

**EXHIBIT NO. \_\_\_(JKP-8)**  
**DOCKET NO. UE-07\_\_\_/UG-07\_\_\_**  
**2007 PSE GENERAL RATE CASE**  
**WITNESS: JANET K. PHELPS**

**BEFORE THE**  
**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY, INC.,**

**Respondent.**

**Docket No. UE-07\_\_\_**  
**Docket No. UG-07\_\_\_**

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

**DECEMBER 3, 2007**

**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
<b>RATE BASE</b>											
<b>Plant-in-Service</b>											
<b>Intangible Plant</b>											
301.0	Organization	158,692	158,692	158,692						-	158,692
302.0	Franchise and Consents	93,331	93,331	93,331						-	93,331
303.0	Misc. Intangible	103,398,316	103,398,316	103,398,316						-	103,398,316
	<b>Sub-total</b>	<b>103,650,338</b>	<b>103,650,338</b>	<b>103,650,338</b>	-	-	-	-	-	-	<b>103,650,338</b>
<b>Production and Gathering Plant</b>											
304.0	Land and Land Rights	153,211	153,211	153,211						-	153,211
305.0	Structures and Improvements	470,201	470,201	470,201						-	470,201
311.0	Liquefied Petroleum Gas Equipment	6,218,505	6,218,505	6,218,505						-	6,218,505
320.0	Other Equipment	68,857	68,857	68,857						-	68,857
	<b>Sub-total</b>	<b>6,910,774</b>	<b>6,910,774</b>	<b>6,910,774</b>	-	-	-	-	-	-	<b>6,910,774</b>
<b>Natural Gas Underground Storage</b>											
350.0	JP Storage Balancing - DIR	5,371,157	5,371,157	5,371,157						-	5,371,157
350.0	Land and Land Rights	365,517	365,517	365,517						-	365,517
351.0	Structures and Improvements	569,201	569,201	569,201						-	569,201
352.0	Wells	9,428,691	9,428,691	9,428,691						-	9,428,691
353.0	Lines	1,290,979	1,290,979	1,290,979						-	1,290,979
354.0	Compressor Equipment	5,952,236	5,952,236	5,952,236						-	5,952,236
355.0	Measuring and Regulating Equipment	268,488	268,488	268,488						-	268,488
356.0	Purification Equipment	788,118	788,118	788,118						-	788,118
357.0	Other Equipment	379,965	379,965	379,965						-	379,965
	<b>Sub-total</b>	<b>24,414,352</b>	<b>24,414,352</b>	<b>24,414,352</b>	-	-	-	-	-	-	<b>24,414,352</b>
<b>Natural Gas Local Storage</b>											
360.0	Land & Land Rights	1,704,569	1,704,569	1,704,569						-	1,704,569
361.0	Structures & Improvement	3,973,839	3,973,839	3,973,839						-	3,973,839
362.0	Gas Holders	3,334,728	3,334,728	3,334,728						-	3,334,728
363.0	Purification Equipment	3,967,556	3,967,556	3,967,556						-	3,967,556
364.0	Terminating & Processing	1,089,858	1,089,858	1,089,858						-	1,089,858
	<b>Sub-total</b>	<b>14,070,550</b>	<b>14,070,550</b>	<b>14,070,550</b>	-	-	-	-	-	-	<b>14,070,550</b>
<b>Transmission Plant</b>											
365.0	Land and Land Rights	-	-	-						-	-
366.0	Structures and Improvements	-	-	-						-	-
367.0	Mains	-	-	-						-	-
369.0	M&R Station Equipment	(0)	(0)	(0)						-	(0)
372.0	Easements	-	-	-						-	-
	<b>Sub-total</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	-	-	-	-	-	-	<b>(0)</b>
<b>Distribution Plant</b>											
373.0	Easements	7,334,283	7,334,283	7,334,283						-	7,334,283
374.0	Land and Land Rights	3,326,019	3,326,019	3,326,019						-	3,326,019
375.0	Structures and Improvements	8,087,108	8,087,108	8,087,108						-	8,087,108
376.0	Mains	1,034,541,312	1,034,541,312	1,034,541,312						-	1,034,541,312
378.0	Meas. & Reg. Station Equip. - Gen.	56,506,957	56,506,957	56,506,957						-	56,506,957
380.0	Services	565,591,244	565,591,244	565,591,244						-	565,591,244
380.0	Services - DIR	2,483,353	2,483,353	2,483,353						-	2,483,353
381.0	Meters	54,327,287	54,327,287	54,327,287						-	54,327,287
382.0	Meter Installations	153,230,540	153,230,540	153,230,540						-	153,230,540
383.0	House Regulators	12,454,845	12,454,845	12,454,845						-	12,454,845
384.0	House Regulators Installations	33,548,468	33,548,468	33,548,468						-	33,548,468
385.0	Indust. Meas. & Reg. Station Equip.	34,078,629	34,078,629	34,078,629						-	34,078,629
386.0	Rental Property on Customers Premise	43,013,666	43,013,666	43,013,666						-	43,013,666
387.0	Other Equipment	6,729,480	6,729,480	6,729,480						-	6,729,480
388.0	ARO	6,385,682	6,385,682	6,385,682						-	6,385,682
	<b>Sub-total</b>	<b>2,021,638,873</b>	<b>2,021,638,873</b>	<b>2,021,638,873</b>	-	-	-	-	-	-	<b>2,021,638,873</b>
<b>General Plant</b>											
389.0	Land and Land Rights	674,480	674,480	674,480						-	674,480
390.0	Structures and Improvements	32,983,934	32,983,934	32,983,934						-	32,983,934
391.0	Office Furniture and Equipment	46,058,871	46,058,871	46,058,871						-	46,058,871
392.0	Transportation Equipment	625,235	625,235	625,235						-	625,235
393.0	Stores Equipment	257,624	257,624	257,624						-	257,624
394.0	Tools, Shop, and Garage Equipment	6,872,321	6,872,321	6,872,321						-	6,872,321
394.0	CNG Equipment - DIR	354,005	354,005	354,005						-	354,005
394.0	CNG Equipment - Other	744,365	744,365	744,365						-	744,365
395.0	Laboratory Equipment	1,478,578	1,478,578	1,478,578						-	1,478,578
396.0	Power Operated Equipment	611,269	611,269	611,269						-	611,269
397.0	Communication Equipment	20,923,231	20,923,231	20,923,231						-	20,923,231
398.0	Misc. Equipment	469,642	469,642	469,642						-	469,642
399.0	Other Intangible Property	4,216	4,216	4,216						-	4,216
	<b>Sub-total</b>	<b>112,057,771</b>	<b>112,057,771</b>	<b>112,057,771</b>	-	-	-	-	-	-	<b>112,057,771</b>
	<b>TOTAL PLANT-IN-SERVICE</b>	<b>2,282,742,658</b>	<b>2,282,742,658</b>	<b>2,282,742,658</b>	-	-	-	-	-	-	<b>2,282,742,658</b>

**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>RATE BASE</b>										
<b>Plant-in-Service</b>										
<b>Intangible Plant</b>										
301.0	Organization	158,692								PLT
302.0	Franchise and Consents	93,331								PLT
303.0	Misc. Intangible	103,398,316								OML
	<b>Sub-total</b>	<b>103,650,338</b>								
<b>Production and Gathering Plant</b>										
304.0	Land and Land Rights	153,211								PRODPT
305.0	Structures and Improvements	470,201								PRODPT
311.0	Liquefied Petroleum Gas Equipment	6,218,505	F PRODU	DEM	PDAYXT					
320.0	Other Equipment	68,857	F PRODU	DEM	PDAYXT					
	<b>Sub-total</b>	<b>6,910,774</b>								
<b>Natural Gas Underground Storage</b>										
	JP Storage Balancing - DIR	5,371,157	F STORG	COM		COM1				
350.0	Land and Land Rights	365,517	F STORG	DEM	SEAS3_DEM					
351.0	Structures and Improvements	569,201	F STORG	DEM	SEAS3_DEM					
352.0	Wells	9,428,691	F STORG	DEM	SEAS3_DEM					
353.0	Lines	1,290,979	F STORG	DEM	SEAS3_DEM					
354.0	Compressor Equipment	5,952,236	F STORG	DEM	SEAS3_DEM					
355.0	Measuring and Regulating Equipment	268,488	F STORG	DEM	SEAS3_DEM					
356.0	Purification Equipment	788,118	F STORG	DEM	SEAS3_DEM					
357.0	Other Equipment	379,965	F STORG	DEM	SEAS3_DEM					
	<b>Sub-total</b>	<b>24,414,352</b>								
<b>Natural Gas Local Storage</b>										
360.0	Land & Land Rights	1,704,569	F STORG	DEM	SEAS3_DEM					
361.0	Structures & Improvement	3,973,839	F STORG	DEM	SEAS3_DEM					
362.0	Gas Holders	3,334,728	F STORG	DEM	SEAS3_DEM					
363.0	Purification Equipment	3,967,556	F STORG	DEM	SEAS3_DEM					
364.0	Terminating & Processing	1,089,858	F STORG	DEM	SEAS3_DEM					
	<b>Sub-total</b>	<b>14,070,550</b>								
<b>Transmission Plant</b>										
365.0	Land and Land Rights	-								TRANPT
366.0	Structures and Improvements	-								TRANPT
367.0	Mains	-	F TRANS	DEM	PAVG					
369.0	M&R Station Equipment	(0)	F TRANS	DEM	PAVG					
372.0	Easements	-	F TRANS	DEM	PAVG					
	<b>Sub-total</b>	<b>(0)</b>								
<b>Distribution Plant</b>										
373.0	Easements	7,334,283								DISTPT
374.0	Land and Land Rights	3,326,019								DISTPT
375.0	Structures and Improvements	8,087,108								DISTPT
376.0	Mains	1,034,541,312	F DISTR	DEM	PA MAINS					
378.0	Meas. & Reg. Station Equip. - Gen.	56,506,957	F DISTR	DEM	PAVG					
380.0	Services	565,591,244	F DISTR	CUS			SERV			
380.0	Services - DIR	2,483,353	F DISTR	CUS			DIR380			
381.0	Meters	54,327,287	F DISTR	CUS			MTRS_CUS			
382.0	Meter Installations	153,230,540	F DISTR	CUS			MTRS_INST			
383.0	House Regulators	12,454,845	F DISTR	CUS			MTRS_CUS			
384.0	House Regulators Installations	33,548,468	F DISTR	CUS			MTRS_CUS			
385.0	Indust. Meas. & Reg. Station Equip.	34,078,629	F DISTR	CUS			MTRS_385			
386.0	Rental Property on Customers Premise	43,013,666	F DISTR	CUS			DIR386			
387.0	Other Equipment	6,729,480								DISTPT
388.0	ARO	6,385,682								DISTPT
	<b>Sub-total</b>	<b>2,021,638,873</b>								
<b>General Plant</b>										
389.0	Land and Land Rights	674,480								PLTXR
390.0	Structures and Improvements	32,983,934								PLTXR
391.0	Office Furniture and Equipment	46,058,871								OML
392.0	Transportation Equipment	625,235								OML
393.0	Stores Equipment	257,624								PLTXR
394.0	Tools, Shop, and Garage Equipment	6,872,321								OML
394.0	CNG Equipment - DIR	354,005	F DISTR	DEM	DIRCNG					
394.0	CNG Equipment - Other	744,365	F DISTR	DEM	SEAS3_DEM					
395.0	Laboratory Equipment	1,478,578								PLTXR
396.0	Power Operated Equipment	611,269								PLTXR
397.0	Communication Equipment	20,923,231								OML
398.0	Misc. Equipment	469,642								OML
399.0	Other Intangible Property	4,216								OML
	<b>Sub-total</b>	<b>112,057,771</b>								
<b>TOTAL PLANT-IN-SERVICE</b>		<b>2,282,742,658</b>								

**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
<b>Accumulated Reserve</b>											
<b>Intangible Plant</b>											
301.0	Organization	-	-	-	-	-	-	-	-	-	-
302.0	Franchise and Consents	(14,692)	(14,692)	(14,692)	-	-	-	-	-	-	(14,692)
303.0	Misc. Intangible	(67,103,016)	(67,103,016)	(67,103,016)	-	-	-	-	-	-	(67,103,016)
	<b>Sub-total</b>	<b>(67,117,709)</b>	<b>(67,117,709)</b>	<b>(67,117,709)</b>	-	-	-	-	-	-	<b>(67,117,709)</b>
<b>Production and Gathering Plant</b>											
304.0	Land and Land Rights	-	-	-	-	-	-	-	-	-	-
305.0	Structures and Improvements	(413,934)	(413,934)	(413,934)	-	-	-	-	-	-	(413,934)
311.0	Liquefied Petroleum Gas Equipment	(4,858,331)	(4,858,331)	(4,858,331)	-	-	-	-	-	-	(4,858,331)
320.0	Other Equipment	(67,561)	(67,561)	(67,561)	-	-	-	-	-	-	(67,561)
	<b>Sub-total</b>	<b>(5,339,826)</b>	<b>(5,339,826)</b>	<b>(5,339,826)</b>	-	-	-	-	-	-	<b>(5,339,826)</b>
<b>Natural Gas Underground Storage</b>											
350.0	JP Storage Balancing - DIR	(3,014,074)	(3,014,074)	(3,014,074)	-	-	-	-	-	-	(3,014,074)
350.0	Land and Land Rights	-	-	-	-	-	-	-	-	-	-
351.0	Structures and Improvements	(448,765)	(448,765)	(448,765)	-	-	-	-	-	-	(448,765)
352.0	Wells	(6,206,253)	(6,206,253)	(6,206,253)	-	-	-	-	-	-	(6,206,253)
353.0	Lines	(675,677)	(675,677)	(675,677)	-	-	-	-	-	-	(675,677)
354.0	Compressor Equipment	(2,569,612)	(2,569,612)	(2,569,612)	-	-	-	-	-	-	(2,569,612)
355.0	Measuring and Regulating Equipment	(45,153)	(45,153)	(45,153)	-	-	-	-	-	-	(45,153)
356.0	Purification Equipment	(449,667)	(449,667)	(449,667)	-	-	-	-	-	-	(449,667)
357.0	Other Equipment	(291,134)	(291,134)	(291,134)	-	-	-	-	-	-	(291,134)
	<b>Sub-total</b>	<b>(13,700,336)</b>	<b>(13,700,336)</b>	<b>(13,700,336)</b>	-	-	-	-	-	-	<b>(13,700,336)</b>
<b>Natural Gas Local Storage</b>											
360.0	Land & Land Rights	-	-	-	-	-	-	-	-	-	-
361.0	Structures & improvement	(330,001)	(330,001)	(330,001)	-	-	-	-	-	-	(330,001)
362.0	Gas Holders	(168,661)	(168,661)	(168,661)	-	-	-	-	-	-	(168,661)
363.0	Purification Equipment	(446,009)	(446,009)	(446,009)	-	-	-	-	-	-	(446,009)
364.0	Terminating & Processing	(215,142)	(215,142)	(215,142)	-	-	-	-	-	-	(215,142)
	<b>Sub-total</b>	<b>(1,159,813)</b>	<b>(1,159,813)</b>	<b>(1,159,813)</b>	-	-	-	-	-	-	<b>(1,159,813)</b>
<b>Transmission Plant</b>											
365.0	Land and Land Rights	-	-	-	-	-	-	-	-	-	-
366.0	Structures and Improvements	(62)	(62)	(62)	-	-	-	-	-	-	(62)
367.0	Mains	(3,715)	(3,715)	(3,715)	-	-	-	-	-	-	(3,715)
369.0	M&R Station Equipment	(23,470)	(23,470)	(23,470)	-	-	-	-	-	-	(23,470)
372.0	Easements	(989)	(989)	(989)	-	-	-	-	-	-	(989)
	<b>Sub-total</b>	<b>(28,237)</b>	<b>(28,237)</b>	<b>(28,237)</b>	-	-	-	-	-	-	<b>(28,237)</b>
<b>Distribution Plant</b>											
373.0	Easements	(251,447)	(251,447)	(251,447)	-	-	-	-	-	-	(251,447)
374.0	Land and Land Rights	-	-	-	-	-	-	-	-	-	-
375.0	Structures and Improvements	(2,949,557)	(2,949,557)	(2,949,557)	-	-	-	-	-	-	(2,949,557)
376.0	Mains	(290,807,116)	(290,807,116)	(290,807,116)	-	-	-	-	-	-	(290,807,116)
378.0	Meas. & Reg. Station Equip. - Gen.	(13,107,844)	(13,107,844)	(13,107,844)	-	-	-	-	-	-	(13,107,844)
380.0	Services	(247,712,363)	(247,712,363)	(247,712,363)	-	-	-	-	-	-	(247,712,363)
380.0	Services - DIR	(1,070,966)	(1,070,966)	(1,070,966)	-	-	-	-	-	-	(1,070,966)
381.0	Meters	(18,109,596)	(18,109,596)	(18,109,596)	-	-	-	-	-	-	(18,109,596)
382.0	Meter Installations	(21,761,039)	(21,761,039)	(21,761,039)	-	-	-	-	-	-	(21,761,039)
383.0	House Regulators	(4,663,100)	(4,663,100)	(4,663,100)	-	-	-	-	-	-	(4,663,100)
384.0	House Regulators Installations	(5,922,336)	(5,922,336)	(5,922,336)	-	-	-	-	-	-	(5,922,336)
385.0	Indust. Meas. & Reg. Station Equip.	(9,695,849)	(9,695,849)	(9,695,849)	-	-	-	-	-	-	(9,695,849)
386.0	Rental Property on Customers Premise	(18,950,642)	(18,950,642)	(18,950,642)	-	-	-	-	-	-	(18,950,642)
387.0	Other Equipment	(2,736,665)	(2,736,665)	(2,736,665)	-	-	-	-	-	-	(2,736,665)
388.0	ARO	(2,943,270)	(2,943,270)	(2,943,270)	-	-	-	-	-	-	(2,943,270)
	<b>Sub-total</b>	<b>(640,681,790)</b>	<b>(640,681,790)</b>	<b>(640,681,790)</b>	-	-	-	-	-	-	<b>(640,681,790)</b>
<b>General Plant</b>											
389.0	Land and Land Rights	-	-	-	-	-	-	-	-	-	-
390.0	Structures and Improvements	(7,148,650)	(7,148,650)	(7,148,650)	-	-	-	-	-	-	(7,148,650)
391.0	Office Furniture and Equipment	(21,788,666)	(21,788,666)	(21,788,666)	-	-	-	-	-	-	(21,788,666)
392.0	Transportation Equipment	(327,660)	(327,660)	(327,660)	-	-	-	-	-	-	(327,660)
393.0	Stores Equipment	(238,559)	(238,559)	(238,559)	-	-	-	-	-	-	(238,559)
394.0	Tools, Shop, and Garage Equipment	(3,868,002)	(3,868,002)	(3,868,002)	-	-	-	-	-	-	(3,868,002)
394.0	CNG Equipment - DIR	(16,070)	(16,070)	(16,070)	-	-	-	-	-	-	(16,070)
394.0	CNG Equipment - Other	(33,790)	(33,790)	(33,790)	-	-	-	-	-	-	(33,790)
395.0	Laboratory Equipment	(81,362)	(81,362)	(81,362)	-	-	-	-	-	-	(81,362)
396.0	Power Operated Equipment	(651,993)	(651,993)	(651,993)	-	-	-	-	-	-	(651,993)
397.0	Communication Equipment	(7,192,611)	(7,192,611)	(7,192,611)	-	-	-	-	-	-	(7,192,611)
398.0	Misc. Equipment	(242,734)	(242,734)	(242,734)	-	-	-	-	-	-	(242,734)
399.0	Other Intangible Plant	(4,033)	(4,033)	(4,033)	-	-	-	-	-	-	(4,033)
	<b>Sub-total</b>	<b>(41,594,130)</b>	<b>(41,594,130)</b>	<b>(41,594,130)</b>	-	-	-	-	-	-	<b>(41,594,130)</b>
<b>Other Assets</b>											
108.0	Retirement Work in Progress	8,047,672	8,047,672	8,047,672	-	-	-	-	-	-	8,047,672
230.0	Asset Retirement Obligations	(7,144,135)	(7,144,135)	(7,144,135)	-	-	-	-	-	-	(7,144,135)
253.0	Landlord Incentives	(4,504,983)	(4,504,983)	(4,504,983)	-	-	-	-	-	-	(4,504,983)
101.0	Plant in Service	(4,216)	(4,216)	(4,216)	-	-	-	-	-	-	(4,216)
	<b>Sub-total</b>	<b>(3,605,662)</b>	<b>(3,605,662)</b>	<b>(3,605,662)</b>	-	-	-	-	-	-	<b>(3,605,662)</b>
	<b>TOTAL ACCUMULATED RESERVE</b>	<b>(773,227,502)</b>	<b>(773,227,502)</b>	<b>(773,227,502)</b>	-	-	-	-	-	-	<b>(773,227,502)</b>

**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Accumulated Reserve</b>										
<b>Intangible Plant</b>										
301.0	Organization	-								PLT
302.0	Franchise and Consents	(14,692)								PLT
303.0	Misc. Intangible	(67,103,016)								OML
	<b>Sub-total</b>	<b>(67,117,709)</b>								
<b>Production and Gathering Plant</b>										
304.0	Land and Land Rights	-								PRODPT
305.0	Structures and Improvements	(413,934)								PRODPT
311.0	Liquefied Petroleum Gas Equipment	(4,858,331)	F PRODU	DEM	PDAYXT					
320.0	Other Equipment	(67,561)	F PRODU	DEM	PDAYXT					
	<b>Sub-total</b>	<b>(5,339,826)</b>								
<b>Natural Gas Underground Storage</b>										
	JP Storage Balancing - DIR	(3,014,074)	F STORG	COM		COM1				
350.0	Land and Land Rights	-	F STORG	DEM	SEAS3_DEM					
351.0	Structures and Improvements	(448,765)	F STORG	DEM	SEAS3_DEM					
352.0	Wells	(6,206,253)	F STORG	DEM	SEAS3_DEM					
353.0	Lines	(675,677)	F STORG	DEM	SEAS3_DEM					
354.0	Compressor Equipment	(2,569,612)	F STORG	DEM	SEAS3_DEM					
355.0	Measuring and Regulating Equipment	(45,153)	F STORG	DEM	SEAS3_DEM					
356.0	Purification Equipment	(449,667)	F STORG	DEM	SEAS3_DEM					
357.0	Other Equipment	(291,134)	F STORG	DEM	SEAS3_DEM					
	<b>Sub-total</b>	<b>(13,700,336)</b>								
<b>Natural Gas Local Storage</b>										
360.0	Land & Land Rights	-	F STORG	DEM	SEAS3_DEM					
361.0	Structures & improvement	(330,001)	F STORG	DEM	SEAS3_DEM					
362.0	Gas Holders	(168,661)	F STORG	DEM	SEAS3_DEM					
363.0	Purification Equipment	(446,009)	F STORG	DEM	SEAS3_DEM					
364.0	Terminating & Processing	(215,142)	F STORG	DEM	SEAS3_DEM					
	<b>Sub-total</b>	<b>(1,159,813)</b>								
<b>Transmission Plant</b>										
365.0	Land and Land Rights	-								TRANPT
366.0	Structures and Improvements	(62)	F TRANS	DEM	PAVG					
367.0	Mains	(3,715)	F TRANS	DEM	PAVG					
369.0	M&R Station Equipment	(23,470)	F TRANS	DEM	PAVG					
372.0	Easements	(989)	F TRANS	DEM	PAVG					
	<b>Sub-total</b>	<b>(28,237)</b>								
<b>Distribution Plant</b>										
373.0	Easements	(251,447)								DISTPT
374.0	Land and Land Rights	-								DISTPT
375.0	Structures and Improvements	(2,949,557)								DISTPT
376.0	Mains	(290,807,116)	F DISTR	DEM	PA MAINS					
378.0	Meas. & Reg. Station Equip. - Gen.	(13,107,844)	F DISTR	DEM	PAVG					
380.0	Services	(247,712,363)	F DISTR	CUS			SERV			
380.0	Services - DIR	(1,070,966)	F DISTR	CUS			DIR380			
381.0	Meters	(18,109,596)	F DISTR	CUS			MTRS_CUS			
382.0	Meter Installations	(21,761,039)	F DISTR	CUS			MTRS_INST			
383.0	House Regulators	(4,663,100)	F DISTR	CUS			MTRS_CUS			
384.0	House Regulators Installations	(5,922,336)	F DISTR	CUS			MTRS_INST			
385.0	Indust. Meas. & Reg. Station Equip.	(9,695,849)	F DISTR	CUS			MTRS_CUS			
386.0	Rental Property on Customers Premise	(18,950,642)	F DISTR	CUS			MTRS_385			
387.0	Other Equipment	(2,736,665)	F DISTR	CUS			DIR386			
388.0	ARO	(2,943,270)								DISTPT
	<b>Sub-total</b>	<b>(640,681,790)</b>								DISTPT
<b>General Plant</b>										
389.0	Land and Land Rights	-								PLTXR
390.0	Structures and Improvements	(7,148,650)								PLTXR
391.0	Office Furniture and Equipment	(21,788,666)								OML
392.0	Transportation Equipment	(327,660)								OML
393.0	Stores Equipment	(238,539)								PLTXR
394.0	Tools, Shop, and Garage Equipment	(3,868,002)								OML
394.0	CNG Equipment - DIR	(48,070)	F DISTR	DEM	DIRCNG					
394.0	CNG Equipment - Other	(33,790)	F DISTR	DEM	SEAS3_DEM					
395.0	Laboratory Equipment	(81,362)								PLTXR
396.0	Power Operated Equipment	(651,993)								PLTXR
397.0	Communication Equipment	(7,192,611)								OML
398.0	Misc. Equipment	(242,734)								OML
399.0	Other Intangible Plant	(4,033)								OML
	<b>Sub-total</b>	<b>(41,594,130)</b>								
<b>Other Assets</b>										
108.0	Retirement Work in Progress	8,047,672								DISTPT
230.0	Asset Retirement Obligations	(7,144,135)								DISTPT
253.0	Landlord Incentives	(4,504,983)								DISTPT
101.0	Plant in Service	(4,216)								DISTPT
	<b>Sub-total</b>	<b>(3,605,662)</b>								
	<b>TOTAL ACCUMULATED RESERVE</b>	<b>(773,227,502)</b>								

**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
<b>Rate Base Adjustments and Working Capital</b>											
<b>Other Rate Base</b>											
n/a	Customer Advances for Construction	(24,086,431)	(24,086,431)	(24,086,431)						-	(24,086,431)
n/a	Gas Stored Underground - Non-current	5,771,153	5,771,153	5,771,153						-	5,771,153
n/a	CIAC - Accum. Def. FTT	2,648,375	2,648,375	2,648,375						-	2,648,375
n/a	Liberalized Depr. Tot. Accum. Def. FTT	(181,534,908)	(181,534,908)	(181,534,908)						-	(181,534,908)
n/a	Allowance for Working Capital	37,081,696	37,081,696	37,081,696						-	37,081,696
	<b>Total Other Rate Base</b>	<b>(160,120,115)</b>	<b>(160,120,115)</b>	<b>(160,120,115)</b>	-	-	-	-	-	-	<b>(160,120,115)</b>
	<b>TOTAL RATE BASE</b>	<b>1,349,395,041</b>	<b>1,349,395,041</b>	<b>1,349,395,041</b>	-	-	-	-	-	-	<b>1,349,395,041</b>

**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Rate Base Adjustments and Working Capital</b>										
<b>Other Rate Base</b>										
n/a	Customer Advances for Construction	(24,086,431)	F DISTR	CUS			DIR252			
n/a	Gas Stored Underground - Non current	5,771,153	F STORG	DEM	SEAS3_DEM					
n/a	CIAC - Accum. Def. FIT	2,648,375	F DISTR	CUS			DIR252			
n/a	Liberalized Depr. Tot. Accum. Def. FIT	(181,534,908)								NETPLT
n/a	Allowance for Working Capital	37,081,696								OM
	<b>Total Other Rate Base</b>	<b>(160,120,115)</b>								
	<b>TOTAL RATE BASE</b>	<b>1,349,395,041</b>								

**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
<b>EXPENSES</b>											
<b>O &amp; M Expenses</b>											
<b>Production Expense</b>											
717.0	LPG Expenses	344	344	344						-	344
735.0	Misc. Production Expenses	13,007	12,869	12,869		138				-	13,007
741.0	Main Structures and Improvements	97,123	94,618	94,618		2,505				-	97,123
742.0	Maintenance of Production Equipment	102,018	98,235	98,235		3,783				-	102,018
	<b>Sub-total</b>	<b>212,492</b>	<b>206,066</b>	<b>206,066</b>		<b>6,426</b>				-	<b>212,492</b>
<b>Other Gas Supply Expenses</b>											
804.0	Natural Gas Purchases - City Gate	600,371,035	-	-			600,371,035			-	600,371,035
805.0	Other Gas Purchases	(1,707)	-	-			(1,707)			-	(1,707)
805.1	Purchased Gas Cost Adjustment	83,813,802	-	-			83,813,802			-	83,813,802
807.2	Oper of Purch Gas Measuring Sta.	398,282	389,223	389,223		9,059				-	398,282
807.4	Purch Gas Calculation Exp.	406,923	386,228	386,228		20,695				-	406,923
808.1	Gas Withdrawn From Storage	139,019,345	-	-			139,019,345			-	139,019,345
808.2	Gas Delivered to Storage	(126,181,669)	-	-			(126,181,669)			-	(126,181,669)
812.0	Gas Used for Other Utility Operations	(205,569)	(205,569)	(205,569)						-	(205,569)
	<b>Sub-total</b>	<b>697,620,442</b>	<b>569,882</b>	<b>569,882</b>		<b>29,754</b>	<b>697,020,806</b>			-	<b>697,620,442</b>
<b>Underground Storage Expenses</b>											
	JP Storage Balancing - DIR	137,069	132,888	132,888		4,182				-	137,069
814.0	Operation Supv & Eng	69,461	66,720	66,720		2,740				-	69,461
816.0	Oper Wells Expense	8,756	8,756	8,756		-				-	8,756
817.0	Oper Lines Expense	638	638	638		-				-	638
818.0	Oper Compressor Sta Exp	103,125	98,918	98,918		4,207				-	103,125
819.0	Oper Compressor Sta Fuel	15,110	15,110	15,110		-				-	15,110
824.0	Oper Other Expenses	13,632	13,632	13,632		-				-	13,632
825.0	Oper Storage Well Royalty	30,455	30,455	30,455		-				-	30,455
826.0	Oper Other Storage Rents	(2,442)	(2,442)	(2,442)		-				-	(2,442)
830.0	Maint Supv & Engineering	65,249	62,485	62,485		2,764				-	65,249
831.0	Maint Structures	1,968	1,968	1,968		-				-	1,968
832.0	Maint Reservoirs & Wells	3,400	3,400	3,400		-				-	3,400
833.0	Maint Oil Lines	6,448	6,448	6,448		-				-	6,448
834.0	Maint Compressor Sta Equip	159,505	154,544	154,544		4,961				-	159,505
835.0	Maint M&R Sta Equip	2,588	2,435	2,435		154				-	2,588
836.0	Maint Purification Equip	545	545	545		-				-	545
837.0	Maint Other Equipment	7,535	7,535	7,535		-				-	7,535
	<b>Sub-total</b>	<b>623,042</b>	<b>604,034</b>	<b>604,034</b>		<b>19,008</b>				-	<b>623,042</b>
<b>Natural Gas Local Storage Expenses</b>											
841.0	Operating Labor & Expenses	216,007	208,698	208,698		7,309				-	216,007
843.2	Maint Struc & Impro	27,012	26,514	26,514		498				-	27,012
843.3	Maintenance of Gas Holders	30,361	29,863	29,863		498				-	30,361
843.6	Maintenance of Vaporizing Equipment	18,319	17,821	17,821		498				-	18,319
843.8	Maint Measur & Reg	14,164	13,666	13,666		498				-	14,164
843.9	Other Gas Maintenance	24,463	23,965	23,965		498				-	24,463
	<b>Sub-total</b>	<b>330,327</b>	<b>320,528</b>	<b>320,528</b>		<b>9,799</b>				-	<b>330,327</b>
<b>Transmission</b>											
850.0	Oper Supervision & Engineering	6,661	-	-		6,661				-	6,661
856.0	Oper Mains Expenses	203,391	197,842	197,842		5,549				-	203,391
857.0	Oper Meas & Reg Sta Exp	98,459	93,759	93,759		4,700				-	98,459
862.0	Maint Structures & Improvements	107,447	105,129	105,129		2,318				-	107,447
863.0	Maint Mains	119,464	117,416	117,416		2,048				-	119,464
865.0	Maint Structures	11,353	10,902	10,902		451				-	11,353
867.0	Maint Other Equipment	46,851	45,108	45,108		1,743				-	46,851
	<b>Sub-total</b>	<b>593,625</b>	<b>570,155</b>	<b>570,155</b>		<b>23,470</b>				-	<b>593,625</b>



**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>EXPENSES</b>										
<b>O &amp; M Expenses</b>										
<b>Production Expense</b>										
717.0	LPG Expenses	344	F PRODU	DEM	PDAYXT					
735.0	Misc. Production Expenses	13,007	F PRODU	DEM	PDAYXT					
741.0	Main Structures and Improvements	97,123	F PRODU	DEM	PDAYXT					
742.0	Maintenance of Production Equipment	102,018	F PRODU	DEM	PDAYXT					
	<b>Sub-total</b>	<b>212,492</b>								
<b>Other Gas Supply Expenses</b>										
804.0	Natural Gas Purchases - City Gate	600,371,035								GAS
805.0	Other Gas Purchases	(1,707)								GAS
805.1	Purchased Gas Cost Adjustment	83,813,802								GAS
807.2	Oper of Purch Gas Measuring Sta.	398,282	F PRODU	COM		COMI				
807.4	Purch Gas Calculation Exp.	406,923	F PRODU	COM		COMIXT_COM				
808.1	Gas Withdrawn From Storage	139,019,345								GAS
808.2	Gas Delivered to Storage	(126,181,669)								GAS
812.0	Gas Used for Other Utility Operations	(205,569)	F PRODU	COM		COMI				
	<b>Sub-total</b>	<b>697,620,442</b>								
<b>Underground Storage Expenses</b>										
	JP Storage Balancing - DIR	137,069	F STORG	COM		COMI				
814.0	Operation Supv & Eng	69,461								STOR_OML
816.0	Oper Wells Expense	8,756								STORPT
817.0	Oper Lines Expense	638								STORPT
818.0	Oper Compressor Sta Exp	103,125								STORPT
819.0	Oper Compressor Sta Fuel	15,110								STORPT
824.0	Oper Other Expenses	13,632								STORPT
825.0	Oper Storage Well Royalty	30,455								STORPT
826.0	Oper Other Storage Rents	(2,442)								STORPT
830.0	Maint Supv & Engineering	65,249								STORPT
831.0	Maint Structures	1,968								STORPT
832.0	Maint Reservoirs & Wells	3,400								STORPT
833.0	Maint Of Lines	6,448								STORPT
834.0	Maint Compressor Sta Equip	159,505								STORPT
835.0	Maint M&R Sta Equip	2,588								STORPT
836.0	Maint Purification Equip	545								STORPT
837.0	Maint Other Equipment	7,535								STORPT
	<b>Sub-total</b>	<b>623,042</b>								
<b>Natural Gas Local Storage Expenses</b>										
841.0	Operating Labor & Expenses	216,007								LNGLPT
843.2	Maint Struc & Impro	27,012								LNGLPT
843.3	Maintenance of Gas Holders	30,361								LNGLPT
843.6	Maintenance of Vaporizing Equipment	18,319								LNGLPT
843.8	Maint Measur & Reg	14,164								LNGLPT
843.9	Other Gas Maintenance	24,463								LNGLPT
	<b>Sub-total</b>	<b>330,327</b>								
<b>Transmission</b>										
850.0	Oper Supervision & Engineering	6,661								TRANPT
856.0	Oper Mains Expenses	203,391								TRANPT
857.0	Oper Meas & Reg Sta Exp	98,459								TRANPT
862.0	Maint Structures & Improvements	107,447								TRANPT
863.0	Maint Mains	119,464								TRANPT
865.0	Maint Structures	11,353								TRANPT
867.0	Maint Other Equipment	46,851								TRANPT
	<b>Sub-total</b>	<b>593,625</b>								

**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
<b>Distribution</b>											
870.0	Oper Srv & Engineering	1,094,596	622,707	622,707		471,889				-	1,094,596
871.0	Oper Load Dispatching	164,312	156,669	156,669		7,643				-	164,312
874.0	Oper Mains & Services Exp	13,788,211	13,445,395	13,445,395		342,816				-	13,788,211
875.0	Oper Meas & Reg Sta Gen	1,929,304	1,835,209	1,835,209		94,095				-	1,929,304
876.0	Oper Meas & Reg Sta Indus	135,356	110,657	110,657		24,699				-	135,356
878.0	Oper Meter & House Reg	6,006,899	5,747,288	5,747,288		259,611				-	6,006,899
879.0	Oper Customer Install Exp	5,069,031	4,813,418	4,813,418		255,613				-	5,069,031
880.0	Oper Other Expense	2,293,002	2,261,843	2,261,843		31,159				-	2,293,002
881.0	Oper Rents Expense	198,260	198,260	198,260						-	198,260
887.0	Maint Maint	4,099,979	4,008,256	4,008,256		91,723				-	4,099,979
889.0	Maint Meas & Reg Sta Gen	77,538	76,181	76,181		1,357				-	77,538
890.0	Maint Meas & Reg Sta Ind	201,941	179,492	179,492		22,449				-	201,941
892.0	Maint Services	4,884,020	4,853,052	4,853,052		30,968				-	4,884,020
893.0	Maint Meters & House Reg	503,721	474,359	474,359		29,362				-	503,721
894.0	Maint Other Equipment	741,427	702,461	702,461		38,966				-	741,427
	Direct Assign to Sales	1,217,081	1,217,081	1,217,081						-	1,217,081
	Direct Assignment to Transport	115,162	115,162	115,162						-	115,162
	<b>Sub-total</b>	<b>42,519,841</b>	<b>40,817,491</b>	<b>40,817,491</b>	<b>-</b>	<b>1,702,350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,519,841</b>
<b>Customer Accounts Expense</b>											
901.0	Supervision - Customer Accounting	150,341	140,950	-	140,950	9,391				-	150,341
902.0	Meter Reading Expense SALES	11,427,635	11,399,499	11,322,774	76,725	28,136				-	11,427,635
902.0	Meter Reading Expense TRANSPORT	54,046	53,913	53,550	363	133				-	54,046
903.0	Cust. Records & Collection Exp.	10,600,566	9,820,378	971,559	8,848,819	780,188				-	10,600,566
904.0	Uncollectible Accounts	938,024	1,031,171	1,031,171	-	(93,147)				-	938,024
904.0	Uncollectible Accounts - Gas Cost Rel	1,979,539	-	-	-	-	1,979,539			-	1,979,539
904.0	Uncollectible Accounts - Rate Inc. Rel	154,417	-	-	-	-	-	154,417		154,417	154,417
905.0	Misc. Customer Accounts Expense	(2,360)	(4,956)	-	(4,956)	2,596				-	(2,360)
903.0	Direct Assign to Sales	426,745	426,745	426,745						-	426,745
903.0	Direct Assignment to Transport	379,731	379,731	379,731						-	379,731
	<b>Sub-total</b>	<b>26,108,685</b>	<b>23,247,432</b>	<b>14,185,531</b>	<b>9,061,901</b>	<b>727,297</b>	<b>1,979,539</b>	<b>154,417</b>	<b>-</b>	<b>154,417</b>	<b>26,108,685</b>
<b>Customer Service &amp; Information Expenses</b>											
908.0	Customer Assistance Expense - DIR Sales	536,937	536,937	536,937						-	536,937
908.0	Customer Assistance Expenses - DIR Transport	662	662	662						-	662
908.0	Customer Assistance Expenses	106,824	3,402,229	2,907,516	494,713	(3,295,405)				-	106,824
909.0	Information, Instructional Advertising	429,138	416,646		416,646	12,492				-	429,138
910.0	Misc. Cust. Serv. & Inf. Expenses	-	-	-	-	-				-	-
908.0	Conservation Amortization	0	4,796,112	4,796,112		(4,796,112)				-	0
	<b>Sub-total</b>	<b>1,073,561</b>	<b>9,152,586</b>	<b>8,241,227</b>	<b>911,359</b>	<b>(8,079,025)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,073,561</b>
<b>Sales Expense</b>											
912.0	Demonstrating and Selling -DIR	9,819	9,819	9,819						-	9,819
912.0	Demonstrating and Selling	262,281	251,037	244,292	6,745	11,244				-	262,281
913.0	Advertising Expenses	35,235	35,235	35,235						-	35,235
	<b>Sub-total</b>	<b>307,335</b>	<b>296,091</b>	<b>254,111</b>	<b>41,980</b>	<b>11,244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>307,335</b>

**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Distribution</b>										
870.0	Oper Supv & Engineering	1,094,596	F_DISTR	COM		COM1				DIST_OML
871.0	Oper Load Dispatching	164,312								
874.0	Oper Mains & Services Exp	13,788,211								DMAINS_SERV
875.0	Oper Meas & Reg Sta Gen	1,929,304	F_DISTR	DEM	PAVG					
876.0	Oper Meas & Reg Sta Indus	135,356								INDUSMR
878.0	Oper Meter & House Reg	6,006,899								MRHREG
879.0	Oper Customer Install Exp	5,069,031								CUSINSTL
880.0	Oper Other Expense	2,293,002								DISTOM
881.0	Oper Rents Expense	198,260	F_DISTR	CUS			DIR386			
887.0	Maint Mains	4,099,979								DMAINS
889.0	Maint Meas & Reg Sta Gen	77,538	F_DISTR	DEM	PAVG					
890.0	Maint Meas & Reg Sta Ind	201,941								INDUSMR
892.0	Maint Services	4,884,020								DSERV
893.0	Maint Meters & House Reg	503,721								MRHREG
894.0	Maint Other Equipment	741,427								DMaint
	Direct Assign to Sales	1,217,081	F_SALES	DIRS				DIR_DSALES		
	Direct Assignment to Transport	115,162	F_TRNSP	DIRT					DIR_DTRNSP	
	<b>Sub-total</b>	<b>42,519,841</b>								
<b>Customer Accounts Expense</b>										
901.0	Supervision - Customer Accounting	150,341								
902.0	Meter Reading Expense SALES	11,427,635	F_SALES	DIRS				SALES_902		CUSTACC
902.0	Meter Reading Expense TRANSPORT	54,046	F_TRNSP	DIRT					TRANS_902	
903.0	Cust. Records & Collection Exp.	10,600,566	F_DISTR	CUS			OTH903			
904.0	Uncollectible Accounts	938,024	F_DISTR	CUS			DIR904			
904.0	Uncollectible Accounts - Gas Cost Rel	1,979,539	F_DISTR	COM		GASREV				
904.0	Uncollectible Accounts - Rate Inc Rel	154,417	F_DISTR	CUS			DIR904			
905.0	Misc. Customer Accounts Expense	(2,360)								
903.0	Direct Assign to Sales	426,745	F_SALES	DIRS				DIR_CASALES		CUSTACC
903.0	Direct Assignment to Transport	379,731	F_TRNSP	DIRT					DIR_CATRNSP	
	<b>Sub-total</b>	<b>26,108,685</b>								
<b>Customer Service &amp; Information Expenses</b>										
908.0	Customer Assistance Expense - DIR Sales	536,937	F_SALES	DIRS				DIR_CSISALES		
908.0	Customer Assistance Expenses - DIR Transport	662	F_TRNSP	DIRT					DIR_CSITRNSP	
908.0	Customer Assistance Expenses	106,824	F_DISTR	CUS			OTH908			
909.0	Information, Instructional Advertising	429,138	F_DISTR	CUS						
910.0	Misc. Cust. Serv. & Infor. Expenses	-								CSI
908.0	Conservation Amortization	0	F_DISTR	CUS			CUSTXT			
	<b>Sub-total</b>	<b>1,073,561</b>								
<b>Sales Expense</b>										
912.0	Demonstrating and Selling -DIR	9,819	F_DISTR	CUS			DIR_CNG			
912.0	Demonstrating and Selling	262,281	F_DISTR	CUS						
913.0	Advertising Expenses	35,235	F_DISTR	CUS			CUSTXT			
	<b>Sub-total</b>	<b>307,335</b>								

**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
<b>Administrative &amp; General Expenses</b>											
920.0	A & G Salaries - DIR Sales	474,177	474,177	474,177						-	474,177
920.0	A & G Salaries - DIR Transport	237,169	237,169	237,169						-	237,169
921.0	A & G Salaries - DIR Sales Admin	708,260	708,260	708,260						-	708,260
921.0	A & G Salaries - DIR Rental	53,386	53,386	53,386						-	53,386
920.0	A & G Salaries	7,554,934	7,047,203	156,283	6,890,920	507,731				-	7,554,934
921.0	Office Supplies and Expenses	6,376,540	6,376,540	306,986	6,069,554					-	6,376,540
922.0	Admin Expenses Transferred	(54,454)	(54,454)	-	(54,454)					-	(54,454)
923.0	Outside Services Employed	2,900,270	2,900,270	268,523	2,631,746					-	2,900,270
924.0	Property Insurance	1,209,483	1,151,774	188,815	962,959	57,709				-	1,209,483
925.0	Injuries & Damages	2,235,728	2,050,645	478,392	1,572,253	185,083				-	2,235,728
926.0	Emp Pension & Benefits	9,941,983	9,200,403	6,794,309	2,406,094	741,580				-	9,941,983
928.0	Regulatory Commission Expense	1,317,613	1,653,103	1,423,265	229,838	(335,490)				-	1,317,613
928.0	Regulatory Commission Expense - Gas Cost Rel	1,456,773	-	-	-	-	1,456,773			-	1,456,773
928.0	Reg. Comm. Expense - Rate Inc Rel	113,542	-	-	-	-	-	113,542		113,542	113,542
930.1	Gen Advertising Exp	4,066	4,066	-	4,066					-	4,066
930.2	Misc. General Expenses	1,378,123	1,377,116	361,084	1,016,032	1,007				-	1,378,123
931.0	Rents	2,276,797	1,613,293	3,750	1,609,543	663,504				-	2,276,797
932.0	Maint Of General Plant- DIR	2,482	2,482	2,482						-	2,482
932.0	Maint Of General Plant- Gas	2,081,251	2,044,771	424,846	1,619,925	36,480				-	2,081,251
	<b>Sub-total</b>	<b>40,268,124</b>	<b>36,840,205</b>	<b>11,881,727</b>	<b>24,958,478</b>	<b>1,857,604</b>	<b>1,456,773</b>	<b>113,542</b>	<b>-</b>	<b>113,542</b>	<b>40,268,124</b>
	<b>TOTAL O &amp; M EXPENSES</b>	<b>809,657,474</b>	<b>112,624,470</b>	<b>77,650,752</b>	<b>34,973,718</b>	<b>(3,692,073)</b>	<b>700,457,119</b>	<b>267,959</b>	<b>-</b>	<b>267,959</b>	<b>809,657,474</b>
<b>Labor O &amp; M Expenses</b>											
<b>Production Expense - Labor</b>											
735.0	Misc. Production Expenses	1,959	1,959	1,959						-	1,959
741.0	Maint. Structures and Improvements	35,564	35,564	35,564						-	35,564
742.0	Maint. Production Equipment	55,706	55,706	55,706						-	55,706
	<b>Sub-total</b>	<b>93,229</b>	<b>93,229</b>	<b>93,229</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,229</b>
<b>Other Gas Supply Expenses</b>											
807.2	Purchased Gas Expense	131,374	131,374	131,374						-	131,374
807.4	Purchased Gas Expense	372,009	372,009	372,009						-	372,009
	<b>Sub-total</b>	<b>503,383</b>	<b>503,383</b>	<b>503,383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>503,383</b>
<b>Natural Gas Underground Storage - Labor</b>											
814.0	JP Storage Balancing - DIR	100,054	100,054	100,054						-	100,054
814.0	Operation Supv & Eng	49,095	49,095	49,095						-	49,095
818.0	Oper Compressor Sta Exp	75,385	75,385	75,385						-	75,385
841.0	Operating Labor & Expenses	89,705	89,705	89,705						-	89,705
830.0	Maint Supv & Engineering	49,535	49,535	49,535						-	49,535
834.0	Maint Compressor Sta Equip	88,886	88,886	88,886						-	88,886
835.0	Maint M&R Sta Equip	2,132	2,132	2,132						-	2,132
	<b>Sub-total</b>	<b>454,791</b>	<b>454,791</b>	<b>454,791</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>454,791</b>
<b>Natural Gas Local Storage - Labor</b>											
843.2	Maint Struc & Impro	8,929	8,929	8,929						-	8,929
843.3	Maintenance of Gas Holders	8,929	8,929	8,929						-	8,929
843.6	Maintenance of Vaporizing Equipment	8,929	8,929	8,929						-	8,929
843.8	Maint Measur & Reg	8,929	8,929	8,929						-	8,929
843.9	Other Gas Maintenance	8,929	8,929	8,929						-	8,929
	<b>Sub-total</b>	<b>44,645</b>	<b>44,645</b>	<b>44,645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,645</b>
<b>Transmission - Labor</b>											
856.0	Oper Mains Expenses	91,073	91,073	91,073						-	91,073
857.0	Oper Meas & Reg Sta Exp	67,854	67,854	67,854						-	67,854
862.0	Maint Structures & Improvements	33,804	33,804	33,804						-	33,804
863.0	Maint Supv & Eng	34,265	34,265	34,265						-	34,265
865.0	Maint Structures	7,865	7,865	7,865						-	7,865
867.0	Maint Other Equipment	25,309	25,309	25,309						-	25,309
	<b>Sub-total</b>	<b>260,170</b>	<b>260,170</b>	<b>260,170</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>260,170</b>

**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Administrative &amp; General Expenses</b>										
920.0	A & G Salaries - DIR Sales	474,177	F SALES	DIRS				DIR920_SALES		
920.0	A & G Salaries - DIR Transport	237,169	F TRNSP	DIRT					DIR920_TRNSPT	
921.0	A & G Salaries - DIR Sales Admin	708,260	F SALES	DIRS				DIR_CUSTXT		
921.0	A & G Salaries - DIR Rental	53,386	F DISTR	CUS			DIR386			
920.0	A & G Salaries	7,554,934								OM
921.0	Office Supplies and Expenses	6,376,540								OM
922.0	Admin Expenses Transferred	(54,454)								OM
923.0	Outside Services Employed	2,900,270								OM
924.0	Property Insurance	1,209,483								PLT
925.0	Injuries & Damages	2,235,728								OML
926.0	Emp Pension & Benefits	9,941,983								OML
928.0	Regulatory Commission Expense	1,317,613	F DISTR	COM		STREV				
928.0	Regulatory Commission Expense - Gas Cost Rel	1,456,773	F DISTR	COM		GASREV				
928.0	Reg. Comm. Expense - Rate Inc Rel	113,542	F DISTR	COM		STREV				
930.1	Gen Advertising Exp	4,066								OM
930.2	Misc. General Expenses	1,378,123								OM
931.0	Rents	2,276,797								OM
932.0	Maint Of General Plant- DIR	2,482	F DISTR	CUS			DIR_CNG			
932.0	Maint Of General Plant- Gas	2,081,251								GENPLT
	<b>Sub-total</b>	<b>40,268,124</b>								
	<b>TOTAL O &amp; M EXPENSES</b>	<b>809,657,474</b>								
<b>Labor O &amp; M Expenses</b>										
<b>Production Expense - Labor</b>										
735.0	Misc. Production Expenses	1,959	F PRODU	DEM	PDAYXT					
741.0	Maint. Structures and Improvements	35,564	F PRODU	DEM	PDAYXT					
742.0	Maint. Production Equipment	55,706	F PRODU	DEM	PDAYXT					
	<b>Sub-total</b>	<b>93,229</b>								
<b>Other Gas Supply Expenses</b>										
807.2	Purchased Gas Expense	131,374	F PRODU	COM		COM1				
807.4	Purchased Gas Expense	372,009	F PRODU	COM		COM1XT_COM				
	<b>Sub-total</b>	<b>503,383</b>								
<b>Natural Gas Underground Storage - Labor</b>										
	JP Storage Balancing - DIR	100,054	F STORG	COM		COM1				
814.0	Operation Supv & Eng	49,095								STOR_OML
818.0	Oper Compressor Sta Exp	75,385								STORPT
841.0	Operating Labor & Expenses	89,705								STORPT
830.0	Maint Supv & Engineering	49,535								STORPT
834.0	Maint Compressor Sta Equip	88,886								STORPT
835.0	Maint M&R Sta Equip	2,132								STORPT
	<b>Sub-total</b>	<b>454,791</b>								
<b>Natural Gas Local Storage - Labor</b>										
843.2	Maint Struc. & Impro	8,929								LNGLPT
843.3	Maintenance of Gas Holders	8,929								LNGLPT
843.6	Maintenance of Vaporizing Equipment	8,929								LNGLPT
843.8	Maint Measur & Reg	8,929								LNGLPT
843.9	Other Gas Maintenance	8,929								LNGLPT
	<b>Sub-total</b>	<b>44,645</b>								
<b>Transmission - Labor</b>										
856.0	Oper Mains Expenses	91,073								TRANPT
857.0	Oper Mains & Reg Sta Exp	67,854								TRANPT
862.0	Maint Structures & Improvements	33,804								TRANPT
863.0	Maint Supv & Eng	34,265								TRANPT
865.0	Maint Structures	7,865								TRANPT
867.0	Maint Other Equipment	25,309								TRANPT
	<b>Sub-total</b>	<b>260,170</b>								

**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
<b>Distribution - Labor</b>											
870.0	Oper Saw & Engineering	542,210	542,210	542,210						-	542,210
871.0	Oper Load Dispatching	140,260	140,260	140,260						-	140,260
874.0	Oper Mains & Services Exp	4,903,063	4,903,063	4,903,063						-	4,903,063
875.0	Oper Meas & Reg Sta Gen	1,164,132	1,164,132	1,164,132						-	1,164,132
876.0	Oper Meas & Reg Sta Indus	82,668	82,668	82,668						-	82,668
878.0	Oper Meter & House Reg	3,358,910	3,358,910	3,358,910						-	3,358,910
879.0	Oper Customer Install Exp	3,658,765	3,658,765	3,658,765						-	3,658,765
880.0	Oper Other Expense	485,905	485,905	485,905						-	485,905
887.0	Maint Mains	1,376,023	1,376,023	1,376,023						-	1,376,023
889.0	Maint Meas & Reg Sta Gen	19,736	19,736	19,736						-	19,736
890.0	Maint Meas & Reg Sta Ind	143,352	143,352	143,352						-	143,352
892.0	Maint Services	463,573	463,573	463,573						-	463,573
893.0	Maint Meters & House Reg	378,685	378,685	378,685						-	378,685
894.0	Maint Other Equipment	485,785	485,785	485,785						-	485,785
	Direct Assign to Sales	776,804	776,804	776,804						-	776,804
	Direct Assignment to Transport	71,610	71,610	71,610						-	71,610
	<b>Sub-total</b>	<b>18,051,481</b>	<b>18,051,481</b>	<b>18,051,481</b>						-	<b>18,051,481</b>
<b>Customer Accounts Expense - Labor</b>											
901.0	Supervision - Customer Accounting	114,258	114,258		114,258					-	114,258
902.0	Meter Reading Expenses	469,260	469,260	383,472						-	469,260
903.0	Cost Records & Coll. Exp.	5,892,897	5,892,897	1,288,316	4,604,581					-	5,892,897
905.0	Misc. Customer Accounts Expense	29,527	29,527							-	29,527
	<b>Sub-total</b>	<b>6,505,942</b>	<b>6,505,942</b>	<b>1,671,788</b>	<b>4,834,154</b>					-	<b>6,505,942</b>
<b>Customer Service &amp; Information Expenses - Labor</b>											
908.0	Customer Assistance Expenses	744,553	744,553	321,733	422,820					-	744,553
909.0	Information, Instructional Advertising	226,801	226,801		226,801					-	226,801
	<b>Sub-total</b>	<b>971,354</b>	<b>971,354</b>	<b>321,733</b>	<b>649,621</b>					-	<b>971,354</b>
<b>Sales Expense - Labor</b>											
912.0	Demonstrating and Selling	200,586	200,586	200,567	19					-	200,586
	<b>Sub-total</b>	<b>200,586</b>	<b>200,586</b>	<b>200,567</b>	<b>19</b>					-	<b>200,586</b>
	<b>TOTAL LABOR O &amp; M EXPENSES</b>	<b>27,085,581</b>	<b>27,085,581</b>	<b>21,601,787</b>	<b>5,483,794</b>					-	<b>27,085,581</b>
<b>Depreciation Expense</b>											
403.0	Production Depreciation Expense	61,340	332,993	332,993		(271,653)				-	61,340
403.0	JP Balancing Depreciation Expense	197,623	265,456	265,456		(67,833)				-	197,623
403.0	Storage Depreciation Expense	675,402	941,160	941,160		(265,758)				-	675,402
403.0	Transmission Depreciation Expense	(170,306)	(170,306)	(170,306)						-	(170,306)
403.0	Distribution Depreciation Expense	66,425,986	57,643,564	57,643,564		8,782,422				-	66,425,986
403.0	Rental Depreciation Expense	8,694,520	8,594,247	8,594,247		100,273				-	8,694,520
403.0	General Depreciation Expense	10,009,666	4,633,463	2,246,657	2,386,806	5,376,203				-	10,009,666
403.0	CNG Equipment - DIR	13,516	13,516	13,516						-	13,516
403.0	CNG Equipment - Other	28,420	28,420	28,420						-	28,420
403.1	Depr. Expense - FAS 143	614,403	614,497	614,403	94	(94)				-	614,403
404.0	Amort. Lid - Term Plant	13,783,889	13,783,889	1,470,895	12,312,994					-	13,783,889
407.0	Amortization of Property Losses	-	-	-						-	-
407.3	Regulatory Debits	1,015,556	1,015,556	1,015,556						-	1,015,556
407.4	Regulatory Credits	(1,939,081)	-	-		(1,939,081)				-	(1,939,081)
411.0	Accretion Exp. - FAS143	303,738	304,378	303,738	640	(640)				-	303,738
414.0	Gains/Losses Property Sales	(284,823)	(504,502)	(504,502)		219,679				-	(284,823)
	<b>TOTAL DEPRECIATION EXPENSES</b>	<b>99,429,849</b>	<b>87,496,331</b>	<b>72,795,797</b>	<b>14,700,534</b>	<b>11,933,518</b>				-	<b>99,429,849</b>
<b>Taxes (other than income)</b>											
408.1	Taxes other than Income Taxes - DIR Sales	161,089	161,089	161,089						-	161,089
408.1	Taxes other than Income Taxes - DIR Transport	48,562	48,562	48,562						-	48,562
408.1	Other Taxes - DIR Sales Procurement	44,807	44,807	44,807						-	44,807
408.1	Other Taxes - DIR Rental	17,746	17,746	17,746						-	17,746
408.1	Taxes Other than Income Taxes	27,881,669	82,427,398	81,092,007	1,335,391	(54,545,729)				-	27,881,669
408.1	Other Taxes - Rate Inc Rel	2,181,139	-	-			27,985,385	2,181,139		2,181,139	2,181,139
408.1	Other Taxes - Gas Cost Rel	27,985,385	-	-						-	27,985,385
	<b>TOTAL TAXES OTHER THAN INCOME</b>	<b>58,320,397</b>	<b>82,699,602</b>	<b>81,364,211</b>	<b>1,335,391</b>	<b>(54,545,729)</b>	<b>27,985,385</b>	<b>2,181,139</b>		<b>2,181,139</b>	<b>58,320,397</b>
	<b>TOTAL EXPENSES</b>	<b>967,407,720</b>	<b>282,820,402</b>	<b>231,810,760</b>	<b>51,009,643</b>	<b>(46,304,284)</b>	<b>728,442,504</b>	<b>2,449,098</b>		<b>2,449,098</b>	<b>967,407,720</b>
<b>INCOME TAXES &amp; ITC</b>											
410.1	DIT, utility operating income	45,507,283	48,445,101	46,923,412	1,521,689	(2,937,818)				-	45,507,283
411.1	Provision for DIT - credit	(40,948,243)	(40,948,243)	(35,383,383)	(5,564,860)					-	(40,948,243)
411.4	ITC adjustments	(450,709)	(450,709)	(450,709)						-	(450,709)
409.1	FTT Current	18,389,214	10,002,284	(711,856)	10,714,140	8,386,930				-	18,389,214
409.1	FTT Current - Rate Incr. Rel.	19,012,582	-	-				19,012,582		19,012,582	19,012,582
	<b>TOTAL INCOME TAXES &amp; ITC</b>	<b>41,510,127</b>	<b>17,048,433</b>	<b>10,377,464</b>	<b>6,670,969</b>	<b>5,449,112</b>		<b>19,012,582</b>		<b>19,012,582</b>	<b>41,510,127</b>

**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Distribution - Labor</b>										
870.0	Oper Supv & Engineering	542,210	F_DISTR	COM		COM1				DIST_OML
871.0	Oper Load Dispatching	140,260								
874.0	Oper Mains & Services Exp	4,903,063								DMAINS_SERV
875.0	Oper Meas & Reg Sta Gen	1,164,132	F_DISTR	DEM	PAVG					
876.0	Oper Meas & Reg Sta Indus	82,668								INDUSMR
878.0	Oper Meter & House Reg	3,358,910								MRHREG
879.0	Oper Customer Install Exp	3,658,765								CUSINSTL
880.0	Oper Other Expense	485,905								DISTOM
887.0	Maint Mains	1,376,023								DMAINS
889.0	Maint Meas & Reg Sta Gen	19,736	F_DISTR	DEM	PAVG					
890.0	Maint Meas & Reg Sta Ind	143,352								INDUSMR
892.0	Maint Services	463,573								DSERV
893.0	Maint Meters & House Reg	378,685								MRHREG
894.0	Maint Other Equipment	485,785								DMAINT
	Direct Assign to Sales	776,804	F_SALES	DIRS				DIR_DSALES		
	Direct Assignment to Transport	71,610	F_TRNSP	DIRT					DIR_DTRNSP	
	<b>Sub-total</b>	<b>18,051,481</b>								
<b>Customer Accounts Expense - Labor</b>										
901.0	Supervision - Customer Accounting	114,258								CUSTACC
902.0	Meter Reading Expenses	469,260								MR_EXP
903.0	Cust. Records & Coll. Exp.	5,892,897								EXP903
905.0	Misc. Customer Accounts Expense	29,527								CUSTACC
	<b>Sub-total</b>	<b>6,505,942</b>								
<b>Customer Service &amp; Information Expenses - Labor</b>										
908.0	Customer Assistance Expenses	744,553								CSI
909.0	Information, Instructional Advertising	226,801	F_DISTR	CUS			CUSTXT			
	<b>Sub-total</b>	<b>971,354</b>								
<b>Sales Expense - Labor</b>										
912.0	Demonstrating and Selling	200,586								EXP912
	<b>Sub-total</b>	<b>200,586</b>								
	<b>TOTAL LABOR O &amp; M EXPENSES</b>	<b>27,085,581</b>								
<b>Depreciation Expense</b>										
403.0	Production Depreciation Expense	61,340								PRODPT
403.0	JP Balancing Depreciation Expense	197,623	F_STORG	COM		COM1				
403.0	Storage Depreciation Expense	675,402								STORPT
403.0	Transmission Depreciation Expense	(170,306)								TRANPT
403.0	Distribution Depreciation Expense	66,425,986								DISTPT
403.0	Rental Depreciation Expense	8,694,520	F_DISTR	CUS			DIR386			
403.0	General Depreciation Expense	10,009,666								GENPLT
403.0	CNG Equipment - DIR	13,516	F_DISTR	DEM	DIRCNG					
403.0	CNG Equipment - Other	28,420	F_DISTR	DEM	SEAS3_DEM					
403.1	Depr. Expense - FAS 143	614,403								DMAINS
404.0	Amort. Lid - Term Plant	13,783,889								PLT
407.0	Amortization of Property Losses	-								PLT
407.3	Regulatory Debits	1,015,556	F_DISTR	COM		SGTREV				
407.4	Regulatory Credits	(1,939,081)	F_DISTR	COM		SGTREV				
411.0	Accretion Exp - FAS 143	303,738								DMAINS
414.0	Gain/Losses Property Sales	(284,823)								GENPLT
	<b>TOTAL DEPRECIATION EXPENSES</b>	<b>99,429,849</b>								
<b>Taxes (other than income)</b>										
408.1	Taxes other than Income Taxes - DIR Sales	161,089	F_SALES	DIRS				DIR408_SALES		
408.1	Taxes other than Income Taxes - DIR Transport	48,562	F_TRNSP	DIRT					DIR408_TRNSPT	
408.1	Other Taxes - DIR Sales Procurement	44,807	F_SALES	DIRS				DIR_CUSTXT		
408.1	Other Taxes - DIR Rental	17,746	F_DISTR	CUS			DIR386			
408.1	Taxes Other than Income Taxes	27,881,669								PLT
408.1	Other Taxes - Rate Inc Rel	2,181,139								PLT
408.1	Other Taxes - Gas Cost Rel	27,985,385	F_DISTR	COM		GASREV				
	<b>TOTAL TAXES OTHER THAN INCOME</b>	<b>58,320,397</b>								
	<b>TOTAL EXPENSES</b>	<b>967,407,720</b>								
<b>INCOME TAXES &amp; ITC</b>										
410.1	DIT, utility operating income	45,507,283								BASE
411.1	Provision for DIT - credit	(40,948,243)								BASE
411.4	ITC adjustments	(450,709)								BASE
409.1	FIT Current	18,389,214								BASE
409.1	FIT Current - Rate Incr. Rel.	19,012,582								BASE
	<b>TOTAL INCOME TAXES &amp; ITC</b>	<b>41,510,127</b>								

**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Revenue Change - Gas Only	Total Revenue Change	Adjusted Test Year
<b>GAS COSTS</b>											
<b>Demand Costs</b>											
<b>Supply Costs</b>											
	Winter Firm	766,500	-				766,500			-	766,500
	Peaking Firm	131,000	-				131,000			-	131,000
	<b>Sub-total Supply</b>	<b>897,500</b>	-	-	-	-	<b>897,500</b>	-	-	-	<b>897,500</b>
<b>Storage Costs</b>											
	Clay Basin Demand	3,829,017	-				3,829,017			-	3,829,017
	Clay Basin Capacity	3,829,180	-				3,829,180			-	3,829,180
	NW P.L. SGS-2 Jackson Prairie Del.	256,297	-				256,297			-	256,297
	NW P.L. SGS-2 Jackson Prairie Deliv. Bal.	72,289	-				72,289			-	72,289
	NW P.L. SGS-2 Jackson Prairie Capacity	210,712	-				210,712			-	210,712
	NW P.L. SGS-2 Jackson Prairie Cap. Bal.	59,432	-				59,432			-	59,432
	NW P.L. LS-1 + Gig Harbor LNG Demand	787,929	-				787,929			-	787,929
	NW P.L. LS-1 + Gig Harbor LNG Capacity	299,254	-				299,254			-	299,254
	<b>Sub-total Storage</b>	<b>9,344,110</b>	-	-	-	-	<b>9,344,110</b>	-	-	-	<b>9,344,110</b>
<b>Pipeline Costs</b>											
	Northwest Pipeline TF-1 Annual Firm	64,538,081	-				64,538,081			-	64,538,081
	Everett Delta Delivery Service	3,369,996	-				3,369,996			-	3,369,996
	Gas Transmission Northwest (GTN)	4,869,168	-				4,869,168			-	4,869,168
	Westcoast	14,702,864	-				14,702,864			-	14,702,864
	NOVA & ANG	6,199,189	-				6,199,189			-	6,199,189
	TF-2 Related to Jackson Prairie	1,626,939	-				1,626,939			-	1,626,939
	TF-2 Related to Jackson Prairie Bal.	458,880	-				458,880			-	458,880
	TF-2 Related to LS-1	1,132,884	-				1,132,884			-	1,132,884
	<b>Sub-total Transportation Costs</b>	<b>96,898,001</b>	-	-	-	-	<b>96,898,001</b>	-	-	-	<b>96,898,001</b>
<b>Other</b>											
	Capacity Release	(15,005,074)	-				(15,005,074)			-	(15,005,074)
	Recovered from Schedule 57	(131,997)	-				(131,997)			-	(131,997)
	<b>Sub-total Other</b>	<b>(15,137,071)</b>	-	-	-	-	<b>(15,137,071)</b>	-	-	-	<b>(15,137,071)</b>
	<b>TOTAL DEMAND COSTS</b>	<b>92,002,540</b>	-	-	-	-	<b>92,002,540</b>	-	-	-	<b>92,002,540</b>
<b>Variable Costs</b>											
<b>Supply Costs</b>											
	Annual Float Contracts	422,168,173	-				422,168,173			-	422,168,173
	Annual Fixed Contracts	33,772,327	-				33,772,327			-	33,772,327
	Peaking Firm	4,642,000	-				4,642,000			-	4,642,000
	Annual Spot Market	482,134,000	-				482,134,000			-	482,134,000
	Withdrawals	74,006,153	-				74,006,153			-	74,006,153
	Injections	(83,888,512)	-				(83,888,512)			-	(83,888,512)
	Off System Sales Revenue	(311,792,994)	-				(311,792,994)			-	(311,792,994)
	Adjust for Rate Case Volumes	(18,593,908)	-				(18,593,908)			-	(18,593,908)
	Adjust for Rate Case Costs	(1,125,009)	-				(1,125,009)			-	(1,125,009)
	<b>Sub-total Variable Supply Costs</b>	<b>601,322,230</b>	-	-	-	-	<b>601,322,230</b>	-	-	-	<b>601,322,230</b>
<b>Storage Costs</b>											
	LS-1 + Gig Harbor LNG Liquefaction	147,000	-				147,000			-	147,000
	LS-1 + Gig Harbor LNG Vaporization	17,000	-				17,000			-	17,000
	Clay Basin	229,000	-				229,000			-	229,000
	<b>Sub-total Variable Storage Costs</b>	<b>393,000</b>	-	-	-	-	<b>393,000</b>	-	-	-	<b>393,000</b>
<b>Pipeline Costs</b>											
	TF-1 Commodity Costs	2,900,406	-				2,900,406			-	2,900,406
	TF-2 Related to Jackson Prairie	219,616	-				219,616			-	219,616
	TF-2 Related to Jackson Prairie Bal.	61,943	-				61,943			-	61,943
	TF-2 Related to LS-1	7,071	-				7,071			-	7,071
	Gas Transmission Northwest (GTN)	44,000	-				44,000			-	44,000
	Westcoast	-	-				-			-	-
	NOVA & ANG	70,000	-				70,000			-	70,000
	<b>Sub-total Variable Pipeline Costs</b>	<b>3,303,036</b>	-	-	-	-	<b>3,303,036</b>	-	-	-	<b>3,303,036</b>
	<b>TOTAL VARIABLE COSTS</b>	<b>605,018,266</b>	-	-	-	-	<b>605,018,266</b>	-	-	-	<b>605,018,266</b>
	<b>TOTAL GAS COSTS</b>	<b>697,020,806</b>	-	-	-	-	<b>697,020,806</b>	-	-	-	<b>697,020,806</b>
<b>REVENUE</b>											
	412.0 Lease Inc Everett Delta to NWP - Gas	(0)	4,150,352	4,150,352			(4,150,352)			-	(0)
	480.481 Gas Revenues	728,442,504	-				728,442,504			-	728,442,504
	480.481 Res. Comm. & Incls. Sales	313,114,919	313,114,919	313,114,919			-			-	313,114,919
	489.0 Rev From Transp. of Gas To Others	12,556,941	12,556,941	12,556,941			-			-	12,556,941
	Other Operating Revenue	6,291,644	6,291,644	6,291,644			-			-	6,291,644
	Rental Revenue	7,788,789	7,788,789	7,788,789			-			-	7,788,789
	<b>TOTAL REVENUE</b>	<b>1,068,194,797</b>	<b>343,902,645</b>	<b>343,902,645</b>	-	(4,150,352)	<b>728,442,504</b>	-	-	-	<b>1,068,194,797</b>



**Puget Sound Energy  
2007 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>GAS COSTS</b>										
<b>Demand Costs</b>										
<b>Supply Costs</b>										
	Winter Firm	766,500	F_GASSP	DEM	SEAS2_DEM					
	Peaking Firm	131,000	F_GASSP	DEM	PDAYXT					
	<b>Sub-total Supply</b>	<b>897,500</b>								
<b>Storage Costs</b>										
	Clay Basin Demand	3,829,017	F_GASSP	DEM	SEAS2_DEM					
	Clay Basin Capacity	3,829,180	F_GASSP	DEM	SEAS2_DEM					
	NW P/L SGS-2 Jackson Prairie Del.	256,297	F_GASSP	DEM	JPT2_DEM					
	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	72,289	F_GASSP	COM		COMIGS				
	NW P/L SGS-2 Jackson Prairie Capacity	210,712	F_GASSP	DEM	JPT2_DEM					
	NW P/L SGS-2 Jackson Prairie Cap. Bal.	59,432	F_GASSP	COM		COMIGS				
	NW P/L LS-1 + Gig Harbor LNG Demand	787,929	F_GASSP	DEM	PDAYXT					
	NW P/L LS-1 + Gig Harbor LNG Capacity	299,254	F_GASSP	DEM	PDAYXT					
	<b>Sub-total Storage</b>	<b>9,344,110</b>								
<b>Pipeline Costs</b>										
	Northwest Pipeline TF-1 Annual Firm	64,538,081	F_GASSP	DEM	TF1_DEM					
	Everett Delta Delivery Service	3,369,996	F_GASSP	DEM	TF1_DEM					
	Gas Transmission Northwest (GTN)	4,869,168	F_GASSP	DEM	TF1_DEM					
	Westcoast	14,702,864	F_GASSP	DEM	TF1_DEM					
	NOVA & ANG	6,199,189	F_GASSP	DEM	TF1_DEM					
	TF-2 Related to Jackson Prairie	1,626,939	F_GASSP	DEM	JPT2_DEM					
	TF-2 Related to Jackson Prairie Bal.	458,880	F_GASSP	COM		COMIGS				
	TF-2 Related to LS-1	1,132,884	F_GASSP	DEM	PDAYXT					
	<b>Sub-total Transportation Costs</b>	<b>96,898,001</b>								
<b>Other</b>										
	Capacity Release	(15,005,074)	F_GASSP	DEM	TF1_DEM					
	Recovered from Schedule 57	(131,997)	F_GASSP	DEM	COM1XT_DEM					
	<b>Sub-total Other</b>	<b>(15,137,071)</b>								
	<b>TOTAL DEMAND COSTS</b>	<b>92,002,540</b>								
<b>Variable Costs</b>										
<b>Supply Costs</b>										
	Annual Flat Contracts	422,168,173	F_GASSP	COM		COM1XT_COM				
	Annual Fixed Contracts	33,772,327	F_GASSP	COM		COM1XT_COM				
	Peaking Firm	4,642,000	F_GASSP	COM		PDAYXT_COM				
	Annual Spot Market	482,134,000	F_GASSP	COM		COM1XT_COM				
	Withdrawals	74,006,153	F_GASSP	COM		SEAS2_COM				
	Injections	(83,888,512)	F_GASSP	COM		SEAS2_COM				
	Off System Sales Revenue	(311,792,994)	F_GASSP	COM		COM1XT_COM				
	Adjust for Rate Case Volumes	(18,593,908)	F_GASSP	COM		COM1XT_COM				
	Adjust for Rate Case Costs	(1,125,009)	F_GASSP	COM		COM1XT_COM				
	<b>Sub-total Variable Supply Costs</b>	<b>601,322,230</b>								
<b>Storage Costs</b>										
	LS-1 + Gig Harbor LNG Liquefaction	147,000	F_GASSP	COM		PDAYXT_COM				
	LS-1 + Gig Harbor LNG Vaporization	17,000	F_GASSP	COM		PDAYXT_COM				
	Clay Basin	229,000	F_GASSP	COM		SEAS2_COM				
	<b>Sub-total Variable Storage Costs</b>	<b>393,000</b>								
<b>Pipeline Costs</b>										
	TF-1 Commodity Costs	2,900,406	F_GASSP	COM		TF1_COM				
	TF-2 Related to Jackson Prairie	219,616	F_GASSP	COM		JPT2_COM				
	TF-2 Related to Jackson Prairie Bal.	61,943	F_GASSP	COM		COMIGS				
	TF-2 Related to LS-1	7,071	F_GASSP	COM		PDAYXT_COM				
	Gas Transmission Northwest (GTN)	44,000	F_GASSP	COM		TF1_COM				
	Westcoast	-	F_GASSP	COM		TF1_COM				
	NOVA & ANG	70,000	F_GASSP	COM		TF1_COM				
	<b>Sub-total Variable Pipeline Costs</b>	<b>3,303,036</b>								
	<b>TOTAL VARIABLE COSTS</b>	<b>605,018,266</b>								
	<b>TOTAL GAS COSTS</b>	<b>697,020,806</b>								
<b>REVENUE</b>										
	412.0 Lease Inc Everett Delta to NWP - Gas	(0)	PA MAINS							
	480.481 Gas Revenues	728,442,504	GASREV							
	480.481 Res. Comm. & Indus. Sales	313,114,919	SALESREV							
	489.0 Rev From Transp. of Gas To Others	12,556,941	TRANSREV							
	Other Operating Revenue	6,291,644	OTHREV							
	Rental Revenue	7,788,789	DIR386							
	<b>TOTAL REVENUE</b>	<b>1,068,194,797</b>								