

**EXHIBIT NO. JHS-3  
DOCKET NO. UE-10\_\_\_\_  
PCA 8 COMPLIANCE  
WITNESS: JOHN H. STORY**

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**In the Matter of the Petition of  
PUGET SOUND ENERGY, INC.  
For Approval of its March 2010 Power  
Cost Adjustment Mechanism Report**

**Docket No. UE-10\_\_\_\_**

**SECOND EXHIBIT (NONCONFIDENTIAL) TO THE  
PREFILED DIRECT TESTIMONY OF  
JOHN H. STORY  
ON BEHALF OF PUGET SOUND ENERGY, INC.**

**MARCH 31, 2010**



PUGET  
SOUND  
ENERGY

# **Power Cost Adjustment Mechanism Annual Report**

PCA Period Eight

**Twelve Months Ended December 31, 2009**

Puget Sound Energy  
Power Cost Adjustment Mechanism  
Annual Report – PCA Period Eight  
Twelve Months Ended December 31, 2009

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**Puget Sound Energy, Inc.**

**Power Cost Adjustment Mechanism Annual  
Report**

**PCA Period Eight**

**Twelve Months Ended December 31, 2009**

**Exhibits**

**In Support of Updated Power Cost Rate  
From January 1 through December 31, 2009**

**POWER COST ADJUSTMENT SUMMARY**

	12 mo end 6.30.03		12 mo end 6.30.04		12 mo end 6.30.05		12 mo end 6.30.06		12 mo end 12.31.06		12 mo end 12.31.07		12 mo end 12.31.08		12 mo end 12.31.09		Cumulative PCA Periods
	PCA Period One	PCA Period Two	PCA Period Two	PCA Period Three	PCA Period Three	PCA Period Four	PCA Period Four	PCA Period Five	PCA Period Six	PCA Period Six	PCA Period Seven	PCA Period Seven	PCA Period Eight	PCA Period Eight			
<b>Power Costs</b>																	
Actual	\$ 845,405,696	\$ 903,001,659	\$ 969,718,871	\$ 1,063,779,599	\$ 596,670,310	\$ 1,225,215,566	\$ 1,329,378,413	\$ 1,406,798,877	\$ 1,329,378,413	\$ 1,406,798,877	\$ 1,329,378,413	\$ 1,406,798,877	\$ 1,329,378,413	\$ 1,406,798,877	\$ 1,329,378,413	\$ 1,406,798,877	\$ 8,329,968,981
Baseline	\$ 843,126,410	\$ 872,785,995	\$ 949,412,459	\$ 1,075,227,683	\$ 597,069,567	\$ 1,253,069,187	\$ 1,329,880,671	\$ 1,374,588,966	\$ 1,253,069,187	\$ 1,329,880,671	\$ 1,329,880,671	\$ 1,374,588,966	\$ 1,329,880,671	\$ 1,374,588,966	\$ 1,329,880,671	\$ 1,374,588,966	\$ 8,295,200,928
Difference	\$ 2,279,286	\$ 30,215,674	\$ 10,306,412	\$ (11,448,084)	\$ (419,257)	\$ (27,873,622)	\$ (602,258)	\$ 32,209,911	\$ (27,873,622)	\$ (602,258)	\$ (602,258)	\$ 32,209,911	\$ (602,258)	\$ 32,209,911	\$ (602,258)	\$ 32,209,911	\$ 34,768,052
Wholesale Customers	\$ (10,220)	\$ (12,220)	\$ (4,225)	\$ 4,065	\$ 124	\$ 10,347	\$ (11,583)	\$ (23,665)	\$ 10,347	\$ (11,583)	\$ (11,583)	\$ 10,347	\$ (11,583)	\$ 10,347	\$ (11,583)	\$ 10,347	\$ (23,665)
Total Cost Over Baseline	\$ 2,269,066	\$ 30,203,454	\$ 10,302,187	\$ (11,444,089)	\$ (419,133)	\$ (27,863,275)	\$ (502,152)	\$ 32,196,328	\$ (27,863,275)	\$ (502,152)	\$ (502,152)	\$ 32,196,328	\$ (502,152)	\$ 32,196,328	\$ (502,152)	\$ 32,196,328	\$ 34,744,387
<b>Allocation of Power Costs</b>																	
Company	\$ 2,269,066	\$ 25,101,727	\$ 10,302,187	\$ (11,444,089)	\$ (419,133)	\$ (23,931,637)	\$ (502,152)	\$ 26,099,164	\$ (419,133)	\$ (23,931,637)	\$ (502,152)	\$ 26,099,164	\$ (502,152)	\$ 26,099,164	\$ (502,152)	\$ 26,099,164	\$ 27,475,134
Customers	\$ -	\$ 5,101,727	\$ -	\$ -	\$ -	\$ (3,931,638)	\$ 6,099,164	\$ -	\$ -	\$ (3,931,638)	\$ -	\$ 6,099,164	\$ -	\$ 6,099,164	\$ -	\$ 6,099,164	\$ 7,269,253
Total Cost Allocated	\$ 2,269,066	\$ 30,203,454	\$ 10,302,187	\$ (11,444,089)	\$ (419,133)	\$ (27,863,275)	\$ (502,152)	\$ 32,196,328	\$ (419,133)	\$ (27,863,275)	\$ (502,152)	\$ 32,196,328	\$ (502,152)	\$ 32,196,328	\$ (502,152)	\$ 32,196,328	\$ 34,744,387
<b>Customer Share Including Interest</b>																	
Customer Share	\$ -	\$ 5,101,727	\$ -	\$ -	\$ -	\$ (3,931,638)	\$ 6,099,164	\$ -	\$ -	\$ (3,931,638)	\$ -	\$ 6,099,164	\$ -	\$ 6,099,164	\$ -	\$ 6,099,164	\$ 7,269,253
Interest	\$ -	\$ 61,868	\$ 345,776	\$ 721,493	\$ 110,530	\$ 27,910	\$ (38,000)	\$ 30,536	\$ 110,530	\$ 27,910	\$ (38,000)	\$ 30,536	\$ 110,530	\$ 30,536	\$ (38,000)	\$ 30,536	\$ 1,260,112
Total Customer Share Including Interest	\$ -	\$ 5,163,595	\$ 345,776	\$ 721,493	\$ 110,530	\$ (3,903,728)	\$ 6,129,700	\$ -	\$ 110,530	\$ (3,903,728)	\$ (38,000)	\$ 6,129,700	\$ (38,000)	\$ 6,129,700	\$ (38,000)	\$ 6,129,700	\$ 8,529,366

\* Revised for Teasdale Tax Refund

PUGET SOUND ENERGY  
PCA MECHANISM ANNUAL REPORT - PCA 8  
TWELVE MONTHS ENDED DECEMBER 31, 2009

**Exhibit A-1 Power Cost Rate Updated: January 1, 2009 - December 31, 2009**

Row				
3	Regulatory Assets (Variable) (Note 1)	\$	170,055,476	
4	Transmission Rate Base (Fixed)		107,422,863	
5	Production Rate Base (Fixed)		1,110,565,588	
6		\$	1,388,043,926	
7				
8	Net of tax rate of return per UE-072300 in effect since Nov 1, 2008		7.00%	
9				
10				
11			<b>\$/MWH</b>	
12	Regulatory Asset Recovery (on Row 3)	\$	18,313,667	\$ 0.837 (c)
13	Fixed Asset Recovery Other (on Row 4)		11,568,616	\$ 0.529 (a)
14	Fixed Asset Recovery-Prod Factored (on Row 5)		119,599,371	\$ 5.468 (a)
15	501-Steam Fuel		52,813,573	\$ 2.414 (c)
16	555-Purchased power		776,717,195	\$ 35.509 (c)
16.a	Commission Disallowance for Tenaska & March Point 2		(3,257,109)	\$ (0.149) (c)
17	557-Other Power Exp		13,972,795	\$ 0.639 (a)
18	547-Fuel		156,312,446	\$ 7.146 (c)
19	565-Wheeling		72,400,462	\$ 3.310 (c)
20	Variable Transmission Income		(5,497,349)	\$ (0.251) (c)
21	Hydro and Other Pwr.		99,503,661	\$ 4.549 (a)
22	447-Sales to Others		(78,471,003)	\$ (3.587) (c)
23	456-Subaccounts 00012 & 00018 and 00035 & 00036		46,625,807	\$ 2.132 (c)
24.a	Transmission Exp - 500KV		1,175,688	\$ 0.054 (a)
24.b	New Resource Pricing Adjustment		(261,589)	\$ (0.012) (c)
25	Depreciation-Production (FERC 403)		59,334,748	\$ 2.713 (a)
26	Depreciation-Transmission		4,053,897	\$ 0.185 (a)
27	Amortization - Regulatory Assets		42,749,730	\$ 1.954 (c)
28	Property Taxes-Production		15,178,204	\$ 0.694 (a)
29	Property Taxes-Transmission		3,535,153	\$ 0.162 (a)
30	Hedging Line of Credit		430,915	\$ 0.020 (c)
31	Subtotal & Baseline Rate	\$	1,406,798,877	\$ 64.314 (b)
32	Revenue Sensitive Items		0.9559032	
33		\$	1,471,695,959	
34	DELIVERED Load (MWH's) <i>January - December 2009</i>		21,874,078	<-- includes Firm Wholesale
35				
36				
37	Power Cost in Rates with Revenue Sensitive Items (the adjusted baseline)	Before Rev. S. Items	After Rev. S Items	
38	sum of (a) = Fixed Rate Component	\$	67.280	
39	(b) = Power Cost Rate	\$	14.991	\$ 15.683
40	sum of (c) = Variable Power Rate Component	\$	64.314	\$ 67.280
41		\$	49.322	\$ 51.597
42				
43	(Note 1) Regulatory Assets and Liabilities are detailed on Exhibit D (JHS-3 page 7)			



**Schedule B: Monthly Power Costs -- PCA PERIOD 8**  
**Derived from Original PCA Exhibit B**  
**Subject to PCA Sharing**  
**UE-011570**

Row	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Period to Date
7	10,930,660	10,930,660	10,930,666	10,930,666	10,930,660	10,930,666	10,930,666	10,930,666	10,930,668	10,930,668	10,930,666	10,930,668	131,167,987
8	10,356,179	10,356,179	10,356,179	10,356,179	10,356,179	10,356,179	10,356,179	10,356,179	10,356,179	10,356,179	10,356,179	10,356,179	106,754,445
9	27,326,944	27,326,944	27,326,944	27,326,944	27,326,944	27,326,944	27,326,944	27,326,944	27,326,944	27,326,944	27,326,944	27,326,944	327,632,132
10													
11	2,440,337	4,822,564	9,272,800	3,682,574	3,254,209	2,621,485	4,056,995	3,596,345	4,175,974	4,341,595	5,734,077	5,710,707	52,813,973
12	6,629,256	15,079,105	10,884,813	3,240,990	2,884,554	3,177,401	19,915,016	23,805,752	21,005,921	16,233,191	13,225,099	20,868,972	168,312,440
13	6,629,256	15,079,105	10,884,813	3,240,990	2,884,554	3,177,401	19,915,016	23,805,752	21,005,921	16,233,191	13,225,099	20,868,972	168,312,440
14	64,942,058	75,414,277	79,141,317	61,884,520	51,088,884	51,088,884	6,981,187	8,841,432	10,348,893	2,556,459	4,923,376	1,426,437	46,635,007
15	64,942,058	75,414,277	79,141,317	61,884,520	51,088,884	51,088,884	6,981,187	8,841,432	10,348,893	2,556,459	4,923,376	1,426,437	46,635,007
16	8,277,502	(4,201,284)	(2,772,087)	(3,850,413)	(3,850,413)	(4,400,400)	(14,639,899)	(9,609,543)	(9,609,543)	(7,754,092)	(7,754,092)	(10,720,950)	81,468,316
17	8,277,502	(4,201,284)	(2,772,087)	(3,850,413)	(3,850,413)	(4,400,400)	(14,639,899)	(9,609,543)	(9,609,543)	(7,754,092)	(7,754,092)	(10,720,950)	81,468,316
18	6,713,713	6,194,120	6,586,576	6,980,579	6,980,579	6,980,579	6,980,579	6,980,579	6,980,579	6,980,579	6,980,579	6,980,579	74,742,233
19	6,713,713	6,194,120	6,586,576	6,980,579	6,980,579	6,980,579	6,980,579	6,980,579	6,980,579	6,980,579	6,980,579	6,980,579	74,742,233
20	451,0025	(686,878)	(923,670)	(911,306)	(1,041,524)	(900,457)	(1,511,077)	(2,025,165)	(2,025,165)	(2,025,347)	(2,025,347)	(141,033)	(5,407,549)
21	451,0025	(686,878)	(923,670)	(911,306)	(1,041,524)	(900,457)	(1,511,077)	(2,025,165)	(2,025,165)	(2,025,347)	(2,025,347)	(141,033)	(5,407,549)
22	407,00015	124,558	124,558	346,846	346,846	346,846	346,846	346,846	346,846	346,846	346,846	346,846	1,494,000
23	407,00015	124,558	124,558	346,846	346,846	346,846	346,846	346,846	346,846	346,846	346,846	346,846	1,494,000
24	407,00041												
25	104,001810	98,871,768	101,275,895	74,344,408	58,657,539	64,809,873	72,671,239	72,622,707	82,425,164	100,120,789	98,033,263	132,022,749	1,303,650,851
26	104,001810	98,871,768	101,275,895	74,344,408	58,657,539	64,809,873	72,671,239	72,622,707	82,425,164	100,120,789	98,033,263	132,022,749	1,303,650,851
27	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	15,313,067
28	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	1,526,477	15,313,067
29	37,407	37,407	37,407	37,407	37,407	37,407	37,407	37,407	37,407	37,407	37,407	37,407	410,317,375
30	132,892,538	127,854,613	130,246,239	124,235,032	87,550,859	93,693,352	101,460,468	101,246,246	111,312,873	139,019,325	127,816,391	153,870,858	1,410,317,375
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(g) PSE received a refund in October 2009 related to tax on Tenaska disbursement charges from November 2005 - September 2006. The taxes had been included in the Tenaska purchase power amounts so no amount is now available for the refund. In addition the refund also affected the Prudence Adjustment on Schedule X so those amounts were revised by month also. All the refund affected the Tenaska Disallowance in 2009 so adjusted those amounts also.

Note: This schedule was derived from original PCA collaborative exhibit B

Exhibit D: Regulatory Assets and Liabilities net of Accumulated Amortization and Deferred Taxes (PCA Periods)  
 PCA Period 8 (Updated as of December 31, 2009, on January 22, 2010)

		12 Months Ended December 31				PCA Period			
		Balance		Return		Return		Return	
Ref	Description	Asset Amort	AA & ADFIT	Asset Amort	AMA Ratebase as of	A.T. %	Amount	Pre Tax	Monthly
		(Note 1)							
		net of							
10									
26	Tenaska				G/L Accts #18230001 and #28300451 and Order #55500423				
40	Dec 2009	\$ (32,676,000)	74,153,000		89,519,208 12/09	7.00%	6,266,345	9,640,530	803,378
45									
46	BEP				G/L Accts #18230071, #18230081, and #28300431 and Order #55500007				
56	Dec 2009	\$ (3,526,620)	18,010,863		(3,526,620) 12/09	7.00%	1,344,712	2,068,788	172,399
67									
68	White River Relicensing				G/L Accts #18230641, 691, #18236021, 6031, 6041, 6051, 6071, #18230971, #19000021 and #28300011				
76	Dec 2009	\$	19,622,161		19,523,785 12/09	7.00%	1,366,665	2,102,562	175,213
80									
81	White River Plant Costs				G/L Accts #18220011, #18220021, #18220031, #18220041 and #18220051 and Order #40700015				
89	Dec 2009	\$ (1,494,702)	32,273,000		(1,494,702) 12/09	7.00%	2,323,505	3,574,622	297,885
104									
105	Hopkins Ridge Prepaid Transm				G/L Accts #18230231, #18230371, Orders #56500011 and #56500021				
112	Dec 2009	\$ (2,341,761)	2,385,413		(2,341,761) 12/09	7.00%	248,846	382,840	31,903
117									
118	Goldendale Fixed Cost Deferral				G/L Accts #18230381, 391, #28300541 and #28300551 and Order #40730041				
120	Dec 2009	\$ (4,162,154)	4,959,749		(4,162,154) 12/09	7.00%	441,869	679,798	56,650
124									
125	Hopkins Ridge Mitigation Credit				G/L Accts #25400171 and #19000561 and Order #55500017				
127	Dec 2009	\$ 1,451,500	(786,229)		1,451,500 (1,257,967) 12/09	7.00%	(88,058)	(135,473)	(11,289)
129									
130									
131									
132									
133									
139									
141									
142									
143									

Note (1) Amounts in these columns are net of accumulated amortization AND the associated Deferred FIT liability / asset.





**Exhibit G - New Resource Adjustment**

**For New Resources with a Terms Longer than 2 Years**

**Name** Farm Power Roxville  
**Description** PPA contract  
 In-service date B.28.09

**PCA Period** PCA 8 Calendar 2009

Row	PCA Period	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	Forecast Jan-10	Forecast Feb-10	Forecast Mar-10	Aug 09 - Mar 10 Total	Prior 3 & 9	Difference
13	<b>Total Variable Component Actual</b>											
14	Steam Oper. Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Other Pwr Gen Fuel	-	-	-	-	-	-	-	-	-	-	-
16	Other Elec Revenues	2,315	30,424	31,790	31,548	30,149	39,444	35,684	39,291	240,645	-	240,645
17	Purchase Power	-	-	-	-	-	-	-	-	-	-	-
18	Sales to Other Util	-	-	-	-	-	-	-	-	-	-	-
19	Wheeling	-	-	-	-	-	-	-	-	-	-	-
20	Transmission Revenue	45600017	-	-	-	-	-	-	-	-	-	-
21		\$ 2,315	\$ 30,424	\$ 31,790	\$ 31,548	\$ 30,149	\$ 39,444	\$ 35,684	\$ 39,291	\$ 240,645	\$ -	\$ -
22	PCA Period Generation (MWh)	28	367	384	381	364	614	485	512	3,015	-	3,015
24	Actual Variable Cost Compare with Baseline Rate (\$/MWh)	\$82,868	\$82,881	\$82,786	\$82,803	\$82,827	\$76,740	\$76,740	\$76,740	\$79,816	\$0,000	\$79,816
27	Baseline Power Cost Rate (\$/MWh)	\$62,841	\$62,841	\$62,841	\$62,841	\$62,841	\$62,841	\$62,841	\$62,841	\$62,841		\$62,841
30	Lesser of Actual Cost or Baseline Rate	\$62,841	\$62,841	\$62,841	\$62,841	\$62,841	\$62,841	\$62,841	\$62,841	\$62,841	\$0,000	\$62,841
33	<b>Adjustment Needed?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>No</b>	
34	Adjustment needed if Baseline rate is lower than actual variable cost											
35		(\$20,027)	(\$20,040)	(\$10,845)	(\$19,962)	(\$19,686)	(\$13,899)	(\$13,899)	(\$13,899)	(\$16,975)	\$0,000	(\$16,975)
36	Adjustment Rate (\$/MWh)	28	367	384	381	364	514	465	512	3,015	-	3,015
37	Adjustment volume (MWh)	\$ (560)	\$ (7,356)	\$ (7,659)	\$ (7,606)	\$ (7,275)	\$ (7,144)	\$ (6,463)	\$ (7,116)	\$ (51,179)	\$ -	\$ (51,179)
38	Adjustment Amount to Exhibit B line 23	(474)	(6,231)	(9,518)	(6,467)	(6,179)	(8,725)	(7,893)	(8,691)			

**Exhibit G - New Resource Adjustment**

For New Resources with a Terms Longer than 2 Years

Row	Name	Description	Qualco	PCA Period	PCA Calendar	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	Forecast Jan-10	Forecast Feb-10	Forecast Mar-10	Mar 09 - Mar 10 Total	Prior 3 & 9	Difference	
14	Steam Oper. Fuel	501	\$ -																			
15	Other Pwr Gen Fuel	547																				
16	Other Elec Revenues	45600012, 16																				
17	Purchase Power	555																				
18	Sales to Other Util	447																				
19	Wheeling	565																				
20	Transmission Revenue	45600017																				
21																						
22																						
23	PCA Period Generation	525																				
24																						
25	Actual Variable Cost																					
26	Compare with Baseline Rate																					
27																						
28	Baseline Power Cost Rate																					
29																						
30																						
31	Lesser of Actual Cost or Baseline Rate																					
32																						
33	Adjustment Needed?																					
34	Adjustment needed if Baseline rate is lower than actual variable cost																					
35																						
36	Adjustment Rate																					
37	Adjustment volume																					
38	Adjustment Amount																					
	to Exhibit B line 22																					

**Puget Sound Energy, Inc.**

**Power Cost Adjustment Mechanism Annual  
Report**

**PCA Period Eight - B**

**Twelve Months Ended December 31, 2009**

**Exhibits**

From January 1 through December 31, 2009  
PCA Exhibits Approved in Docket No. UE-072300  
2007 GRC



Exhibit A-1 Power Cost Rate

Page 1 of 10

Row	Test Year	Test Yr \$/MWh	Production Factor	12 Months	Monthly
3	Regulatory Assets (Variable)	\$ 173,406,226			
4	Transmission Rate Base (Fixed)	107,422,863			
5	Production Rate Base (Fixed)	1,073,506,014			
6		\$ 1,354,335,102			
7	Net of tax rate of return	7.00%			
8			0.96663		
9	Regulatory Asset Recovery (on Row 3)	\$ 18,674,517	(c)		
10	Fixed Asset Recovery Other (on Row 4)	11,568,616	(a)		
11	Fixed Asset Recovery-Prod Factored (on Row 5)	115,608,340	(a)	\$ 131,167,987	\$ 10,930,666
12	501-Steam Fuel	54,253,262	(c)		
13	555-Purchased power	744,150,957	(c)		
14	Rate Disallowances for March Point 2 & Tenaska	(8,416,594)	(c)		
14a	557-Other Power Exp	5,850,444	(a)		
15	Payroll Overheads - Worker's Comp	2,635,277	(a)		
15a	Property Insurance	2,254,735	(a)		
15b	Montana Electric Energy Tax	1,613,206	(a)		
15c	Payroll Taxes on Production Wages	1,152,861	(a)		
15d	547-Fuel	122,267,324	(c)		
16	565-Wheeling	67,657,484	(c)		
17	Variable Transmission Income	(4,458,228)	(c)		
18	Hydro and Other Pwr.	96,183,223	(a)		
19	447-Sales to Others	(14,704,466)	(c)		
20	456-Subaccounts 00012 & 00018 and 00035 & 00036	(149,656)	(c)		
21	Transmission Exp - 500KV	1,136,455	(a)		
22	Depreciation & Amort -Production (FERC 403)	57,354,748	(a)		
23	Amortization-Transmission	4,053,897	(a)		
24	Property Taxes-Production	40,316,621	(c)		
25	Property Taxes-Transmission	14,671,707	(a)		
26	Hedging Line of Credit	3,535,153	(a)		
27	Subtotal & Baseline Rate	285,295	(c)		
28	Revenue Sensitive Items	\$ 1,337,495,176	(b)	\$ 196,754,145	\$ 16,396,179
29	Test Year DELIVERED Load (MWh's)	0.9559032			
30		\$ 1,399,195,207			
31		21,283,656			
32					
33					
34					
35					
36					
37					
38	Power Cost in Rates with Revenue Sensitive				
39	Items (the adjusted baseline)	\$ 62,841			
40	sum of (a) = Fixed Rate Component	\$ 14,923			
41	(b) = Power Cost Rate	\$ 62,841			
42	sum of (c) = Variable Power Rate Component	\$ 47,918			

<-- includes Firm Wholesale

Before Rev. Sensitive Items	After Rev. Sensitive Items
\$ 62,841	\$ 65,740
\$ 14,923	\$ 15,611
\$ 62,841	\$ 65,740
\$ 47,918	\$ 50,129

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**Exhibit A-2 Transmission Rate Base**

Row		Plant AMA 9/30/2007	AMA Accum Deprec/Amort	Net	Annualized Depreciation		
7							
8							
6		TRANS - COLSTRIP 1 & 2					
7	E350	100428	Land and Land Rights	\$ 10,247	\$ -	\$ 10,247	
8	E351	100127	Easements	685,927	(360,207)	325,719	13,033
9	E353	100136	Station Equipment	1,231,131	(874,485)	356,646	25,977
10	E354	100145	Towers & Fixtures	14,474,343	(8,014,007)	6,460,336	241,722
11	E355	100149	Poles & Fixtures	49,007	(45,717)	3,290	1,622
12	E356	100157	OH Conductors & Devices	13,158,153	(7,836,950)	5,321,203	277,637
13	E359	100170	Roads & Trails	113,968	(59,703)	54,265	1,630
14		TOTAL COLSTRIP 1&2 TRANSMISSION		29,722,775	(17,191,069)	12,531,705	561,620
15							
16		TRANS - COLSTRIP 3 & 4					
17	E351	100128	Easements	1,071,124	(549,247)	521,877	20,351
18	E352	100132	Structures & Improvements	496,711	(257,560)	239,152	8,444
19	E353	100137	Station Equipment	18,174,239	(9,862,443)	8,311,796	383,636
20	E354	100146	Towers & Fixtures	20,520,449	(11,029,237)	9,491,212	342,640
21	E355	100150	Poles & Fixtures	88,692	(49,721)	38,970	2,936
22	E356	100158	OH Conductors & Devices	19,991,226	(11,651,182)	8,340,044	421,815
23	E359	100171	Roads & Trails	341,015	(175,733)	165,282	4,877
24		TOTAL COLSTRIP 3&4 TRANSMISSION		60,683,456	(33,575,123)	27,108,333	1,184,699
25							
26		TRANS - 3RD NW-SW INTERTIE					
27	E350	100430	Land and Land Rights	1,769,178	-	1,769,178	-
28	E352	100134	Structures & Improvements	1,276,264	(319,373)	956,891	21,696
29	E353	100143	Station Equipment	31,896,982	(9,756,046)	22,140,936	679,173
30	E354	100147	Towers & Fixtures	22,781,417	(5,794,238)	16,987,178	380,450
31	E355	100649	Poles & Fixtures	204,200	(52,163)	152,037	6,759
32	E356	100164	OH Conductors & Devices	23,498,183	(8,059,225)	15,438,959	495,812
33	E356	100437	OH Conductors & Devices	206	(42)	163	4
34	E359	100174	Roads & Trails	59,215	(7,860)	51,356	847
35		TOTAL 3RD NW-SW INTERTIE		81,485,645	(23,988,947)	57,496,698	1,584,741
36							
37		TRANS - NORTHERN INTERTIE					
38	E350	100881	Land and Land Rights	30,604	-	30,604	
39	E354	100879	Towers & Fixtures-Whatcom	5,744,097	(1,164,837)	4,579,260	95,926
40	E355	100878	Poles & Fixtures-Whatcom	11,219	(3,925)	7,295	371
41	E356	100877	OH Conductors & Devices-Whatcom	7,460,099	(2,042,568)	5,417,530	157,408
42	E355	100647	Poles & Fixtures-Skagit	3,398,685	(955,541)	2,443,144	112,496
43	E356	100648	OH Conductors & Devices-Skagit	5,142,699	(1,274,958)	3,867,741	108,511
44		TOTAL NORTHERN INTERTIE		21,787,403	(5,441,829)	16,345,574	474,713
45							
46							
47		Total Transmission		\$ 193,679,280	\$ (80,196,969)	\$ 113,482,310	\$ 3,805,774
48		Accumulated Depreciation (AMA)		(80,196,969)			
49		Deferred Taxes (AMA)		(10,328,344)			
50		Transmission portion of:					
51		Colstrip Common FERC Adj, net of accum amort		3,674,439			213,630
52		Colstrip Def Depr FERC Adj, net of accum amort		594,457			34,493
53							
54		Total Transmission Rate Base		\$ 107,422,863			\$ 4,053,897



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**Exhibit A-3 Colstrip Fixed Costs (Section 1 of 2)**

5	Revenue Requirement for Colstrip			
6	Plant	713,910,714		
7	Accumulated Depreciation	(424,341,614)		
8	Deferred Taxes - AMA 9/30/2007	(60,490,992)		
9	Net Plant	229,078,109		
10	Rate of Return (net of Tax)	7.00%		
11	Revenue Requirement after tax	16,035,468	(Line 6 X Line 7)	
12	Plant Revenue Requirement	24,669,950	(Adjusted for Federal Tax) (Line 8 X (1 - 35%))	35.00%
13	Expenses	72,012,429		
14	Total Revenue Requirement	96,682,379	(before revenue sensitive items)	

Support for Revenue Requirement - Ratebase

16	FERC	DESCRIPTION	2006 Sep	2007 Sep	13 MONTH AMA	ANNUITY RATE	ANNUALIZED DEPRECIATION	AMA ACUMM. DEPR.
17		COLSTRIP #1						
18	E311	Structures & Improvements	7,435,989	7,473,868	7,442,839	3.91%	290,983	(4,667,186)
19	E312	Boiler Plant Equipment	55,297,743	58,163,161	58,399,565	3.64%	2,135,756	(38,786,593)
20	E314	Turbo Generating Units	19,333,175	23,438,987	21,941,924	5.20%	1,177,923	(10,315,710)
21	E315	Accessory Electric Equipment	7,180,779	7,180,435	7,180,436	1.97%	141,393	(5,497,749)
22	E316	Misc. Power Plant Equipment	563,919	799,296	738,763	4.79%	38,607	(339,996)
23		TOTAL	89,811,604	97,055,746	95,703,527	3.95%	3,784,663	(59,607,233)
24		COLSTRIP #2						
25	E311	Structures & Improvements	5,822,932	5,860,809	5,829,780	2.97%	173,127	(4,308,946)
26	E312	Boiler Plant Equipment	49,622,109	49,788,214	50,336,181	3.83%	1,930,120	(32,467,864)
27	E314	Turbo Generating Units	16,983,271	20,283,196	18,935,759	5.03%	972,784	(9,192,560)
28	E315	Accessory Electric Equipment	5,070,990	5,087,939	5,071,696	2.93%	148,531	(3,300,376)
29	E316	Misc. Power Plant Equipment	588,700	824,074	761,972	4.93%	40,945	(339,989)
30		TOTAL	78,088,002	81,844,232	80,935,388	4.03%	3,265,506	(49,609,735)
31		COLSTRIP 1 & 2 COMMON						
32	E311	Structures & Improvements	31,349,014	31,349,014	31,349,014	2.77%	805,478	(23,933,769)
33	E312	Boiler Plant Equipment	7,804,511	6,485,834	7,639,677	2.66%	200,567	(5,955,725)
34	E314	Turbo Generating Units	3,845,456	3,844,103	3,845,287	2.65%	101,890	(3,018,238)
35	E315	Accessory Electric Equipment	2,375,376	2,375,376	2,375,376	2.41%	57,242	(1,692,849)
36	E316	Misc. Power Plant Equipment	6,363,663	6,289,463	6,354,388	2.82%	179,035	(4,334,267)
37	E317	Asset Retirement Obligation	540,097	540,097	540,097	0.00%	15,431	(419,218)
38		TOTAL	52,278,117	50,883,887	52,103,839	2.61%	1,359,643	(39,354,065)
39		COLSTRIP 3						
40	E311	Structures & Improvements	29,046,399	29,058,976	29,048,700	2.80%	813,340	(18,146,443)
41	E312	Boiler Plant Equipment	120,515,322	123,772,538	121,626,748	2.81%	3,392,494	(77,028,363)
42	E314	Turbo Generating Units	39,218,823	41,474,566	39,609,872	3.77%	1,503,373	(18,601,328)
43	E315	Accessory Electric Equipment	6,468,230	6,460,699	6,467,516	2.50%	161,843	(3,760,031)
44	E316	Misc. Power Plant Equipment	550,709	704,857	667,549	3.69%	26,323	(284,941)
45		TOTAL	195,799,483	201,471,636	197,420,385	2.99%	5,897,173	(117,821,106)
46		COLSTRIP 4						
47	E311	Structures & Improvements	26,588,411	26,600,987	26,590,711	2.75%	731,183	(15,408,741)
48	E312	Boiler Plant Equipment	107,860,241	108,751,249	108,211,291	2.98%	3,229,140	(60,526,081)
49	E314	Turbo Generating Units	36,166,530	37,714,991	37,405,037	3.59%	1,359,090	(16,231,636)
50	E315	Accessory Electric Equipment	5,669,307	5,670,535	5,669,687	2.54%	144,026	(2,976,522)
51	E316	Misc. Power Plant Equipment	748,198	902,346	865,038	3.26%	29,694	(382,886)
52		TOTAL	177,032,686	179,640,108	178,741,764	3.07%	5,493,132	(95,525,866)
53		COLSTRIP 3 & 4 COMMON						
54	E311	Structures & Improvements	70,602,621	70,574,232	70,599,073	2.53%	1,740,035	(43,774,562)
55	E312	Boiler Plant Equipment	18,959,641	18,727,316	18,930,601	2.68%	506,508	(11,564,327)
56	E314	Turbo Generating Units	13,373	10,515	13,016	49.28%	5,746	106,746
57	E315	Accessory Electric Equipment	7,652,070	7,652,070	7,652,070	2.32%	177,507	(4,346,380)
58	E316	Misc. Power Plant Equipment	4,639,637	4,613,132	4,636,324	2.70%	125,011	(2,480,469)
59	E317	Asset Retirement Obligation	333,978	333,978	333,978	0.00%	7,590	(206,204)
60		TOTAL	102,201,321	101,911,244	102,165,062	2.51%	2,562,397	(62,265,196)
61		COLSTRIP 1-4 COMMON						
62	E316	Misc. Power Plant Equip.	251,534	251,534	251,534	2.23%	5,609	(158,412)
63		TOTAL	251,534	251,534	251,534	2.23%	5,609	(158,412)
64								
65		Subtotal before Colstrip FERC Adjustments (Line 63 + 65)	695,462,748	713,058,387	707,321,499	3.16%	22,368,124	(424,341,614)
66		ARO - Electric Colstrip 1-4 (Acct: 23001021 - 1031) Adj (AMA is Net of Accum. Amort.)			(1,903,266)		91,109	
67		Colstrip Common FERC Adj. (AMA is Net of Accum. Amort.)			6,100,301		354,669	
68		Colstrip Def Depr FERC Adj. (AMA is Net of Accum. Amort.)			2,392,180		104,311	
69		Totals			713,910,714	3.21%	22,918,212	(424,341,614)

ROW

**Exhibit A-3 Colstrip Fixed Costs (Section 2 of 2)**

ROW	Order	Description	Amount before Prod. Adj.
81		Support for Revenue Requirement - Expenses	
83			
84	50004011	Colstrip 1&2 - Supv & Eng'g - Steam Ope	\$ 50,364
85	50005011	Colstrip 3&4 - Supv & Eng'g - Steam Ope	42,184
86	50204001	Colstrip 1&2 - Steam Exp - Steam Gen Op	3,297,477
87	50205001	Colstrip 3&4 - Steam Exp - Steam Gen Op	2,175,561
88	50504001	Colstrip 1&2 - Electric Exp - Steam Gen	71,508
89	50505001	Colstrip 3&4 - Electric Exp - Steam Gen	56,120
90	50604001	Colstrip 1&2 - Misc Strm Pwr - Steam Gen	4,170,512
91	50605001	Colstrip 3&4 - Misc Strm Pwr - Steam Gen	2,444,791
92	50704001	Colstrip 1&2 - Rents - Steam Gen Oper	48
93	50705001	Colstrip 3&4 - Rents - Steam Gen Oper	33,275
94	51004001	Colstrip 1&2 - Supv & Eng'g - Steam Gen	880,470
95	51005001	Colstrip 3&4 - Supv & Eng'g - Steam Gen	692,702
96	51104001	Colstrip 1&2 - Structures - Steam Gen M	829,877
97	51105001	Colstrip 3&4 - Structures - Steam Gen M	763,915
98	51204001	Colstrip 1&2 - Boiler Plant - Steam Gen	5,545,623
99	51205001	Colstrip 3&4 - Boiler Plant - Steam Gen	6,051,077
100	51304001	Colstrip 1&2 - Electric Plant - Steam G	1,123,321
101	51305001	Colstrip 3&4 - Electric Plant - Steam G	1,062,379
102	51404001	Colstrip 1&2 - Misc Steam Plt - Steam Gen	1,052,523
103	51405001	Colstrip 3&4 - Misc Steam Plt - Steam Gen	922,491
104		Subtotal for the test year	31,266,220
105		Adjustment to the rate year	4,701,285
106		Subtotal on Orders	35,967,505
107		Property Taxes-Montana	11,457,814
108		Electric Energy Tax	1,668,897
109	403xxxxx	Depreciation	22,918,212
110			<u>\$ 72,012,429</u>



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**Exhibit A-4 Production Adjustment**

PUGET SOUND ENERGY  
PRODUCTION ADJUSTMENT  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2007  
GENERAL RATE INCREASE

LINE NO.	DESCRIPTION	PROFORMA AND RESTATED	PRODUCTION 3.337%	FIT 35%
1	<b>O&amp;M ON PRODUCTION PROPERTY</b>			
2	PRODUCTION WAGE INCREASE:			
3	PURCHASED POWER	\$ 172,558	\$ (5,758)	\$ 2,015
4	OTHER POWER SUPPLY	813,586	(27,149)	9,502
5	TOTAL PRODUCTION WAGE INCREASE	986,144	(32,908)	11,517
6				
7	ADMIN & GENERAL EXPENSES			
8	PAYROLL OVERHEADS	2,726,252	(90,975)	31,841
9	PROPERTY INSURANCE	2,332,573	(77,838)	27,243
10	TOTAL ADMIN & GENERAL EXPENSES	5,058,825	(168,813)	59,084
11				
12	DEPRECIATION / AMORTIZATION:			
13	DEPRECIATION	53,528,073	(1,786,232)	462,126
14	AMORTIZATION	5,806,675	(193,769)	65,192
15	TOTAL DEPRECIATION AND AMORTIZATION (FERC 403)	59,334,748	(1,980,001)	527,318
16	TAXES OTHER-PRODUCTION PROPERTY:			
17	PROPERTY TAXES - WASHINGTON	6,476,490	(216,120)	75,642
18	PROPERTY TAXES - MONTANA	8,701,714	(290,376)	101,632
19	ELECTRIC ENERGY TAX	1,668,897	(55,691)	19,492
20	PAYROLL TAXES	1,192,660	(39,799)	13,930
21	TOTAL TAXES OTHER	18,039,761	(601,987)	210,696
22				
23	<b>O&amp;M ON REGULATORY ASSETS:</b>			
24	CABOT	\$ -	-	-
25	TENASKA	31,942,000	(1,065,905)	373,067
26	BEP	3,526,620	(117,683)	41,189
27	WHITE RIVER PLANT COSTS	1,494,702	(49,878)	17,457
28	WHITE RIVER RELICENSING & CWIP	-	-	-
29	CANWEST	-	-	-
30	HOPKINS RIDGE PREPAID TRANSMISSION	2,034,455	(67,890)	23,761
31	HOPKINS RIDGE INFILL MITIGATION CREDIT	(1,451,500)	48,437	(16,953)
32	GOLDENDALE FIXED COST DEFERRAL (NEW)	4,162,154	(138,891)	48,612
33	TOTAL ADJUSTMENT TO O&M ON REGULATORY ASSETS	\$ 41,708,431	\$ (1,391,810)	\$ 487,133
34	INCREASE(DECREASE) EXPENSE		(4,175,518)	
35	INCREASE(DECREASE) FIT			1,295,748
36	INCREASE(DECREASE) NOI			\$ 2,879,770
37				
38	<b>PRODUCTION PROPERTY RATE BASE:</b>			
39	DEPRECIABLE PRODUCTION PROPERTY	\$ 2,121,905,426	\$ (70,807,984)	
40	LESS PRODUCTION PROPERTY ACCUM DEPR.	(989,158,909)	33,008,233	
41	NON-DEPRECIABLE PRODUCTION PROPERTY	80,465,857	(2,685,146)	
42	LESS PRODUCTION PROPERTY ACCUM AMORT.	(4,422,650)	147,584	
43	COLSTRIP COMMON FERC ADJUSTMENT	6,100,301	(203,567)	
44	COLSTRIP DEFERRED DEPRECIATION FERC ADJ.	1,797,723	(59,990)	
45	ENCOGEN ACQUISITION ADJUSTMENT	41,341,033	(1,379,550)	
46	NET PRODUCTION PROPERTY	1,258,028,782	(41,980,420)	
47	DEDUCT:			
48	LIBR. DEPREC. PRE 1981 (EOP)	(372,848)	12,442	
49	LIBR. DEPREC. POST 1980 (EOP)	(143,794,887)	4,798,435	
50	OTHER DEF. TAXES (EOP)	(3,295,458)	109,969	
51	SUBTOTAL	(147,463,194)	4,920,847	
52				
53	ADJUSTMENT TO PRODUCTION RATE BASE	\$ 1,110,565,588	\$ (37,059,574)	\$ 1,073,506,014
54				
55	<b>REGULATORY ASSETS RATE BASE:</b>			
56	CABOT	21,125	(705)	
57	TENASKA	94,583,875	(3,156,264)	
58	BEP	19,609,943	(654,384)	
59	WHITE RIVER PLANT COSTS	33,499,702	(1,117,885)	
60	WHITE RIVER RELICENSING & CWIP	21,740,384	(725,477)	
61	CANWEST	(0)	-	
62	HOPKINS RIDGE PREPAID TRANSMISSION	4,614,747	(153,994)	
63	HOPKINS RIDGE INFILL MITIGATION CREDIT	(1,440,474)	48,069	
64	GOLDENDALE FIXED COST DEFERRAL (NEW)	6,763,253	(225,690)	
65				
66	ADJUSTMENT TO REGULATORY ASSETS RATE BASE	\$ 179,392,556	\$ (5,986,330)	\$ 173,406,226
67				
68	TOTAL ADJUSTMENT TO RATEBASE (LINE 56 + LINE 67)		\$ (43,045,904)	

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**Exhibit A-5 Power Costs**

**PUGET SOUND ENERGY  
POWER COSTS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2007  
GENERAL RATE INCREASE**

LINE NO. DESCRIPTION	ACTUAL	PROFORMA	INCREASE (DECREASE)
1 SALES FOR RESALE	\$ 268,574,887	\$ 14,704,466	\$ (253,870,421)
2			
3 PURCHASES/SALES OF NON-CORE GAS	4,267,784	149,656	(4,118,128)
4 WHEELING FOR OTHERS	10,583,713	9,986,183	(597,530)
5	14,851,497	10,135,839	(4,715,658)
6			
7 <b>TOTAL OPERATING REVENUES</b>	<b>283,426,385</b>	<b>24,840,306</b>	<b>(258,586,079)</b>
8			
9 FUEL	\$ 119,309,169	\$ 176,520,586	\$ 57,211,417
10			
11 PURCHASED AND INTERCHANGED	990,181,182	749,834,601	(240,346,581)
12 HEDGING	-	285,295	285,295
13 RATE DISALLOWANCES FOR MARCH POINT 2	-	(8,416,594)	(8,416,594)
14 SUBTOTAL PURCHASED AND INTERCHANGE	\$ 990,181,182	\$ 741,703,302	\$ (248,477,880)
15 WHEELING	63,827,743	67,657,484	3,829,741
16 SCH. 94 - RES./FARM CREDIT	-	-	-
17 TOTAL PRODUCTION EXPENSES	\$ 1,173,318,094	\$ 985,881,372	\$ (187,436,722)
18 HYDRO AND OTHER POWER	79,069,006	95,396,787	16,327,780
19 TRANS. EXP. INCL. 500KV O&M	1,175,688	1,136,455	(39,233)
20			
21 <b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,253,562,789</b>	<b>\$ 1,082,414,614</b>	<b>\$ (171,148,175)</b>
22			
23 INCREASE (DECREASE) OPERATING INCOME	\$ (970,136,404)	\$ (1,057,574,309)	\$ (87,437,904)
24			
25 REDUCTION TO STATE UTILITY TAX SAVING	3.85%		(23,005)
26 INCREASE (DECREASE) INCOME			\$ (87,414,899)
27 INCREASE (DECREASE) FIT @	35%		(30,595,215)
28 INCREASE (DECREASE) NOI			<u>\$ (56,819,685)</u>



**PUGET SOUND ENERGY**  
**PCA MECHANICAL REPORT - PCA 8**  
**TWELVE MONTHS ENDED DECEMBER 31, 2009**  
**Exhibit D: Regulatory Assets and Liabilities net of Accumulated Amortization and Deferred Taxes (PCA Periods)**  
**2007 GRC - UE-072300**

Ref	Description	12 Months Ended December 31		AMA Ratebase		PCA Period		Return		
		Asset Amort	AA & ADFIT	Balance net of net of	Asset Amort	AA & ADFIT	A.T. %	Amount	Pre Tax	Monthly
9										
10	Cabot Buyout									
22	Dec 2009 \$	-	-			G/L Accts #18230171 and #28300461 and Order #54756012	12/09	7.00%	-	-
25	Tenaska									
39	Dec 2009 \$	(32,676,000)	74,153,000			G/L Accts #18230001 and #28300451 and Order #55500423	12/09	7.00%	6,266,345	9,640,530
45	BEP									
55	Dec 2009 \$	(3,526,620)	18,010,863			G/L Accts #18230071 and #18230081 and Order #55500007	12/09	7.00%	1,344,712	2,068,788
67	White River Relicensing									
75	Dec 2009 \$	21,740,384	21,740,384			G/L Accts #18230641, #18236021, 6031, 6041, 6051, 6061, 6071, #18230691, #19000021 and #28300011	12/09	7.00%	1,521,827	2,341,272
80	White River Plant Costs									
88	Dec 2009 \$	(1,494,702)	32,273,000			G/L Accts #18220011, #18220021, #18220031, #18220041 and #18220051 and Order #40700015	12/09	7.00%	2,323,505	3,574,622
93	Canwest Liability									
101	Dec 2009 \$	-	-			G/L Accts #25400021, #14300061 and #19000451 and Order #547 / #456	12/09	7.00%	-	-
104	Hopkins Ridge Prepaid Transm									
111	Dec 2009 \$	(2,056,243)	3,235,105			G/L Acct #18230231 and #18230371 and Order #56500011	12/09	7.00%	299,169	460,260
117	Hopkins Ridge Mitigation Credit									
119	Dec 2009 \$	(1,451,500)	(786,229)							
123	Goldendale Fixed Cost Deferral									
125	Dec 2009 \$	(4,162,154)	4,959,653							
128										
129										
130										
131										
132										
138	PCA #8	Jan 2009	Dec 2009							
140										
141										
142										

Note (1) Amounts in these columns are net of accumulated amortization AND the associated Deferred FIT liability / asset.