Ex. _____ (ALK-5)
Docket Nos. UE-920433, UE-920499 and UE-921262
Witness: Andrea L. Kelly

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

PETITION OF PUGET SOUND POWER & LIGHT COMPANY FOR AN ORDER REGARDING THE ACCOUNTING TREATMENT OF RESIDENTIAL EXCHANGE BENEFITS	DOCKET NO. UE-920433
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant, v. PUGET SOUND POWER & LIGHT COMPANY, Respondent.	DOCKET NO. UE-920499
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant, v. PUGET SOUND POWER & LIGHT COMPANY, Respondent.	DOCKET NO. UE-921262

EXHIBIT OF

ANDREA L. KELLY

WUTC STAFF

EXCERPTS OF COMPANY-PROVIDED REPORTS RE EMPLOYEE WAGES AND BENEFITS

MAY 1993

Comparison of Puget Power With Other Electric Utilities

An Edison Electric Institute database of information from 1991 Uniform Statistical Reports was used to compare Puget Power with the electric operations of other utilities. The database was used to develop the following eight comparative measures:

- Average annual benefits per employee
- Average annual wage per employee
- Number of employees per 1,000 customers,
- Non-production expenses per customer,
- Net ratebase per annual MWh (plant value less depreciation),
- Net plant additions for 1991 as a percent of net ratebase,
- Average rate for residential customers, and
- Average rate for commercial customers.

Puget Power's performance for each of these measures is shown with the dotted horizontal line on the following graphs.[1] The box and whisker graphs plots show the range of values for these measures. The box frames the 25th. to 75th. percentiles with the horizontal line in the box drawn at the median. The whiskers extend out to either the smaller of 1.5 times the interquartile range, or the range of the values.

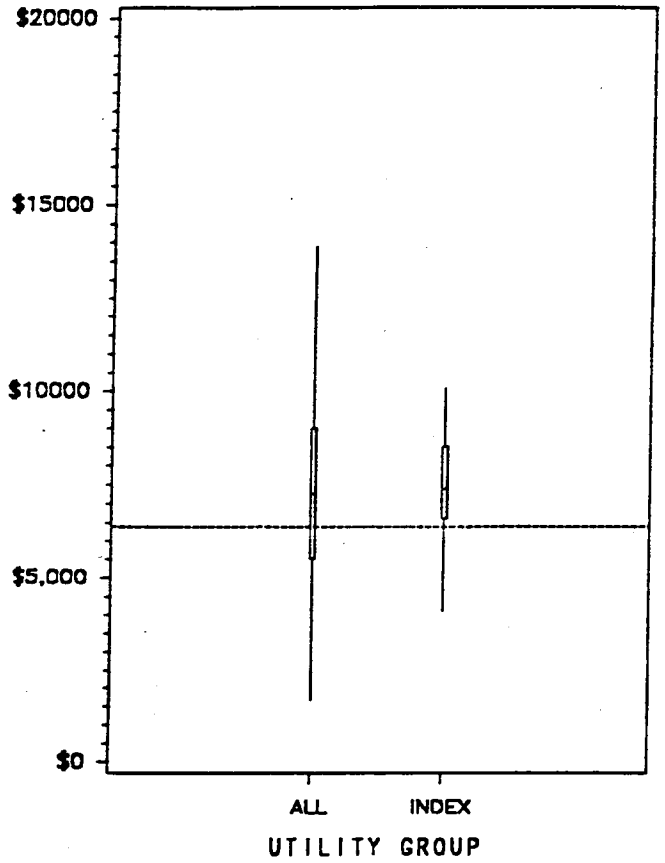
Two groupings were used to compare Puget Power with other utilities. The first group, referred to as the "index" in the following graphs, is a group of eleven other utilities with annual load and number of customers within 25 percent of Puget Power's load and customers. The utilities in the index are listed in the table below. The second group, referred to as "all" in the following graphs, is the complete database of 155 other utilities with non-missing data.

Table 1. Members In The Utility Index

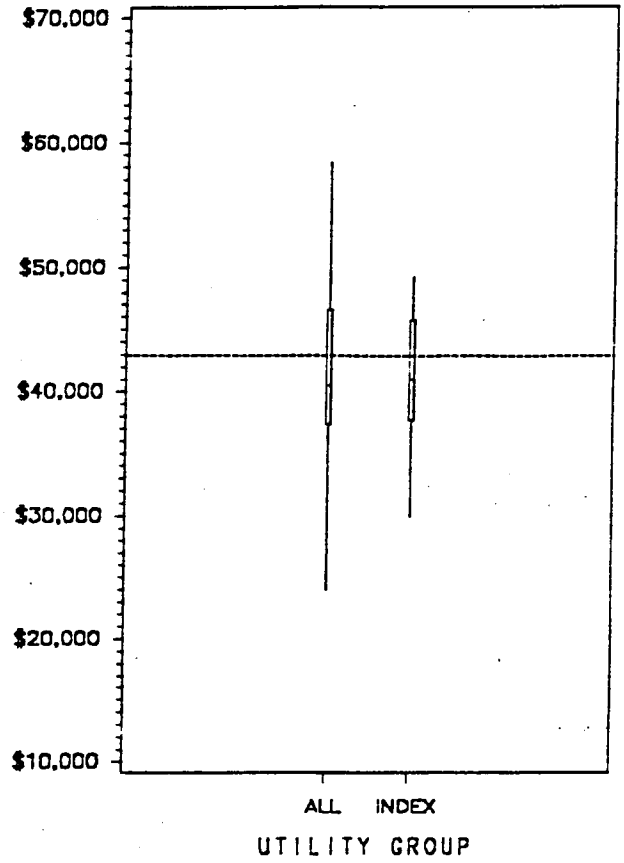
Arizona Public Service Co.	Potomac Electric Power Co.
Arkansas Power & Light Co.	PSI Energy, Inc.
Cincinnati Gas & Electric Co.	Puget Sound Power And Light Co.
Cleveland Electric Illuminating Co.	Massachusetts Electric Co.
Oklahoma Gas And Electric Co.	West Penn Power Co.
Portland General Electric Co.	Jersey Central Power & Light Co.

[1]The statistics reported for Puget Power may differ slightly from information provided in testimony by C.A. Knutsen due to the difference in data sources.

AVERAGE ANNUAL BENEFITS PER EMPLOYEE

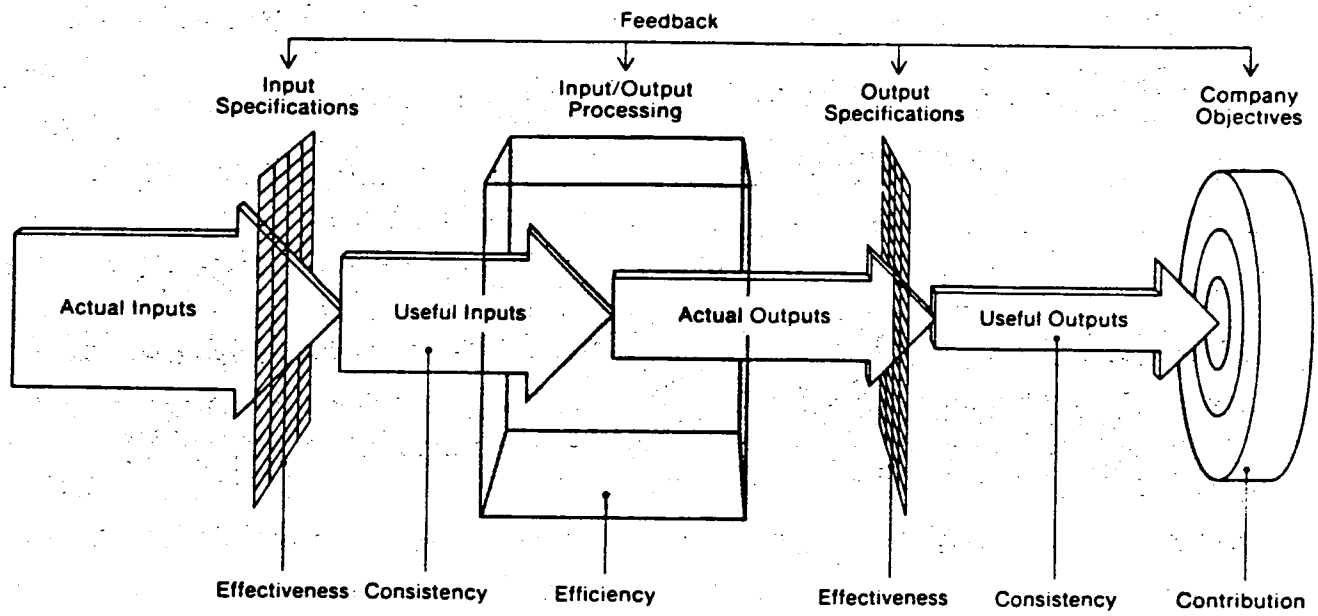


AVERAGE ANNUAL WAGE PER EMPLOYEE



PUGET POWER
PRODUCTIVITY REPORT

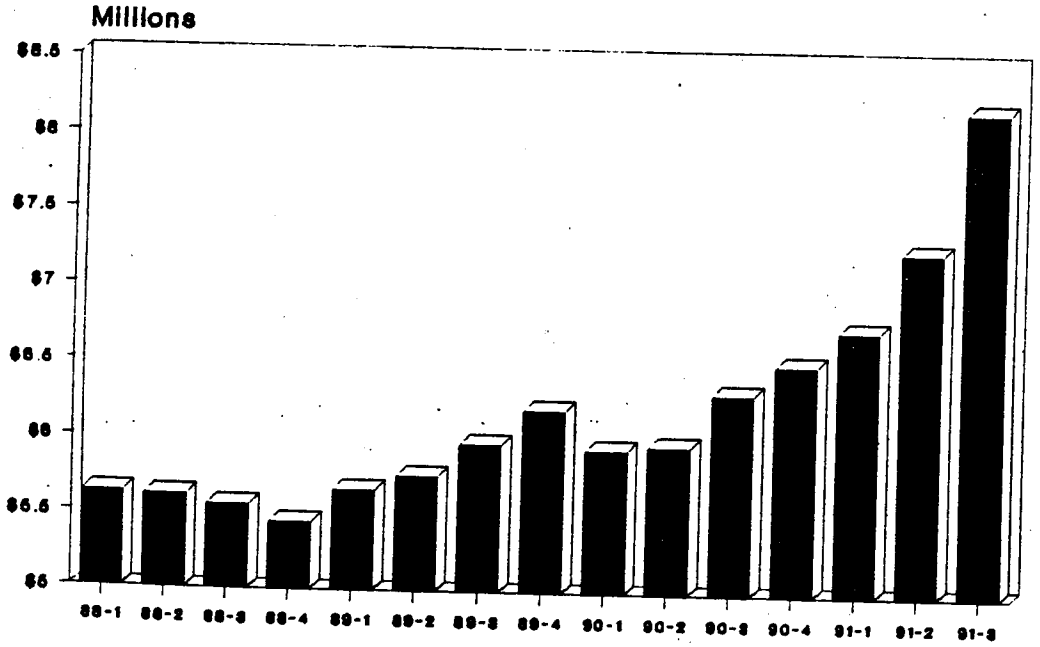
3nd QUARTER 1991



BUDGET AND CORPORATE PERFORMANCE DEPARTMENT

TOTAL 12 MONTHS ENDED OVERTIME WAGES

Excluding Storm Damage (Ratio-13a)



Note: The non-storm related upward trend that began in early 1990 appears to be continuing unabated