

**EXHIBIT NO. \_\_\_(JKP-7)**  
**DOCKET NO. UE-09\_\_\_/UG-09\_\_\_**  
**2009 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-09\_\_\_**  
**Docket No. UG-09\_\_\_**

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

**MAY 8, 2009**

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total												
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
<b>Proposed Test Year With Gas</b>															
<b>Residential (16,23,53)</b>															
<b>Intangible Plant</b>															
301	Organization		158,692	-	49,524	-	-	-	-	108,176	19,940	-	14,823	-	34,763
302	Franchise and Consents		124,958	-	38,987	-	-	-	-	85,181	15,701	-	11,672	-	27,373
303	Misc. Intangible		115,384,420	1,435,323	61,206,673	1,700,331	-	-	84,977,949	6,990,188	514,631	11,970,631	2,057,321	21,532,772	
-	Sub-total		115,668,071	1,435,323	61,295,194	1,700,331	-	-	85,171,305	7,025,829	514,631	11,997,126	2,057,321	21,594,907	
<b>Production and Gathering Plant</b>															
304	Land and Land Rights		153,211	-	-	-	-	-	110,055	36,842	-	-	-	36,842	
305	Structures and Improvements		498,373	-	-	-	-	-	357,992	119,840	-	-	-	119,840	
311	Liquefied Petroleum Gas Equipment		6,099,978	4,381,750	-	-	-	-	4,381,750	1,466,822	-	-	-	1,466,822	
320	Other Equipment		4,853	3,486	-	-	-	-	3,486	1,167	-	-	-	1,167	
-	Sub-total		6,756,415	4,853,283	-	-	-	-	4,853,283	1,624,671	-	-	-	1,624,671	
<b>Natural Gas Underground Storage</b>															
-	JP Storage Balancing - DIR		3,900,374	1,946,859	-	-	-	-	1,946,859	-	698,041	-	-	698,041	
350	Land and Land Rights		397,515	277,270	-	-	-	-	277,270	83,121	-	-	-	83,121	
351	Structures and Improvements		456,321	318,287	-	-	-	-	318,287	95,418	-	-	-	95,418	
352	Wells		10,409,689	7,260,831	-	-	-	-	7,260,831	2,176,688	-	-	-	2,176,688	
353	Lines		1,601,063	1,116,753	-	-	-	-	1,116,753	334,786	-	-	-	334,786	
354	Compressor Equipment		6,952,134	4,849,162	-	-	-	-	4,849,162	1,453,706	-	-	-	1,453,706	
355	Measuring and Regulating Equipment		394,574	275,218	-	-	-	-	275,218	82,506	-	-	-	82,506	
356	Purification Equipment		850,527	593,249	-	-	-	-	593,249	177,847	-	-	-	177,847	
357	Other Equipment		201,505	140,551	-	-	-	-	140,551	42,135	-	-	-	42,135	
-	Sub-total		25,163,703	14,831,320	-	-	-	-	16,778,179	4,446,207	698,041	-	-	5,144,248	
<b>Natural Gas Local Storage</b>															
360	Land and Land Rights		1,704,569	1,188,949	-	-	-	-	1,188,949	356,429	-	-	-	356,429	
361	Structures & Improvement		3,973,839	2,771,780	-	-	-	-	2,771,780	830,938	-	-	-	830,938	
362	Gas Holders		3,683,221	2,569,072	-	-	-	-	2,569,072	770,169	-	-	-	770,169	
363	Purification Equipment		3,978,020	2,774,697	-	-	-	-	2,774,697	831,812	-	-	-	831,812	
364	Terminating & Processing		970,581	676,987	-	-	-	-	676,987	202,951	-	-	-	202,951	
-	Sub-total		14,310,230	9,961,465	-	-	-	-	9,961,465	2,992,299	-	-	-	2,992,299	
<b>Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Total	Large Volume (41,41T)				Interruptible (85, 85T)								
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
<b>Proposed Test Year With Gas</b>															
<b>RATE BASE</b>															
<b>Plant-in-Service</b>															
	Intangible Plant														
301	Organization	158,692	4,654	-	1,096	-	-	-	5,790	-	-	2,615	-	-	2,925
302	Franchise and Consents	124,958	3,665	-	863	-	-	-	4,528	-	-	2,059	-	-	2,303
303	Misc. Intangible	115,384,420	1,620,180	207,551	1,004,091	703,160	52,123	52,123	3,587,106	113,789	194,024	901,357	176,414	528,572	1,914,156
-	Sub-total	115,668,071	1,628,500	207,551	1,006,050	703,160	52,123	52,123	3,597,384	113,789	194,580	906,030	176,414	528,572	1,919,385
	Production and Gathering Plant														
304	Land and Land Rights	153,211	5,973	-	-	-	-	-	5,973	-	-	140	-	-	140
305	Structures and Improvements	498,373	19,431	-	-	-	-	-	19,431	-	-	454	-	-	454
311	Liquefied Petroleum Gas Equipment	6,099,978	237,825	-	-	-	-	-	237,825	-	-	5,562	-	-	5,562
320	Other Equipment	4,863	189	-	-	-	-	-	189	-	-	4	-	-	4
-	Sub-total	6,756,415	263,419	-	-	-	-	-	263,419	-	-	6,161	-	-	6,161
	Natural Gas Underground Storage														
-	JP Storage Balancing - DIR	3,900,374	-	283,746	-	-	-	-	283,746	-	-	-	-	-	311,170
350	Land and Land Rights	397,515	19,121	-	-	-	-	-	19,121	-	-	4,329	-	-	4,329
351	Structures and Improvements	456,321	21,949	-	-	-	-	-	21,949	-	-	4,969	-	-	4,969
352	Wells	10,409,689	500,711	-	-	-	-	-	500,711	-	-	113,363	-	-	113,363
353	Lines	1,601,063	77,012	-	-	-	-	-	77,012	-	-	17,436	-	-	17,436
354	Compressor Equipment	6,952,134	334,401	-	-	-	-	-	334,401	-	-	75,709	-	-	75,709
355	Measuring and Regulating Equipment	394,574	18,979	-	-	-	-	-	18,979	-	-	4,297	-	-	4,297
356	Purification Equipment	850,527	40,911	-	-	-	-	-	40,911	-	-	9,262	-	-	9,262
357	Other Equipment	201,505	9,693	-	-	-	-	-	9,693	-	-	2,194	-	-	2,194
-	Sub-total	25,163,793	1,022,776	283,746	-	-	-	-	1,306,522	-	-	231,560	-	-	542,730
	Natural Gas Local Storage														
360	Land & Land Rights	1,704,569	81,991	-	-	-	-	-	81,991	-	-	18,563	-	-	18,563
361	Structures & Improvement	3,973,839	191,144	-	-	-	-	-	191,144	-	-	43,276	-	-	43,276
362	Gas Holders	3,683,221	177,165	-	-	-	-	-	177,165	-	-	40,111	-	-	40,111
363	Purification Equipment	3,978,020	191,345	-	-	-	-	-	191,345	-	-	43,321	-	-	43,321
364	Terminating & Processing	970,581	46,685	-	-	-	-	-	46,685	-	-	10,570	-	-	10,570
-	Sub-total	14,310,230	688,329	-	-	-	-	-	688,329	-	-	155,640	-	-	155,640
	Transmission Plant														
365	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87, 87T)							
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Proposed Test Year With Gas</b>															
<b>RATE BASE</b>															
<b>Plant-in-Service</b>															
	Intangible Plant														
301	Organization	PLT	158,692	545	-	233	-	-	778	2,835	-	61	-	-	2,897
302	Franchise and Consents	PLT	124,958	429	-	183	-	-	612	2,233	-	48	-	-	2,281
303	Misc. Intangible	OML	115,384,420	196,041	40,289	201,313	214,184	-	651,828	1,031,275	184,132	35,661	72,117	112,368	1,435,553
-	Sub-total		115,668,071	197,014	40,289	201,729	214,184	-	653,218	1,038,343	184,132	35,771	72,117	112,368	1,440,731
	Production and Gathering Plant														
304	Land and Land Rights	PROOPT	153,211	191	-	-	-	-	191	11	-	-	-	-	11
305	Structures and Improvements	PROOPT	498,373	620	-	-	-	-	620	35	-	-	-	-	35
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,099,978	7,594	-	-	-	-	7,594	425	-	-	-	-	425
320	Other Equipment	PDAYXT	4,853	6	-	-	-	-	6	0	-	-	-	-	0
-	Sub-total		6,756,415	8,412	-	-	-	-	8,412	470	-	-	-	-	470
	Natural Gas Underground Storage														
-	JP Storage Balancing - DIR	COM1	3,900,374	-	54,648	-	-	-	54,648	-	483,960	-	-	-	483,960
350	Land and Land Rights	SEAS3_DEM	397,515	6,432	-	-	-	-	6,432	7,243	-	-	-	-	7,243
351	Structures and Improvements	SEAS3_DEM	456,321	7,383	-	-	-	-	7,383	8,314	-	-	-	-	8,314
352	Wells	SEAS3_DEM	10,409,689	168,430	-	-	-	-	168,430	189,666	-	-	-	-	189,666
353	Lines	SEAS3_DEM	1,601,063	25,905	-	-	-	-	25,905	29,172	-	-	-	-	29,172
354	Compressor Equipment	SEAS3_DEM	6,952,134	112,487	-	-	-	-	112,487	126,669	-	-	-	-	126,669
355	Measuring and Regulating Equipment	SEAS3_DEM	394,574	6,384	-	-	-	-	6,384	7,189	-	-	-	-	7,189
356	Purification Equipment	SEAS3_DEM	850,527	13,762	-	-	-	-	13,762	15,497	-	-	-	-	15,497
357	Other Equipment	SEAS3_DEM	201,505	3,260	-	-	-	-	3,260	3,671	-	-	-	-	3,671
-	Sub-total		25,163,703	344,044	54,648	-	-	-	398,692	367,422	483,960	-	-	-	871,382
	Natural Gas Local Storage														
360	Land & Land Rights	SEAS3_DEM	1,704,569	27,580	-	-	-	-	27,580	31,058	-	-	-	-	31,058
361	Structures & Improvement	SEAS3_DEM	3,973,839	64,297	-	-	-	-	64,297	72,404	-	-	-	-	72,404
362	Gas Holders	SEAS3_DEM	3,683,221	59,595	-	-	-	-	59,595	67,109	-	-	-	-	67,109
363	Purification Equipment	SEAS3_DEM	3,978,020	64,365	-	-	-	-	64,365	72,480	-	-	-	-	72,480
364	Terminating & Processing	SEAS3_DEM	970,581	15,704	-	-	-	-	15,704	17,684	-	-	-	-	17,684
-	Sub-total		14,310,230	237,542	-	-	-	-	237,542	260,735	-	-	-	-	260,735
	Transmission Plant														
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Contracts				Rentals						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>Proposed Test Year With Gas</b>														
<b>RATE BASE</b>														
<b>Plant-in-Service</b>														
	Intangible Plant													
301	Organization	PLT	158,692	865	-	30	-	-	-	895	-	-	-	2,508
302	Franchise and Consents	PLT	124,958	681	-	24	-	-	-	705	-	-	-	1,975
303	Misc. Intangible	OML	115,384,420	307,094	33,732	19,508	-	36,656	-	396,990	-	-	888,023	888,067
-	Sub-total		115,688,071	308,641	33,732	19,561	-	36,656	-	398,591	-	-	888,023	892,550
	Production and Gathering Plant													
304	Land and Land Rights	PRODPT	153,211	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	498,373	-	-	-	-	-	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,099,978	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	PDAYXT	4,863	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		6,756,415	-	-	-	-	-	-	-	-	-	-	-
	Natural Gas Underground Storage													
	JP Storage Balancing - DIR	COM1	3,900,374	-	121,950	-	-	-	-	121,950	-	-	-	-
350	Land and Land Rights	SEAS3_DEM	397,515	-	-	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	456,321	-	-	-	-	-	-	-	-	-	-	-
352	Wells	SEAS3_DEM	10,409,689	-	-	-	-	-	-	-	-	-	-	-
353	Lines	SEAS3_DEM	1,601,063	-	-	-	-	-	-	-	-	-	-	-
354	Compressor Equipment	SEAS3_DEM	6,952,134	-	-	-	-	-	-	-	-	-	-	-
355	Measuring and Regulating Equipment	SEAS3_DEM	394,574	-	-	-	-	-	-	-	-	-	-	-
356	Purification Equipment	SEAS3_DEM	850,527	-	-	-	-	-	-	-	-	-	-	-
357	Other Equipment	SEAS3_DEM	201,505	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		25,763,703	-	121,950	-	-	-	-	121,950	-	-	-	-
	Natural Gas Local Storage													
360	Land & Land Rights	SEAS3_DEM	1,704,569	-	-	-	-	-	-	-	-	-	-	-
361	Structures & Improvement	SEAS3_DEM	3,973,839	-	-	-	-	-	-	-	-	-	-	-
362	Gas Holders	SEAS3_DEM	3,683,221	-	-	-	-	-	-	-	-	-	-	-
363	Purification Equipment	SEAS3_DEM	3,978,020	-	-	-	-	-	-	-	-	-	-	-
364	Terminaling & Processing	SEAS3_DEM	970,581	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		14,310,230	-	-	-	-	-	-	-	-	-	-	-
	Transmission Plant													
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Total	Residential (16,23,53)				Comm. & Indus. (31,61)																		
			DEM	COM	CUS	DIRT	TOTAL	DEM	COM	CUS	DIRT	TOTAL													
<b>Distribution Plant</b>																									
373	Ensements	11,511,354	-	-	3,720,895	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,564,034		
374	Land and Land Rights	8,265,674	4,250,277	-	2,671,771	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,841,093	
375	Structures and Improvements	3,051,891	3,051,891	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	256,330,072	
376	Mains	1,155,712,477	751,129,189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,907,999	
378	Meas. & Reg. Station Equip.- Gen.	68,632,635	43,732,974	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	145,281,818	
380	Services - DIR	616,573,592	465,762,566	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,805,097	
381	Meters	2,584,470	2,584,470	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,164,264	
382	Meter Installations	57,686,645	57,686,645	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,920,179	
383	House Regulators	135,342,639	135,342,639	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,783,062	
384	House Regulators Installations	13,157,615	13,157,615	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,318,277	
385	House Regulators	68,608,874	68,608,874	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	673,980	
386	Indust. Meas. & Reg. Station Equip.	38,477,877	38,477,877	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,710,171	
388	Rental Property on Customers Premise	35,741,370	35,741,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	486,300,046	
387	Other Equipment	3,025,868	1,117,225	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
388	ARO	7,677,895	2,834,869	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total	2,219,008,985	806,116,426	-	-	705,712,752	-	-	1,511,829,178	-	-	275,078,466	-	-	211,221,579	-	-	-	-	-	-	-	-	-	
<b>General Plant</b>																									
389	Land and Land Rights	684,323	256,535	598	-	216,612	-	-	473,744	-	-	-	-	-	-	-	-	-	-	-	-	-	-	152,261	
390	Structures and Improvements	34,078,469	12,775,158	29,758	-	10,787,907	-	-	23,591,923	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,582,428	
391	Office Furniture and Equipment	48,605,642	8,692,747	604,629	-	25,783,287	-	-	35,796,928	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,070,672	
392	Transportation Equipment	4,934,249	882,453	61,380	-	2,617,415	-	-	3,633,960	-	-	-	-	-	-	-	-	-	-	-	-	-	-	920,818	
393	Stores Equipment	259,500	97,280	227	-	82,141	-	-	179,647	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,738	
394	Tools, Shop. and Garage Equipment	11,378,494	2,034,589	141,518	-	6,034,761	-	-	8,378,524	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,123,055	
395	Laboratory Equipment	2,209,605	828,325	1,929	-	699,416	-	-	1,529,671	-	-	-	-	-	-	-	-	-	-	-	-	-	-	491,635	
396	Power Operated Equipment	1,798,688	674,283	1,571	-	569,347	-	-	1,245,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400,206	
397	Communication Equipment	21,697,959	3,880,514	269,911	-	11,509,872	-	-	15,980,043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,049,223	
398	Misc. Equipment	455,280	81,602	5,676	-	242,038	-	-	336,040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,150	
399	Other Intangible Property	23,857	4,267	297	-	12,655	-	-	17,570	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,452	
-	Sub-total	126,723,065	30,207,763	1,117,493	-	58,554,550	-	-	91,163,250	-	-	-	-	-	106	-	-	-	-	-	-	-	-	-	
<b>TOTAL PLANT-IN-SERVICE</b>																									
		2,507,032,469	886,730,735	4,499,674	-	825,562,496	-	-	1,719,776,681	-	-	-	-	-	1,613,347	-	-	-	-	-	-	-	-	-	542,593,810

Puget Sound Energy  
2009 Gas General Rate Case  
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Acct. No.	Account Description	Allocator	Large Volume (41,41T)			Interruptible (85,85T)			DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
			DEM	COM	CUS	DIRS	DIRT	DEM								
			Total			Total										
	<b>Distribution Plant</b>															
373	Essences	DIRPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DIRPT	339,294	-	82,320	-	-	-	-	194,371	-	-	-	-	-	217,708
375	Structures and Improvements	DIRPT	8,265,674	-	59,110	-	-	-	-	139,567	-	-	-	-	-	158,324
376	Mains	PA_MAINS	1,155,712,477	-	-	-	-	-	60,018,606	34,175,104	-	-	-	-	-	34,175,104
378	Meas. & Reg. Station Equip. - Gen.	PAVG	68,632,635	-	-	-	-	-	3,434,207	2,174,954	-	-	-	-	-	2,174,954
380	Services	SERV	616,573,592	-	4,675,167	-	-	-	4,675,167	-	-	-	-	-	-	-
380	Services - DIR	DIR380	2,684,470	-	-	-	-	-	-	-	-	2,020,022	-	-	-	2,020,022
381	Meters	MTRS_CUS	57,696,645	-	705,543	-	-	-	705,543	-	-	-	-	-	-	43,517
382	Meter Installations	MTRS_INST	135,342,639	-	226,711	-	-	-	226,711	-	-	14,125	-	-	-	14,125
383	House Regulators	MTRS_CUS	13,157,615	-	160,698	-	-	-	160,698	-	-	9,924	-	-	-	9,924
384	House Regulators Installations	MTRS_CUS	66,608,874	-	814,527	-	-	-	814,527	-	-	50,239	-	-	-	50,239
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	36,477,877	-	8,812,214	-	-	-	8,812,214	-	-	2,226,516	-	-	-	2,226,516
386	Rental Property on Customers Premise	DIR386	35,741,370	-	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DIRPT	3,025,868	-	21,639	-	-	-	110,825	51,092	-	-	-	-	-	57,226
388	ARO	DIRPT	7,677,895	-	54,906	-	-	-	281,210	129,642	-	-	-	-	-	145,208
-	Sub-total		<b>64,351,226</b>	-	<b>15,613,035</b>	-	-	-	<b>79,964,261</b>	<b>36,864,730</b>	-	-	-	-	-	<b>41,290,667</b>
	<b>General Plant</b>															
389	Land and Land Rights	PLTXR	684,323	87	4,792	-	-	-	25,237	11,436	-	96	-	-	-	12,890
390	Structures and Improvements	PLTXR	34,078,469	4,337	238,649	-	-	-	1,256,793	569,503	4,756	67,655	-	-	-	641,914
391	Office Furniture and Equipment	OML	48,605,642	87,431	422,973	296,206	21,957	-	1,511,067	379,696	47,934	81,733	74,314	222,661	-	806,338
392	Transportation Equipment	OML	4,934,249	8,876	42,939	30,070	2,229	-	153,397	38,545	4,866	8,297	7,544	22,604	-	81,856
393	Stores Equipment	PLTXR	259,500	33	1,817	-	-	-	9,570	4,337	-	515	-	-	-	4,888
394	Tools, Shop, and Garage Equipment	OML	11,376,494	20,464	99,000	69,329	5,139	-	353,676	88,871	11,219	19,130	17,394	52,115	-	188,729
395	Laboratory Equipment	OML	2,209,605	281	15,474	-	-	-	81,489	36,926	308	4,387	-	-	-	41,621
396	Power Operated Equipment	PLTXR	1,798,688	53,510	229	12,596	-	-	66,335	30,059	251	3,571	-	-	-	33,881
397	Communication Equipment	OML	21,697,959	39,030	188,619	132,229	9,802	-	674,553	169,499	21,398	35,486	33,175	99,398	-	359,956
398	Misc. Equipment	OML	458,280	821	3,971	2,781	206	-	14,185	3,564	450	767	698	2,090	-	7,569
399	Other Intangible Property	OML	23,857	335	208	145	11	-	742	186	24	40	36	109	-	396
-	Sub-total		<b>126,125,066</b>	<b>161,631</b>	<b>1,031,237</b>	<b>530,759</b>	<b>39,343</b>	-	<b>4,147,044</b>	<b>1,332,622</b>	<b>91,338</b>	<b>223,939</b>	<b>133,161</b>	<b>399,977</b>	-	<b>2,180,037</b>
	<b>TOTAL PLANT-IN-SERVICE</b>		<b>2,507,032,469</b>	<b>70,338,322</b>	<b>17,650,322</b>	<b>1,233,919</b>	<b>91,466</b>	-	<b>89,966,958</b>	<b>39,456,943</b>	<b>516,297</b>	<b>4,844,656</b>	<b>309,575</b>	<b>927,549</b>	-	<b>46,095,020</b>

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Acct. No.	Account Description	Total				Limited Interruptible (86)				Non-Exclusive Interruptible (87, 87T)									
		DEM	COM	CUS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
	<b>Distribution Plant</b>																		
373	Easements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	37,861	-	17,481	-	55,342	-	-	-	-	-	-	-	-	-	-	-	-	214,212
375	Structures and Improvements	8,265,674	-	12,552	-	39,738	-	-	-	-	-	-	-	-	-	-	-	-	153,814
376	Mains	1,155,712,477	-	6,708,807	-	6,708,807	-	-	-	-	-	-	-	-	-	-	-	-	36,099,599
378	Meas. & Reg. Station Equip.- Gen.	68,632,635	-	371,699	-	371,699	-	-	-	-	-	-	-	-	-	-	-	-	3,101,914
380	Services	616,573,592	-	854,041	-	854,041	-	-	-	-	-	-	-	-	-	-	-	-	401,679
381	Services - DIR	2,584,470	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
381	Meters	57,686,645	-	90,331	-	90,331	-	-	-	-	-	-	-	-	-	-	-	-	-
382	Meter Installations	135,342,639	-	27,892	-	27,892	-	-	-	-	-	-	-	-	-	-	-	-	-
383	House Regulators	13,157,615	-	20,600	-	20,600	-	-	-	-	-	-	-	-	-	-	-	-	-
384	House Regulators Installations	66,608,874	-	104,284	-	104,284	-	-	-	-	-	-	-	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	36,477,877	-	2,172,036	-	2,172,036	-	-	-	-	-	-	-	-	-	-	-	-	457,578
386	Rental Property on Customers Premise	35,741,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	3,025,868	-	4,595	-	4,595	-	-	-	-	-	-	-	-	-	-	-	-	56,308
388	ARO	7,677,895	-	11,660	-	36,912	-	-	-	-	-	-	-	-	-	-	-	-	142,876
	<b>Sub-total</b>	<b>2,219,008,985</b>	<b>7,180,757</b>	<b>3,315,472</b>	<b>-</b>	<b>10,496,229</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,756,557</b>	<b>-</b>	<b>871,423</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,627,960</b>
	<b>General Plant</b>																		
389	Land and Land Rights	684,323	2,383	1,018	-	3,418	-	-	-	-	-	-	-	-	-	-	-	-	12,818
390	Structures and Improvements	34,076,469	118,686	50,678	-	170,200	-	-	-	-	-	-	-	-	-	-	-	-	638,321
391	Office Furniture and Equipment	48,605,642	82,582	84,803	-	274,582	-	-	-	-	-	-	-	-	-	-	-	-	604,726
392	Transportation Equipment	4,934,249	8,383	8,609	-	27,874	-	-	-	-	-	-	-	-	-	-	-	-	61,369
393	Stores Equipment	259,500	904	386	-	1,296	-	-	-	-	-	-	-	-	-	-	-	-	4,861
394	Tools, Shop, and Garage Equipment	11,376,494	19,329	19,849	-	64,268	-	-	-	-	-	-	-	-	-	-	-	-	141,540
395	Laboratory Equipment	2,209,605	7,695	3,286	-	11,036	-	-	-	-	-	-	-	-	-	-	-	-	41,388
396	Power Operated Equipment	1,798,688	6,264	2,675	-	8,983	-	-	-	-	-	-	-	-	-	-	-	-	33,691
397	Communication Equipment	21,697,959	38,865	37,857	-	122,576	-	-	-	-	-	-	-	-	-	-	-	-	269,955
398	Misc. Equipment	456,280	775	796	-	2,578	-	-	-	-	-	-	-	-	-	-	-	-	5,677
399	Other Intangible Property	23,857	41	42	-	135	-	-	-	-	-	-	-	-	-	-	-	-	297
	<b>Sub-total</b>	<b>126,125,066</b>	<b>283,909</b>	<b>209,998</b>	<b>-</b>	<b>686,945</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,485,778</b>	<b>-</b>	<b>42,173</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,814,664</b>
	<b>TOTAL PLANT-IN-SERVICE</b>	<b>2,507,032,469</b>	<b>8,245,678</b>	<b>3,727,198</b>	<b>-</b>	<b>12,475,037</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,927,396</b>	<b>-</b>	<b>949,367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,015,962</b>



Puget Sound Energy  
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Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts				Rentals					
				DEM	COM	CUS	DIRT	TOTAL	DEM	COM	CUS	DIRT	TOTAL
<b>Distribution Plant</b>													
373	Easements												
374	Land and Land Rights												
375	Structures and Improvements												
376	Mains												
378	Meas. & Reg. Station Equip. - Gen.												
380	Services												
380	Services - DIR												
381	Meters												
382	Meter Installations												
383	House Regulators												
384	House Regulators Installations												
385	Indust. Meas. & Reg. Station Equip.												
386	Rental Property on Customers Premise												
387	Other Equipment												
388	ARO												
-	Sub-total		2,219,000,985	12,332,159									
<b>General Plant</b>													
389	Land and Land Rights												
390	Structures and Improvements												
391	Office Furniture and Equipment												
392	Transportation Equipment												
393	Stores Equipment												
394	Tools, Shop, and Garage Equipment												
395	Laboratory Equipment												
396	Power Operated Equipment												
397	Communication Equipment												
398	Misc. Equipment												
399	Other Intangible Property												
-	Sub-total		126,125,066	447,693	27,596	22,198	8	82	145	6,893	145	8	82
<b>TOTAL PLANT-IN-SERVICE</b>													
				2,507,032,469	13,088,492	183,278	468,657	64,325	13,604,753	35,745,929	1,558,321	37,304,250	37,304,250

Puget Sound Energy  
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Acct. No.	Account Description	Total	Residential (16,23,53)				Comm. & Indus. (31,61)							
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Proposed Test Year With Gas</b>														
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Accumulated Reserve</b>														
-	Intangible Plant													
301	Organization	(23,373)	(8,638)	-	(7,294)	-	-	(15,993)	(2,937)	-	(2,183)	-	-	(5,120)
302	Franchise and Consents	(84,242,980)	(15,066,213)	(1,047,939)	(44,687,424)	(1,241,424)	-	(62,043,000)	(5,103,586)	(375,736)	(8,739,842)	(1,502,065)	-	(15,721,229)
303	Misc. Intangible	(84,266,352)	(15,074,851)	(1,047,939)	(44,694,718)	(1,241,424)	-	(62,058,933)	(5,106,523)	(375,736)	(8,742,025)	(1,502,065)	-	(15,726,349)
-	Sub-total													
-	Production and Gathering Plant													
304	Land and Land Rights	(460,745)	(330,963)	-	-	-	-	(330,963)	(110,792)	-	-	-	-	(110,792)
305	Structures and Improvements	(5,107,022)	(3,668,487)	-	-	-	-	(3,668,487)	(1,228,052)	-	-	-	-	(1,228,052)
311	Liquefied Petroleum Gas Equipment	(727)	(522)	-	-	-	-	(522)	(175)	-	-	-	-	(175)
320	Other Equipment	(5,568,494)	(3,999,973)	-	-	-	-	(3,999,973)	(1,339,019)	-	-	-	-	(1,339,019)
-	Sub-total													
-	Natural Gas Underground Storage													
-	JP Storage Balancing - DIR	(2,185,894)	-	(1,091,082)	-	-	-	(1,091,082)	-	(391,205)	-	-	-	(391,205)
350	Land and Land Rights	(328,640)	(229,229)	-	-	-	-	(229,229)	(68,719)	-	-	-	-	(68,719)
351	Structures and Improvements	(7,020,765)	(4,897,033)	-	-	-	-	(4,897,033)	(1,468,057)	-	-	-	-	(1,468,057)
352	Wells	(966,861)	(674,392)	-	-	-	-	(674,392)	(202,173)	-	-	-	-	(202,173)
353	Lines	(3,257,329)	(2,272,010)	-	-	-	-	(2,272,010)	(681,114)	-	-	-	-	(681,114)
354	Compressor Equipment	245,931	171,539	-	-	-	-	171,539	51,425	-	-	-	-	51,425
355	Measuring and Regulating Equipment	(510,164)	(355,843)	-	-	-	-	(355,843)	(106,676)	-	-	-	-	(106,676)
356	Purification Equipment	(76,820)	(54,977)	-	-	-	-	(54,977)	(16,481)	-	-	-	-	(16,481)
357	Other Equipment	(14,102,542)	(8,311,945)	-	-	-	-	(8,311,945)	(2,491,796)	(391,205)	-	-	-	(2,883,001)
-	Sub-total													
-	Natural Gas Local Storage													
360	Land & Land Rights	(482,552)	(336,584)	-	-	-	-	(336,584)	(100,903)	-	-	-	-	(100,903)
361	Structures & Improvement	(257,281)	(179,456)	-	-	-	-	(179,456)	(53,798)	-	-	-	-	(53,798)
362	Gas Holders	(663,053)	(482,484)	-	-	-	-	(482,484)	(138,646)	-	-	-	-	(138,646)
363	Purification Equipment	(299,061)	(208,597)	-	-	-	-	(208,597)	(62,534)	-	-	-	-	(62,534)
364	Terminaling & Processing	(1,701,947)	(1,187,120)	-	-	-	-	(1,187,120)	(355,861)	-	-	-	-	(355,861)
-	Sub-total													
-	Transmission Plant													
365	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains	-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total													

Puget Sound Energy  
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Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)				Interruptible (85, 85T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>Proposed Test Year With Gas</b>														
<b>Accumulated Reserve</b>														
-	Intangible Plant													
301	Organization	PLT	(23,373)											
302	Franchise and Consents	PLT	(84,242,880)	(686)										
303	Misc. Intangible	OML	(84,266,352)	(1,182,905)	(151,535)	(733,094)	(513,382)	(38,055)						
-	Sub-total			(1,183,591)	(151,535)	(733,255)	(513,382)	(38,055)						
-	Production and Gathering Plant													
304	Land and Land Rights	PROOPT	(460,745)											
305	Structures and Improvements	PROOPT	(5,107,022)	(17,963)										
311	Liquefied Petroleum Gas Equipment	PDAYXT	(727)	(199,112)										
320	Other Equipment	PDAYXT		(28)										
-	Sub-total			(217,104)										
-	Natural Gas Underground Storage													
-	JP Storage Balancing - DIR	COM1	(2,185,894)		(159,020)									
350	Land and Land Rights	SEAS3_DEM		(15,808)										
351	Structures and Improvements	SEAS3_DEM	(328,640)											
352	Wells	SEAS3_DEM	(7,020,765)	(337,702)										
353	Lines	SEAS3_DEM	(966,861)	(46,506)										
354	Compressor Equipment	SEAS3_DEM	(3,257,329)	(156,678)										
355	Measuring and Regulating Equipment	SEAS3_DEM	245,931	11,829										
356	Purification Equipment	SEAS3_DEM	(510,164)	(24,539)										
357	Other Equipment	SEAS3_DEM	(78,820)	(3,791)										
-	Sub-total			(14,102,542)	(169,020)									
-	Natural Gas Local Storage													
360	Land & Land Rights	SEAS3_DEM		(23,211)										
361	Structures & Improvement	SEAS3_DEM	(482,552)											
362	Gas Holders	SEAS3_DEM	(257,281)	(12,375)										
363	Purification Equipment	SEAS3_DEM	(663,053)	(31,893)										
364	Terminating & Processing	SEAS3_DEM	(299,061)	(14,385)										
-	Sub-total			(1,701,947)										
-	Transmission Plant													
365	Land and Land Rights	TRANPT												
366	Structures and Improvements	PAVG												
367	Mains	PAVG												
369	M&R Station Equipment	PAVG												
372	Easements	PAVG												
-	Sub-total													

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2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Total	Limited Interruptible (86)					Non-Exclusive Interruptible (87, 87T)					
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>Proposed Test Year With Gas</b>													
-	Intangible Plant												
301	Organization	(23,373)											
302	Franchise and Consents	(84,242,980)	(80)		(34)								
303	Misc. Intangible		(143,131)		(146,980)								
-	Sub-total	(84,266,352)	(143,211)	(29,416)	(147,015)	(156,378)							
-	Production and Gathering Plant												
304	Land and Land Rights												
305	Structures and Improvements	(460,745)	(574)										
311	Liquefied Petroleum Gas Equipment	(5,107,022)	(6,358)										
320	Other Equipment	(727)	(1)										
-	Sub-total	(5,568,494)	(6,933)										
<b>Natural Gas Underground Storage</b>													
-	JP Storage Balancing - DIR												
350	Land and Land Rights	(2,185,894)		(30,627)									
351	Structures and Improvements	(328,640)	(5,317)										
352	Wells	(7,020,765)	(113,597)										
353	Lines	(966,861)	(15,644)										
354	Compressor Equipment	(3,257,328)	(52,704)										
355	Measuring and Regulating Equipment	245,931	3,979										
356	Purification Equipment	(510,164)	(8,255)										
357	Other Equipment	(78,820)	(1,275)										
-	Sub-total	(14,402,542)	(192,813)	(30,627)									
<b>Natural Gas Local Storage</b>													
-	Land & Land Rights												
360	Structures & Improvement	(482,552)	(7,808)										
361	Gas Holders	(257,281)	(4,163)										
362	Purification Equipment	(663,053)	(10,728)										
363	Terminating & Processing	(289,061)	(4,839)										
364	Sub-total	(1,701,947)	(27,538)										
<b>Transmission Plant</b>													
-	Land and Land Rights												
365	Structures and Improvements												
366	Mains												
367	M&R Station Equipment												
369	Easements												
372	Sub-total												

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Proposed Test Year With Gas			Contracts			Rentals		
				DEM	COM	CUS	DIRT	DIRS	COM	DEM	DIRT	DIRS
<b>Accumulated Reserve</b>												
-	Intangible Plant											
301	Organization		(23,373)	(127)	-	-	-	(4)	-	-	(369)	(369)
302	Franchise and Consents		(84,242,980)	(224,212)	(24,628)	(14,243)	(26,763)	(14,243)	-	-	(31)	(648,384)
303	Misc. Intangible		(84,266,352)	(224,339)	(24,628)	(14,247)	(26,763)	(14,247)	-	-	(401)	(648,753)
-	Sub-total											
-	Production and Gathering Plant											
304	Land and Land Rights		(460,745)	-	-	-	-	-	-	-	-	-
305	Structures and Improvements		(5,107,022)	-	-	-	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment		(727)	-	-	-	-	-	-	-	-	-
320	Other Equipment		(5,568,494)	-	-	-	-	-	-	-	-	-
-	Sub-total											
-	Natural Gas Underground Storage											
-	JP Storage Balancing - DJR											
350	Land and Land Rights		(2,185,894)	-	(68,345)	-	-	-	-	-	-	(68,345)
351	Structures and Improvements		(328,640)	-	-	-	-	-	-	-	-	-
352	Wells		(7,020,765)	-	-	-	-	-	-	-	-	-
353	Lines		(966,861)	-	-	-	-	-	-	-	-	-
354	Compressor Equipment		(3,257,329)	-	-	-	-	-	-	-	-	-
355	Measuring and Regulating Equipment		245,931	-	-	-	-	-	-	-	-	-
356	Purification Equipment		(510,164)	-	-	-	-	-	-	-	-	-
357	Other Equipment		(76,820)	-	-	-	-	-	-	-	-	-
-	Sub-total		(14,702,542)	-	(68,345)	-	-	-	-	-	-	(68,345)
-	Natural Gas Local Storage											
360	Land & Land Rights		-	-	-	-	-	-	-	-	-	-
361	Structures & Improvement		(482,552)	-	-	-	-	-	-	-	-	-
362	Gas Holders		(257,281)	-	-	-	-	-	-	-	-	-
363	Purification Equipment		(663,053)	-	-	-	-	-	-	-	-	-
364	Terminating & Processing		(299,061)	-	-	-	-	-	-	-	-	-
-	Sub-total		(1,701,947)	-	-	-	-	-	-	-	-	-
-	Transmission Plant											
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-
367	Meins		-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-
-	Sub-total		-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Residential (16,23,53)					Comm. & Indus. (31,61)					TOTAL				
		DEM	COM	CUS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT					
		Total														
	Distribution Plant					(4,572)										
373	Easements	(6,602)		(2,134)		(8,326)								(639)		(1,471)
374	Land and Land Rights	(428,184)		(136,398)		(564,582)								(41,423)		(606,005)
375	Structures and Improvements	(3,122,952)		(1,009,454)		(4,132,406)								(302,132)		(4,434,538)
376	Mains	(323,732,585)		(210,402,860)		(534,135,445)										(7,136,385)
378	Meas. & Reg. Station Equip. - Gen.	(13,671,116)		(8,711,286)		(22,382,402)										(31,083,688)
380	Services	(258,126,683)		(195,745,505)		(453,872,188)								(61,057,425)		(514,929,613)
381	Services - DIR	(1,070,730)				(1,070,730)										(2,141,460)
382	Meters	(18,052,674)		(13,783,168)		(31,835,842)										(63,621,690)
383	House Regulators	(22,584,964)		(20,843,925)		(43,428,889)										(86,272,814)
384	House Regulators Installations	(5,134,587)		(3,920,243)		(9,054,830)										(13,975,073)
385	House Regulators - MTR	(10,269,597)		(7,840,809)		(18,110,406)										(27,951,215)
386	House Regulators - MTR	(10,791,048)		(69,710)		(10,860,758)										(21,720,473)
387	Rental Property on Customers Premise	(17,772,165)				(17,772,165)										(35,544,330)
388	Other Equipment	(759,516)		(245,504)		(1,005,020)								(73,480)		(1,078,500)
	ARO	(3,728,956)		(1,205,336)		(4,934,292)								(360,760)		(5,295,052)
	Sub-total	(690,252,316)		(222,084,799)		(912,337,115)								(77,559,645)		(989,896,760)
	General Plant															
389	Land and Land Rights		(8,646)	(3,134,135)		(3,142,781)										(3,142,781)
390	Structures and Improvements	(9,901,405)		(279,036)		(10,180,441)										(10,459,477)
391	Office Furniture and Equipment	(22,431,469)		(4,011,897)		(26,443,366)										(30,455,263)
392	Transportation Equipment	(653,694)		(8,132)		(661,826)										(669,958)
393	Stores Equipment	(208,499)		(180)		(208,679)										(208,859)
394	Tools, Shop, and Garage Equipment	(6,163,030)		(180)		(6,163,210)										(6,163,390)
395	Laboratory Equipment	(174,082)		(152)		(174,234)										(174,386)
396	Power Operated Equipment	(543,510)		(475)		(543,985)										(544,460)
397	Communication Equipment	(7,530,378)		(1,346,751)		(8,877,129)										(10,223,880)
398	Misc. Equipment	(237,312)		(42,441)		(279,753)										(322,194)
399	Other Intangible Plant	(49,027)		(8,589)		(57,616)										(66,205)
	Sub-total	(47,889,407)		(10,686,802)		(58,576,209)								(3,625,067)		(62,201,276)
	Other Assets															
108	Retirement Work in Progress	3,017,534		1,114,148		4,131,682										5,245,830
230	Asset Retirement Obligations	(8,250,656)		(3,046,346)		(11,297,002)										(14,343,348)
253	Landlord Incentives	(4,133,435)		(1,526,167)		(5,659,602)										(7,185,769)
101	Plant in Service	(1,783)		(658)		(2,441)										(3,099)
	Sub-total	(9,366,329)		(3,459,019)		(12,825,348)										(16,284,667)
	TOTAL ACCUMULATED RESERVE	(853,149,390)		(284,804,509)		(1,137,953,900)								(92,078,837)		(1,230,032,737)
	Rate Base Adjustments and Working Capital															
n/a	Customer Advances for Construction	(27,028,861)		4,668,201		(22,360,660)										(17,692,459)
n/a	Gas Stored Underground - Non current	6,692,694				6,692,694										13,385,388
n/a	CIAC - Accum. Def. FIT	5,299,100		4,899,439		10,198,539										15,097,978
n/a	Regulatory Asset, net of Accum. Amort.	527,725		156,732		684,457										1,371,189
n/a	Liberalized Dep. Tot. Accum. Def. FIT	(216,086,411)		(83,571,632)		(300,658,043)										(384,229,675)
n/a	Allowance for Working Capital	51,102,877		9,255,512		60,358,389										79,613,901
	Total Other Rate Base	(179,492,876)		(69,443,821)		(248,936,697)										(318,380,518)
	TOTAL	1,474,390,203		552,482,405		2,026,872,608								7,889,117		2,034,761,725

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Total											
		DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Proposed Test Year With Gas</b>													
		Large Volume (41,41T)										Interruptible (85, 85T)	
		DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
-	Distribution Plant												
373	Essements	(6,602)		(47)		(242)	(111)			(13)			(125)
374	Land and Land Rights	(428,164)		(3,062)		(15,682)	(7,230)			(868)			(8,098)
375	Structures and Improvements	(3,122,952)		(22,333)		(114,381)	(92,731)			(6,331)			(9,572,964)
376	Mains	(323,732,565)		(16,812,120)		(16,812,120)	(9,572,964)						(433,235)
378	Meas. & Reg. Station Equip. - Gen.	(13,671,116)		(1,964,827)		(1,964,827)	(433,235)						(836,863)
380	Services	(259,126,683)											(13,616)
380	Services - DIR	(1,070,730)											(2,357)
381	Meters	(18,052,674)		(220,757)		(220,757)				(13,616)			(2,357)
382	Meter Installations	(22,584,964)		(37,832)		(37,832)				(3,873)			(7,746)
383	House Regulators	(5,134,587)		(62,788)		(62,788)				(658,658)			(14,364)
384	House Regulators Installations	(10,269,597)		(125,582)		(125,582)				(7,560)			(70,524)
385	Indust. Meas. & Reg. Station Equip.	(10,791,046)		(2,606,868)		(2,606,868)				(1,539,444)			(11,681,504)
386	Rental Property on Customers Premise	(17,772,165)											
387	Other Equipment	(759,516)		(5,431)		(27,818)	(12,825)			(1,540)			(14,364)
388	ARO	(3,728,956)		(26,667)		(136,577)	(62,964)			(7,560)			(70,524)
-	Sub-total	(690,292,316)		(5,076,195)		(22,809,543)	(10,142,060)			(1,539,444)			(11,681,504)
-	General Plant												
389	Land and Land Rights												
390	Structures and Improvements	(9,901,405)	(1,260)	(69,339)		(365,156)	(165,467)			(19,657)			(186,506)
391	Office Furniture and Equipment	(22,431,469)	(40,349)	(195,202)	(136,699)	(10,133)	(175,229)			(37,720)	(34,296)	(102,758)	(372,124)
392	Transportation Equipment	(653,694)	(1,176)	(5,689)	(3,984)	(295)	(5,107)			(1,099)	(999)	(2,995)	(10,844)
393	Stores Equipment	(206,499)	(26)	(1,446)		(7,616)	(3,451)			(28)	(410)		(3,890)
394	Tools, Shop, and Garage Equipment	(6,163,030)	(11,086)	(53,632)	(37,558)	(2,784)	(48,144)			(10,363)	(9,423)	(28,233)	(102,241)
395	Laboratory Equipment	(6,179)	(22)	(1,219)		(6,420)	(2,909)			(346)			(3,276)
396	Power Operated Equipment	(543,510)	(69)	(3,806)		(20,044)	(9,083)			(1,079)			(10,236)
397	Communication Equipment	(7,530,378)	(13,545)	(65,530)	(45,891)	(3,402)	(58,826)			(12,663)	(11,513)	(34,466)	(124,924)
398	Misc. Equipment	(237,312)	(427)	(2,065)	(1,446)	(7,378)	(1,954)			(396)	(363)	(1,087)	(3,937)
399	Other Intangible Plant	(49,027)	(66)	(418)	(293)	(22)	(375)			(81)	(73)	(220)	(797)
-	Sub-total	(47,889,407)	(68,048)	(398,346)	(225,870)	(16,743)	(470,445)			(38,062)	(56,568)	(169,788)	(618,780)
-	Other Assets												
108	Retirement Work in Progress	3,017,534		21,579		110,520	50,951			6,117			57,069
230	Asset Retirement Obligations	(6,250,656)		(59,002)		(302,186)	(139,313)			(16,727)			(156,040)
253	Landlord Incentives	(4,133,435)		(29,559)		(151,391)	(69,794)			(8,380)			(76,173)
101	Plant in Service	(1,783)		(13)		(65)	(30)			(4)			(34)
-	Sub-total	(9,368,729)		(66,995)		(343,124)	(158,185)			(18,992)			(177,176)
-	TOTAL ACCUMULATED RESERVE	(653,149,390)	(378,602)	(6,274,791)	(739,262)	(54,798)	(11,562,548)			(1,789,957)	(189,469)	(556,703)	(14,403,207)
<b>Rate Base Adjustments and Working Capital</b>													
-	Other Rate Base												
n/a	Customer Advances for Construction			(75,451)		(75,451)	72,984						72,884
n/a	Gas Stored Underground - Non current	6,692,694				321,922							
n/a	CIAC - Accum. Def. FIT	5,299,100		14,793		14,793							
n/a	Regulatory Asset, net of Accum. Amort.	527,725		3,983		19,810	9,169			982			10,150
n/a	Liberalized Depr. Tot. Accum. Def. FIT	(216,086,411)		(1,467,149)		(8,111,712)	(3,754,305)			(401,943)			(4,156,248)
n/a	Allowance for Working Capital	51,102,877	49,243	239,952	361,480	1,397,891	409,416			44,960	73,619	188,258	748,819
-	Total Other Rate Base	(179,492,676)	49,243	(1,284,273)	361,480	16,668	(3,262,836)			32,566	73,619	188,258	(3,324,395)
TOTAL		1,474,390,203	323,568	10,091,258	856,148	53,336	24,651,559			253,332	2,704,698	497,725	28,367,418

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas		Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)						
Acct. No.	Account Description	Allocator	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
		Total												
-	Distribution Plant		(6,602)	(22)	(10)	-	-	(32)	(120)	-	(3)	-	-	(123)
373	Easements		(428,164)	(1,408)	(650)	-	-	(2,058)	(7,797)	-	(171)	-	-	(7,968)
374	Land and Land Rights		(3,122,952)	(10,271)	(4,742)	-	-	(15,014)	(56,868)	-	(1,246)	-	-	(58,114)
375	Structures and Improvements		(323,732,565)	(1,879,238)	-	-	-	(1,879,238)	(10,112,044)	-	-	-	-	(10,112,044)
376	Mains		(13,671,116)	(74,040)	-	-	-	(74,040)	(617,878)	-	-	-	-	(617,878)
378	Meas. & Reg. Station Equip. - Gen.		(259,126,683)	-	-	-	-	(359,927)	-	-	-	-	-	(166,413)
380	Services - DIR		(1,070,730)	-	-	-	-	(28,264)	-	-	-	-	-	(166,413)
381	Meters		(18,052,674)	-	-	-	-	(4,654)	-	-	-	-	-	-
382	Meter Installations		(22,584,964)	-	-	-	-	(6,039)	-	-	-	-	-	-
383	House Regulators		(5,134,587)	-	-	-	-	(16,078)	-	-	-	-	-	-
384	House Regulators Installations		(10,269,597)	-	-	-	-	(642,541)	-	-	-	-	-	(135,363)
385	Indust. Meas. & Reg. Station Equip.		(10,791,048)	-	-	-	-	(3,651)	(13,831)	-	-	-	-	(14,134)
386	Rental Property on Customers Premise		(17,772,165)	(2,498)	(1,153)	-	-	(17,927)	(67,903)	-	-	-	-	(89,391)
387	Other Equipment		(3,728,956)	(12,265)	(5,653)	-	-	(17,927)	(10,876,441)	-	-	-	-	(11,181,428)
388	ARO		(690,252,318)	(1,979,742)	(1,070,722)	-	-	(3,650,464)	-	-	-	-	-	(304,987)
-	Sub-total		(9,901,405)	(34,484)	(243)	-	-	(49,451)	(179,443)	-	-	-	-	(185,463)
-	General Plant		(22,431,469)	(7,833)	(39,137)	-	-	(126,719)	(200,486)	(2,149)	(3,870)	(14,020)	(21,845)	(279,081)
389	Land and Land Rights		(653,694)	(1,111)	(1,141)	-	-	(3,693)	(5,843)	(35,796)	(6,933)	(409)	(637)	(8,133)
390	Structures and Improvements		(208,499)	(719)	(5)	-	-	(1,031)	(3,742)	(1,043)	(202)	(45)	(81)	(3,868)
391	Office Furniture and Equipment		(6,163,030)	(10,471)	(10,753)	-	-	(34,816)	(55,084)	(9,835)	(1,905)	(3,852)	(6,002)	(78,677)
392	Transportation Equipment		(174,082)	(606)	(4)	-	-	(869)	(3,155)	(38)	(68)	-	-	(3,261)
393	Stores Equipment		(543,510)	(13)	(808)	-	-	(2,714)	(9,850)	(118)	(212)	-	-	(10,180)
394	Tools, Shop, and Garage Equipment		(7,530,378)	(12,794)	(2,629)	-	-	(42,540)	(67,305)	(12,017)	(2,327)	(4,707)	(7,334)	(93,688)
395	Laboratory Equipment		(237,312)	(403)	(83)	-	-	(1,341)	(2,121)	(379)	(73)	(148)	(231)	(2,953)
396	Power Operated Equipment		(49,027)	(82)	(17)	-	-	(271)	(429)	(77)	(15)	(30)	(47)	(598)
397	Communication Equipment		(100,675)	(13,207)	(80,765)	-	-	(263,447)	(527,469)	(61,497)	(15,686)	(23,166)	(36,095)	(663,902)
398	Misc. Equipment		-	-	-	-	-	-	-	-	-	-	-	-
399	Other Intangible Plant		-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		(9,925)	(27,136)	(4,582)	-	-	(39,666)	(54,948)	-	1,204	-	-	56,153
108	Retirement Work in Progress		(4,133,435)	(13,585)	(6,277)	-	-	(19,872)	(150,242)	-	(3,293)	-	-	(153,535)
230	Asset Retirement Obligations		(1,783)	(6)	(3)	-	-	(8)	(75,268)	-	(1,650)	-	-	(76,918)
253	Landlord Incentives		(9,368,329)	(30,872)	(14,227)	-	-	(45,039)	(32)	-	(1)	-	-	(33)
101	Plant in Service		(853,149,390)	(2,481,724)	(1,312,128)	(225,178)	-	(4,082,878)	(12,576,372)	(467,159)	(350,459)	(75,819)	(116,136)	(13,587,945)
-	TOTAL ACCUMULATED RESERVE		-	-	-	-	-	-	-	-	-	-	-	-
-	Other Assets		3,017,534	9,925	4,582	-	-	14,507	54,948	-	1,204	-	-	56,153
108	Retirement Work in Progress		(8,250,656)	(27,136)	(12,529)	-	-	(39,666)	(150,242)	-	(3,293)	-	-	(153,535)
230	Asset Retirement Obligations		(4,133,435)	(13,585)	(6,277)	-	-	(19,872)	(75,268)	-	(1,650)	-	-	(76,918)
253	Landlord Incentives		(1,783)	(6)	(3)	-	-	(8)	(32)	-	(1)	-	-	(33)
101	Plant in Service		(9,368,329)	(30,872)	(14,227)	-	-	(45,039)	(170,594)	-	(3,739)	-	-	(174,333)
-	Sub-total		(853,149,390)	(2,481,724)	(1,312,128)	(225,178)	-	(4,082,878)	(12,576,372)	(467,159)	(350,459)	(75,819)	(116,136)	(13,587,945)
-	Rate Base Adjustments and Working Capital		(27,028,861)	108,289	-	-	-	108,289	121,942	-	-	-	-	121,942
n/a	Customer Advances for Construction	DIR252	6,692,694	-	-	-	-	-	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	5,299,100	-	-	-	-	-	9,957	-	193	-	-	10,149
n/a	CJAC - Accum. Def. FIT	DIR252	527,725	-	763	-	-	2,653	(4,076,977)	-	(78,870)	-	-	(4,155,847)
n/a	Regulatory Asset, net of Accum. Amort.	NETPLT	(216,086,417)	(773,858)	(312,569)	-	-	(1,086,417)	457,429	51,997	7,763	25,579	39,123	581,990
n/a	Liberalized Dep. Tot. Accum. Def. FIT	NETPLT	51,102,877	86,230	41,205	103,404	-	240,443	(3,487,649)	51,997	70,915	25,579	39,123	(3,441,865)
n/a	Allowances for Working Capital	OM	(179,492,876)	(577,399)	(270,590)	103,404	-	(735,031)	26,863,284	400,368	527,993	76,313	118,173	27,986,152
-	Total Other Rate Base		1,474,390,203	5,186,565	2,143,880	254,081	-	7,647,126	26,863,284	400,368	527,993	76,313	118,173	27,986,152
-	TOTAL		-	-	-	-	-	-	-	-	-	-	-	-



Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Contracts				Rentals									
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL		
-	Distribution Plant																
373	Essements	DISTPT	(6,602)	(37)	-	(1)	-	-	-	-	(39)	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	(428,164)	(2,418)	-	(84)	-	-	-	-	(2,502)	-	-	-	-	-	-
375	Structures and Improvements	DISTPT	(3,122,952)	(17,640)	-	(611)	-	-	-	-	(18,251)	-	-	-	-	-	-
376	Mains	PA_MAINS	(323,732,565)	(3,151,603)	-	-	-	-	-	-	(3,151,603)	-	-	-	-	-	-
378	Meas. & Reg. Station Equip. - Gen.	PAVG	(13,671,116)	(181,044)	-	-	-	-	-	-	(181,044)	-	-	-	-	-	-
380	Services	SERV	(259,126,683)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Services - DIR	DIR380	(1,070,730)	-	-	(67,434)	-	-	-	-	(67,434)	-	-	-	-	-	-
381	Meters	MTRS_CUS	(18,052,674)	-	-	(289)	-	-	-	-	(289)	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	(22,584,964)	-	-	(60)	-	-	-	-	(60)	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	(5,134,587)	-	-	(82)	-	-	-	-	(82)	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	(10,269,597)	-	-	(164)	-	-	-	-	(164)	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_CUS	(10,791,048)	-	-	(75,615)	-	-	-	-	(75,615)	-	-	-	-	-	-
386	Rental Property on Customers Premise	DIR386	(17,772,165)	-	-	-	-	-	-	-	(17,772,165)	-	-	-	-	-	-
387	Other Equipment	DISTPT	(759,516)	(4,200)	-	(149)	-	-	-	-	(4,439)	-	-	-	-	-	-
388	ARO	DISTPT	(3,729,956)	(21,063)	-	(729)	-	-	-	-	(21,792)	-	-	-	-	-	-
-	Sub-total		(690,252,318)	(3,378,096)	-	(145,218)	-	-	-	-	(3,523,314)	-	-	-	-	-	(17,772,165)
-	General Plant																
389	Land and Land Rights	PLTXR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	(9,901,405)	(54,768)	-	(542)	-	-	-	-	(1,896)	-	-	-	-	-	-
391	Office Furniture and Equipment	OML	(22,431,469)	(59,701)	-	(6,558)	-	-	-	-	(3,792)	-	-	-	-	-	(172,637)
392	Transportation Equipment	OML	(653,694)	(1,740)	-	(191)	-	-	-	-	(111)	-	-	-	-	-	(5,031)
393	Stores Equipment	PLTXR	(208,499)	(1,142)	-	(40)	-	-	-	-	(40)	-	-	-	-	-	-
394	Tools, Shop, and Garage Equipment	OML	(6,163,030)	(16,403)	-	(1,802)	-	-	-	-	(1,958)	-	-	-	-	-	(47,434)
395	Laboratory Equipment	PLTXR	(174,082)	(963)	-	(10)	-	-	-	-	(33)	-	-	-	-	-	-
396	Power Operated Equipment	PLTXR	(543,510)	(3,006)	-	(30)	-	-	-	-	(104)	-	-	-	-	-	(57,955)
397	Communication Equipment	OML	(7,530,378)	(20,042)	-	(2,201)	-	-	-	-	(1,273)	-	-	-	-	-	(1,826)
398	Misc. Equipment	OML	(237,312)	(632)	-	(69)	-	-	-	-	(40)	-	-	-	-	-	(370)
399	Other Intangible Plant	OML	(48,027)	(128)	-	(14)	-	-	-	-	(8)	-	-	-	-	-	(370)
-	Sub-total		(47,669,407)	(168,525)	-	(11,428)	-	-	-	-	(8,339)	-	-	-	-	-	(285,252)
-	Other Assets																
108	Retirement Work in Progress	DISTPT	3,017,534	17,045	-	590	-	-	-	-	17,635	-	-	-	-	-	-
230	Asset Retirement Obligations	DISTPT	(8,250,656)	(46,604)	-	(1,613)	-	-	-	-	(48,217)	-	-	-	-	-	-
253	Landlord Incentives	DISTPT	(4,133,435)	(23,348)	-	(808)	-	-	-	-	(24,156)	-	-	-	-	-	-
101	Plant in Service	DISTPT	(1,783)	(10)	-	(0)	-	-	-	-	(10)	-	-	-	-	-	-
-	Sub-total		(9,368,329)	(62,917)	-	(1,832)	-	-	-	-	(54,749)	-	-	-	-	-	-
-	TOTAL ACCUMULATED RESERVE		(853,149,390)	(3,813,877)	(104,400)	(169,636)	-	(38,538)	-	(4,126,452)	(933,604)	-	-	-	-	-	(18,706,183)
<b>Rate Base Adjustments and Working Capital</b>																	
n/a	Customer Advances for Construction	DIR252	(27,028,951)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
n/a	Gas Stored Underground - Non Current	SEASS_DEM	6,692,694	-	-	-	-	-	-	-	-	-	-	-	-	-	-
n/a	CIAC - Accum. Def. FIT.	DIR252	5,299,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
n/a	Regulatory Asset, net of Accum. Amort.	NETPLT	527,725	3,045	-	96	-	-	-	-	3,141	-	-	-	-	-	6,110
n/a	Liberalized Depr. Tot. Accum. Def. FIT	NETPLT	(216,086,411)	(1,246,763)	-	(39,221)	-	-	-	-	(1,285,984)	-	-	-	-	-	(2,502,031)
n/a	Allowance for Working Capital	OM	51,102,877	138,088	10,717	3,778	-	17,731	-	170,314	144,529	-	-	-	-	-	279,381
-	Total Other Rate Base		(179,492,876)	(1,105,631)	10,717	(35,347)	-	17,731	-	11,112,530	144,529	-	-	-	-	-	(2,216,540)
TOTAL			1,474,390,203	8,168,985	89,595	263,674	-	43,518	-	8,565,772	769,246	-	-	-	-	-	16,381,527

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Total	Residential (16,23,53)				Comm. & Indus. (31,61)							
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>EXPENSES</b>														
<b>O &amp; M Expenses</b>														
	Production Expense													
717	LPG Expenses													
735	Misc. Production Expenses													
741	Main. Structures and Improvements													
742	Maintenance of Production Equipment													
-	Sub-total	302,554	217,332	-	-	-	-	217,332	-	-	-	-	-	72,753
	Other Gas Supply Expenses													
804	Natural Gas Purchases - City Gate	876,328,249	71,982,587	474,843,814	-	-	-	546,826,411	-	-	-	-	-	194,698,823
805	Other Gas Purchases													
805	Purchased Gas Cost Adjustment	(74,042,005)	(6,081,908)	(40,120,204)	-	-	-	(46,202,112)	-	-	-	-	-	(16,450,370)
807	Oper. of Purch. Gas Measuring Sta.	445,857	222,548	222,548	-	-	-	222,548	-	-	-	-	-	79,794
807	Purch. Gas Calculation Exp.	442,051	-	273,294	-	-	-	273,294	-	-	-	-	-	97,989
808	Gas Withdrawn From Storage	122,432,247	10,056,747	66,340,812	-	-	-	76,397,559	-	-	-	-	-	27,201,530
808	Gas Delivered to Storage	(138,489,771)	(11,375,733)	(75,041,699)	-	-	-	(86,417,432)	-	-	-	-	-	(30,769,129)
812	Gas Used for Other Utility Operations	(190,993)	-	(85,334)	-	-	-	(85,334)	-	-	-	-	-	(34,182)
-	Sub-total	786,923,635	64,581,702	426,423,237	-	-	-	491,004,933	-	-	-	-	-	174,824,455
	Underground Storage Expenses													
-	JP Storage Balancing - DIR	94,383	-	47,111	-	-	-	47,111	-	-	-	-	-	16,892
814	Operation Supv & Eng	75,572	52,712	-	-	-	-	52,712	-	-	-	-	-	15,802
816	Oper Wells Expense	9,735	6,790	-	-	-	-	6,790	-	-	-	-	-	2,036
817	Oper Lines Expense	5,881	4,102	-	-	-	-	4,102	-	-	-	-	-	1,230
818	Oper Compressor Sta Exp	124,421	86,784	-	-	-	-	86,784	-	-	-	-	-	26,017
819	Oper Compressor Sta Fuel	19,211	13,400	-	-	-	-	13,400	-	-	-	-	-	4,017
824	Oper Other Expenses	15,507	10,817	-	-	-	-	10,817	-	-	-	-	-	3,243
825	Oper Storage Well Royalty	32,295	22,526	-	-	-	-	22,526	-	-	-	-	-	6,753
826	Oper Other Storage Rents	(2,436)	(1,699)	-	-	-	-	(1,699)	-	-	-	-	-	(509)
830	Maint Supv & Engineering	74,760	52,145	-	-	-	-	52,145	-	-	-	-	-	15,632
831	Maint Structures	2,002	1,397	-	-	-	-	1,397	-	-	-	-	-	419
832	Maint Reservoirs & Wells	2,270	1,583	-	-	-	-	1,583	-	-	-	-	-	475
833	Maint Of Lines	1,583	1,104	-	-	-	-	1,104	-	-	-	-	-	331
834	Maint Compressor Sta Equip	144,878	101,053	-	-	-	-	101,053	-	-	-	-	-	30,294
835	Maint M&R Sta Equip	1,862	1,298	-	-	-	-	1,298	-	-	-	-	-	389
836	Maint Purification Equip	7,002	4,884	-	-	-	-	4,884	-	-	-	-	-	1,464
837	Maint Other Equipment	608,925	358,896	47,111	-	-	-	406,007	-	-	-	-	-	107,592
-	Sub-total	315,956	220,381	-	-	-	-	220,381	-	-	-	-	-	66,067
	Natural Gas Local Storage Expenses													
841	Operating Labor & Expenses													
843	Maint Struc & Impro													
843	Maintenance of Gas Holders													
844	Maintenance of Vaporizing Equipment													
844	Maint Measur & Reg													
844	Other Gas Maintenance													
-	Sub-total	20	14	-	-	-	-	14	-	-	-	-	-	4
	<b>Sub-total</b>	<b>316,975</b>	<b>220,395</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>220,395</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,071</b>

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Large Volume (41,411)				Interruptible (85,851)							
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Proposed Test Year With Gas</b>															
<b>EXPENSES</b>															
<b>O &amp; M Expenses</b>															
<b>Production Expense</b>															
717	LPG Expenses	PDAYXT	302,554	11,796	-	-	-	-	-	-	-	276	-	-	276
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Main. Structures and Improvements	PDAYXT	1,947	76	-	-	-	-	-	-	-	2	-	-	2
742	Maintenance of Production Equipment	PDAYXT	314	12	-	-	-	-	-	-	-	0	-	-	0
-	<b>Sub-total</b>		<b>304,815</b>	<b>11,884</b>	-	-	-	-	-	-	-	<b>278</b>	-	-	<b>278</b>
<b>Other Gas Supply Expenses</b>															
804	Natural Gas Purchases - City Gate	GAS	876,326,249	7,548,145	67,829,782	-	-	-	-	-	-	1,402,279	14,560,132	-	15,962,411
805	Other Gas Purchases	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
806	Purchased Gas Cost Adjustment	GAS	(74,042,005)	(637,753)	(5,731,031)	-	-	-	-	-	-	(118,480)	(1,230,205)	-	(1,348,686)
807	Oper. of Purch. Gas Measuring Sta.	COM1	445,857	32,435	32,435	-	-	-	-	-	-	35,570	35,570	-	35,570
807	Purch. Gas Calculation Exp.	COM1XT_COM	442,051	39,331	39,331	-	-	-	-	-	-	8,447	8,447	-	8,447
808	Gas Withdrawn From Storage	GAS	122,432,247	1,054,557	9,476,553	-	-	-	-	-	-	195,914	2,034,208	-	2,230,121
808	Gas Delivered to Storage	GAS	(138,489,771)	(1,192,867)	(10,719,445)	-	-	-	-	-	-	(221,608)	(2,301,003)	-	(2,522,611)
812	Gas Used for Other Utility Operations	COM1	(190,993)	(13,894)	(13,894)	-	-	-	-	-	-	(15,237)	(15,237)	-	(15,237)
-	<b>Sub-total</b>		<b>786,923,635</b>	<b>6,772,082</b>	<b>60,913,731</b>	-	-	-	-	-	-	<b>1,258,104</b>	<b>13,091,911</b>	-	<b>14,350,015</b>
<b>Underground Storage Expenses</b>															
-	JP Storage Balancing - DIR	COM1	94,383	-	6,866	-	-	-	-	-	-	-	7,530	-	7,530
814	Operation Supv & Eng	STOR_OML	75,572	3,635	-	-	-	-	-	-	-	823	-	-	823
816	Oper Wells Expense	STORPT	9,735	488	-	-	-	-	-	-	-	106	-	-	106
817	Oper Lines Expense	STORPT	5,881	283	-	-	-	-	-	-	-	64	-	-	64
818	Oper Compressor Sta Exp	STORPT	124,421	5,985	-	-	-	-	-	-	-	1,355	-	-	1,355
819	Oper Compressor Sta Fuel	STORPT	18,211	924	-	-	-	-	-	-	-	209	-	-	209
824	Oper Other Expenses	STORPT	15,507	746	-	-	-	-	-	-	-	169	-	-	169
825	Oper Storage Well Royalty	STORPT	32,295	1,553	-	-	-	-	-	-	-	352	-	-	352
826	Oper Other Storage Rents	STORPT	(2,436)	(117)	-	-	-	-	-	-	-	(27)	-	-	(27)
830	Maint Supv & Engineering	STORPT	74,760	3,586	-	-	-	-	-	-	-	814	-	-	814
831	Maint Structures	STORPT	2,002	96	-	-	-	-	-	-	-	22	-	-	22
832	Maint Reservoirs & Wells	STORPT	2,270	109	-	-	-	-	-	-	-	25	-	-	25
833	Maint Of Lines	STORPT	1,583	76	-	-	-	-	-	-	-	17	-	-	17
834	Maint Compressor Sta Equip	STORPT	144,878	6,969	-	-	-	-	-	-	-	1,578	-	-	1,578
835	Maint M&R Sta Equip	STORPT	1,862	90	-	-	-	-	-	-	-	20	-	-	20
836	Maint Purification Equip	STORPT	7,002	337	-	-	-	-	-	-	-	76	-	-	76
837	Maint Other Equipment	STORPT	608,925	24,750	6,866	-	-	-	-	-	-	5,603	7,530	-	13,133
-	<b>Sub-total</b>		<b>315,956</b>	<b>15,198</b>	<b>3,441</b>	-	-	-	-	-	-	<b>3,441</b>	-	-	<b>3,441</b>
<b>Natural Gas Local Storage Expenses</b>															
841	Operating Labor & Expenses	LNGLPT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maint Struc & Impro	LNGLPT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGLPT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGLPT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGLPT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGLPT	20	1	-	-	-	-	-	-	-	0	-	-	0
-	<b>Sub-total</b>		<b>315,975</b>	<b>15,199</b>	<b>3,441</b>	-	-	-	-	-	-	<b>3,441</b>	-	-	<b>3,441</b>

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87, 87T)						
				DEM	COH	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>Proposed Test Year With Gas</b>														
<b>EXPENSES</b>														
<b>O &amp; M Expenses</b>														
	<b>Production Expense</b>													
717	LPG Expenses	POAYXT	302,554	377	-	-	-	-	-	377	-	-	-	21
735	Misc. Production Expenses	POAYXT	-	-	-	-	-	-	-	-	-	-	-	-
741	Main. Structures and Improvements	POAYXT	1,947	2	-	-	-	-	-	2	-	-	-	0
742	Maintenance of Production Equipment	POAYXT	314	0	-	-	-	-	-	0	-	-	-	0
-	<b>Sub-total</b>		<b>304,815</b>	<b>379</b>						<b>379</b>				<b>21</b>
	<b>Other Gas Supply Expenses</b>													
804	Natural Gas Purchases - City Gate	GAS	876,326,249	1,390,577	13,196,178	-	-	-	-	14,586,755	-	-	-	2,475,390
805	Other Gas Purchases	GAS	-	-	-	-	-	-	-	-	-	-	-	-
805	Purchased Gas Cost Adjustment	GAS	(74,042,005)	(117,492)	(1,114,963)	-	-	-	-	(1,232,455)	-	-	-	(209,149)
807	Oper. of Purch. Gas Measuring Sta.	COM1	445,857	6,247	6,247	-	-	-	-	6,247	-	-	-	55,322
807	Purch. Gas Calculation Exp.	COM1XT_COM	442,051	7,671	7,671	-	-	-	-	7,671	-	-	-	15,318
808	Gas Withdrawn From Storage	GAS	122,432,247	194,279	1,843,649	-	-	-	-	2,037,927	-	-	-	345,839
808	Gas Delivered to Storage	GAS	(138,489,771)	(219,759)	(2,085,451)	-	-	-	-	(2,305,210)	-	-	-	(391,197)
812	Gas Used for Other Utility Operations	COM1	(190,993)	-	(2,676)	-	-	-	-	(2,676)	-	-	-	(23,699)
-	<b>Sub-total</b>		<b>785,923,635</b>	<b>1,247,605</b>	<b>11,850,655</b>					<b>13,098,260</b>				<b>2,220,883</b>
	<b>Underground Storage Expenses</b>													
-	<b>JP Storage Balancing - DIR</b>													
814	Operation Supv & Eng	COM1	94,383	-	1,322	-	-	-	-	1,322	-	-	-	11,711
816	Oper Wells Expense	STOR_OML	75,572	1,223	-	-	-	-	-	1,223	-	-	-	1,377
817	Oper Lines Expense	STORPT	5,881	95	-	-	-	-	-	158	-	-	-	177
818	Oper Compressor Sta Fuel	STORPT	124,421	2,013	-	-	-	-	-	2,013	-	-	-	107
819	Oper Compressor Sta Equip	STORPT	19,211	311	-	-	-	-	-	311	-	-	-	350
824	Oper Other Expenses	STORPT	15,507	251	-	-	-	-	-	251	-	-	-	283
825	Oper Storage Well Royalty	STORPT	32,295	523	-	-	-	-	-	523	-	-	-	588
826	Oper Other Storage Rents	STORPT	(2,436)	(39)	-	-	-	-	-	(39)	-	-	-	(44)
830	Maint Supv & Engineering	STORPT	74,760	1,210	-	-	-	-	-	1,210	-	-	-	1,362
831	Maint Structures	STORPT	2,002	32	-	-	-	-	-	32	-	-	-	36
832	Maint Reservoirs & Wells	STORPT	2,270	37	-	-	-	-	-	37	-	-	-	41
833	Maint Oil Lines	STORPT	1,583	26	-	-	-	-	-	26	-	-	-	29
834	Maint Compressor Sta Equip	STORPT	144,878	2,344	-	-	-	-	-	2,344	-	-	-	2,640
835	Maint M&R Sta Equip	STORPT	1,862	30	-	-	-	-	-	30	-	-	-	34
836	Maint Purification Equip	STORPT	7,002	113	-	-	-	-	-	113	-	-	-	128
837	Maint Other Equipment	STORPT	608,925	8,325	1,322	-	-	-	-	9,648	-	-	-	21,086
-	<b>Sub-total</b>		<b>315,956</b>	<b>5,112</b>						<b>5,112</b>				<b>5,757</b>
	<b>Natural Gas Local Storage Expenses</b>													
841	Operating Labor & Expenses	LNGLPL	-	-	-	-	-	-	-	-	-	-	-	-
843	Maint Struc & Impro	LNGLPL	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Gas Holders	LNGLPL	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGLPL	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGLPL	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGLPL	20	0	-	-	-	-	-	0	-	-	-	0
-	<b>Sub-total</b>		<b>315,975</b>	<b>5,113</b>						<b>5,113</b>				<b>5,757</b>

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Contracts				Rentals							
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Proposed Test Year With Gas</b>															
<b>EXPENSES</b>															
<b>O &amp; M Expenses</b>															
	Production Expense														
717	LPG Expenses	PDAYXT	302,554												
735	Misc. Production Expenses	PDAYXT	-												
741	Main Structures and Improvements	PDAYXT	1,947												
742	Maintenance of Production Equipment	PDAYXT	314												
-	Sub-total		304,815												
	Other Gas Supply Expenses														
804	Natural Gas Purchases - City Gate	GAS	876,326,249	20,735											
805	Other Gas Purchases	GAS	-												
805	Purchased Gas Cost Adjustment	GAS	(74,042,005)	(1,752)											
807	Oper. of Purch. Gas Measuring Sta.	COM1	445,857	13,940											
807	Purch. Gas Calculation Exp.	COM1XT_COM	442,051												
808	Gas Withdrawn From Storage	GAS	122,432,247	2,897											
808	Gas Delivered to Storage	GAS	(138,489,771)	(3,277)											
812	Gas Used for Other Utility Operations	GAS	(180,993)	(5,972)											
-	Sub-total	COM1	786,923,635	26,572											
	Underground Storage Expenses														
-	JP Storage Balancing - DIR	COM1	94,383	2,951											
814	Operation Supv & Eng	STOR_OML	75,572												
816	Oper Wells Expense	STORPT	9,735												
817	Oper Lines Expense	STORPT	5,881												
818	Oper Compressor Sta Exp	STORPT	124,421												
819	Oper Compressor Sta Fuel	STORPT	19,211												
824	Oper Other Expenses	STORPT	15,507												
825	Oper Storage Well Royalty	STORPT	32,295												
826	Oper Other Storage Rents	STORPT	(2,436)												
830	Maint Supv & Engineering	STORPT	74,760												
831	Maint Structures	STORPT	2,002												
832	Maint Reservoirs & Wells	STORPT	2,270												
833	Maint Of Lines	STORPT	1,583												
834	Maint Compressor Sta Equip	STORPT	144,878												
835	Maint M&R Sta Equip	STORPT	-												
836	Maint Purification Equip	STORPT	1,862												
837	Maint Other Equipment	STORPT	7,002												
-	Sub-total		608,925	2,951											
	Natural Gas Local Storage Expenses														
841	Operating Labor & Expenses	LNGLPT	315,956												
843	Maint Struc & Impro	LNGLPT	-												
844	Maintenance of Gas Holders	LNGLPT	-												
844	Maintenance of Vaporizing Equipment	LNGLPT	-												
844	Maint Measur & Reg	LNGLPT	-												
844	Other Gas Maintenance	LNGLPT	20												
-	Sub-total		315,975												

Puguet Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Total	Residential (16,23,53)					Comm. & Indus. (31,61)					
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>Transmission</b>													
850	Oper Supervision & Engineering	3,005	1,915	-	-	-	-	-	-	-	-	-	653
856	Oper Meas Expenses	65,317	41,620	-	-	-	-	-	-	-	-	-	14,188
857	Oper Meas & Reg Sta Exp	15,155	9,657	-	-	-	-	-	-	-	-	-	3,292
862	Maint Structures & Improvements	124,226	79,157	-	-	-	-	-	-	-	-	-	26,984
863	Maint Mains	164,856	105,047	-	-	-	-	-	-	-	-	-	35,809
865	Maint Structures	3,644	2,322	-	-	-	-	-	-	-	-	-	792
867	Maint Other Equipment	28,843	18,379	-	-	-	-	-	-	-	-	-	6,265
-	Sub-total	405,046	258,097	-	-	-	-	-	-	-	-	-	87,982
<b>Distribution</b>													
870	Oper Supv & Engineering	1,423,150	339,415	5,343	657,340	274	-	-	-	-	-	-	115,806
871	Oper Load Dispatching	177,089	88,393	-	-	-	-	-	-	-	-	-	88,393
874	Oper Mains & Services Exp	16,092,201	6,810,256	-	4,222,925	-	-	-	-	-	-	-	2,324,065
875	Oper Meas & Reg Sta Gen	1,774,055	1,130,435	-	-	-	-	-	-	-	-	-	385,350
876	Oper Meas & Reg Sta Indus	111,180	-	-	718	-	-	-	-	-	-	-	68,023
878	Oper Meter & House Reg	7,795,087	-	-	5,951,528	-	-	-	-	-	-	-	1,730,029
879	Oper Customer Install Exp	5,400,813	4,700,504	-	-	-	-	-	-	-	-	-	687,169
880	Oper Other Expense	3,112,257	788,298	8,775	1,476,756	-	-	-	-	-	-	-	268,972
881	Oper Rents Expense	199,475	-	-	-	-	-	-	-	-	-	-	-
887	Maint Mains	6,528,149	4,242,823	-	-	-	-	-	-	-	-	-	1,447,904
889	Maint Meas & Reg Sta Gen	510,754	325,454	-	-	-	-	-	-	-	-	-	110,943
890	Maint Meas & Reg Sta Ind	165,610	-	-	1,070	-	-	-	-	-	-	-	101,325
892	Maint Services	5,961,122	-	-	4,484,263	-	-	-	-	-	-	-	1,398,742
893	Maint Meters & House Reg	1,688,701	-	-	1,289,319	-	-	-	-	-	-	-	374,787
894	Maint Other Equipment	921,044	283,256	-	358,058	-	-	-	-	-	-	-	212,907
-	Direct Assign to Sales	1,354,694	-	-	-	16,882	-	-	-	-	-	-	895,935
-	Direct Assignment to Transport	70,174	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total	53,285,555	13,919,936	102,512	23,142,479	17,157	-	-	-	-	-	-	4,749,698
<b>Customer Accounts Expense</b>													
901	Supervision - Customer Accounting	21,103	-	-	9,520	8,910	-	-	-	-	-	-	832
902	Meter Reading Expense SALES	12,121,240	-	-	-	10,813,853	-	-	-	-	-	-	1,163,692
902	Meter Reading Expense TRANSPORT	58,660	-	-	-	-	-	-	-	-	-	-	-
903	Cust. Records & Collection Exp.	11,494,947	-	-	10,623,857	-	-	-	-	-	-	-	833,389
904	Uncollectible Accounts	1,150,982	-	-	939,204	-	-	-	-	-	-	-	176,830
904	Uncollectible Accounts - Gas Cost Rel	2,329,017	-	-	62,877	-	-	-	-	-	-	-	516,971
904	Uncollectible Accounts - Rate Inc Rel	77,055	-	-	(19,572)	(18,318)	-	-	-	-	-	-	11,838
905	Misc. Customer Accounts Expense	(43,385)	-	-	-	-	-	-	-	-	-	-	(2,351)
903	Direct Assign to Sales	514,684	-	-	8,210	-	-	-	-	-	-	-	225,365
903	Direct Assignment to Transport	291,126	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total	28,014,429	-	1,450,195	11,615,885	10,812,655	-	-	-	-	-	-	1,387,849
<b>Total</b>			<b>37,182,084</b>					<b>12,028,436</b>					

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Total						Large Volume (41,417)						Interruptible (85,857)					
		DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
	Transmission																		
850	Oper Supervision & Engineering	150			3,005							150	95						95
856	Oper Mains Expenses	3,268			65,317						3,268	2,070							2,070
857	Oper Meas & Reg Sta Exp				15,155						758	480							480
862	Maint Structures & Improvements	6,216			124,226						6,216	3,937							3,937
863	Maint Mains	8,249			164,856						8,249	5,224							5,224
865	Maint Structures	182			3,644						182	115							115
867	Maint Other Equipment	1,443			28,843						1,443	914							914
-	Sub-total	20,267			405,046						20,267	12,836							12,836
	Distribution																		
870	Oper Supv & Engineering	27,037	779	16,976	1,423,150				5,183	52	50,027	15,699		854	3,509	575	1,139	21,775	
871	Oper Load Dispatching		12,883		177,089						12,883			14,128				14,128	
874	Oper Mains & Services Exp	544,170		42,388	16,092,201						586,558	309,855			18,315			328,170	
875	Oper Meas & Reg Sta Gen	88,769			1,774,055						88,769	56,219			6,786			56,219	
876	Oper Meas & Reg Sta Indus				111,180						26,859	26,859			5,879			6,786	
878	Oper Meter & House Reg				7,795,087						95,322	5,879			1,721			5,879	
879	Oper Customer Install Exp				5,400,813						27,846	27,846			3,246			1,721	
880	Oper Other Expense	62,834	1,279	19,102	3,112,257						83,215	36,341		1,403	3,246			40,990	
881	Oper Rents Expense				199,475														
887	Maint Mains	339,021			6,528,149						339,021	193,041						193,041	
889	Maint Meas & Reg Sta Gen	25,557			510,754						25,557	16,186						16,186	
890	Maint Meas & Reg Sta Ind			40,008	165,610						40,008				10,108			10,108	
892	Maint Services			45,012	5,961,122						45,012				19,448			19,448	
893	Maint Meters & House Reg			20,650	1,688,701						20,650				1,274			1,274	
894	Maint Other Equipment	22,606		6,552	821,044						28,158	12,973			1,912			14,885	
-	Direct Assign to Sales				1,354,694					318,856	318,856				35,355			35,355	
-	Direct Assignment to Transport				70,174					2,193	2,193						48,491	48,491	
-	Sub-total	1,109,994	14,941	340,714	53,286,555				324,039	2,245	1,791,933	640,315		16,385	72,199	35,930	49,630	814,459	
	Customer Accounts Expense																		
901	Supervision - Customer Accounting			37	21,103				191	20	249				0	68	209	277	
902	Meter Reading Expense SALES				12,121,240				94,435	1,784	94,435				17,445			17,445	
902	Meter Reading Expense TRANSPORT				58,660					1,784	1,784						40,772	40,772	
903	Cust. Records & Collection Exp.				11,494,947						31,265				487			487	
904	Uncollectible Accounts				1,150,982				14,163		14,163								
904	Uncollectible Accounts - Gas Cost Rel				2,328,017						202,623			42,664				42,664	
904	Uncollectible Accounts - Rate Inc Rel				77,055				948		948								
905	Misc. Customer Accounts Expense				(43,385)				(77)	(42)	(512)				(1)	(139)	(430)	(570)	
903	Direct Assign to Sales				514,684				137,896		137,896				64,825			64,825	
903	Direct Assignment to Transport				291,126					22,963	22,963						213,261	213,261	
-	Sub-total		202,623	46,337	28,014,429				231,929	24,726	505,614			42,664	487	82,199	253,812	379,161	

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Total	Limited Interruptible (86)					Non-Exclusive Interruptible (87, 87T)						
			DEM	COM	CUS	DIRS	DIRT	DEM	COM	CUS	DIRS	DIRT	TOTAL	
<b>Transmission</b>														
850	Oper Supervision & Engineering	3,005	16	-	-	-	-	-	-	-	136	-	-	136
856	Oper Mains Expenses	65,317	354	-	-	-	-	-	-	-	2,952	-	-	2,952
857	Oper Meas & Reg Sta Exp	15,155	82	-	-	-	-	-	-	-	685	-	-	685
862	Maint Structures & Improvements	124,226	673	-	-	-	-	-	-	-	5,814	-	-	5,814
863	Maint Mains	164,856	893	-	-	-	-	-	-	-	7,451	-	-	7,451
865	Maint Structures	3,644	20	-	-	-	-	-	-	-	165	-	-	165
867	Maint Other Equipment	28,843	156	-	-	-	-	-	-	-	1,304	-	-	1,304
	• Sub-total	405,046	2,794	-	-	-	-	-	-	-	19,306	-	-	19,306
<b>Distribution</b>														
870	Oper Supv & Engineering	1,423,150	3,005	150	3,427	1,332	-	-	-	-	17,895	646	93	216
871	Oper Load Dispatching	177,089	-	2,481	-	-	-	-	-	-	21,973	-	-	-
874	Oper Meas & Services Exp	16,092,201	60,827	-	7,743	-	-	-	-	-	327,304	3,642	-	330,946
875	Oper Meas & Reg Sta Gen	1,774,055	9,608	-	-	-	-	-	-	-	80,180	-	-	80,180
876	Oper Meas & Reg Sta Indus	111,180	-	-	6,620	-	-	-	-	-	6,620	-	-	1,395
878	Oper Meas & House Reg	7,795,087	-	-	12,204	-	-	-	-	-	12,204	-	-	-
879	Oper Customer Install Exp	5,400,813	-	-	3,535	-	-	-	-	-	3,535	-	-	-
880	Oper Other Expense	3,112,257	6,992	246	2,988	-	-	-	-	-	40,452	500	-	43,134
881	Oper Rents Expense	199,475	-	-	-	-	-	-	-	-	-	-	-	-
887	Maint Mains	6,528,149	37,895	-	-	-	-	-	-	-	203,912	-	-	203,912
889	Maint Meas & Reg Sta Gen	510,754	2,766	-	-	-	-	-	-	-	23,084	-	-	23,084
890	Maint Meas & Reg Sta Ind	165,610	-	-	9,861	-	-	-	-	-	2,077	-	-	2,077
892	Maint Services	5,961,122	-	-	8,223	-	-	-	-	-	8,223	-	-	3,867
893	Maint Meters & House Reg	1,688,701	-	-	2,644	-	-	-	-	-	2,644	-	-	-
894	Maint Other Equipment	921,044	2,521	-	1,285	-	-	-	-	-	14,075	369	-	14,443
-	Direct Assignment to Sales	1,354,694	-	-	-	81,962	-	-	-	-	-	-	5,703	5,703
	• Sub-total	53,285,555	123,615	2,877	58,530	83,294	-	-	-	-	706,702	12,496	5,796	9,213
<b>Customer Accounts Expense</b>														
901	Supervision - Customer Accounting	21,103	-	-	6	62	-	-	-	-	-	0	29	44
902	Meter Reading Expense SALES	12,121,240	-	-	-	27,107	-	-	-	-	-	-	4,708	4,708
903	Meter Reading Expense TRANSPORT	58,660	-	-	-	-	-	-	-	-	-	-	-	7,509
904	Cust. Records & Collection Exp.	11,494,947	-	-	5,719	-	-	-	-	-	-	47	-	47
904	Uncollectible Accounts	1,150,982	-	-	2,041	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts - Gas Cost Rel	2,328,017	-	-	38,897	-	-	-	-	-	-	76,668	-	76,668
904	Uncollectible Accounts - Rate Inc Rel	77,055	-	-	137	-	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	(43,385)	-	-	(13)	(127)	-	-	-	-	-	(0)	(60)	(151)
903	Direct Assign to Sales	514,684	-	-	-	47,856	-	-	-	-	-	-	30,731	30,731
903	Direct Assignment to Transport	291,126	-	-	-	-	-	-	-	-	-	-	-	46,266
	• Sub-total	28,014,429	-	38,897	7,890	74,899	-	-	-	-	-	76,668	47	35,409



Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Contracts			Rentals					
				DEM	COM	CUS	DIRT	DIRS	COM	CUS	DIRT	DIRS
<b>Transmission</b>												
850	Oper Supervision & Engineering	PAVG	3,005	40	-	-	-	-	-	-	-	-
856	Oper Mains Expenses	PAVG	65,317	865	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	15,155	201	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	124,226	1,845	-	-	-	-	-	-	-	-
863	Maint Mains	PAVG	164,856	2,183	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	3,644	48	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	28,843	382	-	-	-	-	-	-	-	-
-	Sub-total		405,046	5,364	-	-	-	-	-	-	-	-
<b>Distribution</b>												
870	Oper Supv & Engineering	DIST_OML	1,423,150	5,435	335	348	-	-	-	-	-	-
871	Oper Load Dispatching	COM1	177,089	-	5,537	-	-	-	-	-	-	-
874	Oper Mains & Services Exp	DMAINS_SERV	16,092,201	102,010	-	1,476	-	-	-	-	-	-
875	Oper Meas & Reg Sta Gen	PAVG	1,774,055	23,493	-	-	-	-	-	-	-	-
876	Oper Meas & Reg Sta Indus	INDUSMR	111,180	-	-	779	-	-	-	-	-	-
878	Oper Meter & House Reg	MRHREG	7,795,087	-	-	125	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	5,400,813	-	-	38	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	3,112,257	12,459	550	240	-	-	-	-	-	-
881	Oper Rents Expense	DIR386	199,475	-	-	-	-	-	-	-	-	199,475
887	Maint Mains	DMAINS	6,528,149	63,553	-	-	-	-	-	-	-	-
889	Maint Meas & Reg Sta Gen	PAVG	510,754	6,764	-	-	-	-	-	-	-	-
890	Maint Meas & Reg Sta Ind	INDUSMR	165,610	-	-	1,160	-	-	-	-	-	-
892	Maint Services	DSERV	5,961,122	-	-	1,567	-	-	-	-	-	-
893	Maint Meters & House Reg	MRHREG	1,688,701	-	-	27	-	-	-	-	-	-
894	Maint Other Equipment	DMMAINT	921,044	4,360	-	171	-	-	-	-	-	-
-	Direct Assignment to Sales		1,354,694	-	-	-	-	-	-	-	-	-
-	Direct Assignment to Transport		70,174	-	-	-	10,277	-	-	-	-	-
-	Sub-total		53,285,555	218,075	6,421	5,931	-	-	-	-	-	199,475
<b>Customer Accounts Expense</b>												
901	Supervision - Customer Accounting	CUSTACC	21,103	-	-	0	-	-	-	-	-	15
902	Meter Reading Expense SALES		12,121,240	-	-	-	-	-	-	-	-	-
902	Meter Reading Expense TRANSPORT		58,660	-	-	-	8,595	-	-	-	-	-
903	Cust. Records & Collection Exp.		11,484,947	-	-	183	-	-	-	-	-	-
904	Uncollectible Accounts		1,150,982	-	-	-	-	-	-	-	-	18,745
904	Uncollectible Accounts - Gas Cost Rel	GASREV	2,328,017	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts - Rate Inc Rel	DIR904	77,055	-	-	-	-	-	-	-	-	1,255
905	Misc. Customer Accounts Expense	CUSTACC	(43,385)	-	-	(0)	-	-	-	-	-	(32)
903	Direct Assign to Sales		514,684	-	-	-	-	-	-	-	-	-
903	Direct Assignment to Transport		291,126	-	-	-	8,636	-	-	-	-	-
-	Sub-total		28,014,429	-	-	183	-	-	-	-	-	19,983

Puget Sound Energy  
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Acct. No.	Account Description	Allocator	Total			Residential (16,23,53)			Comm. & Indus. (31,61)						
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
	<b>Customer Service &amp; Information Expenses</b>														
908	Customer Assistance Expense - DIR Sales				430,225										
908	Customer Assistance Expense - DIR Transport				2,281										
908	Customer Assistance Expenses	OTH908			402,561			378,238							23,792
909	Information, Instructional Advertising	CUSTXT			574,027			530,430							41,673
910	Misc. Cust. Serv. & Infor. Expenses	CSI													
908	Conservation Amortization	CUSTXT			0			0							0
	<b>Sub-total</b>				<b>1,409,094</b>			<b>908,669</b>							<b>157,120</b>
	<b>Sales Expense</b>														
912	Demonstrating and Selling	CUSTXT			53,526			49,461							3,886
913	Advertising Expenses	CUSTXT													
	<b>Sub-total</b>				<b>53,526</b>			<b>49,461</b>							<b>3,886</b>
	<b>Administrative &amp; General Expenses</b>														
920	A & G Salaries - DIR Sales				535,818			9,560							
920	A & G Salaries - DIR Transport				261,205										
920	A & G Salaries - DIR Sales Procurement				618,302			571,343							44,888
920	A & G Salaries - DIR Rental	DIR386			61,266										
920	A & G Salaries	OM			8,932,025			6,698,256							1,636,225
921	Office Supplies and Expenses	OM			1,159,010			4,798,925							1,172,263
922	Admin Expenses Transferred	OM			(81,613)			(6,43)							(14,950)
923	Outside Services Employed	OM			4,869,212			3,651,483							891,973
924	Property Insurance	PLT			1,194,537			814,284							261,672
925	Injuries & Damages	OML			397,458			372,788							414,737
926	Emp Pension & Benefits	OML			13,085,663			1,636,739							2,442,016
926	Regulatory Commission Expense - Gas Cost Rel	STREV			1,325,763			9,637,287							268,700
928	Reg. Comm. Expense - Rate Inc Rel	GASREV			1,644,000			926,774							365,075
930	Gen Advertising Exp	STREV			54,398			1,024,099							11,025
930	Misc. General Expenses	OM			782,443			38,027							20,215
931	Rent	OM			1,158,755			82,754							143,333
932	Maint Of General Plant- Gas	OM			2,458,320			102,477							212,268
	<b>Sub-total</b>				<b>45,632,133</b>			<b>33,060,947</b>							<b>8,693,233</b>
	<b>TOTAL O &amp; M EXPENSES</b>				<b>916,953,133</b>			<b>587,188,283</b>							<b>198,050,427</b>

Puget Sound Energy  
2009 Gas General Rate Case  
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Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)				Interruptible (95,85T)								
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
	<b>Customer Service &amp; Information Expenses</b>															
908	Customer Assistance Expense - DIR Sales		430,225	-	-	-	28,941	-	-	-	-	-	-	993	-	993
908	Customer Assistance Expense - DIR Transport	OTH908	2,281	-	-	-	-	-	-	-	-	-	-	1,177	-	1,177
908	Customer Assistance Expenses	CUSTXT	402,561	-	-	414	-	-	-	-	-	-	37	-	-	37
909	Information, Instructional Advertising	CSI	574,027	-	-	1,598	-	-	-	-	-	-	25	-	-	25
910	Misc. Cust. Serv. & Infor. Expenses	CUSTXT	-	-	-	0	-	-	-	-	-	-	0	-	-	0
908	Conservation Amortization	CUSTXT	0	-	-	2,012	28,941	-	-	-	-	-	61	993	1,177	2,232
	- Sub-total		1,409,094	-	-	30,953	-	-	-	-	-	-	993	-	-	993
	<b>Sales Expense</b>															
912	Demonstrating and Selling	CUSTXT	53,526	-	-	149	-	-	-	-	-	-	2	-	-	2
913	Advertising Expenses	CUSTXT	-	-	-	149	-	-	-	-	-	-	2	-	-	2
	- Sub-total		53,526	-	-	149	-	-	-	-	-	-	2	-	-	2
	<b>Administrative &amp; General Expenses</b>															
920	A & G Salaries - DIR Sales		535,818	-	-	-	117,877	-	-	-	-	-	-	25,685	-	25,685
920	A & G Salaries - DIR Transport		261,205	-	-	-	11,480	-	-	-	-	-	-	-	-	183,084
920	A & G Salaries - DIR Sales Procurement		618,302	-	-	-	1,721	-	-	-	-	-	27	-	-	27
920	A & G Salaries - DIR Rental	DIR386	61,266	-	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	OM	8,932,025	127,689	8,607	41,940	63,181	2,913	244,331	71,560	5,692	7,858	12,887	32,905	32,905	130,882
921	Office Supplies and Expenses	OM	6,395,295	91,482	6,166	30,048	45,266	2,087	175,049	51,269	4,078	5,630	9,219	23,574	23,574	93,770
922	Admin Expenses Transferred	OM	(81,613)	(1,167)	(79)	(383)	(577)	(27)	(2,232)	(854)	(52)	(72)	(118)	(301)	(301)	(1,196)
923	Outside Services Employed	OM	4,869,212	69,608	4,692	22,863	34,443	1,588	133,195	39,010	3,103	4,284	7,015	17,938	17,938	71,349
924	Property Insurance	PLT	1,194,537	35,036	-	8,247	-	-	43,284	19,681	-	2,338	-	-	-	22,020
925	Injuries & Damages	OML	2,222,391	31,206	3,998	19,340	13,543	1,004	69,090	17,361	2,192	3,737	3,398	10,181	10,181	36,868
926	Emp Pension & Benefits	OML	13,085,663	183,743	23,538	113,873	79,745	5,911	406,811	102,222	12,905	22,004	20,007	59,945	59,945	217,083
928	Regulatory Commission Expense	STREV	1,644,000	-	-	-	-	-	143,088	-	-	-	-	-	-	29,864
928	Reg. Comm. Expense - Rate Inc Rel	GASREV	54,398	-	-	-	-	-	143,088	-	-	-	-	-	-	30,128
928	Gen Advertising Exp	STREV	110,352	1,578	106	518	781	36	3,019	884	70	97	159	407	407	1,617
930	Misc. General Expenses	OM	782,443	11,186	754	3,674	5,535	255	21,403	6,269	499	688	1,127	2,882	2,882	11,465
931	Rents	OM	1,158,755	16,565	1,117	5,441	8,197	378	31,697	9,283	738	1,019	1,669	4,269	4,269	16,979
932	Maint Of General Plant- DIR	GENPLT	-	-	-	20,100	10,345	767	80,831	25,974	1,780	4,365	2,585	7,777	7,777	42,491
932	Maint Of General Plant- Gas	GENPLT	2,459,320	46,468	3,150	20,100	10,345	767	80,831	25,974	1,780	4,365	2,585	7,777	7,777	42,491
	- Sub-total		45,632,133	613,394	259,495	265,661	380,056	26,393	1,544,999	342,860	92,223	51,950	83,650	342,660	342,660	913,342
	<b>TOTAL O &amp; M EXPENSES</b>		916,953,133	8,567,570	61,397,685	654,874	964,965	53,364	71,638,428	2,263,436	13,250,712	124,689	202,772	647,280	647,280	16,488,899

Puget Sound Energy  
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Acct. No.	Account Description	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87, 87T)							
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
	<b>Customer Service &amp; Information Expenses</b>													
908	Customer Assistance Expense - DIR Sales	430,225	-	-	-	9,125	-	-	-	-	-	184	-	184
908	Customer Assistance Expense - DIR Transport	2,281	-	-	-	-	-	-	-	-	-	-	147	147
908	Customer Assistance Expense	402,561	-	-	71	-	-	-	-	9	-	-	-	9
909	Information, Instructional Advertising	574,027	-	-	293	-	-	-	-	9	-	-	-	9
910	Misc. Cust. Serv. & Infor. Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
908	Conservation Amortization	0	-	-	0	-	-	-	-	0	-	-	-	0
	<b>Sub-total</b>	<b>1,409,094</b>			<b>364</b>	<b>9,125</b>				<b>17</b>		<b>184</b>	<b>147</b>	<b>349</b>
	<b>Sales Expense</b>													
912	Demonstrating and Selling	53,526	-	-	27	-	-	-	-	1	-	-	-	1
913	Advertising Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>53,526</b>			<b>27</b>					<b>1</b>				<b>1</b>
	<b>Administrative &amp; General Expenses</b>													
920	A & G Salaries - DIR Sales	535,818	-	-	-	35,666	-	-	-	-	-	9,300	-	9,300
920	A & G Salaries - DIR Transport	261,205	-	-	-	-	-	-	-	-	-	-	35,560	35,560
920	A & G Salaries - DIR Sales Procurement	618,302	-	-	-	315	-	-	-	-	-	9	-	9
920	A & G Salaries - DIR Rental	61,266	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	8,932,025	15,082	1,668	7,202	18,074	-	-	-	1,357	9,088	4,471	6,838	101,706
921	Office Supplies and Expenses	6,399,295	10,806	1,195	5,160	12,949	-	-	-	972	6,511	3,203	4,899	72,867
922	Admin Expenses Transferred	(81,613)	(136)	(15)	(66)	(165)	-	-	-	(83)	(41)	(41)	(62)	(929)
923	Outside Services Employed	4,869,212	8,222	909	3,926	9,853	-	-	-	740	4,954	2,437	3,728	55,444
924	Property Insurance	1,194,537	4,102	-	1,751	-	-	-	-	460	-	-	-	21,804
925	Injuries & Damages	2,222,391	3,776	776	3,877	4,125	-	-	-	687	3,547	1,389	2,164	27,650
926	Emp Pension & Benefits	13,085,663	22,233	4,569	22,831	24,291	-	-	-	4,044	20,862	8,179	12,744	162,805
928	Regulatory Commission Expense - Gas Cost Rel	1,644,000	-	-	-	-	-	-	-	-	54,142	-	-	54,142
928	Reg. Comm. Expense - Rate Inc Rel	54,388	-	-	-	-	-	-	-	-	894	-	-	894
930	Gen Advertising Exp	110,352	186	21	89	223	-	-	-	17	112	55	84	1,257
930	Misc. General Expenses	782,443	1,321	146	631	1,583	-	-	-	119	796	392	599	8,909
931	Rents	1,158,755	1,957	216	934	2,345	-	-	-	176	1,179	580	887	13,194
932	Maint Of General Plant - DIR	2,458,320	5,534	611	4,093	3,151	-	-	-	822	2,874	1,061	1,653	35,370
932	Maint Of General Plant - Gas	45,632,133	73,080	49,260	50,429	112,409	-	-	-	9,381	126,690	31,035	69,094	621,774
	<b>Sub-total</b>	<b>916,953,133</b>	<b>1,460,311</b>	<b>11,943,012</b>	<b>117,240</b>	<b>279,727</b>				<b>21,942</b>	<b>23,953,256</b>	<b>72,424</b>	<b>132,399</b>	<b>27,526,640</b>
	<b>TOTAL O &amp; M EXPENSES</b>													

Puget Sound Energy  
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Acct. No.	Account Description	Allocator	Total	Contracts			Rentals								
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Customer Service &amp; Information Expenses</b>															
908	Customer Assistance Expense - DIR Sales		430,225	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expense - DIR Transport		2,281	-	-	-	-	957	-	-	-	-	-	-	-
908	Customer Assistance Expenses	OTH908	402,561	-	-	(0)	-	(0)	-	-	-	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	574,027	-	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Cust. Serv. & Infor. Expenses	CSI	0	-	-	-	-	-	-	-	-	-	-	-	-
908	Conservation Amortization	CUSTXT	0	-	-	(0)	-	956	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>1,409,094</b>					<b>957</b>							<b>233,861</b>
<b>Sales Expense</b>															
912	Demonstrating and Selling	CUSTXT	53,526	-	-	-	-	-	-	-	-	-	-	-	-
913	Advertising Expenses	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>53,526</b>												
<b>Administrative &amp; General Expenses</b>															
920	A & G Salaries - DIR Sales		535,818	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries - DIR Transport		261,205	-	-	-	-	31,082	-	-	-	-	-	-	-
920	A & G Salaries - DIR Sales Procurement		618,302	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries - DIR Rental		61,266	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	DIR386	8,932,025	24,136	1,873	660	-	3,099	-	61,266	-	-	-	-	61,266
921	Office Supplies and Expenses	OM	6,399,295	17,292	1,342	473	-	2,220	-	23,570	-	-	-	-	48,832
922	Admin Expenses Transferred	OM	(81,613)	(221)	(17)	(6)	-	(28)	-	16,987	-	-	-	-	34,985
923	Outside Services Employed	OM	4,869,212	13,157	1,021	360	-	1,689	-	(215)	-	-	-	-	(446)
924	Property Insurance	OM	1,194,537	6,514	-	228	-	1,689	-	12,849	-	-	-	-	26,620
925	Injuries & Damages	PLT	2,222,391	5,915	-	376	-	706	-	18,880	-	-	-	-	18,880
926	Emp Pension & Benefits	OML	13,085,663	34,827	3,826	2,212	-	4,157	-	17,104	-	-	-	-	17,105
928	Regulatory Commission Expense	OML	1,325,763	-	5,578	-	-	5,578	-	100,710	-	-	-	-	100,715
928	Regulatory Commission Expense - Gas Cost Rel	STREV	1,644,000	-	-	-	-	-	-	-	-	-	-	-	-
928	Reg. Comm. Expense - Rate Inc Rel	STREV	54,398	-	229	-	-	229	-	-	-	-	-	-	-
930	Gen Advertising Exp	OM	110,352	298	23	8	-	38	-	291	-	-	-	-	603
930	Misc. General Expenses	OM	782,443	2,114	164	58	-	271	-	2,065	-	-	-	-	4,278
931	Rents	OM	1,198,795	3,131	243	86	-	402	-	3,058	-	-	-	-	6,395
932	Maint Of General Plant- DIR	GENPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas		2,459,320	8,726	538	433	-	539	-	1	-	-	-	-	13,065
-	<b>Sub-total</b>		<b>45,632,133</b>	<b>115,891</b>	<b>15,469</b>	<b>4,866</b>	-	<b>44,176</b>	-	<b>193,657</b>	-	-	-	-	<b>332,238</b>
-	<b>TOTAL O &amp; M EXPENSES</b>		<b>916,953,133</b>	<b>339,329</b>	<b>51,414</b>	<b>10,999</b>	-	<b>72,867</b>	-	<b>358,114</b>	-	-	-	-	<b>785,557</b>

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Total	Residential (16,23,53)					Comm. & Indus. (31,61)					
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>Labor O &amp; M Expenses</b>													
	Production Expense - Labor												
710	Oper. Supervision and Engineering	167,714	120,472	-	-	-	-	-	-	-	-	-	40,329
717	LPG Expenses	-	-	-	-	-	-	-	-	-	-	-	-
735	Misc. Production Expenses	24	18	-	-	-	-	-	-	-	-	-	6
741	Maint. Structures and Improvements	24	18	-	-	-	-	-	-	-	-	-	6
742	Maint. Production Equipment	167,763	120,508	-	-	-	-	-	-	-	-	-	40,341
-	Sub-total												
807	Other Gas Supply Expenses	138,244	-	-	-	-	-	-	-	-	-	-	24,741
807	Purchased Gas Expense	408,694	-	69,004	-	-	-	-	-	-	-	-	90,595
807	Purchased Gas Expense	546,938	-	321,675	-	-	-	-	-	-	-	-	115,336
-	Sub-total												
<b>Natural Gas Underground Storage - Labor</b>													
-	JP Storage Balancing - DIR	85,295	-	42,575	-	-	-	-	-	-	-	-	15,265
814	Operation Supv & Eng	63,386	44,212	-	-	-	-	-	-	-	-	-	13,254
818	Oper Compressor Sta Exp	96,571	67,359	-	-	-	-	-	-	-	-	-	20,193
841	Operating Labor & Expenses	133,457	93,087	-	-	-	-	-	-	-	-	-	27,906
830	Maint Supv & Engineering	63,966	44,617	-	-	-	-	-	-	-	-	-	13,375
834	Maint Compressor Sta Equip	107,617	75,064	-	-	-	-	-	-	-	-	-	22,503
835	Maint M&R Sta Equip	550,292	324,339	-	-	-	-	-	-	-	-	-	97,232
-	Sub-total												
<b>Natural Gas Local Storage - Labor</b>													
843	Maint Struc & Impro	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total												
<b>Transmission - Labor</b>													
856	Oper Meas Expenses	34,939	22,263	-	-	-	-	-	-	-	-	-	7,589
857	Oper Meas & Reg Sta Exp	10,410	6,633	-	-	-	-	-	-	-	-	-	2,261
862	Maint Structures & Improvements	56,391	35,933	-	-	-	-	-	-	-	-	-	12,249
863	Maint Supv & Eng	59,078	37,645	-	-	-	-	-	-	-	-	-	12,833
865	Maint Structures	25	16	-	-	-	-	-	-	-	-	-	5
867	Maint Other Equipment	18,917	12,054	-	-	-	-	-	-	-	-	-	4,109
-	Sub-total	179,760	114,544	-	-	-	-	-	-	-	-	-	39,046

Puguet Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Accr. No.	Account Description	Allocator	Large Volume (41,41T)				Interruptible (85, 85T)						
			DEM	COM	CUS	DIRT	TOTAL	DEM	COM	CUS	DIRT	TOTAL	
			Total										
	<b>Proposed Test Year With Gas</b>												
	<b>Labor O &amp; M Expenses</b>												
	Production Expense - Labor												
710	Oper. Supervision and Engineering	PROD_OML											
717	LPG Expenses	PDAYXT	6,539								153		153
735	Misc. Production Expenses	PDAYXT											0
741	Maint. Structures and Improvements	PDAYXT	24								0		0
742	Maint. Production Equipment	PDAYXT	24								0		0
	- Sub-total		6,541								153		153
	Other Gas Supply Expenses												
807	Purchased Gas Expense	COM1		138,244								11,029	11,029
807	Purchased Gas Expense	COM1XT_COM		408,884								7,810	7,810
	- Sub-total			546,938								18,839	18,839
	Natural Gas Underground Storage - Labor												
	JP Storage Balancing - DIR	COM1		85,295								6,805	6,805
814	Operation Supv & Eng	STOR_OML	3,049								690		690
818	Oper Compressor Sta Exp	STORPT	4,645								1,052		1,052
841	Operating Labor & Expenses	STORPT	133,457								1,453		1,453
830	Maint Supv & Engineering	STORPT	63,966								697		697
834	Maint Compressor Sta Equip	STORPT	107,817								1,172		1,172
835	Maint M&R Sta Equip	STORPT											
	- Sub-total		22,367	6,205							5,064		11,869
	Natural Gas Local Storage - Labor												
843	Maint Struc & Impro	LNGPLT											
843	Maintenance of Gas Holders	LNGPLT											
844	Maintenance of Vaporizing Equipment	LNGPLT											
844	Maint Measur & Reg	LNGPLT											
844	Other Gas Maintenance	LNGPLT											
	- Sub-total												
	Transmission - Labor												
856	Oper Mains Expenses	PAVG	1,748								1,107		1,107
857	Oper Meas & Reg Sta Exp	PAVG	521								330		330
862	Maint Structures & Improvements	PAVG	2,822								1,787		1,787
863	Maint Supv & Eng	PAVG	2,956								1,872		1,872
865	Maint Structures	PAVG	1								1		1
867	Other Equipment	PAVG	947								599		599
	- Sub-total		8,995								5,697		5,697

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87, 87T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>Labor O &amp; M Expenses</b>														
	Production Expense - Labor													
710	Oper. Supervision and Engineering	PROD_OML												
717	LPG Expenses	PDAYXT	167,714	209										12
735	Misc. Production Expenses	PDAYXT												0
741	Maint. Structures and Improvements	PDAYXT	24	0										0
742	Maint. Production Equipment	PDAYXT	24	0										12
	Sub-total		187,763	209										
	Other Gas Supply Expenses													
807	Purchased Gas Expense	COM1	138,244		1,937									17,153
807	Purchased Gas Expense	COM1XT_COM	408,694		7,092									14,162
	Sub-total		546,938		9,029									31,316
	Natural Gas Underground Storage - Labor													
	JP Storage Balancing - DIR													
814	Operation Supv & Eng	COM1	85,295	1,026	1,195									10,583
818	Oper Compressor Sta Exp	STOR_OML	63,386	1,026	1,026									1,155
841	Operating Labor & Expenses	STORPT	96,571	1,563	1,563									1,760
830	Maint Supv & Engineering	STORPT	133,457	2,159	2,159									2,432
834	Maint Compressor Sta Equip	STORPT	63,966	1,035	1,035									1,165
835	Maint M&R Sta Equip	STORPT	107,617	1,741	1,741									1,961
	Sub-total		550,292	7,524	8,719									19,056
	Natural Gas Local Storage - Labor													
843	Maint Struc & Impro	LNGPLT												
843	Maintenance of Gas Holders	LNGPLT												
844	Maintenance of Vaporizing Equipment	LNGPLT												
844	Maint Measur & Reg	LNGPLT												
844	Other Gas Maintenance	LNGPLT												
	Sub-total													
	Transmission - Labor													
856	Oper Mains Expenses	PAVG	34,939	189	1,579									1,579
857	Oper Meas & Reg Sta Exp	PAVG	10,410	56	470									470
862	Maint Structures & Improvements	PAVG	56,391	305	2,549									2,549
863	Maint Supv & Eng	PAVG	59,078	320	2,670									2,670
865	Maint Structures	PAVG	25	0	1									1
867	Maint Other Equipment	PAVG	18,917	102	855									855
	Sub-total		179,760	974	8,124									8,124



Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Contracts			Rentals			
				DEM	COM	CUS	DIRT	DIRS	CUS	DIRT
<b>Proposed Test Year With Gas</b>										
<b>Labor O &amp; M Expenses</b>										
	Production Expense - Labor									
710	Oper. Supervision and Engineering	PROD_OML								
717	LPG Expenses	PDAYXT	167,714							
735	Misc. Production Expenses	PDAYXT								
741	Maint. Structures and Improvements	PDAYXT	24							
742	Maint. Production Equipment	PDAYXT	24							
	- Sub-total		167,763							
	Other Gas Supply Expenses									
807	Purchased Gas Expense	COM1	138,244		4,322					4,322
807	Purchased Gas Expense	COM1XT_COM	406,694							
	- Sub-total		546,938		4,322					4,322
	Natural Gas Underground Storage - Labor									
	JP Storage Balancing - DIR									
814	Operation Supv & Eng	COM1	85,295		2,667					2,667
818	Oper Compressor Sta Exp	STOR_OML	63,386							
841	Operating Labor & Expenses	STORPT	96,571							
830	Maint Supv & Engineering	STORPT	133,457							
834	Maint Compressor Sta Equip	STORPT	63,966							
835	Maint M&R Sta Equip	STORPT	107,617							
	- Sub-total		550,292		2,667					2,667
	Natural Gas Local Storage - Labor									
843	Maint Struc & Impro	LNGPLT								
843	Maintenance of Gas Holders	LNGPLT								
844	Maintenance of Vaporizing Equipment	LNGPLT								
844	Maint Measur & Reg	LNGPLT								
844	Other Gas Maintenance	LNGPLT								
	- Sub-total									
	Transmission - Labor									
856	Oper Mains Expenses	PAVG	34,939	463						463
857	Oper Meas & Reg Sta Exp	PAVG	10,410	138						138
862	Maint Structures & Improvements	PAVG	56,391	747						747
863	Maint Supv & Eng	PAVG	59,078	782						782
865	Maint Structures	PAVG	25	0						0
867	Maint Other Equipment	PAVG	18,917	251						251
	- Sub-total		179,760	2,381						2,381

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Residential (16,23,53)					Comm. & Indus. (31,61)												
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL						
	<b>Distribution - Labor</b>																			
870	Oper Supv & Engineering	DIST_OML	149,247	2,349	289,044	121	-	440,761	50,922	842	80,222	6,403	-	136,389						
871	Oper Load Dispatching	COM1	-	77,999	-	-	77,999	-	27,966	-	-	-	27,966							
874	Oper Mains & Services Exp	DMAINS_SERV	2,546,061	-	-	-	4,124,831	868,868	-	-	-	-	1,361,322							
875	Oper Meas & Reg Sta Gen	PAVGG	782,048	-	1,578,770	-	782,048	266,590	-	492,454	-	-	266,590							
876	Oper Meas & Reg Sta Incls	INDUSMR	-	-	2,101	-	2,101	-	-	198,983	-	-	198,983							
878	Oper Meter & House Reg	MRHREG	-	-	2,945,612	-	2,945,612	-	-	856,250	-	-	856,250							
879	Oper Customer Initial Exp	CUSINSTL	-	-	3,601,903	-	3,601,903	-	-	511,239	-	-	511,239							
880	Oper Other Expense	DISTOM	212,805	2,369	398,658	-	613,832	72,610	849	101,367	-	-	174,827							
887	Maint Mains	DMAINS	1,264,377	-	-	-	1,264,377	431,481	-	-	-	-	431,481							
889	Maint Meas & Reg Sta Gen	PAVGG	81,757	-	-	-	81,757	27,870	-	-	-	-	27,870							
890	Maint Meas & Reg Sta Ind	INDUSMR	-	-	1,802	-	1,802	-	-	170,663	-	-	170,663							
892	Maint Services	DSERV	-	-	419,675	-	419,675	-	-	130,906	-	-	130,906							
893	Maint Meters & House Reg	MRHREG	-	-	662,965	-	662,965	-	-	192,715	-	-	192,715							
894	Maint Other Equipment	DMAINT	218,269	-	275,908	-	494,177	74,480	-	89,579	-	-	164,059							
-	Direct Assign to Sales		-	-	-	4,127	4,127	-	-	-	219,041	-	219,041							
-	Direct Assignment to Transport		-	-	-	-	-	-	-	-	-	-	-							
-	<b>Sub-total</b>		<b>5,254,564</b>	<b>82,718</b>	<b>10,176,437</b>	<b>4,248</b>	<b>15,517,967</b>	<b>1,792,822</b>	<b>29,658</b>	<b>2,824,377</b>	<b>225,444</b>	<b>-</b>	<b>4,872,301</b>							
901	Customer Accounts Expense - Labor	CUSTACC	-	-	7,486	7,006	14,491	-	-	654	899	-	1,553							
902	Meter Reading Expenses	MR_EXP	-	-	-	462,871	462,871	-	-	-	-	-	49,810							
903	Cust. Records & Coll. Exp.	EXP903	-	-	6,382,377	4,932	6,387,309	-	-	500,666	135,390	-	636,056							
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-							
-	<b>Sub-total</b>		-	-	<b>6,389,862</b>	<b>474,809</b>	<b>6,864,672</b>	-	-	-	<b>166,099</b>	-	<b>687,419</b>							
	<b>Customer Service &amp; Information Expenses - Labor</b>																			
908	Customer Assistance Expenses	EXP908	-	-	404,655	-	404,655	-	-	25,454	166,094	-	193,547							
909	Information, Instructional Advertising	CUSTXT	-	-	246,238	-	246,238	-	-	19,346	-	-	19,346							
-	<b>Sub-total</b>		-	-	<b>650,894</b>	-	<b>650,894</b>	-	-	<b>44,799</b>	<b>166,094</b>	-	<b>212,893</b>							
912	Sales Expense - Labor	CUSTXT	-	-	27,395	-	27,395	-	-	2,152	-	-	2,152							
-	<b>Sub-total</b>		-	-	<b>27,395</b>	-	<b>27,395</b>	-	-	<b>2,152</b>	-	-	<b>2,152</b>							
-	<b>TOTAL LABOR O &amp; M EXPENSES</b>		<b>5,813,954</b>	<b>446,968</b>	<b>17,244,588</b>	<b>479,058</b>	<b>23,984,568</b>	<b>1,969,441</b>	<b>160,259</b>	<b>3,372,649</b>	<b>579,637</b>	<b>-</b>	<b>6,081,986</b>							

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Total	Large Volume (41,41T)				Interruptible (85,85T)				TOTAL			
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM		CUS	DIRS	DIRT
			11,889	342	7,465	2,279	23	21,988	6,903	376	1,543	253	501	9,575
	Distribution - Labor	625,785						11,368						12,467
870	Oper Supv & Engineering	156,265						11,368						12,467
871	Oper Load Dispatching	6,016,180	203,442	11,368	15,847			219,289	115,841	12,467	6,847			38,893
874	Oper Mains & Services Exp	1,227,313	61,412					61,412	38,893					19,851
875	Oper Meas & Reg Sta Gen	325,226			78,567			78,567						2,910
876	Oper Meas & Reg Sta Indus	3,858,052			47,178			47,178						1,319
878	Oper Meter & House Reg	4,138,536			21,338			21,338						11,066
879	Oper Customer Install Exp	840,170	16,962		5,157			22,464	9,811	379	876			57,527
880	Oper Other Expense	1,945,413	101,029					101,029	4,066					4,066
887	Maint Mains	128,306	6,420					6,420						17,026
889	Maint Meas & Reg Sta Gen	278,939			67,385			67,385						1,820
890	Maint Meas & Reg Sta Ind	557,882			4,213			4,213						655
892	Maint Services	868,328			10,618			10,618						11,470
893	Maint Meters & House Reg	709,728	17,419		5,049			22,468	9,997					8,644
894	Maint Other Equipment	331,199						77,955						17,133
	Direct Assign to Sales	24,794					775	775						17,133
	Sub-total	22,032,125	418,573	12,056	262,817	80,234	798	774,477	243,038	13,221	54,320	8,896	17,634	337,110
	Customer Accounts Expense - Labor	16,593			29	150	16	196			0	53	164	218
901	Supervision - Customer Accounting	521,343				4,042	76	4,119				747	1,745	2,492
902	Meter Reading Expenses	7,389,790			18,783	82,722	13,795	115,300			293	38,944	128,118	167,355
903	Cust. Records & Coll. Exp.													
905	Misc. Customer Accounts Expense	7,927,726			18,812	86,915	13,888	119,614			293	39,744	130,028	170,065
	Sub-total													
	Customer Service & Information Expenses - Labor	893,390			443	30,963		31,406			39	1,063	1,260	2,362
908	Customer Assistance Expenses	266,477			742			742			11			11
909	Information, Instructional Advertising	1,159,867			1,185	30,963		32,148			51	1,063	1,260	2,373
	Sub-total													
	Sales Expense - Labor	29,647			83			83			1			1
912	Demonstrating and Selling	29,647			83			83			1			1
	Sub-total													
	TOTAL LABOR O & M EXPENSES	32,594,117	456,475	64,681	282,896	198,111	14,685	1,016,849	253,951	38,864	54,665	49,704	148,922	546,108

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87, 87T)											
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL				
	<b>Distribution - Labor</b>																		
870	Oper Supv & Engineering	DIST_OML	625,785	1,322	66	1,507	586	-	3,480	7,781	584	284	41	95	8,785				
871	Oper Load Dispatching	COM1	196,285	-	2,189	-	-	-	2,189	-	19,389	-	-	-	19,389				
874	Oper Mains & Services Exp	DMAINS_SERV	6,016,190	22,740	-	2,895	-	-	25,635	122,365	-	1,362	-	-	123,726				
875	Oper Meas & Reg Sta Gen	PVAG	1,227,313	6,647	-	-	-	-	6,647	55,470	-	-	-	-	55,470				
876	Oper Meas & Reg Sta Indus	INDUSMR	325,226	-	-	19,365	-	-	19,365	-	4,080	-	-	-	4,080				
878	Oper Meter & House Reg	MRHREG	3,886,052	-	-	6,040	-	-	6,040	-	-	-	-	-	-				
879	Oper Customer Initial Exp	CUSINSTL	4,138,536	-	-	2,709	-	-	2,709	-	-	-	-	-	-				
880	Oper Other Expense	DISTOM	840,170	1,888	66	807	-	-	2,761	10,920	135	-	-	-	11,644				
887	Maint Mains	DMAINS	1,945,413	11,293	-	-	-	-	11,293	60,767	-	-	-	-	60,767				
889	Maint Meas & Reg Sta Gen	PVAG	128,306	695	-	-	-	-	695	5,799	-	-	-	-	5,799				
890	Maint Meas & Reg Sta Ind	INDUSMR	278,939	-	-	16,609	-	-	16,609	-	3,499	-	-	-	3,499				
892	Maint Services	DSERV	557,892	-	-	770	-	-	770	-	362	-	-	-	362				
893	Maint Meters & House Reg	MRHREG	868,326	-	-	1,359	-	-	1,359	10,846	-	-	-	-	11,130				
894	Maint Other Equipment	DMAMNT	709,728	1,943	-	980	-	-	2,933	-	284	-	-	-	1,394				
-	Direct Assign to Sales		331,199	-	-	-	20,038	-	20,038	-	-	-	1,394	-	1,394				
-	Direct Assignment to Transport		24,794	-	-	-	-	-	-	-	-	-	-	-	3,255				
-	Sub-total		22,032,125	46,527	2,322	53,051	20,624	-	122,524	273,947	20,562	10,005	1,435	3,350	309,300				
	<b>Customer Accounts Expense - Labor</b>																		
901	Supervision - Customer Accounting	CUSTACC	16,593	-	-	5	49	-	54	-	-	0	23	35	58				
902	Meter Reading Expenses	MR_EXP	521,343	-	-	-	1,160	-	1,160	-	-	-	202	321	523				
903	Cust. Records & Coll. Exp.	EXP903	7,389,790	-	-	3,436	28,750	-	32,186	-	-	28	18,462	27,795	46,285				
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-				
-	Sub-total		7,927,726	-	-	3,441	29,959	-	33,400	-	-	28	18,687	28,151	46,866				
	<b>Customer Service &amp; Information Expenses - Labor</b>																		
908	Customer Assistance Expenses	EXP908	893,390	-	-	76	9,762	-	9,838	-	-	9	197	157	364				
909	Information, Instructional Advertising	CUSTXT	266,477	-	-	136	-	-	136	-	4	-	-	-	4				
-	Sub-total		1,159,867	-	-	212	9,762	-	9,974	-	-	13	197	157	368				
	<b>Sales Expense - Labor</b>																		
912	Demonstrating and Selling	CUSTXT	29,647	-	-	15	-	-	15	-	-	0	-	-	0				
-	Sub-total		29,647	-	-	15	-	-	15	-	-	0	-	-	0				
-	<b>TOTAL LABOR O &amp; M EXPENSES</b>		32,594,117	55,233	12,546	56,719	60,345	-	184,843	290,555	62,461	10,047	20,319	31,659	415,041				

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Total	Contracts				Rentals													
			DEM	COM	CUS	DIRT	TOTAL	DEM	COM	CUS	DIRT	TOTAL								
	<b>Distribution - Labor</b>																			
870	Oper Supv & Engineering	625,785	2,380	147	153	106				2,796										
871	Oper Load Dispatching	156,265	-	4,886	-	-	-	-	-	4,888	-	-	-	-	-	-	-	-	-	-
874	Oper Mains & Services Exp	6,016,180	38,137	-	552	-	-	-	-	38,689	-	-	-	-	-	-	-	-	-	-
875	Oper Meas & Reg Sta Gen	1,227,913	16,253	-	-	-	-	-	-	16,253	-	-	-	-	-	-	-	-	-	-
876	Oper Meas & Reg Sta Indus	325,226	-	-	2,279	-	-	-	-	2,279	-	-	-	-	-	-	-	-	-	-
878	Oper Meter & House Reg	3,858,052	-	-	62	-	-	-	-	62	-	-	-	-	-	-	-	-	-	-
879	Oper Customer Install Exp	4,138,536	-	-	29	-	-	-	-	29	-	-	-	-	-	-	-	-	-	-
880	Oper Other Expense	840,170	3,363	148	65	-	-	-	-	3,577	-	-	-	-	-	-	-	-	-	-
887	Maint Mains	1,945,413	18,939	-	-	-	-	-	-	18,939	-	-	-	-	-	-	-	-	-	-
889	Maint Meas & Reg Sta Gen	128,306	1,699	-	-	-	-	-	-	1,699	-	-	-	-	-	-	-	-	-	-
890	Maint Meas & Reg Sta Ind	278,939	-	-	1,955	-	-	-	-	1,955	-	-	-	-	-	-	-	-	-	-
892	Maint Services	557,892	-	-	147	-	-	-	-	147	-	-	-	-	-	-	-	-	-	-
893	Maint Meters & House Reg	868,326	-	-	14	-	-	-	-	14	-	-	-	-	-	-	-	-	-	-
894	Maint Other Equipment	709,728	3,360	-	132	-	-	-	-	3,491	-	-	-	-	-	-	-	-	-	-
	- Direct Assign to Sales	331,199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	- Direct Assignment to Transport	24,794	-	-	-	-	-	-	-	3,631	-	-	-	-	-	-	-	-	-	-
	- Sub-total	22,032,125	84,141	5,181	5,386	-	-	-	-	3,737	-	-	-	-	-	-	-	-	-	-
	<b>Customer Accounts Expense - Labor</b>																			
901	Supervision - Customer Accounting	16,593	-	-	0	-	11	-	-	11	-	-	-	-	-	-	-	-	-	-
902	Meter Reading Expenses	521,343	-	-	-	-	368	-	-	368	-	-	-	-	-	-	-	-	-	-
903	Cust. Records & Coll. Exp.	7,389,790	-	-	110	-	5,188	-	-	5,298	-	-	-	-	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total	7,927,726	-	-	110	-	5,567	-	-	5,677	-	-	-	-	-	-	-	-	-	-
	<b>Customer Service &amp; Information Expenses - Labor</b>																			
908	Customer Assistance Expenses	893,390	-	-	(0)	-	1,023	-	-	1,023	-	-	-	-	-	-	-	-	-	-
909	Information, Instructional Advertising	266,477	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total	1,159,867	-	-	(0)	-	1,023	-	-	1,023	-	-	-	-	-	-	-	-	-	-
912	Sales Expense - Labor	28,647	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	- Demonstrating and Selling	29,647	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total	58,294	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL LABOR O &amp; M EXPENSES</b>	32,594,117	86,522	12,171	5,496	-	10,328	-	-	114,516	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
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Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)				Comm. & Indus. (31,61)							
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Depreciation Expense</b>															
403	Production Depreciation Expense	PRODPT	60,469	43,436	-	-	-	-	-	-	-	-	-	-	14,541
403	JP Balancing Depreciation Expense	COM1	147,406	-	73,577	-	-	-	-	-	-	-	-	-	26,361
403	Storage Depreciation Expense	STORPT	803,598	560,515	-	-	-	-	-	-	-	-	-	-	168,034
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation Expense	DISTRPT	71,422,347	26,370,898	-	23,086,341	-	-	-	-	-	-	-	-	8,998,782
403	Rental Depreciation Expense	DIR386	7,744,459	-	-	-	-	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	7,108,443	1,702,518	62,982	3,300,150	72,335	-	-	-	-	-	-	-	577,729
403	Depr. Expense - FAS 143	DMAINS	1,563,100	1,015,902	-	-	-	-	-	-	-	-	-	-	346,686
404	Amort. Ltd. - Term Plant	PLT	15,213,801	5,623,002	-	4,747,915	-	-	-	-	-	-	-	-	1,911,656
407	Amortization of Property Losses	PLT	-	-	1,930,052	-	-	-	-	-	-	-	-	-	643,625
407	Regulatory Debts	SGTREV	2,981,704	-	(915,882)	-	-	-	-	-	-	-	-	-	(305,424)
407	Regulatory Credits	SGTREV	(1,414,931)	-	(915,882)	-	-	-	-	-	-	-	-	-	89,801
411	Accretion Exp - FAS 143	DMAINS	404,887	263,147	-	-	-	-	-	-	-	-	-	-	(12,301)
414	Gains/Losses Property Sales	GENPLT	(151,356)	(36,251)	(1,341)	(70,268)	(1,540)	-	-	-	-	-	-	-	(85,659)
-	TOTAL DEPRECIATION EXPENSES		105,884,027	35,543,167	1,149,388	31,064,138	70,795	-	-	-	-	-	-	-	21,600,510
<b>Taxes (other than income)</b>															
408	Taxes other than Income Taxes - DIR Sales		168,978	-	-	-	3,017	-	-	-	-	-	-	-	-
408	Taxes other than Income Taxes - DIR Transport		40,105	-	-	-	-	-	-	-	-	-	-	-	-
408	Other Taxes - DIR Sales Procurement		39,214	-	-	-	36,236	-	-	-	-	-	-	-	2,847
408	Other Taxes - DIR Rental	DIR386	19,320	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other than Income Taxes	PLT	29,059,603	10,740,322	-	9,068,845	-	-	-	-	-	-	-	-	3,651,396
408	Other Taxes - Rate Inc Rel	PLT	1,044,745	386,134	-	326,041	-	-	-	-	-	-	-	-	131,274
408	Other Taxes - Gas Cost Rel	GASREV	31,564,644	11,126,456	19,662,604	9,394,886	39,252	-	-	-	-	-	-	-	7,009,400
-	TOTAL TAXES OTHER THAN INCOME		61,936,610	23,583,318	45,183,646	14,675,029	-	-	-	-	-	-	-	-	23,291,881
<b>TOTAL EXPENSES</b>			<b>1,084,773,770</b>	<b>134,011,024</b>	<b>451,183,646</b>	<b>95,369,271</b>	<b>14,675,029</b>	<b>-</b>	<b>695,238,969</b>	<b>45,669,441</b>	<b>161,478,288</b>	<b>23,291,881</b>	<b>3,994,533</b>	<b>-</b>	<b>234,364,142</b>
<b>INCOME TAXES &amp; ITC</b>															
	DIT, utility operating income	BASE	52,881,609	19,815,757	79,988	16,063,691	282,957	-	-	-	-	-	-	-	11,469,845
	Provision for DIT - credit	BASE	(10,319,883)	(3,667,059)	(15,610)	(3,134,840)	(55,219)	-	-	-	-	-	-	-	(2,238,348)
	ITC adjustments	BASE	(637,077)	(238,725)	(964)	(193,523)	(3,409)	-	-	-	-	-	-	-	(138,180)
	FIT Current	BASE	(6,324,353)	(2,369,857)	(9,566)	(1,921,130)	(33,840)	-	-	-	-	-	-	-	(1,371,731)
	FIT Current - Rate Incr. Rel.	BASE	9,108,032	3,412,955	13,777	2,766,720	48,735	-	-	-	-	-	-	-	1,975,502
	TOTAL INCOME TAXES & ITC		<b>44,708,328</b>	<b>16,753,072</b>	<b>67,625</b>	<b>13,580,918</b>	<b>239,224</b>	<b>-</b>	<b>30,640,838</b>	<b>5,692,189</b>	<b>24,247</b>	<b>3,890,749</b>	<b>89,803</b>	<b>-</b>	<b>9,697,087</b>

Puget Sound Energy  
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Acct. No.	Account Description	Total	Large Volume (41,41T)			Interruptible (85, 85T)			DIRT	TOTAL					
			DEM	COM	CUS	DIRS	DIRT	TOTAL			DEM	COM	CUS	DIRS	DIRT
<b>Depreciation Expense</b>															
403	Production Depreciation Expense	60,489	2,358	-	-	-	-	-	2,358	55	-	-	-	-	55
403	JIP Balancing Depreciation Expense	147,406	-	10,724	-	-	-	-	10,724	11,760	-	-	-	-	11,760
403	Storage Depreciation Expense	803,598	38,653	-	-	-	-	-	38,653	8,751	-	-	-	-	8,751
403	Transmission Depreciation Expense	71,422,347	2,105,154	-	510,757	-	-	-	2,615,912	1,205,975	-	144,794	-	-	1,350,769
403	Distribution Depreciation Expense	7,744,459	134,367	9,110	58,121	29,914	2,217	-	233,729	75,107	5,148	12,621	7,505	22,486	122,858
403	Rental Depreciation Expense	7,108,443	81,175	-	-	-	-	-	81,175	46,222	-	-	-	-	46,222
403	General Depreciation Expense	1,563,100	446,228	-	105,042	-	-	-	551,270	250,667	-	29,778	-	-	280,446
404	Amort. Lid - Term Plant	15,213,901	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Amortization of Property Losses	2,981,704	-	220,949	-	-	-	-	220,949	-	58,652	-	-	-	58,652
407	Regulatory Debts	(1,414,931)	-	(104,849)	-	-	-	-	(104,849)	-	(27,833)	-	-	-	(27,833)
407	Regulatory Credits	404,887	21,027	-	-	-	-	-	21,027	11,973	-	-	-	-	11,973
411	Accretion Exp - FAS143	(151,356)	(2,861)	(194)	(1,238)	(637)	(47)	(4,977)	(11,599)	(1,599)	(110)	(269)	(160)	(479)	(2,616)
414	Gains/Losses Property Sales	105,894,027	2,826,102	135,739	672,682	29,277	2,170	3,665,970	1,597,151	1,597,151	47,618	186,925	7,345	22,008	1,861,047
-	<b>TOTAL DEPRECIATION EXPENSES</b>														
<b>Taxes (other than income)</b>															
408	Taxes other than Income Taxes - DIR Sales	188,978	-	-	-	37,219	-	-	37,219	-	-	-	-	-	8,154
408	Taxes other than Income Taxes - DIR Transport	40,105	-	-	-	-	2,332	-	2,332	-	-	-	-	-	28,361
408	Other Taxes - DIR Sales Procurement	39,214	-	-	-	109	-	109	-	-	-	-	-	-	2
408	Other Taxes - DIR Rental	19,320	-	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other than Income Taxes	29,059,603	852,327	-	200,637	-	-	-	1,052,964	478,792	-	56,879	-	-	535,671
408	Other Taxes - Rate Inc Rel	1,044,745	30,643	-	7,213	-	-	-	37,856	17,213	-	2,045	-	-	19,258
408	Other Taxes - Gas Cost Rel	31,564,644	882,970	2,747,277	207,850	37,329	2,332	3,877,757	2,747,277	496,005	578,457	58,923	8,155	28,361	1,169,903
-	<b>TOTAL TAXES OTHER THAN INCOME</b>	61,936,610	1,329,819	64,280,671	1,535,406	1,031,570	57,866	79,182,155	4,356,593	4,356,593	13,876,787	370,548	218,273	697,649	19,519,849
<b>TOTAL EXPENSES</b>															
<b>INCOME TAXES &amp; ITC</b>															
BASE	DIT, utility operating income	52,881,609	1,572,928	11,605	361,941	30,707	1,913	1,979,094	884,172	884,172	9,086	97,009	7,092	20,089	1,017,448
BASE	Provision for DIT - credit	(10,319,883)	(306,958)	(2,265)	(70,633)	(5,993)	(373)	(386,222)	(172,547)	(172,547)	(1,773)	(18,931)	(1,384)	(3,920)	(198,556)
BASE	ITC adjustments	(6,324,353)	(188,114)	(1,398)	(4,360)	(3,672)	(23)	(23,843)	(10,652)	(10,652)	(109)	(1,169)	(85)	(242)	(12,257)
BASE	FIT Current	9,108,032	270,912	1,999	62,339	5,289	329	(236,689)	(105,742)	(105,742)	(1,087)	(1,602)	(848)	(2,403)	(121,681)
BASE	FIT Current - Rate Incr. Rel.	44,708,328	1,329,819	9,812	308,000	25,981	1,617	1,673,209	152,285	152,285	1,565	16,708	1,221	3,460	175,239
-	<b>TOTAL INCOME TAXES &amp; ITC</b>								747,516	747,516	7,882	82,015	5,966	16,984	860,193

Puget Sound Energy  
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Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)				Non-Exclusive Interruptible (87, 87T)							
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Proposed Test Year With Gas</b>															
	<b>Depreciation Expense</b>														
403	Production Depreciation Expense	PRODPPT	60,469												
403	JP Balancing Depreciation Expense	COM1	147,406												
403	Storage Depreciation Expense	STORPT	803,598		2,065										
403	Transmission Depreciation Expense	TRANPT		13,002											
403	Distribution Depreciation Expense	DISTPT	71,422,347	234,908		108,461									
403	Rental Depreciation Expense	DIR386	7,744,459	16,001	1,768	11,836	9,112								
403	General Depreciation Expense	GENPLT	7,108,443	9,074											
403	Depr. Expense - FAS 143	DMAINS	1,563,100	52,240		22,306									
404	Amort. Ltd - Term Plant	PLT	15,213,901												
407	Amortization of Property Losses	SGTREV	2,981,704		41,959										
407	Regulatory Debits	SGTREV	(1,414,931)		(19,911)										
407	Regulatory Credits	SGTREV	404,887	2,350											
411	Accretion Exp - FAS143	DMAINS	(151,356)	(341)	(38)	(252)	(194)								
414	Gains/Losses Property Sales	GENPLT		327,310	25,643	142,330	6,918								
	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>105,884,027</b>	<b>327,310</b>	<b>25,643</b>	<b>142,330</b>	<b>6,918</b>			<b>504,421</b>	<b>1,730,489</b>	<b>82,452</b>	<b>(39,126)</b>	<b>12,647</b>	
	<b>Taxes (other than Income)</b>														
408	Taxes other than Income Taxes - DIR Sales		168,978												
408	Taxes other than Income Taxes - DIR Transport		40,105												
408	Other Taxes - DIR Sales Procurement		38,214				20								
408	Other Taxes - DIR Rental	DIR386	19,320												
408	Taxes Other than Income Taxes	PLT	29,059,603	99,782		42,606									
408	Other Taxes - Rate Inc Rel	PLT	1,044,745	3,587		1,532									
408	Other Taxes - Gas Cost Rel	GASREV	31,564,644	103,369	527,389	44,138	11,263								
	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>61,936,610</b>	<b>103,369</b>	<b>527,389</b>	<b>44,138</b>	<b>11,263</b>			<b>686,179</b>	<b>537,899</b>	<b>1,039,517</b>	<b>(1,039,517)</b>	<b>5,803</b>	
	<b>TOTAL EXPENSES</b>		<b>1,084,773,770</b>	<b>1,890,990</b>	<b>12,496,244</b>	<b>303,728</b>	<b>299,928</b>			<b>14,990,869</b>	<b>5,615,007</b>	<b>25,062,523</b>	<b>78,377</b>	<b>142,881</b>	
	<b>INCOME TAXES &amp; ITC</b>														
	DIT, utility operating income	BASE	52,881,609	186,025	2,245	76,894	9,113								
	Provision for DIT - credit	BASE	(10,319,883)	(36,303)	(438)	(15,006)	(1,778)								
	ITC adjustments	BASE	(637,077)	(2,241)	(27)	(926)	(110)								
	FIT Current	BASE	(6,324,353)	(22,248)	(269)	(9,196)	(1,090)								
	FIT Current - Rate Incr. Rel.	BASE	9,100,032	32,040	387	13,244	1,570								
	<b>TOTAL INCOME TAXES &amp; ITC</b>		<b>44,708,328</b>	<b>157,274</b>	<b>1,898</b>	<b>65,009</b>	<b>7,705</b>			<b>231,886</b>	<b>814,563</b>	<b>12,141</b>	<b>2,314</b>	<b>3,583</b>	



Puget Sound Energy  
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Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Contracts			Rentals						
				DEM	COM	CUS	DIRT	DIRS	COM	CUS	DIRT	DIRS	TOTAL
<b>Depreciation Expense</b>													
403	Production Depreciation Expense	PRODPT	60,469	-	-	-	-	-	-	-	-	-	-
403	JP Balancing Depreciation Expense	COM1	147,406	-	4,609	-	-	-	-	-	-	-	-
403	Storage Depreciation Expense	STORPT	803,588	-	-	-	-	-	-	-	-	-	-
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation Expense	DISTRPT	71,422,347	403,428	-	13,865	-	-	-	-	-	-	-
403	Rental Depreciation Expense	DIR386	7,744,459	-	-	-	-	-	-	7,744,459	-	-	7,744,459
403	General Depreciation Expense	GENPLT	7,108,443	25,232	1,555	1,251	1,559	-	-	29,598	-	-	37,780
403	Depr. Expense - FAS 143	DMAINS	1,563,100	15,217	-	-	-	-	-	15,217	-	-	-
404	Amort. Lid. - Term Plant	PLT	15,213,901	82,969	-	2,872	-	-	-	85,841	-	-	240,462
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	2,981,704	-	4,016	-	-	-	-	4,016	-	-	-
407	Regulatory Credits	SGTREV	(1,414,931)	-	(1,906)	-	-	-	-	(1,906)	-	-	-
411	Accretion Exp - FAS143	DMAINS	404,887	3,942	-	-	-	-	-	3,942	-	-	-
414	Gains/Losses Property Sales	GENPLT	(151,356)	(537)	(33)	(27)	(33)	-	-	(630)	-	-	(804)
	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>105,884,027</b>	<b>530,250</b>	<b>8,241</b>	<b>18,062</b>	<b>1,526</b>	<b>-</b>	<b>1,526</b>	<b>558,080</b>	<b>-</b>	<b>7,984,922</b>	<b>8,021,886</b>
<b>Taxes (other than Income)</b>													
408	Taxes other than Income Taxes - DIR Sales		166,978	-	-	-	-	-	-	-	-	-	-
408	Taxes other than Income Taxes - DIR Transport		40,105	-	-	-	3,609	-	-	3,609	-	-	-
408	Other Taxes - DIR Sales Procurement		39,214	-	-	-	-	-	-	-	-	-	-
408	Other Taxes - DIR Rental	DIR386	19,320	-	-	-	-	-	-	19,320	-	-	19,320
408	Taxes Other than Income Taxes	PLT	29,059,603	158,476	-	5,485	-	-	-	163,962	-	-	459,299
408	Other Taxes - Rate Inc Rel	PLT	1,044,745	5,697	-	197	-	-	-	5,895	-	-	16,513
408	Other Taxes - Gas Cost Rel	GASREV	31,564,644	164,173	-	5,683	-	-	-	173,465	-	-	495,131
	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>61,936,610</b>	<b>164,173</b>	<b>-</b>	<b>5,683</b>	<b>-</b>	<b>-</b>	<b>3,609</b>	<b>173,465</b>	<b>-</b>	<b>-</b>	<b>495,131</b>
	<b>TOTAL EXPENSES</b>		<b>1,084,773,770</b>	<b>1,033,753</b>	<b>59,655</b>	<b>34,744</b>	<b>78,001</b>	<b>-</b>	<b>78,001</b>	<b>1,206,154</b>	<b>-</b>	<b>8,638,168</b>	<b>9,302,584</b>
<b>INCOME TAXES &amp; ITC</b>													
	DIT, utility operating income	BASE	52,881,609	292,995	3,213	9,457	-	-	1,561	307,227	-	-	587,552
	Provision for DIT - credit	BASE	(10,319,883)	(57,178)	(627)	(1,846)	(305)	-	(305)	(59,955)	-	-	(114,661)
	ITC adjustments	BASE	(637,077)	(3,530)	(39)	(114)	(19)	-	(19)	(3,701)	-	-	(7,078)
	FIT Current	BASE	(6,324,353)	(35,041)	(384)	(1,131)	(187)	-	(187)	(36,743)	-	-	(70,268)
	FIT Current - Rate Inc. Rel.	BASE	9,108,032	50,464	553	1,629	269	-	269	96,445	-	-	101,197
	<b>TOTAL INCOME TAXES &amp; ITC</b>		<b>44,709,328</b>	<b>247,710</b>	<b>2,717</b>	<b>7,995</b>	<b>1,320</b>	<b>-</b>	<b>1,320</b>	<b>259,742</b>	<b>-</b>	<b>-</b>	<b>496,741</b>

Puguet Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)				Comm. & Indus. (31,61)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>GAS COSTS</b>														
<b>Demand Costs</b>														
<b>Supply Costs</b>														
-	Winter Firm		-	-	-	-	-	-	-	-	-	-	-	-
-	Peaking Firm		-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total Supply		-	-	-	-	-	-	-	-	-	-	-	-
<b>Storage Costs</b>														
-	Clay Basin Demand		3,828,951	2,472,850	-	-	-	-	-	-	-	-	-	832,031
-	Clay Basin Capacity		3,829,246	2,473,040	-	-	-	-	-	-	-	-	-	832,095
-	NW P/L SGS-2 Jackson Prairie Del.		262,872	187,154	-	-	-	-	-	-	-	-	-	62,686
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.		48,219	-	24,068	-	-	-	-	8,630	-	-	-	8,630
-	NW P/L SGS-2 Jackson Prairie Capacity		228,272	162,520	-	-	-	-	-	54,435	-	-	-	54,435
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.		41,872	-	20,900	-	-	-	-	7,494	-	-	-	7,494
-	NW P/L LS-1 + Gig Harbor LNG Demand		785,871	564,508	-	-	-	-	-	188,973	-	-	-	188,973
-	NW P/L LS-1 + Gig Harbor LNG Capacity		299,254	214,961	-	-	-	-	-	71,960	-	-	-	71,960
-	Sub-total Storage		9,324,556	6,075,032	44,969	-	-	-	-	2,042,179	16,123	-	-	2,058,302
<b>Pipeline Costs</b>														
-	Northwest Pipeline TF-1 Annual Firm		63,731,300	41,806,417	-	-	-	-	-	14,334,965	-	-	-	14,334,965
-	Everett Delta Delivery Service		279,134	183,106	-	-	-	-	-	62,785	-	-	-	62,785
-	Gas Transmission Northwest (GTN)		3,688,884	2,419,832	-	-	-	-	-	829,734	-	-	-	829,734
-	Westcoast		16,939,438	11,111,921	-	-	-	-	-	3,810,157	-	-	-	3,810,157
-	NOVA & ANG		6,345,310	4,162,392	-	-	-	-	-	1,427,239	-	-	-	1,427,239
-	TF-2 Related to Jackson Prairie		2,493,408	1,775,202	-	-	-	-	-	594,591	-	-	-	594,591
-	TF-2 Related to Jackson Prairie Bal.		457,371	-	228,295	-	-	-	-	112,537	-	-	-	112,537
-	TF-2 Related to LS-1		468,000	336,175	-	-	-	-	-	21,172,008	81,855	-	-	21,253,862
-	Sub-total Transportation Costs		94,402,845	61,795,045	228,295	-	-	-	-	21,172,008	81,855	-	-	21,253,862
<b>Other</b>														
-	Capacity Release		(5,012,925)	(3,288,375)	-	-	-	-	-	(1,127,548)	-	-	-	(1,127,548)
-	Recovered from Schedule 57		-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total Other		(5,012,925)	(3,288,375)	-	-	-	-	-	(1,127,548)	-	-	-	(1,127,548)
<b>TOTAL DEMAND COSTS</b>														
			98,714,476	64,581,702	273,264	-	-	-	-	22,086,638	97,978	-	-	22,184,616

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)				Interruptible (85, 85T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>GAS COSTS</b>														
<b>Demand Costs</b>														
	Supply Costs													
-	Winter Firm	SEAS2_DEM												
-	Peaking Firm	PDAYXT												
-	Sub-total Supply													
	Storage Costs													
-	Clay Basin Demand	SEAS2_DEM	3,828,951											
-	Clay Basin Capacity	SEAS2_DEM	3,828,246											
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	282,872											
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	48,219											
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	228,272											
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	41,872											
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	785,871											
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254											
-	Sub-total Storage		9,324,556											
	Pipeline Costs													
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	63,731,300											
-	Everett Delta Delivery Service	TF1_DEM	279,134											
-	Gas Transmission Northwest (GTN)	TF1_DEM	3,688,984											
-	Westcoast	TF1_DEM	16,939,438											
-	NOVA & ANG	TF1_DEM	6,345,310											
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	2,493,408											
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	457,371											
-	TF-2 Related to LS-1	PDAYXT	468,000											
-	Sub-total Transportation Costs		94,402,845											
	Other													
-	Capacity Release	TF1_DEM	(5,012,925)											
-	Recovered from Schedule 57	COM1XT_DEM	-											
-	Sub-total Other		(5,012,925)											
	<b>TOTAL DEMAND COSTS</b>		<b>98,714,476</b>											

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas	Limited Interruptible (86)					Non-Exclusive Interruptible (87, 87T)						
	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Allocator											Total
Account Description												
<b>GAS COSTS</b>												
<b>Demand Costs</b>												
<b>Supply Costs</b>												
- Winter Firm	-	-	-	-	-	-	-	-	-	-	-	-
- Peaking Firm	-	-	-	-	-	-	-	-	-	-	-	-
- Sub-total Supply	-	-	-	-	-	-	-	-	-	-	-	-
<b>Storage Costs</b>												
- Clay Basin Demand	3,828,951	64,881	-	-	-	64,881	110,767	-	-	-	-	110,767
- Clay Basin Capacity	3,829,246	64,886	-	-	-	64,886	110,775	-	-	-	-	110,775
- NW P/L SGS-2 Jackson Prairie Deliv. Bal.	262,872	677	-	-	-	677	690	-	-	-	-	690
- NW P/L SGS-2 Jackson Prairie Deliv. Bal.	48,219	676	-	-	-	676	599	-	-	-	-	5,983
- NW P/L SGS-2 Jackson Prairie Capacity	228,272	588	-	-	-	588	599	-	-	-	-	5,999
- NW P/L SGS-2 Jackson Prairie Cap. Bal.	41,872	587	-	-	-	587	55	-	-	-	-	5,196
- NW P/L LS-1 + Gig Harbor LNG Demand	785,871	978	-	-	-	978	21	-	-	-	-	55
- NW P/L LS-1 + Gig Harbor LNG Capacity	289,254	373	-	-	-	373	21	-	-	-	-	21
- Sub-total Storage	9,324,556	1,262	-	-	-	1,262	222,908	-	-	-	-	234,086
<b>Pipeline Costs</b>												
- Northwest Pipeline TF-1 Annual Firm	63,731,300	821,530	-	-	-	821,530	1,476,241	-	-	-	-	1,476,241
- Everett Delta Delivery Service	279,134	3,598	-	-	-	3,598	6,466	-	-	-	-	6,466
- Gas Transmission Northwest (GTN)	3,688,884	47,552	-	-	-	47,552	85,448	-	-	-	-	85,448
- Westcoast	16,939,438	218,358	-	-	-	218,358	392,377	-	-	-	-	392,377
- NOVA & ANG	6,345,310	81,794	-	-	-	81,794	146,980	-	-	-	-	146,980
- TF-2 Related to Jackson Prairie	2,493,408	6,426	-	-	-	6,426	6,548	-	-	-	-	6,548
- TF-2 Related to Jackson Prairie Bal.	457,371	-	-	-	-	-	33	-	-	-	-	33
- TF-2 Related to LS-1	488,000	583	-	-	-	583	33	-	-	-	-	33
- Sub-total Transportation Costs	94,402,845	1,179,841	-	-	-	1,186,249	2,114,092	-	-	-	-	2,170,843
<b>Other</b>												
- Capacity Release	(5,012,925)	(64,619)	-	-	-	(64,619)	(116,117)	-	-	-	-	(116,117)
- Recovered from Schedule 57	-	-	-	-	-	-	-	-	-	-	-	-
- Sub-total Other	(5,012,925)	(64,619)	-	-	-	(64,619)	(116,117)	-	-	-	-	(116,117)
<b>TOTAL DEMAND COSTS</b>	<b>98,714,476</b>	<b>1,247,605</b>	<b>7,670</b>	<b>-</b>	<b>-</b>	<b>1,255,275</b>	<b>2,220,863</b>	<b>67,929</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,288,812</b>

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Allocator	Total	Contracts			Rentals								
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>GAS COSTS</b>															
<b>Demand Costs</b>															
	Supply Costs														
	- Winter Firm	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
	- Peaking Firm	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total Supply														
	Storage Costs														
	- Clay Basin Demand	SEAS2_DEM	3,828,951	-	-	-	-	-	-	-	-	-	-	-	-
	- Clay Basin Capacity	SEAS2_DEM	3,829,246	-	-	-	-	-	-	-	-	-	-	-	-
	- NW P/L SGS-2 Jackson Prairie Deliv. Bal.	JPTF2_DEM	262,872	-	-	-	-	-	-	-	-	-	-	-	-
	- NW P/L SGS-2 Jackson Prairie Capacity	COM1GS	48,219	1,508	-	-	-	-	-	-	-	-	-	-	-
	- NW P/L SGS-2 Jackson Prairie Cap. Bal.	JPTF2_DEM	228,272	-	-	-	-	-	-	-	-	-	-	-	-
	- NW P/L SGS-2 Jackson Prairie Demand	COM1GS	41,872	1,309	-	-	-	-	-	-	-	-	-	-	-
	- NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	765,871	-	-	-	-	-	-	-	-	-	-	-	-
	- NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total Storage		9,324,556	2,817	-	-	-	-	-	-	-	-	-	-	-
	Pipeline Costs														
	- Northwest Pipeline TF-1 Annual Firm	TF1_DEM	63,731,300	-	-	-	-	-	-	-	-	-	-	-	-
	- Everett Delta Delivery Service	TF1_DEM	279,134	-	-	-	-	-	-	-	-	-	-	-	-
	- Gas Transmission Northwest (GTN)	TF1_DEM	3,688,884	-	-	-	-	-	-	-	-	-	-	-	-
	- Westcoast	TF1_DEM	16,939,438	-	-	-	-	-	-	-	-	-	-	-	-
	- NOVA & ANG	TF1_DEM	6,345,310	-	-	-	-	-	-	-	-	-	-	-	-
	- TF-2 Related to Jackson Prairie	JPTF2_DEM	2,493,408	-	-	-	-	-	-	-	-	-	-	-	-
	- TF-2 Related to Jackson Prairie Bal.	COM1GS	457,371	14,300	-	-	-	-	-	-	-	-	-	-	-
	- TF-2 Related to LS-1	PDAYXT	468,000	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total Transportation Costs		94,402,845	14,300	-	-	-	-	-	-	-	-	-	-	-
	Other														
	- Capacity Release	TF1_DEM	(5,012,925)	-	-	-	-	-	-	-	-	-	-	-	-
	- Recovered from Schedule 57	COM1XT_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total Other		(5,012,925)	-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL DEMAND COSTS</b>		98,714,476	17,117	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Acct. No.	Account Description	Total	Residential (16,23,53)				Comm. & Indus. (31,61)							
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Proposed Test Year With Gas</b>														
<b>Variable Costs</b>														
	Supply Costs													
-	Annual Flobl Contracts	991,407,579	-	612,929,226	-	-	-	-	-	-	-	-	-	219,764,289
-	Annual Contracts & Spot Purchases	4,798,000	-	3,446,510	-	-	-	-	-	-	-	-	-	1,153,744
-	Peaking Firm	137,918,206	-	89,071,657	-	-	-	-	-	-	-	-	-	29,969,614
-	Withdrawals	(136,493,818)	-	(88,151,745)	-	-	-	-	-	-	-	-	-	(29,660,094)
-	Injections	(306,860,768)	-	(189,714,036)	-	-	-	-	-	-	-	-	-	(68,021,508)
-	Off System Sales Revenue	(6,908,381)	-	(4,271,047)	-	-	-	-	-	-	-	-	-	(1,531,374)
-	Adjust for Rate Case Volumes	(922,507)	-	(570,332)	-	-	-	-	-	-	-	-	-	(204,491)
-	Adjust for Rate Case Costs	682,938,312	-	422,740,233	-	-	-	-	-	-	-	-	-	151,470,179
-	Sub-total Variable Supply Costs													
	Storage Costs													
-	LS-1 + Gig Harbor LNG Liquefaction	147,000	-	105,593	-	-	-	-	-	-	-	-	-	35,348
-	LS-1 + Gig Harbor LNG Vaporization	17,000	-	12,211	-	-	-	-	-	-	-	-	-	4,088
-	Clay Basin	885,000	-	571,559	-	-	-	-	-	-	-	-	-	192,310
-	Sub-total Variable Storage Costs	1,049,000	-	689,364	-	-	-	-	-	-	-	-	-	237,746
	Pipeline Costs													
-	TF-1 Commodity Costs	2,970,783	-	1,948,772	-	-	-	-	-	-	-	-	-	668,213
-	TF-2 Related to Jackson Prairie	259,165	-	184,515	-	-	-	-	-	-	-	-	-	61,802
-	TF-2 Related to Jackson Prairie Bal.	47,539	-	23,729	-	-	-	-	-	-	-	-	-	8,508
-	TF-2 Related to LS-1	8,446	-	6,067	-	-	-	-	-	-	-	-	-	2,031
-	Gas Transmission Northwest (GTN)	156,000	-	102,333	-	-	-	-	-	-	-	-	-	35,089
-	Westcoast	83,000	-	54,446	-	-	-	-	-	-	-	-	-	18,669
-	NOVA & ANG	3,524,933	-	2,319,862	-	-	-	-	-	-	-	-	-	794,311
-	Sub-total Variable Pipeline Costs	687,512,245	-	425,749,459	-	-	-	-	-	-	-	-	-	152,496,237
	TOTAL VARIABLE COSTS	785,226,721	64,581,702	426,022,723	-	-	-	-	-	-	-	-	-	174,680,654
	TOTAL GAS COSTS													
	REVENUE													
412	Lease Inc Everett Delta to NWP - Gas	821,763,382	-	511,902,119	-	-	-	-	-	-	-	-	-	182,484,807
480.48	Gas Revenues	373,553,453	-	270,481,194	-	-	-	-	-	-	-	-	-	78,420,730
480.48	Res., Comm. & Indus. Sales	13,373,648	-	8,327,016	-	-	-	-	-	-	-	-	-	2,508,252
489	Rev From Transp. of Gas To Others	11,075,935	-	8,327,016	-	-	-	-	-	-	-	-	-	2,508,252
-	Other Operating Revenue	8,255,987	-	791,045,971	-	-	-	-	-	-	-	-	-	263,505,604
-	Rental Revenue	1,228,490,778	-	791,045,971	-	-	-	-	-	-	-	-	-	263,505,604
-	TOTAL REVENUE													







Puget Sound Energy  
2009 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year With Gas	Acct. No.	Account Description	Total	Contracts				Rentals						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
<b>Variable Costs</b>														
		Supply Costs												
		- Annual Fleet Contracts	991,407,579											
		- Annual Contracts & Spot Purchases	4,798,000											
		- Peaking Firm	137,918,206											
		- Withdrawals	(136,493,818)											
		- Injections	(306,860,768)											
		- Off System Sales Revenue	(6,908,381)											
		- Adjust for Rate Case Volumes	(922,507)											
		- Adjust for Rate Case Costs	682,938,312											
		- Sub-total Variable Supply Costs												
		Storage Costs												
		- LS-1 + Gig Harbor LNG Liquefaction	147,000											
		- LS-1 + Gig Harbor LNG Vaporization	17,000											
		- Clay Basin	885,000											
		- Sub-total Variable Storage Costs	1,049,000											
		Pipeline Costs												
		- TF-1 Commodity Costs	2,970,783											
		- TF-2 Related to Jackson Prairie	259,165											
		- TF-2 Related to Jackson Prairie Bal.	47,539											
		- TF-2 Related to LS-1	8,446											
		- Gas Transmission Northwest (GTN)	156,000											
		- Westcoast												
		- NOVA & ANG	83,000											
		- Sub-total Variable Pipeline Costs	3,524,933											
		TOTAL VARIABLE COSTS	687,512,245											
		TOTAL GAS COSTS	786,226,721											
		REVENUE												
		412 Lease Inc Everett Delta to NWP - Gas												
		480.48 Gas Revenues	821,763,382											
		480.48 Res., Comm. & Indus. Sales	373,553,453											
		489 Rev From Transp. of Gas To Others	13,373,648											
		- Other Operating Revenue	11,079,935											
		- Rental Revenue	8,255,997											
		- TOTAL REVENUE	1,228,490,778											