital	Non-Operating Investments	Should be in Non-Operating because account pays interest
25300343	Def Compensation - IBNR	Effective Q1 2013 PSE began recoding balance related to Worker's Comp Incurred but not Paid (IBNR). Each qtr gets a report of all outstanding claims by PSE employees. The total amount is redorded as a credit to this account and offset in 18600403. <u>Earned Interest</u>	(2,963,701.53)	Working Capital	Non-Operating Investments	Should be in Non-Operating because account pays interest
24200811	Article 103 -Upstream Fish Passage Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(174,241.68)	Working Capital	Non-Operating Investments	Should be in Non-Operating because earning interest.
24200821	Article 105 - Downstream Fish Passage Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(157,736.70)	Working Capital	Non-Operating Investments	
24200831	Article 511 -Decaying Wood Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(87,175.91)	Working Capital	Non-Operating Investments	
24200841	Article 505 - Aquatic Riparian Habitat Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(320,534.35)	Working Capital	Non-Operating Investments	
24200851	Article 602 Recreation Adapative Management Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(79,704.28)	Working Capital	Non-Operating Investments	
24200861	Article 512 - Bald Eagele Survey Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	-	Working Capital	Non-Operating Investments	
24200871	Article 514 - Use of Habit Evaluation	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(94,690.85)	Working Capital	Non-Operating Investments	
24200881	Article 101 - Fish Progagation O&M Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(248,538.84)	Working Capital	Non-Operating Investments	
24200891	Article 110 - Shoreline Erosion O&M Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(67,388.42)	Working Capital	Non-Operating Investments	
24200901	Article 502 - Forest Habitat Capital Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(163,594.35)	Working Capital	Non-Operating Investments	
24200911	Article 502- Forest Habitat O&M fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(16,907.40)	Working Capital	Non-Operating Investments	
24200921	Article 503 - Elk Habitat Capital Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(2,232,339.66)	Working Capital	Non-Operating Investments	
24200931	Article 503 - Elk Habitat O&M Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(298,965.75)	Working Capital	Non-Operating Investments	
24200941	Article 504- Wetland Habitat Capital Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(67,999.03)	Working Capital	Non-Operating Investments	
24200951	Article 504 Wetland Habitat O&M Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(203,502.57)	Working Capital	Non-Operating Investments	
24200961	Article 505 - Aquatic Riparian Habitat Capital Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(1,349,750.52)	Working Capital	Non-Operating Investments	
24200971	Article 508 - Noxious Weeds O&M Fund	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(105,785.42)	Working Capital	Non-Operating Investments	
24200981	Article 602 - Habitat Enhance,Restor & Consv Fund O&M	Offsetting account to 18609801, 18609821, 18609841 and 18609861	-	Working Capital	Non-Operating Investments	
24200991	Article 602 - Terrestrial Enhance & Research Fund O&M	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(1,267.88)	Working Capital	Non-Operating Investments	
24201011	Article 602 - Cultural Resource Enhancement Fund O&M	Offsetting account to 18609801, 18609821, 18609841 and 18609861	-	Working Capital	Non-Operating Investments	
24201021	Article 315 LB Trail Maintenance	Offsetting account to 18609801, 18609821, 18609841 and 18609861	-	Working Capital	Non-Operating Investments	
24201031	Article 302 - Aesthetics Mgmt O&M	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(96,586.31)	Working Capital	Non-Operating Investments	
24201041	Article 304 - Bak Resr Rec Water Safety Pln O&M	Offsetting account to 18609801, 18609821, 18609841 and 18609861	(22,605.68)	Working Capital	Non-Operating Investments	

Continued on next page.

Account	Account Name	Account Description	AMA Balance 9/30/2016	Regulatory Treatment in Original Filing	Regulatory Treatment Should Have Been	Reason for Change
18237112	Env Rem - Swarr Station	Env. Rem. Swarr Station . Costs associated with clean-up of soil from anti-freeze, lead and natural gas odorant on Benson Dr. South in Renton. Docket No. UG 920781	280,449	Non Operating Investment	Working Capital	Letter dated 11/25/1992 from WUTC in UG-920781 provides for working capital treatment.
18237122	Env Rem - South Seattle GS	Env. Rem. South Seattle GS For soil contamination cleanup that was in excess of state cleanup standards.	169,602	Non Operating Investment	Working Capital	
18237132	Env Rem - North Tacoma Gate Station	Env. Rem. North Tacoma GS For soil contamination cleanup that was in excess of state cleanup standards.	133,750	Non Operating Investment	Working Capital	
18237142	Env Rem - North Seattle Gate Station	Env. Rem. North Seattle GS For soil contamination cleanup that was in excess of state cleanup standards.	53,996	Non Operating Investment	Working Capital	
18237152	Env Rem - Covington Gate Station	Env. Rem. Covington GS For soil contamination cleanup that was in excess of state cleanup standards.	67,987	Non Operating Investment	Working Capital	
18608612	Env Rem - WSDOT Upland Remediation Costs	Env. Rem. WSDOT Upland Remed Costs (2005) A former gas manufacturing plant site. Amortization will be requested in a future rate case per the UG-920781 accounting order.	779,999	Non Operating Investments	Working Capital	
18608712	Env Rem - WSDOT Thea Foss Remediation Costs	Env. Rem. WSDOT Thea Foss Remed Costs (2005) The City of Tacoma Thea Foss Waterway issues are in arbitration. The total project is estimated at \$1.5-\$3.5 million This is a former gas manufacturing plant.	5,358,668	Non Operating Investments	Working Capital	
18608772	Thea Foss Waterway (WADOT Settlement)	Env. Rem - Distribution for legal settlement between WADOT, PacifiCorp and PSE	(3,488,999)	Non Operating Investments	Working Capital	
18608722	BLOCKED-Thea Foss Recovery	Env. Rem. Thea Foss cost recovery. PSE was involved as potentially responsible party due to its past ownership of a portion of the 22nd and A street MGP and is part of a Utilities PRP subgroup. The majority of cleanup have been completed.	7,712	Non Operating Investments	Working Capital	
18608212	Env Rem - Everett Remediation Costs	PSE implemented an interim remedy consisting of a containment wall with groundwater monitoring at both ends and at the centerline of the containment wall. PSE continues regular monitoring of the results of the remediation already performed. Annual groundwater sampling performed continues to show the remedy is containing contaminated groundwater.	1,467,246	Non Operating Investments	Working Capital	
18608782	Everett Washington (WADOT Settlement)	Env. Rem - Distribution for legal settlement between WADOT, PacifiCorp and PSE	(801,551)	Non Operating Investments	Working Capital	
18608312	Env Rem - Chehalis Remediation Costs	Env. Rem. Chehalis Remediation (2005) A gas-manufacturing site at Chehalis is estimated to be approximately \$2.0 million. Currently as of 11/00 the balance in this account is \$1.8 million. Per UG-920781, the amortization will be requested in a future rate case.	3,959,360	Non Operating Investments	Working Capital	
18609432	Env Rem-Post Nov 2012 Gas Works Park -	EnvRem-Post11-12 GaW - record remediation between City of Seattle and PSE for the combined Gas Work park and Lake Union sites.	6,252,278	Non Operating Investments	Working Capital	
18608412	Env Rem - Gas Works Remediation Costs	Env. Rem. Gas Works Remediation (2005) A clean up action plan is under review from the Washington Department of Ecology. The total project estimate is \$3.2-\$5.0 million. This former gas manufacturing site amortization of costs will be requested in a future rate case per UG-920781.	2,651,382	Non Operating Investments	Working Capital	
18609312	Env Rem - Quendall Terminal Remediation	Env. Rem. Quendall Terminal (2005) This is a former gas-manufacturing site with estimated future costs of \$1.0 million.	12,405,155	Non Operating Investments	Working Capital	
18609512	Env Rem-Quendall Terminal - Remediation	Env Rem-Quendall Terminal - Remediation	79,128	Non Operating Investments	Working Capital	
18608112	Env Rem - Tacoma Tide Flats Remediation Costs	Env. Rem. Tacoma Tide Flats Remed Costs (2005) Costs related to this project are accrued monthly. Formerly a manufactured gas plant site, current clean up under way. Under terms of the UG-920781 accounting order, the amortization will be requested in a future rate case.	38,953,753	Non Operating Investments	Working Capital	
18609532	Env Rem - Bay Station (Elliot Ave) MGP	Env Rem - Bay Station (Elliot Ave) MGP (2006) Cost deferral relating to environmental remediation	241,784	Non Operating Investments	Working Capital	
18609542	Env Rem - Olympia (Columbia Street) MGP	Env Rem - Olympia (Columbia Street) MGP (2006) Cost deferral relating to environmental remediation	1,259,128	Non Operating Investments	Working Capital	
18608792	Olympia Columbia Street MGP (WADOT Sett	Env. Rem - Distribution for legal settlement between WADOT, PacifiCorp and PSE	(160,310)	Non Operating Investments	Working Capital	
18608002	Env. Rem - Downtowner Property	Env Rem - Downtowner Property. Cost associated with clean-up underneath a Seattle property that is associated with historic MGP operated in 1873 to 1907.	513,468	Non Operating Investments	Working Capital	
18608062	Env Rem - Gas Historical Actual Ins Recoverie	Env. Rem. Gas Historical Insurance Recoveries (2005) This account tracks the insurance amounts received for gas environmental remediation. Docket No. UG 920781	(50,267,725)	Non Operating Investments	Working Capital	

Environmental Remediation Total

19,916,261