

**EXH. SEF-29
DOCKETS UE-170033/UG-170034
2017 PSE GENERAL RATE CASE
WITNESS: SUSAN E. FREE**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

**Docket UE-170033
Docket UG-170034**

**SEVENTEENTH EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED REBUTTAL TESTIMONY OF**

SUSAN E. FREE

ON BEHALF OF PUGET SOUND ENERGY

AUGUST 9, 2017

Puget Sound Energy
Detail Working Capital Adjustment

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Average Invested Capital	Total Investments	Investment			
			Current Assets	Current Liabilities			Electric- Rate Base	Gas- Rate Base	Non- Operating	
10100501	Electric - Plant in Service - PP	9,155,191,944				9,155,191,944				
10100502	Gas - Plant in Service - PP	3,351,244,713				3,351,244,713				
10100503	Common - Plant in Service - PP	485,420,919				485,420,919				
10100601	Electric Plant in Service - Manual Adjustments	41,339				41,339				
10100602	Gas Plant in Service - Manual Adjustments	15,935				15,935				
10100651	Colstrip 1&2 Non-Recoverable Costs	5,340,626				5,340,626				
10100661	Colstrip 1&2 Non-Recoverable Costs Cont	(5,340,626)				(5,340,626)				
10110013	Landis-Gyr Capital Lease	189,115				189,115				189,115
10500501	Electric - Plant Held for Future Use -	49,313,213				49,313,213				
10500502	Gas - Plant Held for Future Use - PP	3,591,495				3,591,495				
10600501	Electric Plant - NOT CLASSIFIED - PP	37,116,885				37,116,885				
10600502	Gas - Plant - NOT CLASSIFIED - PP	34,157,043				34,157,043				
10600503	Common - Plant - NOT CLASSIFIED - PP	625,893				625,893				
10600603	Common NC manual adjustments	5,180				5,180				
10700013	Construction Support Clearing - Common	1,154,559				1,154,559				1,154,559
10700023	CWIP/Retention Clearing (Debit) - Commo	(393,750)				(393,750)				(393,750)
10700501	Electric - Construction Work in Progress	246,298,189				246,298,189				246,298,189
10700502	Gas - Construction Work in Progress - P	90,134,743				90,134,743				90,134,743
10700503	Common - Construction Work in Progress	74,568,739				74,568,739				74,568,739
10700601	Electric CWIP - Manual Adjustments	188,199				188,199				188,199
10700602	GAS CWIP - Manual Adjustments	262,176				262,176				262,176
10700603	Common-Cwip-Manual Adjustments	24,946				24,946				24,946
10800061	Accum Depreciation Non-legal Cost of Removal	(80,285,022)				(80,285,022)				
10800062	Accum Depreciation Non-legal Cost of Removal	(269,970,274)				(269,970,274)				(269,970,274)
10800071	Contra Accum Depreciation Non-legal Cost of Removal	80,285,022				80,285,022				
10800072	Contra Accum Depreciation Non-legal Cost of Removal	269,970,274				269,970,274				
10800501	Elec-Accum Depreciation - PP	(3,475,713,473)				(3,475,713,473)				
10800502	GAS-Accum Depreciation - PP	(1,296,766,172)				(1,296,766,172)				
10800503	Common-Accum Depreciation - PP	(107,074,993)				(107,074,993)				
10800541	Elec-RWIP-CED3 C.O.R./Salvage-PP	9,806,706				9,806,706				
10800543	Common-RWIP-RET1 C.O.R./Salvage PP	123,439				123,439				
10800552	Gas-RWIP-RET1 C.O.R./Salvage PP	4,311,119				4,311,119				
10800601	Electric Depr Reserve - Manual Adjustments	3,875				3,875				
10800602	Gas Depr Reserve - Manual Adjustments	7				7				
11100501	Electric-Accum Amortization - PP	(31,072,844)				(31,072,844)				
11100502	GAS-Accum Amortization - PP	(5,794,996)				(5,794,996)				
11100503	Common-Accum Amortization - PP	(90,442,554)				(90,442,554)				
11400001	Electric - Plant Acq Adj. Milwaukee RR	946,172				946,172				
11400011	Electric - Plant Acq Adj. DuPont	302,358				302,358				
11400031	Acquisition Adjustment - Encogen	76,622,597				76,622,597				
11400061	Mint Farm - Electric Plant Acquisition Adjustments	156,960,791				156,960,791				
11400071	Whitehorn - Electric Plant Acquisition	16,950,333				16,950,333				
11400091	Ferndale - Electric Plant Acquisition Adjust	31,009,424				31,009,424				
11500001	Accum Amort Acq Adj. Milwaukee RR - Electric	(880,239)				(880,239)				
11500011	Accum Amort Acq Adj. DuPont - Electric	(302,358)				(302,358)				
11500031	Accumulated Amort Acq Adj. - Encogen	(59,157,664)				(59,157,664)				
11500041	Accum Amort Acquis Adjust - Mint Farm	(33,721,265)				(33,721,265)				
11500051	Accum Amort Acquis Adjust - Whitehorn	(16,294,655)				(16,294,655)				
11500061	Accum Amort Acquis Adjust - Ferndale	(3,863,529)				(3,863,529)				
11730002	Gas Stored at JP Reservoir - Noncurrent	8,654,564				8,654,564				8,654,564
12100503	Non-Utility Property - PP	95,779				95,779				95,779
12100513	Non-Utility Property - PP	3,372,007				3,372,007				3,372,007
12200503	Provision for Non-Utility Property - PP	172,791				172,791				172,791

**Puget Sound Energy
Detail Working Capital Adjustment**

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Average Invested Capital	Total Investments	Investment		
			Current Assets	Current Liabilities			Electric- Rate Base	Gas- Rate Base	Non- Operating
12310000	Invest in Assoc.-Other than Rainier Receivables	29,743,548				29,743,548			29,743,548
12400043	Other Investment Life Insurance	49,046,326				49,046,326			49,046,326
12400503	Notes Rec - Intolight	473,567				473,567			473,567
12400542	Reserve for Suncadia N/R	(7,320,788)				(7,320,788)			(7,320,788)
12400552	Suncadia N/R agreement	7,320,788				7,320,788			7,320,788
12400553	Notes Rec - BOA Keypoint Lighting & Capa	1,300,281				1,300,281			1,300,281
12400723	Notes Rec - City of Buckley	18,522				18,522			18,522
12800001	Chelan PUD Contract Prepmnt Requirement	18,500,000				18,500,000		18,500,000	
12800011	Ferndale Land Lease Escrow - 2046	1,662,234				1,662,234			1,662,234
13100543	Cash - State Bank - Concrete	67,014	67,014						
13100563	US Bank - General Account 1775586	533,230	533,230						
13100573	US Bank - Damage Claims 1771847	14,487	14,487						
13101003	Cash-UBOC-Payment Processing Bothell 44	6,503,607	6,503,607						
13101013	Cash-UBOC-Bill Payment Consolidator 443	210,732	210,732						
13101023	Cash-Key Bank-Concentration 47968102460	21,804,959	21,804,959						
13101033	Cash-Key Bank-PSE Receipts 479681024614	721,785	721,785						
13101093	Cash-Key Bank-Payroll 190994701174	(90,988)	(90,988)						
13101113	Cash-Key Bank-Accounts Payable 19099470	(11,374,995)	(11,374,995)						
13101123	Cash-Key Bank- SAP Credit Balance Refun	(1,784,664)	(1,784,664)						
13101133	Cash-Key Bank- Checkfire	(114)	(114)						
13101163	Cash - Key Bank Tri Ad Flex Spending	82,772	82,772						
13101183	Cash Credit Card Receipts - Billmatrix	1,644,227	1,644,227						
13101193	Cash-Key Bank-DOXO Receipts-5790	15,250	15,250						
13101253	Wells Fargo Direct Debit	555,946	555,946						
13109003	Cash Desk Clearing	36,623	36,623						
13109013	PSE Help Cash Clearing	10,217	10,217						
13400021	PSE Merchant Deposit - Transmission	9,528,419				9,528,419		9,528,419	
13400031	PSE Transmission Contra - Merchant Deposit	(9,528,419)				(9,528,419)		(9,528,419)	
13400073	PSE Ben Protect Trust-Bank of NY Money	1,494,342				1,494,342		1,494,342	
13400111	BPA RES JD Wind Deposit	50,149				50,149		50,149	
13400123	Radio Spectrum Purchase Escrow	414,084				414,084		414,084	
13400211	PGE Klamath Peaker Trans Req Deposit	52,300	52,300						
13400241	BPA Hopkins Ridge Transmission Deposit	430,882				430,882		430,882	
13400261	BPA TSR 80368917-Goldendale Deposit	223,150				223,150		223,150	
13400271	LKE Pacific Trust Deposit - Wire & Cable	143,832	143,832						
13400281	LKE Pacific Trust Deposit - Transformers	65,994	65,994						
13400311	Other Special Deposit-BPA TRS - 50MW	194,700	194,700						
13400321	Other Special Deposits-BPA TRS 81325474	72,078				72,078		72,078	
13400332	LNG Facility Port of Tacoma Escrow	1,088,552				1,088,552		1,088,552	
13500003	Petty Cash	10,560	10,560						
13500041	Freddie #1 Operating Advance	93,662	93,662						
13500051	Colstrip 500KV Transmission O&M Operati	73,353	73,353						
13500061	Colstrip 1&2 Operating Advance	1,830,458	1,830,458						
13500071	Colstrip 3&4 Operating Advance	1,601,199	1,601,199						
13500183	Working Fund - DCG Postage Expenses	100,000	100,000						
13500192	Working Funds - Mercer Island	1,250	1,250						
13500201	Ferndale Cash Advance (NAES Corporation)	653,068	653,068						
13600013	Temporary Cash Investments-Taxable	1,500,000				1,500,000		1,500,000	
14100311	Notes Receivable Line Extensions in CLX	3,287,182				3,287,182		3,287,182	
14200003	Customer Accounts Receivable	(2,812)	(2,812)						
14200201	Electric Customer Accounts Receivable	149,633,934	149,633,934						
14200202	Gas Customer Accounts Receivable	57,389,120	57,389,120						
14200203	Cust Accts Recv Unapplied Credits	(4,058,421)	(4,058,421)						

**Puget Sound Energy
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Account	Account Description	AMA (September 16)	Working Capital		Total Investments	Investment			
			Current Assets	Current Liabilities		Electric- Rate Base	Gas- Rate Base	Non- Operating	
14200213	Cust Accts Recv Unapplied Credits	(76,733)	(76,733)						
14200223	Cust Payment Returns Clarification Acct	22,259	22,259						
14200252	Gas CuGas - Cust Accounts Receivable CLX	(255,106)	(255,106)						
14200253	Accruals - Customer Accts Recv Unapplied	(93,705)	(93,705)						
14300062	Gas Off System Sales - Other ACDs Rec	8,837,435	8,837,435						
14300072	Jackson Prairie / NW Pipeline - Other A/R	227,314	227,314						
14300081	Sumas Gas Pipeline / SoCDo - Other A/R	190,543	190,543						
14300082	Jackson Prairie / WWP - Other A/R	276,674	276,674						
14300141	Power Sales - Other ACDs Rec	15,001,305	15,001,305						
14300151	Transmission - Other ACDs Rec	1,186,337	1,186,337						
14300171	BPA Residential Exchange - Other ACDs Rec	11,765,127	11,765,127						
14300213	Other ACDs Rec - Misc	477	477						
14300241	A/R State and City Tax Receivable	102,543	102,543						102,543
14300261	Lower Snake River BPA Transmission Interest Receivable	4,299,088	4,299,088						4,299,088
14300323	Emp Rec / Payroll Advances & Misc - OARM	(89)	(89)						
14300333	Loans - Exit Payback - Other ACDs Rec	44,585	44,585						
14300341	A/R - California ISO	6,344	6,344						
14300703	A/R - Miscellaneous - CLX	11,244,470	11,244,470						
14300713	A/R - Energy Division	30,653	30,653						
14300723	A/R - Trouble Damages - Energy Diversion	36,191	36,191						
14300733	A/R - Damage Claims	13,706,913	13,706,913						
14300743	A/R Trouble Damages - Damage Claims	621,846	621,846						
14300763	Accruals - CIS A/R - Miscellaneous	1,143,258	1,143,258						
14300913	A/R - EES Shopify Credit Card Receivable	(18)	(18)						
14300921	A/R - Snohomish PUD - Beverly Park Subs	685,987	685,987						
14301022	Refundable GST on PSE Gas Purchase	3,675,712	3,675,712						
14301033	A/R - PSE Recovery Seeker via Pacific Exchange	107,156	107,156						
14301041	Elec OMRC Reimbursable by 3rd Party -ST	2,896	2,896						
14301043	A/R - Biogas Sales	1,984,375	1,984,375						1,984,375
14400311	APUA - Electric Customer Accts Receivable	(5,737,480)	(5,737,480)						
14400312	APUA - Gas Customer Accts Receivable	(1,618,566)	(1,618,566)						
14400313	APUA - Miscellaneous Receivables	(475,897)	(475,897)						
14400323	APUA - Energy Diversion	390	390						
14400343	APUA - Damage Claims	(1,667,911)	(1,667,911)						
14400353	APUA - Trouble Damage Claims	(620,935)	(620,935)						
14600000	Intercompany Accounts receivable	586,664	586,664						
15100021	Fuel Stock - Colstrip 1&2	3,572,142	3,572,142						
15100031	Fuel Stock - Colstrip 3&4	3,647,165	3,647,165						
15100041	Fuel Stock - Colstrip 3&4 Fuel	237,094	237,094						
15100061	Fuel Stock - Crystal Mountain	28,057	28,057						
15100081	Fuel Stock - Whitehorn #1	1,534,943	1,534,943						
15100091	Fuel Stock - Frederickson #1	1,779,963	1,779,963						
15100101	Fuel Stock - Fredonia 1&2	4,394,513	4,394,513						
15100122	Fuel Stock - Propane SWARR Station	296,568	296,568						
15100181	Fuel Stock - Colstrip 1&2 Propane	77,864	77,864						
15100211	Fuel Stock - Pooled CT Non-Core Gas Inv	(28,000)	(28,000)						
15100221	Fuel Stock-CT Non-Core Gas @ JacksonPrairie-CONTRA	831,350	831,350						
15100271	Fuel Stock - Fendale	2,794,620	2,794,620						
15100291	Fuel Stock-CT Non-Core LNG at Plymouth	343,476	343,476						
15111001	Fuel Stock - Encogen Oil	244,180	244,180						
15400023	Inventory - Pre-Capitalized Material	10,682,902	10,682,902						
15400031	Plant Materials - Colstrip 1 & 2	5,817,309	5,817,309						
15400033	Inventory Reserve Account - Pre-Capitalized M	(10,682,520)	(10,682,520)						

**Puget Sound Energy
Detail Working Capital Adjustment**

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Account	Account Description	AMA (September 16)	Working Capital		Total Investments	Investment				
			Current Assets	Current Liabilities		Average Invested Capital	Electric- Rate Base	Gas- Rate Base	Non- Operating	
15400041	Plant Materials - Colstrip 3 & 4	4,362,997	4,362,997							
15400061	Encogen Storeroom	19,833,263	19,833,263							
15400101	Electric - Plant Material & Supplies	29,705,880	29,705,880							
15400102	Gas - Plant Material & Supplies	5,888,663	5,888,663							
15400103	Plant Material & Supplies	19,321,774	19,321,774							
15400181	Inventory - Ferndale	3,549,876	3,549,876							
15600003	CH Biogas Pipeline Imbalance	228,040			228,040					228,040
15810001	California Carbon Allowances -ST	10,371	10,371							
16300023	Undistributed Stores Expense	3,324,667	3,324,667							
16300063	Undistributed Substation Equipment Stor	529,714	529,714							
16410002	SGS-1 Gas Stored Underground	14,432,171	14,432,171							
16410012	SGS-2 Gas Stored Underground	3,045,163	3,045,163							
16410022	Clay Basin Gas Storage - 00925	16,982,005	16,982,005							
16420002	Liquefied Natural Gas Stored	72,025	72,025							
16420012	LNG - Gig Harbor	45,431	45,431							
16500013	Prepmts - Puget Auto / General Liability	2,025,446	2,025,446							
16500063	Prepmts - Puget Workman's Comp - Aegis	206,037	206,037							
16500071	Prepaid - Swinomish Tribal Res 115kv TSM-Long Term	25,097	25,097							
16500083	Prepmts - All Risk Property Insurance	1,629,987	1,629,987							
16500103	Prepmts - M&M Consulting Fee	16,667	16,667							
16500123	Prepaid- Transmission software	271,165	271,165							
16500143	Prepaid- D&O Insurance (annual)	265,843	265,843							
16500153	Prepamnts - Datalink Symantec SW Maintenance	53,414	53,414							
16500173	Ppd - Corporation Executive Board (CEB)	7,799	7,799							
16500183	Ppd - Annual Credit Rating Fee	187,384	187,384							
16500251	Prepaid Prometheus Software Maintenance	14,078	14,078							
16500283	Prepaid SAP Support	1,047,175	1,047,175							
16500321	Prepaid - WECC Dues	449,485	449,485							
16500331	Prepaid - Peak Reliability	571,265	571,265							
16500333	Prepmts - Heavy Vehicle Licenses	878	878							
16500351	Prepaid - MCG EAS Hosting	57,120	57,120							
16500373	Prepmts - Interest	8,679	8,679							
16500383	Microsoft Maintenance Contract	556,670	556,670							
16500401	Prepmts - FERC Annual Land Use - Lower Baker	27,454	27,454							
16500411	Prepmts - FERC Annual Land Use - Upper Baker	27,454	27,454							
16500413	Prepmts - Areva Software Support Servi	222,084	222,084							
16500433	Prepaid - Ecologic Analytics Software 2011	223,053	223,053							
16500443	Prepaid - OSisoft Software Renewal 2011	153,988	153,988							
16500493	Prepaid - Lenovo Maintenance Renewal	3,352	3,352							
16500532	Prepaid Gas Option	586,439	586,439							
16500553	Prepaid- Miscellaneous	6,760	6,760							
16500563	Prepayments - Licensing Fees (Vehicles)	81,224	81,224							
16500583	Prepaid - PowerPlant Maintenance Contra	110,450	110,450							
16500591	Prepaid - Goldendale Capital Maintenan	59,164	59,164							
16500601	Prepaid - Goldendale Expense Maintenan	252,670	252,670							
16500611	Prepaid Edison Electric Institute dues	327,749	327,749							
16500612	Prepaid American Gas Association Dues	206,186	206,186							
16500622	Prepaid NW Gas Association Dues	40,034	40,034							
16500623	Prepaid Subscrpts	34,063	34,063							
16500633	Prepaid-2007 CISCO Smartnet (Dimension	112,417	112,417							
16500643	Prepaid - INSSINC - Futrak Maintenance	18,250	18,250							
16500651	Prepaid - Freddy 1 Capital FFH	217,142	217,142							
16500661	Prepaid - Freddy 1 Expense FFH	469,773	469,773							

**Puget Sound Energy
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Account	Account Description	AMA (September 16)	Working Capital		Total Investments	Investment			
			Current Assets	Current Liabilities		Electric- Rate Base	Gas- Rate Base	Non- Operating	
16500671	Prepaid - Freddy 1 Inventory	453,102	453,102						
16500673	Prepayments - Treasury Licensing Fees	103,867	103,867						
16500681	Prepaid - Goldendale Inventory	13,314	13,314						
16500683	Prepaid - GEC/NICE Short Term	3,194	3,194						
16500693	Prepaid-GE Smallworld Software Support 2011	149,322	149,322						
16500703	Prepaid-Optimize Networks Steelhead Support	34,793	34,793						
16500731	Prepaid - Mint Farm Capital FFH	100,606	100,606						
16500741	Prepaid - Mint Farm Expense FFH	112,801	112,801						
16500743	Prepaid - CGI Mobile Workforce SW Support	75,871	75,871						
16500751	Prepaid - Mint Farm Inventory	3,265	3,265						
16500753	Prepaid - Oracle Software Support	445,654	445,654						
16500763	Prepaid-Sycamore SW Support	58,205	58,205						
16500783	Prepayment-SAS SW Maintenance Renewal	50,969	50,969						
16500881	Prepmts - Colstrip 3&4 Lime Contract -	26,042	26,042						
16500893	Prepaid - Checkpoint Structure	49,887	49,887						
16500901	Prepaid - LSR Leaseholder Minimum Rent	54,215	54,215		54,215				54,215
16500911	Prepaid - ROW Dist Crossing Rainbow Bridge LT	48,466	48,466						
16500953	Prepaid - Workiva Subscription LT	14,445	14,445						
16501003	Advance/Down Payments	34,634	34,634						
16501013	Prepaid - Future Year Expenses	301,273	301,273						
16501051	EMC - SW/HW Maintenance Renewal ST	307,043	307,043						
16501083	Prepaid Linked In Advertising - Short Term	17,174	17,174						
16501101	Prepaid - OATI Annual Services	2,589	2,589						
16501103	Prepaid - Sirius maintenance Contract - Short Term	54,724	54,724						
16501113	Prepaid - WWTF5 Support	26,285	26,285						
16502001	Prepaid-Colstrip 1&2 Misc- Short Term	28,083	28,083						28,083
16502003	Prepaid - Info Global Solutions	15,713	15,713						
16502013	Prepaid Voice Print International - Short Term	63,888	63,888						
16502021	Prepaid-Colstrip 3&4 Misc - Short Term	43,254	43,254						
16502023	Prepaid Platts Subscription - Short Term	64,249	64,249						
16502033	Prepaid PSE Building Brokerage Fee - Short Term	12,500	12,500						
16502053	Prepaid RSA - Archer Software Maintenance ST	46,284	46,284						
16502063	Prepaid-Corner Stone-Palms Payments-Short Term	79,178	79,178						
16502083	Prepaid-TAIT/Zetron Support Agreement-ST	15,241	15,241						
16502103	Prepaid-Doble Engineering Equip Lease-ST	55,809	55,809						
16502011	Prepaid-Big 4 Telecommunications Exp- Short-Term	2,402	2,402						
16502113	Prepaid- Tensing Annual Maintenance & Support-ST	46,110	46,110						
16502123	Prepaid - Open Text - ST	2,464	2,464						
16502133	Prepaid-ServiceNow-Maintenance Service Contract-ST	216,525	216,525						
16502143	16502143-Prepaid-Enterpr Licens Cisco Telephony Maintan-S	20,761	20,761						
16502153	Prepaid-Annual Maintan for LogRhythm-ST	104,338	104,338						
16502163	Prepaid-CEB - Annual CIO Membership	43,469	43,469						
16502173	Prepaid - CheckPoint Structure	157,984	157,984						
16502181	Prepaid - Swinomish Tribal Res 115kv TS	7,255	7,255						
16502191	Prepaid - LSR Leaseholder Minimum Rent	293,079	293,079						
16502201	Prepaid - ROW Dis Crossing Rainbow Brid	11,150	11,150						
16502213	Prepaid - Workiva Subscription - ST	33,016	33,016						
16502221	Prepaid - Goldendale Capital Maint Majo	7,432,442	7,432,442						
16502231	Prepaid - Goldendale Expense Maint Majo	793,976	793,976						
16502241	Prepaid - Goldendale Inventory - ST	40,659	40,659						
16502261	Prepaid - Mint Farm Capital FFH - Major	56,478	56,478						
16502271	Prepaid - Mint Farm Expense FFH - Major	47,875	47,875						
16502381	Prepaid - Freddy 1 Capital FFH - Major	52,567	52,567						

**Puget Sound Energy
Detail Working Capital Adjustment**

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Total Investments	Investment			
			Current Assets	Current Liabilities		Electric- Rate Base	Gas- Rate Base	Non- Operating	
16502382	Prepaid - Gas Options - ST	1,669,165			1,669,165				1,669,165
16502391	Prepaid - Freddy 1 Expense FFH - Major	113,725	113,725						
16502393	Prepaid - GEC/NICE - ST	12,136	12,136						
16502401	Prepaid - Freddy 1 Inventory - Major Ma	99,495	99,495						
16502403	Prepaid - TriplePoint - Futrak Maintena	69,350	69,350						
16502413	Prepaid - PSE Building Brokerage Fee -	47,500	47,500						
16502423	Prepaid - Enterpr Licens Cisco TeleMain	78,892	78,892						
16502433	Prepaid - SAI Global License - ST	25,567	25,567						
16502453	Prepaid - TAIT SW Support Svcs - ST	68,255	68,255						
16502443	Prepaid - CISCO Smartmet (DimensionData	606,386	606,386						
16502473	Prepaid - ServiceNow Project Portfolio	24,638	24,638						
16502483	Prepaid - Coriant America - ST	3,089	3,089						
16504003	Prepaid - GEC/NICE - Long Term	6,068	6,068						
16504013	Prepaid Voice Print International - Long Term	1,359	1,359						
16504023	Prepaid - TAIT SW Support Svcs - LT	180,462	180,462						
16504033	Prepaid PSE Building Brokerage Fee - Term Term	21,667	21,667						
16504043	Prepaid-TriplePoint-Futrak Maintenance-LT	16,425	16,425						
16504053	16504053-Prepaid Enterpr Licens Cisco Telephony Maintan-LT	74,048	74,048						
16504063	Prepaid - GEC/NICE - LT	16,927	16,927						
16504073	Prepaid - PSE Building Brokerage Fee -	58,333	58,333						
16504083	Prepaid - TriplePoint - Futrak Maintena	27,375	27,375						
16504093	Prepaid - Enterprise Licens Cisco Maint	389,911	389,911						
16504101	Prepaid - Swinomish Tribal Res 115kv TS	84,208	84,208						
16504112	Prepaid - Gas Options - LT	946,564	946,564		946,564				946,564
16504171	Prepaid - Goldendale Capital Maint Majo	2,033	2,033						
16504181	Prepaid - Goldendale Expense Maint Majo	1,116	1,116						
16504191	Prepaid - Goldendale Inventory - LT	33	33						
16504201	Prepaid - WWTF F5 Support	6,876	6,876						
16504221	Prepaid - ROW Dis Crossing Rainbow Brid	166,986	166,986						
16504223	Prepaid - SAI Global License - LT	65,480	65,480						
16504231	Prepaid - Freddy 1 Capital FFH - Major	871,588	871,588						
16504233	Prepaid - CISCO Smartmet (DimensionData	946,636	946,636						
16504241	Prepaid - Freddy 1 Expense FFH - Major	1,885,625	1,885,625						
16504251	Prepaid - Freddy 1 Inventory - Major Ma	1,718,451	1,718,451						
16504253	Prepaid - Workiva Subscription - LT	2,064	2,064						
16504261	Prepaid - Mint Farm Capital FFH - Major	708,149	708,149						
16504271	Prepaid - Mint Farm Expense FFH - Major	692,427	692,427						
16502463	Prepaid - ZETRON SW Support Svcs - ST	92,033	92,033						
16504273	Prepaid - ZETRON SW Support Svcs - LT	155,158	155,158						
16504283	Prepaid - Coriant America - LT	5,664	5,664						
16580001	Long Term Portion of Prepayment Electri	(6,001,114)	(6,001,114)						
16580002	Long Term Portion of Prepayment Gas - C	(946,564)	(946,564)						
16580003	Long Term Portion of Prepayment Common	(1,535,624)	(1,535,624)						
16590001	Long Term Portion of Prepayment Electri	6,001,114	6,001,114						
16590002	Long Term Portion of Prepayment Gas	946,564	946,564						
16590003	Long Term Portion of Prepayment Common	1,535,624	1,535,624						
17300001	Electric - Accrued Utility Revenue	117,809,063	117,809,063						
17300002	Gas - Unbilled Revenue	39,376,843	39,376,843						
17400001	Energy Storage	7,217,785	7,217,785						
17500001	Unrealized Gain ST - Core Pwr/Gas for Pwr	22,035,199	22,035,199						22,035,199
17500002	Unrealized Gain ST - Core Gas	7,041,193	7,041,193						7,041,193
17500011	Unrealized Gain LT - Core Pwr/Gas for Pwr	5,303,016	5,303,016						5,303,016
17500012	Unrealized Gain LT - Core Gas	1,355,187	1,355,187						1,355,187

**Puget Sound Energy
Detail Working Capital Adjustment**

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Total Investments	Investment			
			Current Assets	Current Liabilities		Electric- Rate Base	Gas- Rate Base	Non- Operating	
18100003	6.74% MT Notes Due 06/15/18 - Unamort Debt Ex	222,885							
18100093	Med Term Notes - C - Unamort Debt Expense	43,172							
18100203	\$250M 30 Year Senior Notes	1,571,991							
18100213	Amort \$425MM 4.30% Sr Notes due 2045 Is	4,402,187							
18100223	2013 Pollution Control Bonds	1,233,961							
18100233	4% Pollution Control Rev Series 2013B Due 3/2031	208,532							
18100473	7.02% MT Note Issued - Unamort Debt Expen	1,180,384							
18100493	7.00% MTN Series B Due 3/9/29 - Unamort	411,991							
18100663	\$350M Hedging Credit Facility PSE 2013	763,089							
18100673	\$650M Liquidity Credit Facility PSE 2013	1,370,892							
18100923	\$250 Million 4.434% Sr. Notes due 2041	2,218,963							
18101033	\$45 Million 4.70% Sr. Notes due 2051	455,591							
18101023	6.724% MTN due 6/15/2036 - Unamort Debt Expense	1,711,148							
18101033	6.274% Senior Notes Due 3/15/2037 - Unamortized Debt Expe	2,006,765							
18101053	6.974% Jr Sub Notes (Hybrid) due 6/1/20	490,139							
18101083	PSE Operating Credit Agreement	491,557							
18101093	PSE Hedging Credit Agreement	378,712							
18101113	5.757% MTN due 10/1/2039 - Unamort Debt Expense	2,780,075							
18101123	March 2010 Bond Issue	2,698,748							
18101133	PSE Summer 2010 Bonds	2,091,748							
18101143	2011 March Senior Notes	2,566,076							
18210231	12/13/2006 Storm - 10 yr Amort	20,561,659	20,561,659						
18210261	2010 Storm Excess Costs	50,186	50,186						
18210281	2012 Storm Excess Costs	60,295,490	60,295,490						
18210291	2010 Storm - 4 Yr Amortization	596,567	596,567						
18210301	2014 Storm Excess Costs	18,185,599	18,185,599						
18210311	18210311-2015 Storm Excess Costs	20,945,873	20,945,873						
18210321	2016 Storm Excess Costs	2,551,847	2,551,847						
18220011	White River Plant Costs Reg Asset	65,708,857			65,708,857				
18220021	White River Land Reg Asset	743,112			743,112				
18220031	White River accum Depreciation to 1/15/	(18,818,584)			(18,818,584)				
18220041	White River accum Amort. from 1/16/04 R	(18,247,820)			(18,247,820)				
18220061	Proceeds from CWA for White River Plant Sale	(30,211,681)			(30,211,681)				
18220091	Upper Baker - Unrecovered Plant & Reg. Study Costs	180,951			180,951				
18220101	Electron Unrecovered Loss	9,721,848			9,721,848				
18230002	FAS - 109 Gas	1,368,237			1,368,237				1,368,237
18230021	Electric Conservation not in RB	80,895,650	80,895,650						
18230031	Electric - Def AFUDC - Regulatory Asset	51,386,937			51,386,937				
18230032	Gas Conservation - Tracker Programs	11,077,737	11,077,737						
18230041	Electric - Colstrip Common FERC Adj. - Reg Ass	21,589,277	(3,363,059)		21,589,277				
18230042	UG950288 DSM Tracker Balance	(3,363,059)							
18230051	Electric - accum Amort Colstrip Common FERC A	(16,862,151)			(16,862,151)				
18230061	Electric - Colstrip Def Depr FERC Adj. - Reg A	1,142,944			1,142,944				
18230071	Electric - BPA Power Exch Investmt - Reg Asset	113,632,921			113,632,921				
18230081	Electric - BPA Power Exch Inv Amort - Reg Ass	(109,224,738)			(109,224,738)				
18230281	Electric - Gross PCA	228,537			228,537				228,537
18230291	Electric - Gross PCA - Contra	(228,537)			(228,537)				(228,537)
18230311	Env Rem - UG Tank - Whidbey Is. (Future	30,000			30,000				30,000
18230351	Chelan PUD Contract Initiation	110,455,689			110,455,689				
18230401	White River Proj. - CWA AOA- Reg Asset	13,262			13,262				
18230621	Cons Costs NIRB - 1998 Conservation Rider	(57,203,590)	(57,203,590)						
18230631	FAS 109 Taxes	70,002,825			70,002,825				
18230691	White River Salvage	(474,402)			(474,402)				70,002,825

Puget Sound Energy
Detail Working Capital Adjustment

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Average Invested Capital	Total Investments	Investment			
			Current Assets	Current Liabilities			Electric- Rate Base	Gas- Rate Base	Non- Operating	
18230711	PCA YR #2 Gross	3,693,916				3,693,916				3,693,916
18230721	PCA YR #2 Gross - Contra	(3,693,916)				(3,693,916)				(3,693,916)
18230731	PCA YR #3 Gross	1,244,695				1,244,695				1,244,695
18230741	PCA YR #3 Gross - Contra	(1,244,695)				(1,244,695)				(1,244,695)
18230751	PCA YR #4 Gross	(1,546,936)				(1,546,936)				(1,546,936)
18230761	PCA YR #4 Gross - Contra	1,546,936				1,546,936				1,546,936
18230771	PCA Company Portion	7,542,206				7,542,206				7,542,206
18230781	PCA Company Portion - contra	(7,542,206)				(7,542,206)				(7,542,206)
18230791	PCA Customer Portion	3,817,716				3,817,716				3,817,716
18230811	PCA YR #5 Gross	(83,879)				(83,879)				(83,879)
18230821	PCA YR #5 Gross - Contra	83,879				83,879				83,879
18230831	PCA YR #6 Gross	(3,776,584)				(3,776,584)				(3,776,584)
18230841	PCA YR #6 Gross # Contra	3,776,584				3,776,584				3,776,584
18230851	PCA YR #7 Gross	(220,616)				(220,616)				(220,616)
18230861	PCA YR #7 Gross - Contra	220,616				220,616				220,616
18230871	PCA YR #8 Gross	3,783,762				3,783,762				3,783,762
18230881	PCA YR #8 Gross - Contra	(3,783,762)				(3,783,762)				(3,783,762)
18230891	PCA YR #9 Gross	4,520,441				4,520,441				4,520,441
18230971	White River Land Sales Costs	2,749,643				2,749,643				2,749,643
18230981	PCA YR #9 Gross - Contra	(4,520,441)				(4,520,441)				(4,520,441)
18231051	PCA YR#10 Gross	(34,827,817)				(34,827,817)				(34,827,817)
18231061	PCA YR#10 Gross - Contra	34,827,817				34,827,817				34,827,817
18231081	PCA Yr#11 Gross	(25,644,564)				(25,644,564)				(25,644,564)
18231091	PCA YR#11 Gross-Contra	25,644,564				25,644,564				25,644,564
18231141	PCA YR#12 Gross	(37,820,617)				(37,820,617)				(37,820,617)
18231151	PCA YR#12 Gross - Contra	37,820,617				37,820,617				37,820,617
18231161	PCA YR#13 Gross	40,067,181				40,067,181				40,067,181
18231171	PCA YR#13 Gross - Contra	(40,067,181)				(40,067,181)				(40,067,181)
18231181	PCA YR #14 Gross	10,110,015				10,110,015				10,110,015
18231191	PCA YR #14 Gross - Contra	(10,110,015)				(10,110,015)				(10,110,015)
18231241	Env Rem-White Rvr/Buckley Ph I Head Fut	251,147				251,147				251,147
18231251	Env Rem-White Rvr/Buckley Ph I Headwork	1,288				1,288				1,288
18232221	Env Rem - Buckley Headworks Site Est Fu	198,721				198,721				198,721
18232251	Buckley Ph II Burn Pile & Wood Debris E	2,145,061				2,145,061				2,145,061
18232261	Env Rem - Duwamish River Site (Future Cost Est.)	449,096				449,096				449,096
18232271	Env Rem - Duwamish River Site (former G	354,043				354,043				354,043
18232301	LSR Deposit Def UE-100882	68,955,038				68,955,038				68,955,038
18232311	LSR Def Carrying Costs UE-100882	14,572,389				14,572,389				14,572,389
18232321	Colstrip 1&2 WeCo Coal Reserve Payment UE-111048	1,875,000				1,875,000				1,875,000
18232331	LSR Def Phase 1 UE-111048	765,557				765,557				765,557
18233061	Env Rem - UG Tank -Poulsbo Service Cent	20,000				20,000				20,000
18233091	Tenino Service Center - UG Tank - Env	198,092				198,092				198,092
18233521	Mint Farm Deferral - UE-090704	25,799,228				25,799,228				25,799,228
18236021	White River Relicensing - UE-040641	15,256,064				15,256,064				15,256,064
18236031	White River Safety & Regulatory - UE-040641	2,873,006				2,873,006				2,873,006
18236041	White River Water Rights - UE-040641	(228,710)				(228,710)				(228,710)
18236051	White River Relicensing - UE-040641 - Post Jan 15, 2004	107,025				107,025				107,025
18236061	White River Safety & Regulatory - UE-040641 - Post Jan 15, 2004	1,031,543				1,031,543				1,031,543
18236071	White River Water Rights - UE-040641 - Post Jan 15, 2004	671,053				671,053				671,053
18236091	WHR Land Sales Cost	(100,555)				(100,555)				(100,555)
18236101	WHR-Processing Costs-Readying For Sale	3,769,772				3,769,772				3,769,772
18236111	White River Surplus Land Sales	(2,066,474)				(2,066,474)				(2,066,474)
18237112	Env Rem - Swarr Station	280,449				280,449				280,449

Puget Sound Energy
Detail Working Capital Adjustment

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Account	Account Description	AMA (September 16)	Working Capital		Total Investments	Investment			
			Current Assets	Current Liabilities		Electric- Rate Base	Gas- Rate Base	Non- Operating	
18237122	Env Rem - South Seattle GS	169,602	169,602						
18237132	Env Rem - North Tacoma Gate Station	133,750	133,750						
18237142	Env Rem - North Seattle Gate Station	53,996	53,996						
18237152	Env Rem - Covington Gate Station	67,987	67,987						
18238031	Schedule 140 Prior Year Electric	10,228,552	10,228,552						
18238032	Schedule 140 Prior Year Gas	3,781,691	3,781,691						
18238041	Schedule 140 Current Year Electric	21,811,126	21,811,126						
18238042	Schedule 140 Current Year Gas	7,331,840	7,331,840						
18238141	Elec Residential Decoupling Revenue Undercollected	23,955,040		23,955,040					23,955,040
18238142	Gas Residential Decoupling Revenue Undercollected	56,723,958		56,723,958					56,723,958
18238151	Elec Non-Residential Decoupling Revenue Undercollected	7,881,817		7,881,817					7,881,817
18238152	Gas Non-Residential Decoupling Revenue Undercollected	11,142,704		11,142,704					11,142,704
18238161	Int. on Elec Residential Decoupl Rev Undercollected	721,870		721,870					721,870
18238162	Int. on Gas Residential Decoupl Rev Undercollected	1,543,378		1,543,378					1,543,378
18238171	Int. on Elec Non-Residential Decoupl Rev Undercollected	289,582		289,582					289,582
18238172	Int. on Gas Non-Residential Decoupl Rev Undercollected	392,067		392,067					392,067
18238181	Electric Schedule 26 Decoupling Revenue Undercollected	795,238		795,238					795,238
18238191	Electric Schedule 31 Decoupling Revenue Undercollected	1,504,848		1,504,848					1,504,848
18238201	Electric - Incurred EES Costs , But not Paid	203,333	203,333						
18238211	Interest on Elec Schedule 26 Decoupling	31,344		31,344					31,344
18238221	Interest on Elec Schedule 31 Decoupling	65,750		65,750					65,750
18238311	Ferndale Reg Asset UE-130617	16,198,180		16,198,180					16,198,180
18238321	Baker Reg Asset UE-130617	1,739,486		1,739,486					1,739,486
18238331	Snoqualmie Reg Asset UE-130617	6,830,646		6,830,646					6,830,646
18239001	Low Income Grants - Electric	107,829,250		107,829,250					
18239002	Low Income Grants - Gas	33,457,621		33,457,621					
18239011	PSE Low Income Program Costs - Electric	3,347,786		3,347,786					
18239012	PSE Low Income Program Costs - Gas	1,309,019		1,309,019					
18239021	Low Income Agency Admin Fees - Electric	24,750,648		24,750,648					
18239022	Low Income Agency Admin Fees - Gas	9,366,292		9,366,292					
18239031	Contra Low Income Program - Electric	(135,915,966)		(135,915,966)					
18239032	Contra Low Income Program - Gas	(44,129,027)		(44,129,027)					
18239043	Reg Asset - Credit Card Fee Deferral	4,959		4,959					4,959
18239061	PCA Customer Portion - Interest	920,043		920,043					920,043
18239081	Sch 142 Elec Residential to Recover fro	4,255,217		4,255,217					4,255,217
18239082	Sch 142 Gas Residential to Recover from	11,491,693		11,491,693					11,491,693
18239091	Sch 142 Elec Non-Residential to Recover	2,160,570		2,160,570					2,160,570
18239092	Sch 142 Gas Non-Residential to Recover	5,307,130		5,307,130					5,307,130
18239101	Sch 142 Elec Schedule 26 to Recover fro	246,737		246,737					246,737
18239111	Blocked-Sch142 Elec Sched 31 to RecoverfC	432,080		432,080					432,080
18239121	PCA YR #15 Gross	(3,270,965)		(3,270,965)					(3,270,965)
18239131	PCA YR #15 Gross - Contra	3,270,965		3,270,965					3,270,965
18400013	Land Transportation Clearing	(68,647)		(68,647)					
18400123	Employee Related Taxes Clearing	(72,052)		(72,052)					
18400143	Employee Benefits Clearing	(183,395)		(183,395)					
18400483	Employee Incentive Plan Clearing	(121,200)		(121,200)					
18500003	JO1 Job Orders Temporary Facilities	58,278		58,278					58,278
18600011	OWIP - Electric - Non-Temp Facility & Damage	408		408					408
18600013	JO2 Job Orders Non-Temp Facilities	1,079,550		1,079,550					1,079,550
18600053	ZCLM Damage Claim Orders	4,637,544		4,637,544					
18600091	Generating Plant Expenses	7,911		7,911					
18600122	Gas - Misc Def Debits	(612)		(612)					
18600123	Cashiers Shortages - CLX	543		543					

**Puget Sound Energy
Detail Working Capital Adjustment**

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Total Investments	Investment		
			Current Assets	Current Liabilities		Electric- Rate Base	Gas- Rate Base	Non- Operating
18600143	Unbilled Accumulated Costs	24,024			24,024			24,024
18600203	Def Debits - Misc Def Debits	12,456	12,456					
18600291	Redmond Ridge Soil Mgmt Agmt	12,712	12,712					
18600293	Real Estate Reimbursable Projects	93,139	93,139					
18600403	IBNR for Workers Comp	1,473,521	1,473,521					
18600512	PGA Unrealized Loss	43,716,728			43,716,728			43,716,728
18600561	SFAS 71 - Snoqualmie License Expenses	8,018,748			8,018,748			8,018,748
18600571	SFAS 71 - Baker License Expenses	62,187,343			62,187,343			62,187,343
18600573	Operating Leases Obligation	7,152,977			7,152,977			7,152,977
18600751	Prepmt - Chelan PUD - RR Working Capital Charge	2,440,233	2,440,233					
18600761	Prepmt - Chelan PUD - RR Coverage Fund Charge	1,041,082	1,041,082					
18600771	Prepmt - Chelan PUD - RI Working Capital Charge	2,519,200	2,519,200					
18600781	Prepmt - Chelan PUD - RI Coverage Fund Charge	1,329,821	1,329,821					
18600923	\$250 Million 4.434% Sr. Notes due 2041	2,444		2,444				
18600941	Vernell Office Building Direct Leasing	29,998	29,998					
18600943	PSE 4th Flr Sublease Direct Leasing Cos	304,110	304,110					
18601013	Redmond West Direct Leasing Cost	106,697	106,697					
18601021	MTF 2013 Hot Gas Path Inspection	141,049	141,049					
18601173	2014 PSE Universal Shelf Registration	80,438		80,438				
18601502	Deferred Debit - Carbon Offset Program	154,210	154,210					
18602231	WSU ARRA Weatherization - Electric	346			346			346
18603003	Workers Comp IBNR recoveries	1,490,181	1,490,181					
18603011	GLD Steam Turbine Major Inspection 2014	1,789,511	1,789,511					
18603013	\$425MM 4.30% Sr Notes 2045 Issuance Expense	1,104		1,104				
18603021	FRA Unit#2 Combustion Inspection 2014-L	5,709,947	5,709,947					
18603031	MTF ST Full-Scale Inspection 2014	1,567,034	1,567,034					
18603041	FRE U2 Hot Gas Path Inspection 2014-LT	853,369	853,369					
18603051	Goldendale 2014 Combustion Inspection Maint-LT	234,437	234,437					
18603061	FERN Steam Turbine Major Inspection 201	2,645,461	2,645,461					
18603072	Prepaid Gas Options-LT	318,810			318,810			318,810
18603081	Colstrip 1&2 Misc Deferred Debits-LT	10,000	10,000					
18603091	Colstrip 3&4 Misc Deferred Debits-LT	12,500	12,500					
18605011	Colstrip 3&4 2014 Overhaul Costs	2,336,374	2,336,374					
18605021	Colstrip 1&2 Major Maintenance UE141141	4,271,556	4,271,556					
18605031	MNT 2015 Combustion Inspection	993,527	993,527					
18605041	En Unit #1 Major Inspection 2015	2,969,829	2,969,829					
18605051	ENC Unit#2 Major Inspection 2016-LT	1,113,269	1,113,269					
18605061	Goldendale 2016 Major Inspection - LT	496,262	496,262					
18605071	WHH Unit 2 Compressor Rebuild	482,232	482,232					
18608001	Env Rem - Lower Baker Power Plant Site	421,471	421,471					
18608002	Env Rem - Downtower Property	513,468	513,468					
18608011	Env Rem - Lower Baker Power Plant Site- Future Costs	344,123	344,123		344,123			344,123
18608012	Env Rem - Downtower Property (Future Costs)	117,012	117,012		117,012			117,012
18608021	Env Rem - Snoqualmie Hydro Generation	2,254,508	2,254,508					
18608031	Env Rem - Snoqualmie Hydro Generation	50,000	50,000					
18608041	Env Rem - Bellingham Manufactured Gas Site	1,835,829	1,835,829					
18608051	Env Rem - Bellingham Mfd Gas Site (Future Cost Est	2,888,714			2,888,714			2,888,714
18608062	Env Rem - Gas Historical Actual Ins Recoverie	(50,267,725)	(50,267,725)					
18608081	Env Rem - Electron Flume Site	659,655	659,655					
18608112	Env Rem - Tacoma Tide Flats Remediation Costs	38,953,753	38,953,753					
18608111	Env Rem - Electric Flume (Future Cost Est)	250,000			250,000			250,000
18608141	Env Rem - Talbot Hill Substation and Switchyard	224,880	224,880					
18608151	Env Rem - Talbot Hill Subs & Switchyard -Fut Cost Est.	75,000			75,000			75,000

Puget Sound Energy
Detail Working Capital Adjustment

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Total Investments	Investment				
			Current Assets	Current Liabilities		Electric- Rate Base	Gas- Rate Base	Non- Operating		
18608171	Env. Rem -Everett Asarco Site	212,589								
18608181	Env. Rem - Sammamish Substation (Future Cost Est.)	50,000			50,000					50,000
18608191	Env. Rem - Sammamish Substation	400,495	400,495							
18608211	Env. Rem. -Pt. Robinson cable station	111,880	111,880							
18608212	Env. Rem - Everett Remediation Costs	1,467,246	1,467,246							
18608221	Env. Rem-City of Olympia vs. PSE (Future Cost Est.)	113,236			113,236					113,236
18608231	Env Rem-City Of Olympia vs. PSE (Plum St Substation)	281,600	281,600							
18608241	Env-Rem-Whitehorn UST (Future Cost Est.)	95,855			95,855					95,855
18608251	Env Rem-Whitehorn UST	696	696							
18608312	Env Rem - Chehalis Remediation Costs	3,959,360	3,959,360							
18608412	Env Rem - Gas Works Remediation Costs	2,651,382	2,651,382							
18608612	Env Rem - WSDOT Upland Remediation Costs	779,999	779,999							
18608712	Env Rem - WSDOT Thea Foss Remediation Costs	5,358,668	5,358,668							
18608722	BLOCKED-Thea Foss Recovery	7,712	7,712							
18608752	Env Rem - Verbeek Properties Remediation Costs	935,530	935,530							
18608772	Thea Foss Waterway (WADOT Settlement)	(3,488,999)	(3,488,999)							
18608782	Everett Washington (WADOT Settlement)	(801,551)	(801,551)							
18608792	Olympia Columbia Street MGP (WADOT Sett	(160,310)	(160,310)							
18609312	Env Rem - Quendall Terminal Remediation	12,405,155	12,405,155							
18609422	Env. Rem - Gas Works Park (Future Cost Est.)	21,800,609			21,800,609					21,800,609
18609432	Env Rem-Post Nov 2012 Gas Works Park -	6,252,278	6,252,278							
18609512	Env Rem-Quendall Terminal - Remediation	79,128	79,128							
18609532	Env Rem - Bay Station (Elliot Ave) MGP	241,784	241,784							
18609542	Env Rem - Olympia (Columbia Street) MGP	1,259,128	1,259,128							
18609572	Env Rem - Tacoma Gas Company (Future Co	626,906			626,906					626,906
18609582	Env Rem - Thea Foss Waterway (Future Co	555,758			555,758					555,758
18609592	Env Rem - Everett, Washington (Future C	3,300,716			3,300,716					3,300,716
18609602	Env Rem - Chehalis, Washington (Future	235,369			235,369					235,369
18609622	Env Rem - Quendall Terminals (Future Co	1,280,024			1,280,024					1,280,024
18609642	Env Rem - Tacoma Tar Pits (Future Cost	3,906,531			3,906,531					3,906,531
18609652	Env Rem - Bay Station (Future Cost Est)	2,041,050			2,041,050					2,041,050
18609662	Env Rem-Olympia (Columbia St) MGP(Futur	497,745			497,745					497,745
18609672	Env Rem - Verbeek Autowrecking (Future	200,000			200,000					200,000
18609682	Env Rem - Swarr Station (Future Cost Est.)	139,592			139,592					139,592
18609692	Env Rem - North Operating Base (Future Cost Est.)	100,000			100,000					100,000
18609801	Article 502 - Forest Habitat Capital Fund	163,594			163,594					163,594
18609821	Article 503 - Elk Habitat Capital Fund	817,115			817,115					817,115
18609841	Article 504 - Wetland Habitat Capital Fund	1,449,799			1,449,799					1,449,799
18609861	Article 505 - Aquatic Riparian Habitat Capital Fund	1,383,176			1,383,176					1,383,176
186300031	WUTC-AFUDC	213,058			213,058					213,058
187000003	Def Losses fr Disposition of Utility Pl	40,097	40,097							
187000032	Deferred Losses post 5/31/08 Property Sales - Gas	316,253	316,253							
187000041	Deferred Losses post 10/31/09 Property Sales - Electric	324,978	324,978							
187000062	Gas Def Property Losses UG-111049	(16,451)	(16,451)							
187000071	Electric Def Property Losses UE-111048	(121,143)	(121,143)							
189000013	Unamort Loss on Reacquired Debt - 1995	11,486			11,486					11,486
189000173	9-5/8% Series 9/15/94 - Unam Loss Reacq Debt	1,322,895			1,322,895					1,322,895
18900183	\$200M VRN - Amort of Debt Retirement	327,492			327,492					327,492
18900193	8.231% Trust Preferred Notes - Amort of	2,566,146			2,566,146					2,566,146
18900203	Call Prem & Exp for redemp \$150MM 5.197	2,395,035			2,395,035					2,395,035
18900213	Call Prem & Exp for redemp \$250MM 6.75%	9,213,241			9,213,241					9,213,241
18900243	9.14% Med Term Notes Due 06/15/18 - Unam Loss	7,872			7,872					7,872
18900253	7.05% PCB Series 1991A-Unamort Loss on	678,417			678,417					678,417

**Puget Sound Energy
Detail Working Capital Adjustment**

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Average Invested Capital	Total Investments	Investment			
			Current Assets	Current Liabilities			Electric- Rate Base	Gas- Rate Base	Non- Operating	
19000581	Def FIT - Mint Farm EqOS	2,792,901				2,792,901				2,792,901
19000592	Def FIT - ARO	3,832,255				3,832,255		3,832,255		
19000601	Def FIT - Production Tax Credit-New	179,406,784				179,406,784				179,406,784
19000621	Carrying Costs on PTC's	63,824,788				63,824,788				63,824,788
19000641	DFIT RECs Post 11/09	94,539				94,539				94,539
19000671	DFIT - PTC Reg Liability	32,765,538				32,765,538				32,765,538
19000691	DEF FIT - Reserve for Injuries and Damage -Electric	82,432	82,432							
19000692	DEF FIT - Reserve for Injuries and Damage - Gas	17,347	17,347							
19000711	DFIT-BNP Electric	486,104				486,104				
19000721	DFIT - Land Sales to PWI	10,870	10,870							
19000731	DFIT-Landis-Gyr AMR Billing Credits-Elec	35,487				35,487				35,487
19000732	DFIT-Landis-Gyr AMR Billing Credits-Gas	18,403				18,403				18,403
19000741	DFIT - Green Gas Attributes	135,932	135,932							
19000751	DFIT Summit Purchase - Electric	1,646,067	1,646,067							
19000752	DFIT Summit Purchase - Gas	880,495	880,495							
19000781	Def FIT - Bad Debts- Electric	2,975,642	2,975,642							
19000791	DFIT REC Rate Schedule 137	177,150				177,150				177,150
19000801	DFIT REC Int on REC Schedule 137	4,957				4,957				4,957
19000811	DFIT REC Int on REC Not in Rates	4,736				4,736				4,736
19000821	DFIT - Equity Reserve on LSR	96,044				96,044				96,044
19000831	DFIT - Equity Reserve on Femdale - Long Term	678,885				678,885				678,885
19000841	DFIT - Int LSR Treasury Grant Sch95A - LT	(536,372)				(536,372)				(536,372)
19000851	DFIT - Equity Reserve on Snoqualmie OS - LT	787,381				787,381				787,381
19000861	DFIT-Equity Reserve on Baker Project-LT	197,981				197,981				197,981
19000871	DFIT-Operating Lease Obligation-LT	2,503,542				2,503,542				2,503,542
19002003	DFIT-DFIT NOL Carryforward-ST	86,592,241				86,592,241		73,969,464		
19003011	DFIT - Deferral Snoqualmie Treasury Grant-LT	1,499,309				1,499,309		1,499,309		
19003021	DFIT-Int Baker Treasury Grant-LT	434,025				434,025		434,025		
19003031	DFIT-Electric Decoupling GAAP-Unearned Revenue-LT	79,621				79,621				79,621
19003032	DFIT-Gas Decoupling GAAP-Unearned Revenue-LT	3,488,776				3,488,776				3,488,776
19003041	DFIT-Decoupling Electric ROR Over Earning -LT	3,572,832				3,572,832				3,572,832
19003042	DFIT-Decoupling Gas ROR Over Earning	3,035,091				3,035,091				3,035,091
19100012	Current Demand Def - Unrec Purch Gas Costs	13,148,883				13,148,883				13,148,883
19100022	Curr Commodity Def - Unrec Purch Gas Costs	(10,771,168)				(10,771,168)				(10,771,168)
19100132	Interest Curr Comm.- Unrecd Purch Gas C	(48,197)				(48,197)				(48,197)
19100142	Interest Curr Demand-Unrecd Purch Gas C	(279,777)				(279,777)				(279,777)
19100152	PGA Amort - Demand	3,408,954				3,408,954				3,408,954
19100162	PGA Amort - Dommod	(16,581,074)				(16,581,074)				(16,581,074)
TOTAL ASSETS		11,120,825,744	921,148,642	-	81,718,106	10,117,958,996	6,551,143,733	2,210,785,985	1,356,029,278	
20700003	Common Stock Issued - PSE 0.01 Par	(859,038)				(859,038)				
20700003	Gas - Premium on Cap Stock - Common	(122,847,945)				(122,847,945)				
20700013	Electric - Premium on Cap Stock - Common	(338,395,484)				(338,395,484)				
20700023	Premium on Cap Stock - Common Stock	(16,901,820)				(16,901,820)				
21100003	Miscellaneous Paid in Capital	(2,803,605,116)				(2,803,605,116)				
21100383	SFAS 123R Tax Windfall Benefit	(491,575)				(491,575)				(491,575)
21400013	Gas - Common Stock Expense	2,148,855				2,148,855				
21400033	Electric - Common Stock Expense	4,985,025				4,985,025				
21500023	Approp RE - Fed Amort Reserve - Baker	(11,437,659)				(11,437,659)				
21500033	Approp RE - Fed Amort Reserve - Snoqualmie	(4,399,001)				(4,399,001)				
21600003	Unappropriated Retained Earnings	(365,317,165)				(365,317,165)				
Total Profit/Loss Current Year		(203,198,975)				(203,198,975)				
43800003	Dividends Declared - Common Stock	122,201,293				122,201,293				
43900003	Adjustments to Retained Earnings	5,848,610				5,848,610				

**Puget Sound Energy
Detail Working Capital Adjustment**

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Average Invested Capital	Total Investments	Investment		Non- Operating
			Current Assets	Current Liabilities			Electric- Rate Base	Gas- Rate Base	
21600011	Derivatives in Retained Earnings - Electric	36,733,009				36,733,009			36,733,009
21600013	Dividends on Common Stock (Gas History)	77,562,550			77,562,550				
21600023	Dividends on Preferred Stock (Gas History)	1,755,001			1,755,001				
21600033	Excess Premium - Preferred Stock	1,471,104			1,471,104				
21600053	Unappropriated Retained Earnings (Elect Histo	16,359,946			16,359,946				
21610013	Puget Western - Retained Earnings	14,753,896			14,753,896				
21900103	OCI - Fwd Swap 6/27/2006	(14,391,415)			(14,391,415)				
21900113	OCI - Treasury Lock 5-24-05	22,559,352			22,559,352				
21900133	OCI - Forward Swap 9/13/06	437,277			437,277				
21900143	AOCl - FAS 15 Qualified Pension	209,636,422			209,636,422				209,636,422
21900153	AOCl - DFIT Qualified Pension	(73,372,748)			(73,372,748)				(73,372,748)
21900163	AOCl - FAS 15 SERP	13,279,632			13,279,632				13,279,632
21900173	AOCl - DFIT SERP	(4,647,871)			(4,647,871)				(4,647,871)
21900183	AOCl - FAS 158 Post Retirement	(3,005,556)			(3,005,556)				(3,005,556)
21900193	AOCl - DFIT Post Retirement	1,051,944			1,051,944				1,051,944
21900223	DFIT - Fwd Swap 09-13-06	(153,047)			(153,047)				
21900233	DFIT Fwd Swap 6-27-06	5,036,995			5,036,995				
21900243	DFIT Treasury Lock 5-24	(7,895,773)			(7,895,773)				
22100393	7.15% Med Term Notes C - Due 12/19/25	(15,000,000)			(15,000,000)				
22100413	7.20% Med Term Notes C - Due 12/22/25	(2,000,000)			(2,000,000)				
22100713	7.02% Med Term Notes due 12/01/27	(300,000,000)			(300,000,000)				
22100723	6.74% Med Term Notes - Due 06/15/18	(200,000,000)			(200,000,000)				
22100743	7.00% MTN Series B Due 3/9/29	(100,000,000)			(100,000,000)				
22100823	\$250M 30 Year Senior Notes	(250,000,000)			(250,000,000)				
22100833	3.9% Pollution Control Rev Series 2013A Due 3/2031	(138,460,000)			(138,460,000)				
22100843	4% Pollution Control Rev Series 2013B Due 3/2031	(23,400,000)			(23,400,000)				
22100853	\$425MM 4.30% Sr Notes Due 2045	(425,000,000)			(425,000,000)				
22100923	\$250 Million 4.434% Sr. Notes due 2041	(250,000,000)			(250,000,000)				
22100933	\$45 Million 4.70% Sr. Notes due 2051	(45,000,000)			(45,000,000)				
22101023	6.724% 30 Year Notes Due 6/15/2036	(250,000,000)			(250,000,000)				
22101033	6.274% Senior Notes Due 3/15/2037	(300,000,000)			(300,000,000)				
22101053	6.974% Jr Sub Notes (Hybrid) due 6/1/20	(250,000,000)			(250,000,000)				
22101113	5.757% Senior Notes Due 10/01/39	(350,000,000)			(350,000,000)				
22101123	March 2010 Bond Issue	(325,000,000)			(325,000,000)				
22101133	5.764% Senior Notes Due 7/15/40	(250,000,000)			(250,000,000)				
22101143	2011 March Senior Notes	(300,000,000)			(300,000,000)				
22600083	\$300 Million 5.63% Senior Notes Issue Discount								
22600093	\$425 million 4.30% Senior Notes Discoun								
22820011	Injuries / Damages	1,858,490			1,858,490				
22820012	Liability Reserve - Gas	(235,521)			(235,521)				
22830003	SEP Pension & Benefit Plan Liability	(49,563)			(49,563)				
22830013	Post Retirement Benefit Plan Benefit	(53,516,594)			(53,516,594)				(53,516,594)
22830023	Qualified Pension Plan Liability	(5,013,375)			(5,013,375)				(5,013,375)
22830033	Regence Self-Insurance IBNR	(40,664,165)			(40,664,165)				(40,664,165)
22830043	Wellness Benefit Program	(1,216,526)			(1,216,526)				
22830053	Group Health Self Insurance IBNR	(145,828)			(145,828)				
22830063	Regence Reinsurance Fee 2014-2016	(62,456)			(62,456)				
22830073	Group Health Reinsurance Fee 2014-2016	(119,506)			(119,506)				
22840012	Env Rem - Tacoma Gas Company (Future Co	(626,906)			(626,906)				(626,906)
22840021	Accrued Env Rem - White River (Buckley	(198,721)			(198,721)				(198,721)
22840022	Env Rem - Thea Foss Waterway (Future Co	(555,758)			(555,758)				(555,758)
22840031	Accrued Env Rem - Olympia UST	(258,000)			(258,000)				
22840032	Env Rem - Everett, Washington (Future C	(3,300,716)			(3,300,716)				(3,300,716)

**Puget Sound Energy
Detail Working Capital Adjustment**

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Average Invested Capital	Total Investments	Investment			
			Current Assets	Current Liabilities			Electric- Rate Base	Gas- Rate Base	Non- Operating	
22840042	Env Rem - Chehalis, Washington (Future	(235,369)				(235,369)				(235,369)
22840051	Accrued Env Rem - Whidbey Island UST	(30,000)				(30,000)				(30,000)
22840062	Env Rem - Quendall Terminals (Future Co	(1,280,024)				(1,280,024)				(1,280,024)
22840081	Accrued Env Rem - Puyallup Garage	(550,000)								
22840082	Env Rem - Tacoma Tar Pits (Future Cost	(3,906,531)		(550,000)		(3,906,531)				(3,906,531)
22840092	Env Rem - Bay Station (Future Cost Est)	(2,041,050)				(2,041,050)				(2,041,050)
22840102	Env Rem-Olympia (Columbia St) MGP(Futur	(497,745)				(497,745)				(497,745)
22840111	Accrued Env Rem - Poulsbo Service Cente	(20,000)		(20,000)						
22840112	Env Rem - Verbeek Autowrecking (Future	(200,000)				(200,000)				(200,000)
22840122	Env Rem - Swarr Station (Future Cost Est.)	(139,592)				(139,592)				(139,592)
22840131	Accrued Env. Remediation - Crystal Mountain	(499,332)				(499,332)				(499,332)
22840132	Env Rem - North Operating Base (Future Cost Est.)	(100,000)				(100,000)				(100,000)
22840161	Accrued Env Rem - Lower Baker Powerhous	(344,123)				(344,123)				(344,123)
22840162	Accr Env Rem - Downtowner Property	(117,012)				(117,012)				(117,012)
22840171	Accr Env Rem - Snoqualmie Power Plant S	(50,000)		(50,000)						
22840181	Accr Env Rem - Bellingham Boulevard Par	(2,888,714)				(2,888,714)				(2,888,714)
22840191	Accrued Env Rem - Electric Flume	(250,000)				(250,000)				(250,000)
22840221	Accr Env Rem -Duwamish River Site	(449,096)				(449,096)				(449,096)
22840231	Accr Env Rem - Talbot Hill Sub & Switchyard Site	(75,000)				(75,000)				(75,000)
22840251	Wild Horse US Treasury Grant	(9,677,701)				(9,677,701)				(9,677,701)
22840281	Accr Env. Rem. - Sammamish Substation	(50,000)				(50,000)				(50,000)
22840301	Accr. Env. Rem. - City of Olympia vs. PSE	(113,236)				(113,236)				(113,236)
22840311	Accr. Env. Rem. - Whitehorn UST	(95,855)				(95,855)				(95,855)
22840321	LSR U.S. Treasury Grants	(130,854,095)				(130,854,095)				(130,854,095)
22840331	Snoqualmie U.S. Hydro Grant	(75,091,620)				(75,091,620)				(75,091,620)
22840332	Accr Env Rem - Gas Works Park	(21,800,609)				(21,800,609)				(21,800,609)
22840341	Baker Hydro Grant	(26,467,879)				(26,467,879)				(26,467,879)
22840351	Accr Env Rem-White Rvr/Buckley Phase I	(251,147)		(4,610,484)		(251,147)				(251,147)
22841001	AETNA II Lawsuit unallocated proceeds -	(4,610,484)								
23001021	ARO-Electric Colstrip 1 & 2 ash pond ca	(19,091,254)				(19,091,254)				(19,091,254)
23001031	ARO-Electric Colstrip 3 & 4 ash pond ca	(19,475,859)				(19,475,859)				(19,475,859)
23001041	ARO-Hopkins Ridge	(7,829,614)				(7,829,614)				(7,829,614)
23001043	ARO - South King Complex - Long Term	(804,979)				(804,979)				(804,979)
23001061	ARO - Transmission Wood Poles	(6,160,896)				(6,160,896)				(6,160,896)
23001071	ARO - Distribution Wood Poles	(9,082,010)				(9,082,010)				(9,082,010)
23001092	ARO - Gas Mains	(8,781,927)				(8,781,927)				(8,781,927)
23001131	ARO - Lower Snake River Wind Facility	(12,116,038)				(12,116,038)				(12,116,038)
23001141	ARO - Crystal Mountain Generator Site	(557,445)				(557,445)				(557,445)
23001151	ARO - Meteorological Tower Long Term	(152,435)				(152,435)				(152,435)
23001231	ARO - Ferndale - Long Term	(1,165,732)				(1,165,732)				(1,165,732)
23002011	ARO - Frederickson	(909,356)				(909,356)				(909,356)
23002041	ARO-Wild Horse Wind	(7,138,935)				(7,138,935)				(7,138,935)
23002061	ARO - Transmission Wood Poles to Short Term	88,954				88,954				88,954
23002071	ARO - Distribution Wood Poles Short Term	254,922				254,922				254,922
23002072	ARO - Gas Mains - Short Term	390,781				390,781				390,781
23002091	ARO - Electric Short Term	(343,877)				(343,877)				(343,877)
23002092	ARO - Gas Short Term	(390,781)				(390,781)				(390,781)
23108323	Wells Fargo Bank - Commercial Paper	(24,375,000)		(24,375,000)						
23108363	Merrill Lynch - Commercial Paper	(9,750,000)		(9,750,000)						
23108383	Suntrust Bank - Commercial Paper	(24,187,833)		(24,187,833)						
23200011	WECO - Vouchers Payable	(6,901,184)		(6,901,184)						
23200031	A/P - Power Cost	(22,086,207)		(22,086,207)						
23200033	Accounts Payable - Vouchers (Electric Sys)	(397,945)		(397,945)						

**Puget Sound Energy
Detail Working Capital Adjustment**

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Total Investments	Investment			
			Current Assets	Current Liabilities		Electric- Rate Base	Gas- Rate Base	Non- Operating	
23200041	A/P - BPA Transmission Payable	(8,966,984)		(8,966,984)					
23200051	A/P - Firm Contract Power Payable	(10,282,178)		(10,282,178)					
23200061	A/P - Secondary Power Payable	(12,791,794)		(12,791,794)					
23200063	Accounts Payable - Payroll (Electric Sys)	(858,134)		(858,134)					
23200071	A/P - PURPA Power Payable	(1,985,525)		(1,985,525)					
23200081	A/P - Combustion Turbine Fuel Payable	(4,159,970)		(4,159,970)					
23200101	A/P - Financial Swap payable	(407,597)		(407,597)					
23200103	Salvation Army Donations	(62,704)		(62,704)					
23200111	A/P - Transmission Payable (Non-BPA)	(327,517)		(327,517)					
23200121	A/P Frederickson #1 Vouchers	(216,928)		(216,928)					
23200153	Misc Payroll Deductions	(2,964)		(2,964)					
23200221	CAISO Payable	(26,866)		(26,866)					
23200222	A/P - Gas Pipeline Liability	(10,652,282)		(10,652,282)					
23200242	A/P - Gas Purchases	(20,517,287)		(20,517,287)					
23200281	Electric - Payroll Deductions - IBEW Union Du	(58)		(58)					
23200282	Gas - Payroll Deductions - UA Union Dues	(1,455)		(1,455)					
23200333	PTO / Holiday / etc - Clearing	(13,973,668)		(13,973,668)					
23200483	Incentive Pay Liability	(12,995,996)		(12,995,996)					
23200493	Accounts Payable - E-Payable Account	(213,810)		(213,810)					
23200543	DBS Non-PO Accrual	(59,258,008)		(59,258,008)					
23200643	A/P - Salary Month End Payroll Accrual	(7,182,244)		(7,182,244)					
23200653	A/P - Hourly Month End Payroll Accrual	(1,714,093)		(1,714,093)					
23200683	Payroll - Misc Payable Deductions-good	(3)		(3)					
23200693	Payroll - 401k company match	(62,002)		(62,002)					
23200733	Dental Insurance - WDS	(4,545)		(4,545)					
23200743	Life Insurance - Hartford	2,833		2,833					
23200753	AD&D Insurance - CIGNA	(2,882)		(2,882)					
23200763	LTD Insurance - Hartford	(2,258)		(2,258)					
23200773	LTC Insurance - UNUM	(16,455)		(16,455)					
23200813	Payroll HSA EE Deduction	345		345					
23200823	Worker's Comp-Working Fund	(174,142)		(174,142)					
23200833	Dental Insurance - Willamette	(482)		(482)					
23200873	A/P - Biogas Purchases	(1,806,603)		(1,806,603)					
23201003	Accounts Payable Reconciliation Account	(21,496,237)		(21,496,237)					(1,806,603)
23201013	GR/IR Clearing Account	(9,749,553)		(9,749,553)					
23201033	Medical Aid - Supplemental	(135,698)		(135,698)					
23201043	Health/Dependent Spending ACDIs - Year 1	(31,157)		(31,157)					
23201053	Health/Dependent Spending ACDIs - Year	(152,700)		(152,700)					
23201073	401(k) Plan EE	(115,144)		(115,144)					
23201093	Loan Payback 401(k)	(20,329)		(20,329)					
23201113	Cash Discount Clearing	13,663		13,663					
23201153	Accounts Payable - BillServ NSF's and A	(9,311)		(9,311)					
23201163	Accounts Payable - APS NSF's and Adj-Ke	(7,466)		(7,466)					
23201173	Payroll - Medical Insurance Payable- Re	30,116		30,116					
23201193	Accounts Payable - Bill Matrix NSF's & Adj. Key Bank	(21,534)		(21,534)					
23201203	Accounts Payable - DOXO NSF's and Adj - Key Bank	(1,701)		(1,701)					
23201213	Payroll HAS ER Contributions	(127)		(127)					
23201251	Ferndale - Liability Payable ST	(698,191)		(698,191)					
23202173	Payroll - Life Insurance Payable- Retir	(7)		(7)					
23202183	A/P Liability - Credit Balance Refund	(32,023)		(32,023)					
23202213	Payroll- Giving Campaign	(353)		(353)					
23202233	Unapplied Credits-Pledges	520,957		520,957					
23202353	Unapplied Credits-Customer's Overpayment	(13,615,798)		(13,615,798)					

**Puget Sound Energy
Detail Working Capital Adjustment**

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Total Investments	Investment			
			Current Assets	Current Liabilities		Electric- Rate Base	Gas- Rate Base	Non- Operating	
23500003	Customer Deposits - Common	(28,342,777)			(28,342,777)				
23500011	Transmission Services Deposits	(5,962,277)			(5,962,277)				
23600021	Accrued WA Tax - Unbilled Electric Reve	(4,563,216)		(4,563,216)					
23600022	Accrued WA Tax - Unbilled Gas Revenue	(1,516,796)		(1,516,796)					
23600063	Federal Excise Tax - Fuel/Drayage Veh	(131)		(131)					
23600093	Accrued FICA - Company	(82,376)		(82,376)					
23600173	FIT Withholding-Board Member	(472)		(472)					
23600201	Property Taxes - Washington - Electric	(48,945,546)		(48,945,546)					
23600211	Property Taxes - Montana - Electric	(7,319,105)		(7,319,105)					
23600213	Washington Unemployment Tax - Employer	(163,149)		(163,149)					
23600221	Property Taxes - Oregon - Electric	72,441		72,441					
23600232	Property Taxes - Washington - Gas	(21,507,639)		(21,507,639)					
23600351	Accrued Washington Municipal Util Tax - Electr	(8,488,400)		(8,488,400)					
23600391	Montana State Electric Energy Producer Tax	(299,391)		(299,391)					
23600421	Montana Unemployment Tax Withheld - Employee	(3)		(3)					
23600431	CA Income Tax Payable	1,700		1,700					
23600471	Accrued Washington State Utility Tax - Electr	(6,460,507)		(6,460,507)					
23600552	Accrued Washington State Utility Tax - Gas	(2,755,350)		(2,755,350)					
23600602	Accrued Washington Municipal Utility Taxes -	(3,766,967)		(3,766,967)					
23601003	Accrued WA State & Local Use Tax	(109,700)		(109,700)					
23601013	Accrued WA State B & O Taxes	(93,510)		(93,510)					
23601023	Accrued WA City B & O Taxes	(10,625)		(10,625)					
23601043	Federal Unemployment Tax - Employer	(31,795)		(31,795)					
23700363	Accrued Int 7.15% Notes Due Dec & Jun	(268,125)		(268,125)					
23700383	Accrued Int 7.20% Notes Due Dec & Jun	(36,000)		(36,000)					
23700713	Accrued Int Bank Notes - Domestic	(65,417)		(65,417)					
23700813	7.00% MTN Series B Due 3/9/29 - Accrued	(1,750,000)		(1,750,000)					
23700823	6.74% Med Term Notes Due 6/15/18 - Accrued In	(3,370,000)		(3,370,000)					
23700841	Accrued Interest - Transm Deposits	(450,397)		(450,397)					
23700873	Accrued Int - Bonds 9.14% MTN Due 06/21/01	(5,265,000)		(5,265,000)					
23700963	5.483% Senior Notes due 6/1/2035	(4,036,098)		(4,036,098)					
23701013	Accrued Interest on PE Note	(303)		(303)					
23701023	Accrued Interest - 6.724% Notes Due 6/1	(4,248,554)		(4,248,554)					
23701033	Accrued Interest - 6.274% Senior Notes Due 3/15/2037	(4,757,783)		(4,757,783)					
23701053	6.974% Jr Sub Notes (Hybrid) due 6/1/20	(5,085,209)		(5,085,209)					
23701063	PSE Barclays Op Cr Interest Expense ACD	(102,584)		(102,584)					
23701113	5.757% Accrued Interest - Senior Notes Due 10/1/2039	(5,876,938)		(5,876,938)					
23701123	March 2010 Bond Issue	(4,813,070)		(4,813,070)					
23701133	PSE Summer 2010 Bonds	(3,642,528)		(3,642,528)					
23701143	2011 March Senior Notes	(4,322,467)		(4,322,467)					
23701153	\$250 Million 4.434% Sr Notes due 2041	(2,802,042)		(2,802,042)					
23701163	\$45 Million 4.70% Sr Notes due 2051	(534,625)		(534,625)					
23701173	Common - Accrued Interest Customer Deposits	(37,369)		(37,369)					
23701183	3.9% Pollution Control Rev Series 2013A Due 3/2031	(1,589,982)		(1,589,982)					
23701193	4.0% Pollution Control Rev Series 2013B Due 3/2031	(275,600)		(275,600)					
23701203	Accrued Interest - \$425MM 4.30% Sr Note	(4,327,622)		(4,327,622)					
24100043	FICA Tax Withheld - Employee	(82,377)		(82,377)					
24100063	Washington State & Local Sales Tax Collected	9,846		9,846					
24100143	Federal Income Tax Withheld - Employee	(156,438)		(156,438)					
24100173	Washington State & Local Sales Tax Collected	(26,495)		(26,495)					
24100212	GST on Gas Sales from PSE	(972,557)		(972,557)					
24200011	Baker SA 318 Law Enforcement Plan	(61,260)		(61,260)					
24200032	WUTC Greenwood Penalty Accrual	(133,333)		(133,333)					
					(28,342,277)	(19,040,678)	(9,302,099)	(5,962,277)	

**Puget Sound Energy
Detail Working Capital Adjustment**

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Average Invested Capital	Total Investments	Investment		Non- Operating
			Current Assets	Current Liabilities			Electric- Rate Base	Gas- Rate Base	
24200041	NERC Standards Compliance Loss Reserve	(140,916)		(1,220,500)		(140,916)			(140,916)
24200061	Wind Farm Maintenance Accrual	(1,220,500)		(7,139)					
24200071	California Carbon Obligation	(7,139)		(25,000)					
24200103	Junior Achievement Pledge-Short Term	(25,000)		(1,502,664)		(1,502,664)			(1,502,664)
24200451	US Treasury Grants in Schedule 95A	(1,502,664)		(10,688,050)		(10,688,050)			(10,688,050)
24200461	LSR U.S. Treasury Grants	(10,688,050)		(3,418,748)					
24200511	Wash St Annual Filing Fee	(3,418,748)		(267,917)					
24200521	FERC Annual Charge US Lands -ST	(267,917)		(143,365)					
24200541	Lower Baker - FERC License Fees	(143,365)		(143,365)					
24200551	Upper Baker - FERC License Fees	(143,365)		(36,900)					
24200561	Snoqualmie #1 - FERC License Fees	(36,900)		(36,900)					
24200571	Snoqualmie #2 - FERC License Fees	(36,900)		(261,849)					
24200611	Trading Floor FERC Fees Payable	(261,849)		(1,523,868)					
24200622	Accrued WUTC Fee	(1,523,868)		(150,940)		(150,940)			(150,940)
24200632	Gas - WUTC SQI Penalty	(150,940)		(1,756,799)					
24200633	401(k) 1% Company Contribution	(1,756,799)		(257,458)		(257,458)			(257,458)
24200641	Electric - WUTC SQI Penalty	(257,458)		(21,542)					
24200651	Electric - Town of Concrete Funding - BakLicImp	(21,542)		(777,943)					
24200653	Accrual - 401(k) Match on Incentive Pla	(777,943)		(197,646)					
24200661	Electric - Upper Skagit Tribe MOU - BakLicImp	(197,646)		(58,535)					
24200671	Electric - Sauk-Suiattle Agmt - BakLicImp	(58,535)		(58,535)					
24200681	Electric - Swinomish Tribe Agmt - BakLicImp	(58,535)		(174,242)					
24200811	Article 103 -Upstream Fish Passage Fund	(174,242)		(157,737)		(157,737)			(157,737)
24200821	Article 105 - Downstream Fish Passage Fund	(157,737)		(87,176)		(87,176)			(87,176)
24200831	Article 511 -Decaying Wood Fund	(87,176)		(320,534)		(320,534)			(320,534)
24200841	Article 505 - Aquatic Riparian Habitat Fund	(320,534)		(79,704)		(79,704)			(79,704)
24200851	Article 602 Recreation Adaptive Management Fund	(79,704)		(94,691)		(94,691)			(94,691)
24200871	Article 514 - Use of Habit Evaluation	(94,691)		(248,539)		(248,539)			(248,539)
24200881	Article 101 - Fish Propagation O&M Fund	(248,539)		(67,388)		(67,388)			(67,388)
24200891	Article 110 - Shoreline Erosion O&M Fund	(67,388)		(163,594)		(163,594)			(163,594)
24200901	Article 502 - Forest Habitat Capital Fund	(163,594)		(16,907)		(16,907)			(16,907)
24200911	Article 502- Forest Habitat O&M fund	(16,907)		(2,232,340)		(2,232,340)			(2,232,340)
24200921	Article 503 - Elk Habitat Capital Fund	(2,232,340)		(298,966)		(298,966)			(298,966)
24200931	Article 503 - Elk Habitat O&M Fund	(298,966)		(67,999)		(67,999)			(67,999)
24200941	Article 504- Wetland Habitat Capital Fund	(67,999)		(203,503)		(203,503)			(203,503)
24200951	Article 504 Wetland Habitat O&M Fund	(203,503)		(1,349,751)		(1,349,751)			(1,349,751)
24200961	Article 505 - Aquatic Riparian Habitat Capital Fund	(1,349,751)		(105,785)		(105,785)			(105,785)
24200971	Article 508 - Noxious Weeds O&M Fund	(105,785)		(1,268)		(1,268)			(1,268)
24200991	Article 602 - Terrestrial Enhance & Research Fund O&M	(1,268)		(96,586)		(96,586)			(96,586)
24201031	Article 302 - Aesthetics Mgmt O&M	(96,586)		(22,606)		(22,606)			(22,606)
24201041	Article 304 - Bak Resr Rec Water Safety Pln O&M	(22,606)		(189,115)		(189,115)			(189,115)
24300013	Capital Lease Obligation - Lanis-Gyr	(189,115)		(70,870,555)		(70,870,555)			(70,870,555)
24400001	Unrealized Loss ST - Core Pwr/Gas for Pwr	(70,870,555)		(39,723,704)		(39,723,704)			(39,723,704)
24400002	Unrealized Loss ST - Core Gas	(39,723,704)		(21,977,844)		(21,977,844)			(21,977,844)
24400011	Unrealized Loss LT - Core Pwr/Gas for Pwr	(21,977,844)		(12,389,405)		(12,389,405)			(12,389,405)
24400012	Unrealized Loss LT - Core Gas	(12,389,405)		(16,967)		(16,967)		(16,967)	(16,967)
25200121	Cust Advances for Const Posted 9/1	(16,967)		(27,122)		(27,122)			(27,122)
25200152	NewRule 7 Retund zero consump cust adva	(27,122)		(6,429,736)		(6,429,736)			(6,429,736)
25200161	Residential Single Family Elec Customer	(6,429,736)		(14,726,400)		(14,726,400)			(14,726,400)
25200171	Residential PlatElec Customer Advances	(14,726,400)		(33,547,575)		(33,547,575)			(33,547,575)
25200181	Non-Residential Elec Customer Advances	(33,547,575)		(19,541,232)		(19,541,232)			(19,541,232)
25200202	Rule 7 Cust Adv With Tax (9-1-03)	(19,541,232)		(1,286,429)		(1,286,429)			(1,286,429)
25200222	Developers Deposit Rule 7 (9-1-03)	(1,286,429)							

**Puget Sound Energy
Detail Working Capital Adjustment**

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Average Invested Capital	Total Investments	Investment			
			Current Assets	Current Liabilities			Electric- Rate Base	Gas- Rate Base	Non- Operating	
25200262	Rule 7A Cust Adv With Tax (Kitt) (9-1-0	(4,921)			(4,921)					
25300001	Colstrip 3 & 4 Final Reclamation Liability	(309,423)		(309,423)						
25300011	J Harvey Const Encroach. Dep/BPA Kitsap	(5,238)		(5,238)						
25300033	Deferred Compensation - Salary Deferred	(8,563,738)		(8,563,738)						
25300071	PTC Deferral Post June 2010	(182,356,536)				(182,356,536)				(182,356,536)
25300081	Limited Use Permit Salish Lodge/Snoq Ce	(1,000)		(1,000)						
25300091	Equity Reserve on Snoqualmie Deferred Return	(2,249,659)				(2,249,659)				(2,249,659)
25300121	Equity Reserve on Baker Deferred Return	(565,660)				(565,660)				(565,660)
25300141	Unearned Revenue - Pole Contacts	(2,819,167)		(2,819,167)						
25300151	Def Rev Sch85 Lifetime O&M on Incom Li	(9,974,045)		(9,974,045)						
25300153	Junior Achievement Pledge-Long Term	(84,375)		(84,375)						
25300161	Deferred Pole Contact Compliance Payment	(574,492)		(574,492)						
25300181	Lower Snake River Trans Interest Due Customers	(4,299,088)				(4,299,088)				(4,299,088)
25300201	GAAP Equity Reserve on LSR BPA Trans. Dep.	(5,833,169)				(5,833,169)				(5,833,169)
25300212	International Paper - Westcoast Capacity Agreement	(89,961)		(89,961)		(89,961)				(89,961)
25300271	Misc Def Cr. - Equity Reserve on LSR Ph. 1 Fixed Def	(274,410)				(274,410)				(274,410)
25300281	LSR BPA Bill Credit Holding	(506,118)				(506,118)				(506,118)
25300293	LT Incentive Plan for Sr Mgmt	(7,374,691)				(7,374,691)				(7,374,691)
25300303	Unclaimed Vendor Payments	(0)								
25300323	Unearned Revenue - Miscellaneous	(50,935)		(50,935)						
25300343	Def Compensation - IBNR	(2,963,702)		(2,963,702)						
25300353	PSE Building (A) - Landlord Incentives	(5,760,871)				(5,760,871)				(5,760,871)
25300363	PSE Building (B) - Landlord Incentives	(1,516,832)				(1,516,832)				(1,516,832)
25300371	Deferred Interchange Power	(584,332)		(584,332)						(584,332)
25300413	Landlord Incentive Bldg B - Floor 4	(567,395)		(567,395)						(567,395)
25300443	Bothel Data Center Landlord Incentives	(723,113)								(723,113)
25300503	Unclaimed Property - Customer Refunds	(31,169)		(31,169)						(31,169)
25300541	Residential Exchange - Other Deferred C	(7,996,974)		(7,996,974)						(7,996,974)
25300553	Unclaimed Property - Customer Refunds - California	(3,362)		(3,362)						(3,362)
25300561	Snoqualmie License O&M Liability	(8,018,748)				(8,018,748)				(8,018,748)
25300581	Other Deferred Credits - LIHEAP Credit - Electric	(5,127,138)				(5,127,138)				(5,127,138)
25300582	Other Deferred Credits - LIHEAP Credit - Gas	(2,187,797)		(2,187,797)						(2,187,797)
25300591	Other Deferred Credits - Contra LIHEAP Credit-Elec	5,127,138		5,127,138						5,127,138
25300592	Other Deferred Credits - Contra LIHEAP Credit-Gas	2,187,797		2,187,797						2,187,797
25300611	Baker License O&M Liability	(62,187,343)				(62,187,343)				(62,187,343)
25300621	Misc Def Cr - MNT Equity Offset CarryC - UE-082128	(7,979,703)				(7,979,703)				(7,979,703)
25300641	Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Elec.	(101,390)				(101,390)				(101,390)
25300642	Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Gas	(52,579)				(52,579)				(52,579)
25300663	Redmond West 2nd Amen Tenant Incentives	(73,697)				(73,697)				(73,697)
25300731	Lease Security Deposit-Electric	(15,155)		(15,155)						(15,155)
25300733	Lease Security Deposit-Common	(50,468)		(50,468)						(50,468)
25300741	Electric Decoupling GAAP Unearned Revenue	(231,741)				(231,741)				(231,741)
25300742	Gas Decoupling GAAP Unearned Revenue	(9,967,932)				(9,967,932)				(9,967,932)
25300761	Unearned Easement Revenue	(176,310)								(176,310)
25300771	Deferred Credit - Green Power Tariff	(5,236,199)		(5,236,199)						(5,236,199)
25300772	Deferred Credit - Carbon Offset Program	625		625						625
25301073	2007 Cashiers Overages	(781)		(781)						(781)
25301151	Equity Resrv on Ferndale Fixed Deferral	(1,939,671)				(1,939,671)				(1,939,671)
25301203	Redmond West on Willows - Landlord Ince	(153,717)				(153,717)				(153,717)
25301213	Redmond West Tenant Improvement	(675,825)				(675,825)				(675,825)
25302221	Low Income Program - Electric	(3,102,718)				(3,102,718)				(3,102,718)
25302222	Low Income Program - Gas	(5,527,603)				(5,527,603)				(5,527,603)
25302223	Operating Leases Obligation	(7,152,977)				(7,152,977)				(7,152,977)

**Puget Sound Energy
Detail Working Capital Adjustment**

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Average Invested Capital	Total Investments	Investment			
			Current Assets	Current Liabilities			Electric- Rate Base	Gas- Rate Base	Non- Operating	
25400101	Unamortized Gain from Disp Allowance - Colstr	(27,838)		(27,838)						
25400111	Unamortized Gain from Disp Allowance - Colstr	(6,235)		(6,235)						
25400181	Summit Purchase Buyout - Electric	(4,703,049)		(4,703,049)						
25400182	Summit Purchase Buyout - Gas	(2,515,701)		(2,515,701)						
25400191	BNP Westcoast Pipeline Capacity-Non Core Gas	(1,388,868)		(1,388,868)		(1,388,868)				
25400201	FBE Westcoast Pipeline Capacity-Non Core Gas	(1,013,105)		(1,013,105)		(1,013,105)				
25400221	Deferred REC Revenue Post Nov. 2009	(270,301)		(270,301)		(270,301)				
25400261	PTC Customer Deferral of Pre-July 2010	(93,615,823)		(93,615,823)		(93,615,823)				(270,301)
25400291	REC Proceeds in Rates Sch 137	(506,144)		(506,144)		(506,144)				(93,615,823)
25400301	Interest on REC Proceeds in Rates	(14,162)		(14,162)		(14,162)				(506,144)
25400311	Interest on REC Proceeds Not in Rates	(13,533)		(13,533)		(13,533)				(14,162)
25400321	Interest on Treasury Grant in Sch 95a	(145,689)		(145,689)		(145,689)				(13,533)
25400331	Int. on LSR Treasury Grant in Sch 95A	(1,532,491)		(1,532,491)		(1,532,491)				(145,689)
25400341	Electric Residential Decoupling Revenue Overcollect	(285,821)		(285,821)		(285,821)				(1,532,491)
25400352	Gas Non-Residential Decoupling Revenue Overcollect	(1,425)		(1,425)		(1,425)				(285,821)
25400381	Electric Schedule 26 Decoupling Revenue Overcollect	(200,523)		(200,523)		(200,523)				(1,425)
25400391	Electric Schedule 31 Decoupling Revenue Overcollect	(136,045)		(136,045)		(136,045)				(200,523)
25400392	Gas ROR Over Earning	(8,671,689)		(8,671,689)		(8,671,689)				(136,045)
25400411	Sch 142 Electric Residential to Return	(528)		(528)		(528)				(8,671,689)
25400431	Dfrd Principal on BioGas in Rates	(404,015)		(404,015)		(404,015)				(528)
25400441	Dfrd Interest on Bogas in Rates	15,638		15,638		15,638				(404,015)
25400471	Sch 142 Electric Schedule 26 to Return	(3,864)		(3,864)		(3,864)				15,638
25400481	Sch 142 Elec Schedule 31 to Return to C	671		671		671				(3,864)
25400491	Deferral Snoqualmie Hydro Grant	(4,283,741)		(4,283,741)		(4,283,741)				671
25400501	Deferral Baker US Treasury Grant	(1,240,071)		(1,240,071)		(1,240,071)				(4,283,741)
25400511	JPUD Gain to Customers-Electric	(8,373)		(8,373)		(8,373)				(1,240,071)
25400521	Electric ROR Over Earning-Decoupling	(10,203,838)		(10,203,838)		(10,203,838)				(8,373)
25500002	accum Defer Inv Tax Cr - Gas	(8,165,809)		(8,165,809)		(8,165,809)				(10,203,838)
25500022	accum Defer Inv Tax Cr - Gas	8,165,809		8,165,809		8,165,809				(8,165,809)
25600072	Deferred Gains post 5/31/08 Property Sales - Gas	(80,291)		(80,291)		(80,291)				
25600081	Deferred Gains post 10/31/09 Property Sales - Electric	(3,914,999)		(3,914,999)		(3,914,999)				
25600102	Gas Def Property Gains UG-111049	61,744		61,744		61,744				
25600111	Electric Def Property Gains UE-111048	628,244		628,244		628,244				
25700043	Unamort Gain Reacq Debt- 250M 6.974% MT	7,185		7,185		7,185				
28200002	Deferred Inc Tax - Liberalized Deprec	(504,776,304)		(504,776,304)		(504,776,304)				
28200013	Deferred Tax - Common Depreciation	(43,815,200)		(43,815,200)		(43,815,200)				
28200121	Def Inc Tax - Post 1980 Additions	(1,266,343,705)		(1,266,343,705)		(1,266,343,705)				
28300031	DFIT - FAS 133 ST Liability - Electric	(7,712,320)		(7,712,320)		(7,712,320)				
28300033	Def FIT Pension	(68,846,661)		(68,846,661)		(68,846,661)				
28300041	DFIT - FAS 133 LT Liability - Electric	(1,856,056)		(1,856,056)		(1,856,056)				
28300043	Def FIT Bond Related	(15,475,464)		(15,475,464)		(15,475,464)				
28300081	DFIT - BPA Prepayment LT	(5,100,336)		(5,100,336)		(5,100,336)				
28300091	DFIT - Variable Deferred Cost Snoqualmie LT	(2,390,726)		(2,390,726)		(2,390,726)				
28300152	DFIT - FAS 133 ST Liability - Gas	(2,464,417)		(2,464,417)		(2,464,417)				
28300162	DFIT - FAS 133 LT Liability - Gas	(474,316)		(474,316)		(474,316)				
28300211	DFIT - 2006 Storm Excess Costs	(28,526,366)		(28,526,366)		(28,526,366)				
28300221	DFIT-2014 Storm Excess Costs	(6,364,960)		(6,364,960)		(6,364,960)				
28300232	DFIT - FAS 133 Liability - PGA LT	(15,300,855)		(15,300,855)		(15,300,855)				
28300252	Def FIT - Environmental Gas	(7,296,101)		(7,296,101)		(7,296,101)				
28300262	Def FIT - Demand Side Management Gas	(2,700,137)		(2,700,137)		(2,700,137)				
28300311	DFIT - 2015 Storm Excess Costs-LT	(7,295,941)		(7,295,941)		(7,295,941)				
28300361	accum Def Tax Liability - SFAS 109	(70,002,825)		(70,002,825)		(70,002,825)				
28300362	Def FIT - FAS 109	(1,368,237)		(1,368,237)		(1,368,237)				

Puget Sound Energy
Detail Working Capital Adjustment

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Account	Account Description	AMA (September 16)	Working Capital		Average Invested Capital	Total Investments	Investment			
			Current Assets	Current Liabilities			Electric- Rate Base	Gas- Rate Base	Non- Operating	
28300431	Deferred Taxes WNP#3	(1,477,918)			(1,477,918)					
28300441	DFIT - 2016 Storm Excess Costs-LT	(893,146)		(893,146)						
28300501	DFIT Audit Adjustments	1,389,505			1,389,505			933,470	456,036	
28300503	DFIT - FAS 133 Frwd Swap Int LT	(5,036,995)			(5,036,995)					
28300511	Deferred FIT - PCA Customer Portion	(1,336,201)			(1,336,201)					(1,336,201)
28300561	DFIT - Interest Chelan PUD Reg Asset	(14,388,257)			(14,388,257)			(14,388,257)		
28300581	DFIT - Electric Conservation	(8,292,221)		(8,292,221)						
28300651	DFIT - White River Reg Asset	(7,971,289)			(7,971,289)			(7,971,289)		
28300661	DFIT - FIT MF UE090704	(9,029,730)			(9,029,730)			(9,029,730)		
28300721	DFIT - Lower Snake River Deferred Costs	(267,945)			(267,945)			(267,945)		
28300731	DFIT - Ferndale Purchase Deferrals - Long Term	(5,669,363)			(5,669,363)			(5,669,363)		
28300741	DFIT-Vanable Deferred Cost Baker Upgrade_LT	(608,820)			(608,820)			(608,820)		
28300761	DFIT-Operating Lease Obligation-LT	(2,503,542)			(2,503,542)			(2,503,542)		
28302001	DFIT-Electric Residential Decoupling Re	(10,026,022)			(10,026,022)			(10,026,022)		
28302002	DFIT-Gas Residential Decoupling Revenue	(24,415,660)			(24,415,660)			(24,415,660)		
28302011	DFIT-Electric NONResidential Decoupling	(3,616,189)			(3,616,189)			(3,616,189)		
28302012	DFIT-Gas NONResidential Decoupling Reve	(5,894,167)			(5,894,167)			(5,894,167)		
28302021	DFIT Electric Property Tax Tracker Schedule 140 - LT	(11,213,887)		(11,213,887)						
28302022	DFIT-Gas Property Tax Tracker Schedule 140 -LT	(3,889,736)		(3,889,736)						
28302031	DFIT-Decoupling Sch 26 & 31	(881,479)			(881,479)					(881,479)
28302041	DFIT-Major Inspection-Long Term	(6,547,636)			(6,547,636)					
28302051	DFIT-Colstrip 3&4 Overhaul Costs-LT	(2,312,776)			(2,312,776)					
28302061	DFIT - Electron Unrecovered Loss	(3,402,647)			(3,402,647)			(3,402,647)		
TOTAL CAPITALIZATION		(11,120,825,744)		(569,687,334)	(7,470,938,253)	(3,080,200,158)	(1,624,944,514)	(561,106,832)	(894,148,813)	

Total Assets Plus Liabilities and Capitalization	921,148,642	(569,687,334)	(7,389,220,147)	7,037,758,839	4,926,199,220	1,649,679,153	461,880,466
NOL							
85.42%							
14.58%							
100.00%							
Total ISWC	351,461,308	CWIP	413,400,060	-	-	-	413,400,060
Net Investment	6,624,358,779	4,926,199,220	1,649,679,153	48,480,406			
Working Capital Ratio	74.36%	74.36%	24.90%	0.73%	100.00%	0.73%	

Working Capital Spread	74.36%	261,363,927
Electric	74.36%	261,363,927
Gas	24.90%	87,525,210
Non-Utility	0.73%	2,572,172
Total	100.00%	351,461,308