

Exh. BAE-3r
Dockets UE-170033/UG-170034
Witness: Betty A. Erdahl

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

**DOCKETS UE-170033 and
UG-170034 (*Consolidated*)**

**EXHIBIT TO
TESTIMONY OF**

Betty A. Erdahl

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Detailed Staff Working Capital Calculation 13.23 and 11.23

June 30, 2017
Revised August 8, 2017

**Puget Sound Energy
Balance Sheet Detail**

| Line | Account | Account Description | AMA (September 16) | (c) | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) Total Investments | Investment | | | (i) Non Operating |
|------|----------|---|--------------------|-----------------|---------------------------------|--------------------------------------|---------------------------------------|-----------------------------|-----------------|-----------|-----|-------------------------|
| | | | | | | | | | (h) Electric | Rate Base | Gas | |
| 8 | 10100501 | Electric - Plant in Service - PP | 9,155,191,944 | 9,155,191,944 | | | | | 9,155,191,944 | | | |
| 9 | 10100502 | Gas - Plant in Service - PP | 3,351,244,713 | 3,351,244,713 | | | | | 3,351,244,713 | | | |
| 10 | 10100503 | Common - Plant in Service - PP | 485,420,919 | 485,420,919 | | | | | 159,315,146 | | | |
| 11 | 10100601 | Electric Plant In Service - Manual Adjustments | 41,339 | 41,339 | | | | | 41,339 | | | |
| 12 | 10100602 | Gas Plant In Service - Manual Adjustments | 15,935 | 15,935 | | | | | 15,935 | | | |
| 13 | 10100651 | Colstrip 1&2 Non-Recoverable Costs | 5,340,626 | 5,340,626 | | | | | 5,340,626 | | | |
| 14 | 10100661 | Colstrip 1&2 Non-Recoverable Costs Cont | (5,340,626) | (5,340,626) | | | | | (5,340,626) | | | |
| 18 | 10110013 | Landis-Gyr Capital Lease | 189,115 | 189,115 | | | | | 189,115 | | | |
| 26 | 10500501 | Electric - Plant Held for Future Use - | 49,313,213 | 49,313,213 | | | | | 49,313,213 | | | 189,115 |
| 27 | 10500502 | Gas - Plant Held for Future Use - PP | 3,591,495 | 3,591,495 | | | | | 3,591,495 | | | |
| 28 | 10500503 | Common - Plant Held for Future Use - PP | - | - | | | | | - | | | |
| 29 | 10600501 | Electric Plant - NOT CLASSIFIED - PP | 37,116,885 | 37,116,885 | | | | | 37,116,885 | | | |
| 30 | 10600502 | Gas - Plant - NOT CLASSIFIED - PP | 34,157,043 | 34,157,043 | | | | | 34,157,043 | | | |
| 31 | 10600503 | Common - Plant - NOT CLASSIFIED - PP | 625,893 | 625,893 | | | | | 205,418 | | | |
| 34 | 10600603 | Common NC manual adjustments | 5,180 | 5,180 | | | | | 1,700 | | | 1,154,559 |
| 38 | 10700013 | Construction Support Clearing - Common | 1,154,559 | 1,154,559 | | | | | 1,154,559 | | | (393,750) |
| 41 | 10700023 | CWIP/Retention Clearing (Debit) - Commo | (393,750) | (393,750) | | | | | (393,750) | | | 246,298,189 |
| 45 | 10700501 | Electric - Construction Work in Progress | 246,298,189 | 246,298,189 | | | | | 246,298,189 | | | 90,134,743 |
| 46 | 10700502 | Gas - Construction Work in Progress - P | 90,134,743 | 90,134,743 | | | | | 90,134,743 | | | 74,568,739 |
| 47 | 10700503 | Common - Construction Work in Progress | 74,568,739 | 74,568,739 | | | | | 74,568,739 | | | 188,199 |
| 48 | 10700601 | Electric CWIP - Manual Adjustments | 188,199 | 188,199 | | | | | 188,199 | | | 262,176 |
| 49 | 10700602 | GAS CWIP - Manual Adjustments | 262,176 | 262,176 | | | | | 262,176 | | | 24,946 |
| 50 | 10700603 | Common-Cwip-Manual Adjustments | 24,946 | 24,946 | | | | | 24,946 | | | (80,285,022) |
| 61 | 10800061 | Accum Depreciation Non-legal Cost of Removal | (80,285,022) | (80,285,022) | | | | | (80,285,022) | | | (269,970,274) |
| 62 | 10800062 | Accum Depreciation Non-legal Cost of Removal | (269,970,274) | (269,970,274) | | | | | (269,970,274) | | | 80,285,022 |
| 63 | 10800071 | Contra Accum Depreciation Non-legal Cost of Removal | 80,285,022 | 80,285,022 | | | | | 80,285,022 | | | 269,970,274 |
| 64 | 10800072 | Contra Accum Depreciation Non-legal Cost of Removal | 269,970,274 | 269,970,274 | | | | | 269,970,274 | | | (3,475,713,473) |
| 68 | 10800501 | Elec-Accum Depreciation -PP | (3,475,713,473) | (3,475,713,473) | | | | | (3,475,713,473) | | | (1,296,766,172) |
| 69 | 10800502 | GAS-Accum Depreciation -PP | (1,296,766,172) | (1,296,766,172) | | | | | (1,296,766,172) | | | 9,806,706 |
| 70 | 10800503 | Common-Accum Depreciation -PP | (107,074,993) | (107,074,993) | | | | | 9,806,706 | | | 123,439 |
| 71 | 10800541 | Elec-RWIP-CED3 C.O.R./Salvage-PP | 123,439 | 123,439 | | | | | 123,439 | | | 4,311,119 |
| 72 | 10800543 | Common-RWIP-RET1 C.O.R./Salvage PP | 4,311,119 | 4,311,119 | | | | | 4,311,119 | | | 3,875 |
| 73 | 10800552 | Gas-RWIP-RET1 C.O.R./Salvage PP | 3,875 | 3,875 | | | | | 3,875 | | | 7 |
| 74 | 10800601 | Electric Depr Reserve - Manual Adjustments | - | - | | | | | - | | | (31,072,844) |
| 75 | 10800602 | Gas Depr Reserve - Manual Adjustments | - | - | | | | | - | | | (5,794,996) |
| 83 | 11100501 | Electric-Accum Amortization - PP | (31,072,844) | (31,072,844) | | | | | (31,072,844) | | | (90,442,554) |
| 84 | 11100502 | GAS-Accum Amortization - PP | (5,794,996) | (5,794,996) | | | | | (5,794,996) | | | 946,172 |
| 85 | 11100503 | Common-Accum Amortization - PP | (90,442,554) | (90,442,554) | | | | | (90,442,554) | | | 302,358 |
| 86 | 11400001 | Electric - Plant Acq Adj. Milwaukee RR | 946,172 | 946,172 | | | | | 946,172 | | | 76,622,597 |
| 87 | 11400002 | Gas - Plant Acquisition Adjustment | - | - | | | | | - | | | 156,960,791 |
| 88 | 11400011 | Electric - Plant Acq Adj. DuPont | - | - | | | | | - | | | 16,950,333 |
| 89 | 11400031 | Acquisition Adjustment - Encogen | - | - | | | | | - | | | 31,009,424 |
| 90 | 11491001 | Acquisition Adjustment - Encogen | - | - | | | | | - | | | (880,239) |
| 91 | 11400061 | Mint Farm - Electric Plant Acquisition Adjustments | 156,960,791 | 156,960,791 | | | | | 156,960,791 | | | 31,009,424 |
| 92 | 11400071 | Whitehorn - Electric Plant Acquisition | 16,950,333 | 16,950,333 | | | | | 16,950,333 | | | (302,358) |
| 93 | 11400081 | Fredonia 3 & 4 Electric Plant Acquisition Adjust | - | - | | | | | - | | | (59,157,664) |
| 94 | 11400091 | Ferndale - Electric Plant Acquisition Adjust | 31,009,424 | 31,009,424 | | | | | 31,009,424 | | | |
| 95 | 11500001 | Accum Amort Acq Adj. Milwaukee RR - Electric | (880,239) | (880,239) | | | | | (880,239) | | | |
| 96 | 11500002 | Gas - Accum Prov for Amort of Plant Acquis Ad | - | - | | | | | - | | | |
| 97 | 11500011 | Accum Amort Acq Adj. DuPont - Electric | (302,358) | (302,358) | | | | | (302,358) | | | |
| 98 | 11500031 | Accumulated Amort Acq Adj. - Encogen | (59,157,664) | (59,157,664) | | | | | (59,157,664) | | | |

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

| Line | Account | Account Description | AMA (September 16) | (c) | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) Total Investments | Rate Base | | (i) |
|------|--------------|---|--------------------|-----|---------------------------------|--------------------------------------|---------------------------------------|-----------------------------|-----------------|------------|-------------|
| | | | | | | | | | (h) Electric | (i) Gas | |
| 99 | 11500041 | Accum Amort Acquis Adjust - Mint Farm | (33,721,265) | | | | | (33,721,265) | | | |
| 100 | 11500051 | Accum Amort Acquis Adjust - Whitehorn | (16,294,655) | | | | | (16,294,655) | | | |
| 101 | 11500061 | Accum Amort Acquis Adjust - Ferndale | (3,863,529) | | | | | (3,863,529) | | | |
| 102 | 11591001 | Accum Amort Acquis Adjust - Encogen | - | | | | | - | | | |
| 103 | 11730002 | Gas Stored at JP Reservoir - Noncurrent | 8,654,564 | | | | | 8,654,564 | | | 95,779 |
| 106 | 12100503 | Non-Utility Property - PP | 95,779 | | | | | 95,779 | | | 3,372,007 |
| 107 | 12100513 | Non-Utility Property - PP | 3,372,007 | | | | | 3,372,007 | | | |
| 108 | 12200003 | Accum Prov for Deprec & Amort - Nonutil | - | | | | | - | | | |
| 109 | 12200503 | Provision for Non-Utility Property - PP | 172,791 | | | | | 172,791 | | | 172,791 |
| 110 | 12310000 | Invest in Assoc.-Other than Raimier Receivables | 29,743,548 | | | | | 29,743,548 | | | 29,743,548 |
| 111 | 12310000(RR) | Invest in Assoc.-Raimier Receivables | - | | | | | - | | | |
| 112 | 12400013 | Other Investments - Stock Misc | - | | | | | - | | | |
| 113 | 12400043 | Other Investment Life Insurance | 49,046,326 | | | | | 49,046,326 | | | 49,046,326 |
| 118 | 12400503 | Notes Rec - Intolight | 473,567 | | | | | 473,567 | | | 473,567 |
| 119 | 12400542 | Reserve for Suncoadia N/R | (7,320,788) | | | | | (7,320,788) | | | (7,320,788) |
| 120 | 12400543 | Notes Rec - Petersen Family Ltd. | 7,320,788 | | | | | 7,320,788 | | | 7,320,788 |
| 121 | 12400552 | Notes Rec - BOA Keyport Lighting & Capa | 1,300,281 | | | | | 1,300,281 | | | 1,300,281 |
| 131 | 12400723 | Notes Rec. - City of Buckley | 18,522 | | | | | 18,522 | | | 18,522 |
| 132 | 12400733 | Notes Rec - Bio Energy Washington | - | | | | | - | | | |
| 133 | 12400743 | Notes Rec - West Coast Hospitality | - | | | | | - | | | |
| 134 | 12800001 | Chelan PUD Contract Preempt Requirement | - | | | | | - | | | |
| 135 | 12800003 | Qualified Pension Plan funded Status | 18,500,000 | | | | | 18,500,000 | | | 18,500,000 |
| 136 | 12800011 | Ferndale Land Lease Escrow - 2046 | 1,662,234 | x | | | | 1,662,234 | | | 1,662,234 |
| 144 | 13100543 | Cash - State Bank - Concrete | 67,014 | | | | | 67,014 | | | |
| 145 | 13100563 | US Bank - General Account 1775586 | 533,230 | | | | | 533,230 | | | |
| 146 | 13100573 | US Bank - Damage Claims 1771847 | 14,487 | | | | | 14,487 | | | |
| 151 | 13101003 | Cash-UBOC-Payment Processing Bothell 44 | 6,503,607 | | | | | 6,503,607 | | | |
| 152 | 13101013 | Cash-UBOC-Bill Payment Consolidator 443 | 210,732 | | | | | 210,732 | | | |
| 153 | 13101023 | Cash-Key Bank-Concentration 47968102460 | 21,804,959 | | | | | 21,804,959 | | | |
| 154 | 13101033 | Cash-Key Bank-PSE Receipts 479681024614 | 721,785 | | | | | 721,785 | | | |
| 160 | 13101093 | Cash-Key Bank-Payroll 190994701174 | (90,988) | | | | | (90,988) | | | |
| 161 | 13101103 | Cash-Key Bank-Credit Balance Refund 190 | - | | | | | - | | | |
| 162 | 13101113 | Cash-Key Bank-Accounts Payable 19099470 | (11,374,995) | | | | | (11,374,995) | | | |
| 163 | 13101123 | Cash-Key Bank-SAP Credit Balance Refun | (1,784,664) | | | | | (1,784,664) | | | |
| 164 | 13101133 | Cash-Key Bank- Checkfree | (114) | | | | | (114) | | | |
| 165 | 13101143 | Cash-Citibank-Direct Debit Deposit AFT | - | | | | | - | | | |
| 166 | 13101153 | Cash - Citibank E-Payment | - | | | | | - | | | |
| 167 | 13101163 | Cash - Key Bank Tr Ad Flex Spending | 82,772 | | | | | 82,772 | | | |
| 168 | 13101183 | Cash Credit Card Receipts - Billmatrix | 1,644,227 | | | | | 1,644,227 | | | |
| 169 | 13101193 | Cash-Key Bank-DOXO Receipts-5790 | 15,250 | | | | | 15,250 | | | |
| 170 | 13101253 | Wells Fargo Direct Debit | 555,946 | | | | | 555,946 | | | |
| 174 | 13109003 | Cash Desk Clearing | 36,623 | | | | | 36,623 | | | |
| 175 | 13109013 | PSE Help Cash Clearing | 10,217 | | | | | 10,217 | | | |
| 179 | 13400021 | PSE Merchant Deposit - Transmission | 9,528,419 | | | | | 9,528,419 | | | 9,528,419 |
| 180 | 13400031 | PSE Transmission Contra - Merchant Deposit | (9,528,419) | | | | | (9,528,419) | | | (9,528,419) |
| 186 | 13400073 | PSE Ben Protect Trust-Bank of NY Money | 1,494,342 | | | | | 1,494,342 | | | 1,494,342 |
| 193 | 13400111 | BPA RES JD Wind Deposit | 50,149 | | | | | 50,149 | | | 50,149 |
| 194 | 13400121 | BPA Freddy 1 Control Area Change | - | | | | | - | | | |
| 195 | 13400123 | Radio Spectrum Purchase Escrow | 414,084 | x | | | | 414,084 | | | 414,084 |
| 205 | 13400211 | PGE Klamath Peaker Trans Req Deposit | 52,300 | | | | | 52,300 | | | |
| 206 | 13400231 | BPA - Mint Farm Station Svcc TSM Firm D | - | | | | | - | | | |
| 207 | 13400241 | BPA Hopkins Ridge Transmission Deposit | 430,882 | | | | | 430,882 | | | 430,882 |
| 208 | 13400251 | BPA Residential Exchange Settlement | - | | | | | - | | | |
| 209 | 13400261 | BPA TSR 80368917-Goldendale Deposit | 223,150 | | | | | 223,150 | | | 223,150 |

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|------|----------|--|--------------------|-------------|---------------------------------|--------------------------------------|---------------------------------------|-----------------------------|-----------------|------------|-------------------------|
| | | | | | | | | | (h) Electric | (i) Gas | |
| 210 | 13400271 | LKE Pacific Trust Deposit - Wire & Cable | 143,832 | 143,832 | 143,832 | - | - | - | - | - | - |
| 211 | 13400281 | LKE Pacific Trust Deposit - Transformers | 65,994 | 65,994 | 65,994 | - | - | - | - | - | - |
| 215 | 13400311 | Other Special Deposit-BPA TRS - 50MW | 194,700 | 194,700 | 194,700 | - | - | - | - | - | - |
| 216 | 13400321 | Ort Special Deposits-BPA TRS 81325474 | 72,078 | 72,078 | - | - | - | 72,078 | 72,078 | - | - |
| 217 | 13400322 | Oh Special Deposit - City of Buckley -Natural Gas | - | - | - | - | - | - | - | - | - |
| 218 | 13400332 | LNG Facility Port of Tacoma Esrow | - | - | - | - | - | - | - | - | - |
| 219 | 13500003 | Petty Cash | 10,560 | 10,560 | 10,560 | - | - | - | - | - | 1,088,552 |
| 220 | 13500041 | Freddie #1 Operating Advance | 93,662 | 93,662 | 93,662 | - | - | - | - | - | - |
| 221 | 13500051 | Colstrip 500KV Transmission O&M Operati | 73,353 | 73,353 | 73,353 | - | - | - | - | - | - |
| 222 | 13500061 | Colstrip 1&2 Operating Advance | 1,830,458 | 1,830,458 | 1,830,458 | - | - | - | - | - | - |
| 223 | 13500071 | Colstrip 3&4 Operating Advance | 1,601,199 | 1,601,199 | 1,601,199 | - | - | - | - | - | - |
| 232 | 13500183 | Working Fund - DCG Postage Expenses | 100,000 | 100,000 | 100,000 | - | - | - | - | - | - |
| 233 | 13500192 | Working Funds - Mercer Island | 1,250 | 1,250 | 1,250 | - | - | - | - | - | - |
| 234 | 13500201 | Ferndale Cash Advance (NAES Corporation) | 653,068 | 653,068 | 653,068 | - | - | - | - | - | - |
| 238 | 13600013 | Temporary Cash Investments-Taxable | 1,500,000 | 1,500,000 | 1,500,000 | - | - | - | - | - | - |
| 245 | 14100311 | Notes Receivable Line Extensions in CLX | 3,287,182 | 3,287,182 | 3,287,182 | - | - | - | - | - | - |
| 246 | 14200003 | Customer Accounts Receivable | (2,812) | (2,812) | (2,812) | - | - | - | - | - | - |
| 260 | 14200201 | Electric Customer Accounts Receivable | 149,633,934 | 149,633,934 | 149,633,934 | - | - | - | - | - | - |
| 261 | 14200202 | Gas Customer Accounts Receivable | 57,389,120 | 57,389,120 | 57,389,120 | - | - | - | - | - | - |
| 262 | 14200203 | Cust Accts Recv Unapplied Credits | (4,058,421) | (4,058,421) | (4,058,421) | - | - | - | - | - | - |
| 263 | 14200213 | Cust Accts Recv Unapplied Credits | (76,733) | (76,733) | (76,733) | - | - | - | - | - | - |
| 264 | 14200223 | Cust Payment Returns Clarification Acct | 22,259 | 22,259 | 22,259 | - | - | - | - | - | - |
| 265 | 14200251 | Electric Customer Accounts Receivable | (255,106) | (255,106) | (255,106) | - | - | - | - | - | - |
| 266 | 14200252 | Gas CuGas - Cust Accounts Receivable CLX | (93,705) | (93,705) | (93,705) | - | - | - | - | - | - |
| 267 | 14200255 | Accruals - Customer Accts Recv Unapplied | 8,837,435 | 8,837,435 | 8,837,435 | - | - | - | - | - | - |
| 271 | 14300062 | Gas Off System Sales - Other ACDIs Rec | - | - | - | - | - | - | - | - | - |
| 272 | 14300071 | A/R Hopkins BPA Transm Int Recble 05TX-11905 | - | - | - | - | - | - | - | - | - |
| 273 | 14300072 | Jackson Prairie / NW Pipeline - Other A/R | 227,314 | 227,314 | 227,314 | - | - | - | - | - | - |
| 274 | 14300081 | Sumas Gas Pipeline / SoCDo - Other A/R | 190,543 | 190,543 | 190,543 | - | - | - | - | - | - |
| 275 | 14300082 | Jackson Prairie / WWP - Other A/R | 276,674 | 276,674 | 276,674 | - | - | - | - | - | - |
| 276 | 14300091 | Sumas Gas Pipeline / Sumas - Other A/R | - | - | - | - | - | - | - | - | - |
| 277 | 14300101 | A/R Hopkins BPA Transm Int Recble 02TX-11040 | - | - | - | - | - | - | - | - | - |
| 278 | 14300141 | Power Sales - Other ACDIs Rec | 15,001,305 | 15,001,305 | 15,001,305 | - | - | - | - | - | - |
| 279 | 14300142 | Other Accounts Receivable - Pilchuck Co | - | - | - | - | - | - | - | - | - |
| 280 | 14300151 | Transmission - Other ACDIs Rec | 1,186,337 | 1,186,337 | 1,186,337 | - | - | - | - | - | - |
| 281 | 14300171 | BPA Residential Exchange - Other ACDIs Rec | 11,765,127 | 11,765,127 | 11,765,127 | - | - | - | - | - | - |
| 282 | 14300193 | IRS Interest Receivable | - | - | - | - | - | - | - | - | - |
| 283 | 14300211 | A/R - Crystal Mountain Insurance Receivable | - | - | - | - | - | - | - | - | - |
| 284 | 14300213 | Other ACDIs Rec - Misc | 477 | 477 | 477 | - | - | - | - | - | - |
| 285 | 14300221 | A/R - Hopkins II Res | - | - | - | - | - | - | - | - | - |
| 286 | 14300231 | Mint Farm Property Taxes Receivable - Wayzata | - | - | - | - | - | - | - | - | - |
| 287 | 14300241 | A/R State and City Tax Receivable | 102,543 | 102,543 | 102,543 | - | - | - | - | - | - |
| 288 | 14300251 | A/R - AEGIS Limited for the Zilz matter | - | - | - | - | - | - | - | - | - |
| 289 | 14300253 | Other ACDIs Rec- Miscellaneous | - | - | - | - | - | - | - | - | - |
| 290 | 14300261 | Lower Snake River BPA Transmission Interest Receival | - | - | - | - | - | - | - | - | - |
| 297 | 14300323 | Emp Rec / Payroll Advances & Misc - OARM | (89) | (89) | (89) | - | - | - | - | - | - |
| 298 | 14300331 | A/R - JPUD APA | - | - | - | - | - | - | - | - | - |
| 299 | 14300333 | Loans - Exit Payback - Other ACDIs Rec | 44,585 | 44,585 | 44,585 | - | - | - | - | - | - |
| 300 | 14300341 | A/R - California ISO | 6,344 | 6,344 | 6,344 | - | - | - | - | - | - |
| 319 | 14300703 | A/R - Miscellaneous - CLX | 11,244,470 | 11,244,470 | 11,244,470 | - | - | - | - | - | - |
| 320 | 14300713 | A/R - Energy Division | 30,653 | 30,653 | 30,653 | - | - | - | - | - | - |
| 321 | 14300723 | A/R - Treble Damages - Energy Diversion | 36,191 | 36,191 | 36,191 | - | - | - | - | - | - |
| 322 | 14300733 | A/R - Damage Claims | 13,706,913 | 13,706,913 | 13,706,913 | - | - | - | - | - | - |
| 323 | 14300743 | A/R Treble Damages - Damage Claims | 621,846 | 621,846 | 621,846 | - | - | - | - | - | - |
| 324 | 14300763 | Accruals - CIS A/R - Miscellaneous | 1,143,258 | 1,143,258 | 1,143,258 | - | - | - | - | - | - |

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|------|----------|--|------------------------|------|------------------------|-----------------------------|------------------------------|-----------------------|---------------|-----|-------------------|
| | | | (i) | (j) | | | | | Electric | Gas | |
| 325 | 14300773 | Accruals - CIS A/R - Damage Claims | - | - | - | - | - | - | - | - | - |
| 326 | 14300901 | A/R - Refundable Federal Fuel Tax | - | (18) | - | - | - | - | - | - | - |
| 327 | 14300913 | A/R - EES Shopify Credit Card Receivabl | 685,987 | - | 685,987 | (18) | - | - | - | - | - |
| 328 | 14300921 | A/R - Snohomish PUD - Beverly Park Subs | 3,675,712 | - | 3,675,712 | - | - | - | - | - | - |
| 333 | 14301022 | Refundable GST on PSE Gas Purchase | 107,156 | - | 107,156 | - | - | - | - | - | - |
| 334 | 14301033 | A/R - PSE Recovery Seeker via Pacific Exchange | 2,896 | - | 2,896 | - | - | - | - | - | - |
| 335 | 14301041 | Elec OMRC Reimbursable by 3rd Party -ST | - | - | - | - | - | - | - | - | - |
| 336 | 14301042 | Gas OMRC Reimbursable by 3rd Party -ST | - | - | - | - | - | - | - | - | - |
| 337 | 14301043 | A/R - Biogas Sales | 1,984,375 | - | 1,984,375 | - | 1,984,375 | - | - | - | 1,984,375 |
| 354 | 14400311 | APUA - Electric Customer Accs Receivable | (5,737,480) | - | (5,737,480) | - | - | - | - | - | - |
| 355 | 14400312 | APUA - Gas Customer Accs Receivable | (1,618,566) | - | (1,618,566) | - | - | - | - | - | - |
| 356 | 14400313 | APUA - Miscellaneous Receivables | (475,897) | - | (475,897) | - | - | - | - | - | - |
| 357 | 14400323 | APUA - Energy Diversions | 390 | - | 390 | - | - | - | - | - | - |
| 358 | 14400343 | APUA - Damage Claims | (1,667,911) | - | (1,667,911) | - | - | - | - | - | - |
| 359 | 14400353 | APUA - Treble Damage Claims | (620,935) | - | (620,935) | - | - | - | - | - | - |
| 360 | 14600000 | Intercompany Accounts receivable | 586,664 | - | 586,664 | - | - | - | - | - | - |
| 361 | 14600010 | Intercompany Accounts - PSE Funding | - | - | - | - | - | - | - | - | - |
| 362 | 15100021 | Fuel Stock - Colstrip 1&2 | 3,572,142 | - | 3,572,142 | - | - | - | - | - | - |
| 363 | 15100031 | Fuel Stock - Colstrip 3&4 | 3,647,165 | - | 3,647,165 | - | - | - | - | - | - |
| 364 | 15100041 | Fuel Stock - Colstrip 3&4 Fuel | 237,094 | - | 237,094 | - | - | - | - | - | - |
| 365 | 15100061 | Fuel Stock - Crystal Mountain | 28,057 | - | 28,057 | - | - | - | - | - | - |
| 366 | 15100081 | Fuel Stock - Whitehorn #1 | 1,534,943 | - | 1,534,943 | - | - | - | - | - | - |
| 367 | 15100091 | Fuel Stock - Fredrickson #1 | 1,779,963 | - | 1,779,963 | - | - | - | - | - | - |
| 368 | 15100101 | Fuel Stock - Fredonia 1&2 | 4,394,513 | - | 4,394,513 | - | - | - | - | - | - |
| 369 | 15100121 | Fuel Stock - Fredrickson #1 | - | - | - | - | - | - | - | - | - |
| 370 | 15100122 | Fuel Stock - Propane SWARR Station | 296,568 | - | 296,568 | - | - | - | - | - | - |
| 375 | 15100181 | Fuel Stock - Colstrip 1&2 Propane | 77,864 | - | 77,864 | - | - | - | - | - | - |
| 376 | 15100201 | Fuel Stock - Tenaska - Oil | - | - | - | - | - | - | - | - | - |
| 377 | 15100211 | Fuel Stock - Pooled CT Non-Core Gas Inv | (28,000) | - | (28,000) | - | - | - | - | - | - |
| 378 | 15100221 | Fuel Stock-CT Non-Core Gas @ JacksonPrairie-CONJ | 831,350 | - | 831,350 | - | - | - | - | - | - |
| 382 | 15100271 | Fuel Stock - Ferndale | 2,794,620 | - | 2,794,620 | - | - | - | - | - | - |
| 383 | 15100281 | Fuel Stock-Cedar Hills Gas Pipeline Imbalance | - | - | - | - | - | - | - | - | - |
| 384 | 15100291 | Fuel Stock-CT Non-Core LNG at Plymouth | 343,476 | - | 343,476 | - | - | - | - | - | - |
| 385 | 15101001 | Fuel Stock - Encogen Oil | - | - | - | - | - | - | - | - | - |
| 386 | 15101011 | Fuel Stock - Encogen Natural Gas | - | - | - | - | - | - | - | - | - |
| 387 | 15111001 | Fuel Stock - Encogen Oil | 244,180 | - | 244,180 | - | - | - | - | - | - |
| 388 | 15111011 | Fuel Stock - Encogen Natural Gas | - | - | - | - | - | - | - | - | - |
| 389 | 15400003 | Plant Materials and Supplies (Set-up 1998) | 10,682,902 | - | 10,682,902 | - | - | - | - | - | - |
| 390 | 15400023 | Inventory - Pre-Capitalized Material | 5,817,309 | - | 5,817,309 | - | - | - | - | - | - |
| 391 | 15400031 | Plant Materials - Colstrip 1 & 2 | (10,682,520) | - | (10,682,520) | - | - | - | - | - | - |
| 392 | 15400033 | Inventory Reserve Account - Pre-Capitalized M | 4,362,997 | - | 4,362,997 | - | - | - | - | - | - |
| 393 | 15400041 | Plant Materials - Colstrip 3 & 4 | 19,833,263 | - | 19,833,263 | - | - | - | - | - | - |
| 394 | 15400061 | Encogen Storeroom | - | - | - | - | - | - | - | - | - |
| 395 | 15400071 | Hopkins Ridge Storeroom | - | - | - | - | - | - | - | - | - |
| 396 | 15400081 | Wild Horse Wind Farm Storeroom | 29,705,880 | - | 29,705,880 | - | - | - | - | - | - |
| 397 | 15400101 | Electric - Plant Material & Supplies | 5,888,663 | - | 5,888,663 | - | - | - | - | - | - |
| 398 | 15400102 | Gas - Plant Material & Supplies | 19,321,774 | - | 19,321,774 | - | - | - | - | - | - |
| 399 | 15400103 | Plant Material & Supplies | 3,549,876 | - | 3,549,876 | - | - | - | - | - | - |
| 407 | 15400181 | Inventory - Ferndale | 228,040 | - | 228,040 | - | - | - | - | - | - |
| 412 | 15600003 | CH Biogas Pipeline Imbalance | 10,371 | - | 10,371 | - | - | - | - | - | - |
| 413 | 15810001 | California Carbon Allowances -ST | 3,324,667 | - | 3,324,667 | - | - | - | - | - | - |
| 414 | 16300023 | Undistributed Stores Expense | 529,714 | - | 529,714 | - | - | - | - | - | - |
| 415 | 16300063 | Undistributed Substation Equipment Stor | 14,432,171 | - | 14,432,171 | - | - | - | - | - | - |
| 419 | 16410002 | SGS-1 Gas Stored Underground | 3,045,163 | - | 3,045,163 | - | - | - | - | - | - |
| 420 | 16410012 | SGS-2 Gas Stored Underground | - | - | - | - | - | - | - | - | - |

228,040

Revised August 8, 2017

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

| Line | Account | Account Description | (c) AMA (September 16) | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) Total Investments | Rate Base | | (i) Non Operating |
|------|----------|---|---------------------------|---------------------------------|--------------------------------------|---------------------------------------|-----------------------------|-----------------|------------|-------------------------|
| | | | | | | | | (h) Electric | (i) Gas | |
| | | | 16,982,005 | 16,982,005 | | | | | | |
| 421 | 16410022 | Clay Basin Gas Storage - 00925 | - | - | - | - | - | - | - | - |
| 422 | 16410042 | AECO - Gas Stored Underground | 72,025 | 72,025 | - | - | - | - | - | - |
| 423 | 16420002 | Liquefied Natural Gas Stored | 45,431 | 45,431 | - | - | - | - | - | - |
| 424 | 16420012 | LNG - Gig Harbor | 2,025,446 | 2,025,446 | - | - | - | - | - | - |
| 428 | 16500013 | Prepmts - Puget Auto / General Liability | 206,037 | 206,037 | - | - | - | - | - | - |
| 434 | 16500063 | Prepmts - Puget Workman's Comp - Aegis | 25,097 | 25,097 | - | - | - | - | - | - |
| 435 | 16500071 | Prepaid - Swinomish Tribal Res 11.5kw TSM -Long Ter | - | - | - | - | - | - | - | - |
| 436 | 16500073 | Prepmts - Workman Comp / Letters of Credit | 1,629,987 | 1,629,987 | - | - | - | - | - | - |
| 437 | 16500083 | Prepmts - All Risk Property Insurance | - | - | - | - | - | - | - | - |
| 438 | 16500093 | Prepmts - King Air Aircraft Insurance | 16,667 | 16,667 | - | - | - | - | - | - |
| 439 | 16500103 | Prepmts - M&M Consulting Fee | - | - | - | - | - | - | - | - |
| 440 | 16500113 | Prepmts - Pollution Control Bond | 271,165 | 271,165 | - | - | - | - | - | - |
| 441 | 16500123 | Prepaid - Transmission software | - | - | - | - | - | - | - | - |
| 442 | 16500133 | Prepaid - Aclara SW fees | - | - | - | - | - | - | - | - |
| 443 | 16500143 | Prepaid-D&O Insurance (annual) | 265,843 | 265,843 | - | - | - | - | - | - |
| 444 | 16500153 | Prepmts - DataLink Symantec SW Maintenance | 53,414 | 53,414 | - | - | - | - | - | - |
| 445 | 16500163 | Prepmts - Fiduciary Liability Insurance | - | - | - | - | - | - | - | - |
| 446 | 16500173 | Ppd - Corporation Executive Board (CEB) | 7,799 | 7,799 | - | - | - | - | - | - |
| 447 | 16500183 | Ppd - Annual Credit Rating Fee | 187,384 | 187,384 | - | - | - | - | - | - |
| 448 | 16500193 | Prepaid Dice Advertising Short-Term | - | - | - | - | - | - | - | - |
| 449 | 16500241 | Prepayments - Hopkins Ridge Prop Insurance | 14,078 | 14,078 | - | - | - | - | - | - |
| 450 | 16500251 | Prepaid Prometheus Software Maintenance | 1,047,175 | 1,047,175 | - | - | - | - | - | - |
| 454 | 16500283 | Prepaid SAP Support | - | - | - | - | - | - | - | - |
| 455 | 16500313 | Prepayments - Misc Employee Benefits | 449,485 | 449,485 | - | - | - | - | - | - |
| 456 | 16500321 | Prepaid - WECC Dues | 571,265 | 571,265 | - | - | - | - | - | - |
| 457 | 16500331 | Prepaid - Peak Reliability | 878 | 878 | - | - | - | - | - | - |
| 458 | 16500333 | Prepmts - Heavy Vehicle Licenses | - | - | - | - | - | - | - | - |
| 459 | 16500341 | Prepmts - License Fee - Users of Water | - | - | - | - | - | - | - | - |
| 460 | 16500343 | Prepmts - 3 yr. Websense License | 57,120 | 57,120 | - | - | - | - | - | - |
| 461 | 16500351 | Prepaid - MCG EAS Hosting | - | - | - | - | - | - | - | - |
| 462 | 16500361 | Prepmts - Electric - Municipal Taxes | - | - | - | - | - | - | - | - |
| 463 | 16500373 | Prepmts - Interest | 8,679 | 8,679 | - | - | - | - | - | - |
| 464 | 16500383 | Microsoft Maintenance Contract | 556,670 | 556,670 | - | - | - | - | - | - |
| 465 | 16500393 | Prepmts - State Street Cond Trustee Fee | - | - | - | - | - | - | - | - |
| 466 | 16500401 | Prepmts - FERC Annual Land Use - Lower Baker | 27,454 | 27,454 | - | - | - | - | - | - |
| 467 | 16500403 | Prepmts - Optimize Networks Maintenance | 27,454 | 27,454 | - | - | - | - | - | - |
| 468 | 16500411 | Prepmts - FERC Annual Land Use - Upper Baker | 222,084 | 222,084 | - | - | - | - | - | - |
| 469 | 16500413 | Prepmts - Areva Software Support Servi | 223,053 | 223,053 | - | - | - | - | - | - |
| 470 | 16500433 | Prepaid - Ecologic Analytics Software 2011 | 153,988 | 153,988 | - | - | - | - | - | - |
| 471 | 16500443 | Prepaid - OSISOFT Software Renewal 2011 | 3,352 | 3,352 | - | - | - | - | - | - |
| 476 | 16500493 | Prepaid - Lenovo Maintenance Renewal | - | - | - | - | - | - | - | - |
| 477 | 16500501 | Unamortized Premiums Paid on Unexpired Option | - | - | - | - | - | - | - | - |
| 478 | 16500532 | Prepaid Gas Option | 586,439 | 586,439 | - | - | - | - | - | - |
| 479 | 16500551 | Prepaid Exp - Hopkins Ridge Interconnect | - | - | - | - | - | - | - | - |
| 480 | 16500553 | Prepaid- Miscellaneous | 6,760 | 6,760 | - | - | - | - | - | - |
| 481 | 16500563 | Prepayments - Licensing Fees (Vehicles) | 81,224 | 81,224 | - | - | - | - | - | - |
| 485 | 16500583 | Prepaid - PowerPlant Maintenance Contra | 110,450 | 110,450 | - | - | - | - | - | - |
| 486 | 16500591 | Prepaid - Goldendale Capital Maintnanc | 59,164 | 59,164 | - | - | - | - | - | - |
| 487 | 16500593 | Prepaid Annual Bus Passes | - | - | - | - | - | - | - | - |
| 488 | 16500601 | Prepaid - Goldendale Expense Maintnanc | 252,670 | 252,670 | - | - | - | - | - | - |
| 489 | 16500611 | Prepaid Edison Electric Institute dues | 327,749 | 327,749 | - | - | - | - | - | - |
| 490 | 16500612 | Prepaid Americem Gas Association Dues | 206,186 | 206,186 | - | - | - | - | - | - |
| 491 | 16500621 | Prepmts - Lower Snake River 500KV Trans | - | - | - | - | - | - | - | - |
| 492 | 16500622 | Prepaid NW Gas Association Dues | 40,034 | 40,034 | - | - | - | - | - | - |
| 493 | 16500623 | Prepaid Subscripts | 34,063 | 34,063 | - | - | - | - | - | - |

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

| Line | Account | (a) | (b) | (c) | A/M (September 16) | | (d) | (e) | (f) | Rate Base | | (g) |
|------|----------|--|-----|-----|--------------------|-------------------------|---------|-----|-----|--------------------------|-------------------|-----|
| | | | | | CWC Current Assets | CWC Current Liabilities | | | | Average Invested Capital | Total Investments | |
| 494 | 16500631 | Prepaid - NW Energy Coalition Membership | - | - | - | - | - | - | - | - | - | - |
| 495 | 16500632 | City of Burien Gas Permits & Fees | - | - | 112,417 | - | 112,417 | - | - | - | - | - |
| 496 | 16500633 | Prepaid -2007 CISCO Smartnet (Dimension) | - | - | - | - | - | - | - | - | - | - |
| 497 | 16500641 | Prepaid Rent for Skagit Svc Ctr | - | - | 18,250 | - | 18,250 | - | - | - | - | - |
| 498 | 16500643 | Prepaid - INSSINC - Furak Maintenance | - | - | 217,142 | - | 217,142 | - | - | - | - | - |
| 499 | 16500651 | Prepaid - Freddy 1 Capital FFH | - | - | - | - | - | - | - | - | - | - |
| 500 | 16500653 | Prepaid Envelopes - Common | - | - | 469,773 | - | 469,773 | - | - | - | - | - |
| 501 | 16500661 | Prepaid - Freddy 1 Expense FFH | - | - | - | - | - | - | - | - | - | - |
| 502 | 16500663 | Prepaid-Corporate Membership E Source | - | - | 453,102 | - | 453,102 | - | - | - | - | - |
| 503 | 16500671 | Prepaid - Freddy 1 Inventory | - | - | 103,867 | - | 103,867 | - | - | - | - | - |
| 504 | 16500673 | Prepayments - Treasury Licensing Fees | - | - | 13,314 | - | 13,314 | - | - | - | - | - |
| 505 | 16500681 | Prepaid - Goldendale Inventory | - | - | 3,194 | - | 3,194 | - | - | - | - | - |
| 506 | 16500683 | Prepaid - GEC/NICE Short Term | - | - | - | - | - | - | - | - | - | - |
| 507 | 16500691 | Prepaid -OMS HW Maintenance Agreement | - | - | 149,322 | - | 149,322 | - | - | - | - | - |
| 508 | 16500693 | Prepaid-GE Smallworld Software Support 2011 | - | - | - | - | - | - | - | - | - | - |
| 509 | 16500701 | Prepaid - Sumas Capital FFH | - | - | 34,793 | - | 34,793 | - | - | - | - | - |
| 510 | 16500703 | Prepaid-Optimize Networks Steelhead Support | - | - | 100,606 | - | 100,606 | - | - | - | - | - |
| 511 | 16500731 | Prepaid - Mint Farm Capital FFH | - | - | - | - | - | - | - | - | - | - |
| 516 | 16500733 | Prepaid - Oracle Software Support | - | - | 112,801 | - | 112,801 | - | - | - | - | - |
| 517 | 16500741 | Prepaid - Mint Farm Expense FFH | - | - | 75,871 | - | 75,871 | - | - | - | - | - |
| 518 | 16500743 | Prepaid - CGI Mobile Workforce SW Support | - | - | 3,265 | - | 3,265 | - | - | - | - | - |
| 519 | 16500751 | Prepaid - Mint Farm Inventory | - | - | 445,654 | - | 445,654 | - | - | - | - | - |
| 520 | 16500753 | Prepaid - Oracle Software Support | - | - | - | - | - | - | - | - | - | - |
| 521 | 16500761 | Prepaid - Mint Farm Acquisition Insurance | - | - | 58,205 | - | 58,205 | - | - | - | - | - |
| 522 | 16500763 | Prepaid-Sycamore SW Support | - | - | 50,969 | - | 50,969 | - | - | - | - | - |
| 526 | 16500783 | Prepayment-SAS SW Maintenance Renewal | - | - | 26,042 | - | 26,042 | - | - | - | - | - |
| 538 | 16500881 | Prepmts - Colstrip 3&4 Lime Contract - | - | - | - | - | - | - | - | - | - | - |
| 539 | 16500883 | Prepaid- Hanson Dam SeaTac Site | - | - | - | - | - | - | - | - | - | - |
| 540 | 16500891 | Prepaid Advisory LiDAR | - | - | 49,887 | - | 49,887 | - | - | - | - | - |
| 541 | 16500893 | Prepaid - Checkpoint Structure | - | - | 54,215 | x | 54,215 | - | - | - | - | - |
| 542 | 16500901 | Prepaid - LSR Leaseholder Minimum Rent | - | - | - | - | - | - | - | - | - | - |
| 543 | 16500903 | Prepaid - SAP - IT Services | - | - | 48,466 | - | 48,466 | - | - | - | - | - |
| 544 | 16500911 | Prepaid - ROW Dist Crossing Rainbow Bridge LT | - | - | 14,445 | - | 14,445 | - | - | - | - | - |
| 549 | 16500953 | Prepaid - Workiva Subscription LT | - | - | 34,634 | - | 34,634 | - | - | - | - | - |
| 550 | 16501003 | Advance/Down Payments | - | - | - | - | - | - | - | - | - | - |
| 551 | 16501011 | Wildhorse Prepaid O&M to Vestas | - | - | - | - | - | - | - | - | - | - |
| 552 | 16501013 | Prepaid - Future Year Expenses | - | - | 301,273 | - | 301,273 | - | - | - | - | - |
| 556 | 16501051 | EMC - SW/HW Maintenance Renewal ST | - | - | 307,043 | - | 307,043 | - | - | - | - | - |
| 562 | 16501083 | Prepaid Linked In Advertising - Short Term | - | - | 17,174 | - | 17,174 | - | - | - | - | - |
| 563 | 16501093 | Prepaid - Indeed Advertising Short Term | - | - | - | - | - | - | - | - | - | - |
| 564 | 16501101 | Prepaid - OATI Annual Services | - | - | 2,589 | - | 2,589 | - | - | - | - | - |
| 565 | 16501103 | Prepaid - Sirius maintenance Contract - Short Term | - | - | 54,724 | - | 54,724 | - | - | - | - | - |
| 566 | 16501113 | Prepaid - WWT F3 Support | - | - | 26,285 | - | 26,285 | - | - | - | - | - |
| 567 | 16502001 | Prepaid-Colstrip 1&2 Misc- Short Term | - | - | 28,083 | - | 28,083 | - | - | - | - | - |
| 568 | 16502003 | Prepaid - Info Global Solutions | - | - | 15,713 | - | 15,713 | - | - | - | - | - |
| 569 | 16502013 | Prepaid Voice Print International - Short Term | - | - | 63,888 | - | 63,888 | - | - | - | - | - |
| 570 | 16502021 | Prepaid - Colstrip 3&4 Misc - Short Term | - | - | 43,254 | - | 43,254 | - | - | - | - | - |
| 571 | 16502023 | Prepaid Platts Subscription - Short Term | - | - | 64,249 | - | 64,249 | - | - | - | - | - |
| 572 | 16502033 | Prepaid PSE Building Brokerage Fee - Short Term | - | - | 12,500 | - | 12,500 | - | - | - | - | - |
| 573 | 16502043 | Prepaid Glassdoor Invoice - Short Term | - | - | 46,284 | - | 46,284 | - | - | - | - | - |
| 574 | 16502053 | Prepaid RSA - Archer Software Maintenance ST | - | - | 79,178 | - | 79,178 | - | - | - | - | - |
| 575 | 16502063 | Prepaid-Corner Stone-Palms Payments-Short Term | - | - | - | - | - | - | - | - | - | - |
| 576 | 16502073 | Prepaid-Smarpros-Short Term | - | - | - | - | - | - | - | - | - | - |
| 577 | 16502083 | Prepaid-TAIT/Zetron Support Agreement-ST | - | - | 15,241 | - | 15,241 | - | - | - | - | - |
| 578 | 16502093 | Prepaid - Structured-Symantec Renewal - Short Term | - | - | - | - | - | - | - | - | - | - |

67.18% September 2016 GRC Filing
 32.82% September 2016 GRC Filing

| Line | Account | Account Description | (c) | Rate Base | | (e) | (f) | (g) | (i) | |
|------|----------|--|-----------|-----------|-----|-----|-----|-----|------------|---------------|
| | | | | Electric | Gas | | | | Investment | Non Operating |
| 579 | 16502103 | Prepaid-Double Engineering Equip Lease-ST | 55,809 | | | | | | | |
| 580 | 16502011 | Prepaid-Big 4 Telecommunications Exp- Short-Term | 2,402 | | | | | | | |
| 581 | 16502113 | Prepaid - Tensing Annual Maintenance & Support-ST | 46,110 | | | | | | | |
| 582 | 16502123 | Prepaid - Open Text -ST | 2,464 | | | | | | | |
| 583 | 16502133 | Prepaid-ServiceNow-Maintenance Service Contract-ST | 216,525 | | | | | | | |
| 584 | 16502143 | 16502143-Prepaid-Enterpr Licens Cisco Telephony M | 20,761 | | | | | | | |
| 585 | 16502153 | Prepaid-Annual Maintan for LogRhythm-ST | 104,338 | | | | | | | |
| 586 | 16502163 | Prepaid-CEB - Annual CIO Membership | 43,469 | | | | | | | |
| 587 | 16502173 | Prepaid - CheckPoint Structure | 157,984 | | | | | | | |
| 588 | 16502181 | Prepaid - Swinomish Tribal Res 115kv TS | 7,255 | | | | | | | |
| 589 | 16502191 | Prepaid - LSR Leaseholder Minimum Rent | 293,079 | | | | | | | |
| 590 | 16502201 | Prepaid - ROW Dis Crossing Rainbow Brid | 11,150 | | | | | | | |
| 591 | 16502213 | Prepaid - Workiva Subscription - ST | 33,016 | | | | | | | |
| 592 | 16502221 | Prepaid - Goldendale Capital Maint Majo | 7,432,442 | | | | | | | |
| 593 | 16502231 | Prepaid - Goldendale Expense Maint Majo | 793,976 | | | | | | | |
| 594 | 16502241 | Prepaid - Goldendale Inventory - ST | 40,659 | | | | | | | |
| 595 | 16502261 | Prepaid - Mint Farm Capital FFH - Major | 56,478 | | | | | | | |
| 596 | 16502271 | Prepaid - Mint Farm Expense FFH - Major | 47,875 | | | | | | | |
| 597 | 16502381 | Prepaid - Freddy 1 Capital FFH - Major | 52,567 | | | | | | | |
| 598 | 16502382 | Prepaid - Gas Options - ST | 1,669,165 | x | | | | | | 1,669,165 |
| 599 | 16502391 | Prepaid - Freddy 1 Expense FFH - Major | 113,725 | | | | | | | |
| 600 | 16502393 | Prepaid - GEC/NICE - ST | 12,136 | | | | | | | |
| 601 | 16502401 | Prepaid - Freddy 1 Inventory - Major Ma | 99,495 | | | | | | | |
| 602 | 16502403 | Prepaid - TriplePoint - Futrak Maintena | 69,350 | | | | | | | |
| 603 | 16502413 | Prepaid - PSE Building Brokerage Fee - | 47,500 | | | | | | | |
| 604 | 16502423 | Prepaid - Enterpr Licens Cisco TeleMain | 78,892 | | | | | | | |
| 605 | 16502433 | Prepaid - SAI Global License - ST | 25,567 | | | | | | | |
| 606 | 16502453 | Prepaid - TAIT SW Support Svcs - ST | 68,255 | | | | | | | |
| 607 | 16502443 | Prepaid - CISCO Smartnet (DimensionData | 606,386 | | | | | | | |
| 608 | 16502473 | Prepaid - ServiceNow Project Portfolio | 24,638 | | | | | | | |
| 609 | 16502483 | Prepaid - Coriant America - ST | 3,089 | | | | | | | |
| 610 | 16504003 | Prepaid - GEC/NICE - Long Term | 6,068 | | | | | | | |
| 611 | 16504013 | Prepaid Voice Print International - Long Term | 1,359 | | | | | | | |
| 612 | 16504023 | Prepaid - TAIT SW Support Svcs - LT | 180,462 | | | | | | | |
| 613 | 16504033 | Prepaid PSE Building Brokerage Fee - Term Term | 21,667 | | | | | | | |
| 614 | 16504043 | Prepaid-TriplePoint-Futrak Maintenance-LT | 16,425 | | | | | | | |
| 615 | 16504053 | 16504053-Prepaid Enterpr Licens Cisco Telephony M | 74,048 | | | | | | | |
| 616 | 16504063 | Prepaid - GEC/NICE - LT | 16,927 | | | | | | | |
| 617 | 16504073 | Prepaid - PSE Building Brokerage Fee - | 58,333 | | | | | | | |
| 618 | 16504083 | Prepaid - TriplePoint - Futrak Maintena | 27,375 | | | | | | | |
| 619 | 16504093 | Prepaid - Enterprise Licens Cisco Maint | 389,911 | | | | | | | |
| 620 | 16504101 | Prepaid - Swinomish Tribal Res 115kv TS | 84,208 | | | | | | | |
| 621 | 16504112 | Prepaid - Gas Options - LT | 84,208 | | | | | | | |
| 622 | 16504171 | Prepaid - Goldendale Capital Maint Majo | 2,033 | | | | | | | |
| 623 | 16504181 | Prepaid - Goldendale Expense Maint Majo | 1,116 | | | | | | | |
| 624 | 16504191 | Prepaid - Goldendale Inventory - LT | 33 | | | | | | | |
| 625 | 16504201 | Prepaid - WWT FS Support | 6,876 | | | | | | | |
| 626 | 16504221 | Prepaid - ROW Dis Crossing Rainbow Brid | 166,986 | | | | | | | |
| 627 | 16504223 | Prepaid - SAI Global License - LT | 65,480 | | | | | | | |
| 628 | 16504231 | Prepaid - Freddy 1 Capital FFH - Major | 871,588 | | | | | | | |
| 629 | 16504233 | Prepaid - CISCO Smartnet (DimensionData | 946,636 | | | | | | | |
| 630 | 16504241 | Prepaid - Freddy 1 Expense FFH - Major | 1,885,625 | | | | | | | |
| 631 | 16504251 | Prepaid - Freddy 1 Inventory - Major Ma | 1,718,451 | | | | | | | |
| 632 | 16504253 | Prepaid - Workiva Subscription - LT | 2,064 | | | | | | | |
| 633 | 16504261 | Prepaid - Mint Farm Capital FFH - Major | 708,149 | | | | | | | |

946,564

946,564

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

| Line | Account | Account Description | (c) AMA (September 16) | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) Total Investments | (h) Rate Base | | |
|------|----------|--|------------------------|------------------------|-----------------------------|------------------------------|-----------------------|---------------|-----|---------------|
| | | | | | | | | Electric | Gas | Non Operating |
| 634 | 16504271 | Prepaid - Mint Farm Expense FFH - Major | 692,427 | 692,427 | - | - | - | - | - | - |
| 635 | 16502463 | Prepaid - ZETRON SW Support Svcs - ST | 92,033 | 92,033 | - | - | - | - | - | - |
| 636 | 16504273 | Prepaid - ZETRON SW Support Svcs - LT | 155,158 | 155,158 | - | - | - | - | - | - |
| 637 | 16504283 | Prepaid - Coriant America - LT | 5,664 | 5,664 | - | - | - | - | - | - |
| 638 | 16580001 | Long Term Portion of Prepayment Electri | (6,001,114) | (6,001,114) | - | - | - | - | - | - |
| 639 | 16580002 | Long Term Portion of Prepayment Gas - C | (946,564) | (946,564) | - | - | - | - | - | - |
| 640 | 16580003 | Long Term Portion of Prepayment Common | (1,535,624) | (1,535,624) | - | - | - | - | - | - |
| 641 | 16590001 | Long Term Portion of Prepayment Electri | 6,001,114 | 6,001,114 | - | - | - | - | - | - |
| 642 | 16590002 | Long Term Portion of Prepayment Gas | 946,564 | 946,564 | - | - | - | - | - | - |
| 643 | 16590003 | Long Term Portion of Prepayment Common | 1,535,624 | 1,535,624 | - | - | - | - | - | - |
| 650 | 17300001 | Electric - Accrued Utility Revenue | 117,809,063 | 117,809,063 | - | - | - | - | - | - |
| 651 | 17300002 | Gas - Unbilled Revenue | 39,376,843 | 39,376,843 | - | - | - | - | - | - |
| 655 | 17400001 | Energy Storage | 7,217,785 | 7,217,785 | - | - | - | - | - | - |
| 656 | 17500001 | Unrealized Gain ST - Core Pwr/Gas for Pwr | 22,035,199 | - | - | 22,035,199 | - | - | - | - |
| 657 | 17500002 | Unrealized Gain ST - Core Gas | 7,041,193 | - | - | 7,041,193 | - | - | - | - |
| 658 | 17500011 | Unrealized Gain LT - Core Pwr/Gas for Pwr | 5,303,016 | - | - | 5,303,016 | - | - | - | - |
| 659 | 17500012 | Unrealized Gain LT - Core Gas | 1,355,187 | - | - | 1,355,187 | - | - | - | - |
| 683 | 18100003 | 6.74% MT Notes Due 06/15/18 - Unamort Debt Exp | 222,885 | - | - | 222,885 | - | - | - | - |
| 684 | 18100005 | 9/1/20 Bonds 27th - Unamort Debt Expense | - | - | - | - | - | - | - | - |
| 685 | 18100083 | Med Term Notes - B - Unamort Debt Expense | 43,172 | - | - | 43,172 | - | - | - | - |
| 686 | 18100093 | Med Term Notes - C - Unamort Debt Expense | 1,571,991 | - | - | 1,571,991 | - | - | - | - |
| 690 | 18100203 | \$250M 30 Year Senior Notes | 4,402,187 | - | - | 4,402,187 | - | - | - | - |
| 691 | 18100213 | Amort \$425MM 4.30% Sr Notes due 2045 Is | 1,233,961 | - | - | 1,233,961 | - | - | - | - |
| 692 | 18100223 | 2013 Pollution Control Bonds | - | - | - | - | - | - | - | - |
| 693 | 18100231 | 1995 Conservation Bonds - Unamort Debt Exp | 208,532 | - | - | 208,532 | - | - | - | - |
| 694 | 18100233 | 4% Pollution Control Rev Series 2013B Due 3/2031 | 1,180,384 | - | - | 1,180,384 | - | - | - | - |
| 701 | 18100473 | 7.02% MT Note Issued - Unamort Debt Expen | - | - | - | - | - | - | - | - |
| 702 | 18100483 | 6.46% MTN Series B Due 3/9/09 - Unamort | 411,991 | - | - | 411,991 | - | - | - | - |
| 703 | 18100493 | 7.00% MTN Series B Due 3/9/29 - Unamort | 763,089 | - | - | 763,089 | - | - | - | - |
| 715 | 18100663 | \$350M Hedging Credit Facility PSE 2013 | 1,370,892 | - | - | 1,370,892 | - | - | - | - |
| 716 | 18100673 | \$650M Liquidity Credit Facility PSE 2013 | 2,218,963 | - | - | 2,218,963 | - | - | - | - |
| 721 | 18100923 | \$250 Million 4.434% Sr. Notes due 2041 | 455,591 | - | - | 455,591 | - | - | - | - |
| 722 | 18100933 | \$45 Million 4.70% Sr. Notes due 2051 | - | - | - | - | - | - | - | - |
| 723 | 18100973 | 6.75% Sr Notes due 1/15/2016 - Unamort | - | - | - | - | - | - | - | - |
| 724 | 18100993 | 5.197% Sr Notes Due 10/01/15 - Unamort Debt Expe | - | - | - | - | - | - | - | - |
| 725 | 18101023 | 6.724% MTN due 6/15/2036 - Unamort Debt Expense | 1,711,148 | - | - | 1,711,148 | - | - | - | - |
| 726 | 18101033 | 6.274% Senior Notes Due 3/15/2037 - Unamortized Dt | 2,006,765 | - | - | 2,006,765 | - | - | - | - |
| 727 | 18101043 | Hedging Credit Facility - Unamort Debt Expense | - | - | - | - | - | - | - | - |
| 728 | 18101053 | 6.974% Jr Sub Notes (Hybrid) due 6/1/20 | 490,139 | - | - | 490,139 | - | - | - | - |
| 729 | 18101073 | PSE Capital Credit Agreement | - | - | - | - | - | - | - | - |
| 730 | 18101083 | PSE Operating Credit Agreement | 491,557 | - | - | 491,557 | - | - | - | - |
| 731 | 18101093 | PSE Hedging Credit Agreement | 378,712 | - | - | 378,712 | - | - | - | - |
| 732 | 18101103 | 2008 PSE Bridge Loan Agreement | - | - | - | - | - | - | - | - |
| 733 | 18101113 | 5.757% MTN due 10/1/2039 - Unamort Debt Expense | 2,780,075 | - | - | 2,780,075 | - | - | - | - |
| 734 | 18101123 | March 2010 Bond Issue | 2,698,748 | - | - | 2,698,748 | - | - | - | - |
| 735 | 18101133 | PSE Summer 2010 Bonds | 2,091,748 | - | - | 2,091,748 | - | - | - | - |
| 736 | 18101143 | 2011 March Senior Notes | 2,566,076 | - | - | 2,566,076 | - | - | - | - |
| 744 | 18210231 | 12/13/2006 Storm - 10 yr Amort | 20,561,659 | - | - | 20,561,659 | - | - | - | - |
| 745 | 18210241 | 2006 Storm - 4 yr Amort | - | - | - | - | - | - | - | - |
| 746 | 18210251 | 2007 Storm - 4 yr Amort | - | - | - | - | - | - | - | - |
| 747 | 18210261 | 2010 Storm Excess Costs | 50,186 | - | - | 50,186 | - | - | - | - |
| 748 | 18210271 | 2008 Storm - 4 yr Amortization | - | - | - | - | - | - | - | - |
| 749 | 18210281 | 2012 Storm Excess Costs | 60,295,490 | - | - | 60,295,490 | - | - | - | - |
| 750 | 18210291 | 2010 Storm - 4 Yr Amortization | 596,567 | - | - | 596,567 | - | - | - | - |
| 751 | 18210301 | 2014 Storm Excess Costs | 18,185,599 | - | - | 18,185,599 | - | - | - | - |

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

| Line | Account | Account Description | (c) | (d) | (e) | (f) | Rate Base | | Non Operating |
|------|----------|--|---------------|---------------|-----|-----|---------------|-----|---------------|
| | | | | | | | Investments | Gas | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| 752 | 18210311 | 18210311-2015 Storm Excess Costs | 20,945,873 | 20,945,873 | | | | | |
| 753 | 18210321 | 2016 Storm Excess Costs | 2,551,847 | 2,551,847 | | | | | |
| 754 | 18220001 | White River Preliminary Survey Tunnel I | | | | | | | |
| 755 | 18220011 | White River Plant Costs Reg Asset | 65,708,857 | 65,708,857 | | | 65,708,857 | | |
| 756 | 18220021 | White River Land Reg Asset | 743,112 | 743,112 | | | 743,112 | | |
| 757 | 18220031 | White River accu Depreciation to 1/15/ | (18,818,584) | (18,818,584) | | | (18,818,584) | | |
| 758 | 18220041 | White River accu Amort. from 1/16/04 R | (18,247,820) | (18,247,820) | | | (18,247,820) | | |
| 759 | 18220061 | Proceeds from CWA for White River Plant Sale | (30,211,681) | (30,211,681) | | | (30,211,681) | | |
| 760 | 18220091 | Upper Baker - Unrecovered Plant & Reg. Study Costs | 180,951 | 180,951 | | | 180,951 | | |
| 761 | 18220101 | Electron Unrecovered Loss | 9,721,848 | 9,721,848 | | | 9,721,848 | | |
| 762 | 18230001 | Tenaska Regulatory Asset | | | | | | | |
| 763 | 18230002 | FAS - 109 Gas | | | | | | | |
| 764 | 18230011 | Tenaska -Tax Indemnification | 1,368,237 | 1,368,237 | | | | | 1,368,237 |
| 765 | 18230021 | Electric Conservation not in RB | 80,895,650 | 80,895,650 | | | | | |
| 766 | 18230031 | Electric - Def AFUDC - Regulatory Asset | 51,386,937 | 51,386,937 | | | 51,386,937 | | |
| 767 | 18230032 | Gas Conservation - Tracker Programs | 11,077,737 | 11,077,737 | | | | | |
| 768 | 18230041 | Electric - Colstrip Common FERC Adj - Reg Ass | 21,589,277 | 21,589,277 | | | 21,589,277 | | |
| 769 | 18230042 | UG950288 DSM Tracker Balance | (3,363,059) | (3,363,059) | | | | | |
| 770 | 18230051 | Electric - accu Amort Colstrip Common FERC A | (16,862,151) | (16,862,151) | | | (16,862,151) | | |
| 771 | 18230061 | Electric - Colstrip Def Depr FERC Adj - Reg A | 1,142,944 | 1,142,944 | | | 1,142,944 | | |
| 772 | 18230071 | Electric - BPA Power Exch Invstmt - Reg Asset | 113,632,921 | 113,632,921 | | | 113,632,921 | | |
| 773 | 18230081 | Electric - BPA Power Exch Inv Amort - Reg Ass | (109,224,738) | (109,224,738) | | | (109,224,738) | | |
| 774 | 18230081 | Electric - Gross PCA | 228,537 | 228,537 | | | 228,537 | | 228,537 |
| 775 | 18230081 | Electric - Gross PCA - Contra | (228,537) | (228,537) | | | (228,537) | | (228,537) |
| 776 | 18230091 | Interest on PTC Deferred Tax | | | | | | | |
| 777 | 18230101 | Env Kem - UG Tank - Whidbey Is. (Future | 30,000 | 30,000 | | | 30,000 | | 30,000 |
| 778 | 18230351 | Chelan PUD Contract Initiation | 110,455,689 | 110,455,689 | | | 110,455,689 | | |
| 779 | 18230401 | White River Proj. - CWA AOA- Reg Asset | 13,262 | 13,262 | | | 13,262 | | |
| 800 | 18230621 | Cons Costs NIRB - 1998 Conservation Rider | (57,203,590) | (57,203,590) | | | | | |
| 801 | 18230631 | FAS 109 Taxes | 70,002,825 | 70,002,825 | | | | | 70,002,825 |
| 802 | 18230641 | White River Relicensing & CWIP Reg Asse | (474,402) | (474,402) | | | (474,402) | | |
| 803 | 18230691 | White River Salvage | 3,693,916 | 3,693,916 | | | 3,693,916 | | 3,693,916 |
| 804 | 18230711 | PCA YR #2 Gross | (3,693,916) | (3,693,916) | | | (3,693,916) | | (3,693,916) |
| 805 | 18230721 | PCA YR #2 Gross - Contra | 1,244,695 | 1,244,695 | | | 1,244,695 | | 1,244,695 |
| 806 | 18230731 | PCA YR #3 Gross | (1,244,695) | (1,244,695) | | | (1,244,695) | | (1,244,695) |
| 807 | 18230741 | PCA YR #3 Gross - Contra | (1,546,936) | (1,546,936) | | | (1,546,936) | | (1,546,936) |
| 808 | 18230751 | PCA YR #4 Gross | 1,546,936 | 1,546,936 | | | 1,546,936 | | 1,546,936 |
| 809 | 18230761 | PCA YR #4 Gross - Contra | 7,542,206 | 7,542,206 | | | 7,542,206 | | 7,542,206 |
| 810 | 18230771 | PCA Company Portion | (7,542,206) | (7,542,206) | | | (7,542,206) | | (7,542,206) |
| 811 | 18230781 | PCA Company Portion - contra | 3,817,716 | 3,817,716 | | | 3,817,716 | | 3,817,716 |
| 812 | 18230791 | PCA Customer Deferral Contra | | | | | | | |
| 813 | 18230801 | PCA - Customer Deferral Contra | (83,879) | (83,879) | | | (83,879) | | (83,879) |
| 814 | 18230811 | PCA YR #5 Gross | 83,879 | 83,879 | | | 83,879 | | 83,879 |
| 815 | 18230821 | PCA YR #5 Gross - Contra | (3,776,584) | (3,776,584) | | | (3,776,584) | | (3,776,584) |
| 816 | 18230831 | PCA YR #6 Gross | 3,776,584 | 3,776,584 | | | 3,776,584 | | 3,776,584 |
| 817 | 18230841 | PCA YR #6 Gross # Contra | (220,616) | (220,616) | | | (220,616) | | (220,616) |
| 818 | 18230851 | PCA YR #7 Gross | 220,616 | 220,616 | | | 220,616 | | 220,616 |
| 819 | 18230861 | PCA YR #7 Gross - Contra | 3,783,762 | 3,783,762 | | | 3,783,762 | | 3,783,762 |
| 820 | 18230871 | PCA YR #8 Gross | (3,783,762) | (3,783,762) | | | (3,783,762) | | (3,783,762) |
| 821 | 18230881 | PCA YR #8 Gross - Contra | 4,520,441 | 4,520,441 | | | 4,520,441 | | 4,520,441 |
| 822 | 18230891 | PCA YR #9 Gross | 2,749,643 | 2,749,643 | | | 2,749,643 | | 2,749,643 |
| 823 | 18230971 | White River Land Sales Costs | (4,520,441) | (4,520,441) | | | (4,520,441) | | (4,520,441) |
| 828 | 18230981 | PCA YR #9 Gross - Contra | (34,827,817) | (34,827,817) | | | (34,827,817) | | (34,827,817) |
| 835 | 18231051 | PCA YR#10 Gross | 34,827,817 | 34,827,817 | | | 34,827,817 | | 34,827,817 |
| 836 | 18231061 | PCA YR#10 Gross - Contra | | | | | | | |

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

| Line | Account | Account Description | (c) | (d) | (e) | (f) | Rate Base | | (i) |
|----------------------|----------|---|--------------------|-------------------------|--------------------------|-------------------|-------------|------------|---------------|
| | | | | | | | Investments | Gas | |
| Puget Sound Energy | | | | | | | | | |
| Balance Sheet Detail | | | | | | | | | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| | | A/M/A (September 16) | CWC Current Assets | CWC Current Liabilities | Average Invested Capital | Total Investments | Electric | Investment | Non Operating |
| 837 | 18231071 | GLD - 2011 Hot Gas Path Ppd Major Maint. | - | - | - | (25,644,564) | - | - | - |
| 838 | 18231081 | PCA YR#11 Gross | 25,644,564 | - | - | 25,644,564 | - | - | 25,644,564 |
| 839 | 18231091 | PCA YR#11 Gross-Contra | (25,644,564) | - | - | (25,644,564) | - | - | (25,644,564) |
| 840 | 18231141 | PCA YR#12 Gross | 37,820,617 | - | - | 37,820,617 | - | - | 37,820,617 |
| 841 | 18231151 | PCA YR#12 Gross - Contra | (37,820,617) | - | - | (37,820,617) | - | - | (37,820,617) |
| 842 | 18231161 | PCA YR#13 Gross | 40,067,181 | - | - | 40,067,181 | - | - | 40,067,181 |
| 843 | 18231171 | PCA YR#13 Gross - Contra | (40,067,181) | - | - | (40,067,181) | - | - | (40,067,181) |
| 844 | 18231181 | PCA YR #14 Gross | 10,110,015 | - | - | 10,110,015 | - | - | 10,110,015 |
| 845 | 18231191 | PCA YR #14 Gross - Contra | (10,110,015) | - | - | (10,110,015) | - | - | (10,110,015) |
| 846 | 18231241 | Env Rem-White Rvr/Buckley Ph I Head Fut | 251,147 | - | - | 251,147 | - | - | 251,147 |
| 847 | 18231251 | Env Rem-White Rvr/Buckley Ph I Headwork | 1,288 | - | - | 1,288 | - | - | 1,288 |
| 848 | 18232221 | Env Rem - Buckley Headworks Site Est Fu | 198,721 | - | - | 198,721 | - | - | 198,721 |
| 849 | 18232241 | Buckley Headworks Remediation Costs | - | - | - | - | - | - | - |
| 850 | 18232251 | Buckley Ph II Bum Pile & Wood Debris E | 2,145,061 | - | - | 2,145,061 | - | - | 2,145,061 |
| 851 | 18232261 | Env Rem - Duwamish River Site (Future Cost Est.) | 449,096 | - | - | 449,096 | - | - | 449,096 |
| 852 | 18232271 | Env Rem - Duwamish River Site (former G | 354,043 | - | - | 354,043 | - | - | 354,043 |
| 853 | 18232281 | Env Rem - Olympia Svc Capacitor Site | - | - | - | - | - | - | - |
| 854 | 18232291 | Env Rem - Bellevue G.O.UST Site Est Fut | - | - | - | - | - | - | - |
| 855 | 18232301 | LSR Deposit Def UE-100882 | - | - | - | - | - | - | - |
| 856 | 18232311 | LSR Def Carrying Costs UE-100882 | 68,955,038 | - | - | 68,955,038 | 68,955,038 | - | 68,955,038 |
| 857 | 18232321 | Colstrip 1&2 WeCo Coal Reserve Payment UE-111041 | 14,572,389 | - | - | 14,572,389 | 14,572,389 | - | 14,572,389 |
| 858 | 18232331 | LSR Def Phase 1 UE-111048 | 1,875,000 | - | - | 1,875,000 | 1,875,000 | - | 1,875,000 |
| 862 | 18233061 | Env Rem - UG Tank - Poulsbo Service Cent | 20,000 | - | - | 20,000 | 765,557 | - | 765,557 |
| 863 | 18233071 | Env Rem - UG Tank - Kent Fleet | - | - | - | - | - | - | - |
| 864 | 18233081 | Env Rem-Olympia SVC Capacitor Site Futu | - | - | - | - | - | - | - |
| 865 | 18233091 | Temino Service Center - UG Tank - Env | 198,092 | - | - | 198,092 | - | - | 198,092 |
| 866 | 18233101 | Env Rem - Bremerton UST Def Site | - | - | - | - | - | - | - |
| 867 | 18233121 | Env Rem - UG Tank - Bremerton (Future C | - | - | - | - | - | - | - |
| 868 | 18233131 | Env Rem - Factoria UST Def Site | - | - | - | - | - | - | - |
| 869 | 18233141 | Env Rem - UG Tank Factoria (Future Cost Est) | - | - | - | - | - | - | - |
| 876 | 18235521 | Mint Farm Deferral - UE-090704 | 25,799,228 | - | - | 25,799,228 | 25,799,228 | - | 25,799,228 |
| 877 | 18235531 | WHE Deferral - UE090704 | - | - | - | - | - | - | - |
| 878 | 18236021 | White River Relicensing - UE-040641 | 15,256,064 | - | - | 15,256,064 | 15,256,064 | - | 15,256,064 |
| 879 | 18236022 | Env Rem - UG Tank - Estimated Future Co | - | - | - | - | - | - | - |
| 880 | 18236031 | White River Safety & Regulatory - UE-040641 | 2,873,006 | - | - | 2,873,006 | 2,873,006 | - | 2,873,006 |
| 881 | 18236041 | White River Water Rights - UE-040641 | (228,710) | - | - | (228,710) | (228,710) | - | (228,710) |
| 882 | 18236051 | White River Relicensing - UE-040641 - Post Jan 15, 21 | 107,025 | - | - | 107,025 | 107,025 | - | 107,025 |
| 883 | 18236061 | White River Safety & Regulatory - UE-040641 - Post J | 1,031,543 | - | - | 1,031,543 | 1,031,543 | - | 1,031,543 |
| 884 | 18236071 | White River Water Rights - UE-040641 - Post Jan 15, . | 671,053 | - | - | 671,053 | 671,053 | - | 671,053 |
| 885 | 18236081 | White River - CWA | - | - | - | - | - | - | - |
| 886 | 18236091 | WHR Land Sales Cost | (100,555) | - | - | (100,555) | (100,555) | - | (100,555) |
| 887 | 18236101 | WHR-Processing Costs-Readying For Sale | 3,769,772 | - | - | 3,769,772 | 3,769,772 | - | 3,769,772 |
| 888 | 18236111 | White River Surplus Land Sales | (2,066,474) | - | - | (2,066,474) | (2,066,474) | - | (2,066,474) |
| 889 | 18236612 | Env Rem - UG Tank - Crossroads Operating Base | - | - | - | - | - | - | - |
| 890 | 18236812 | Env Rem - UW Tacoma | 280,449 | x | - | 280,449 | - | - | - |
| 891 | 18237112 | Env Rem - Swarr Station | 169,602 | x | - | 169,602 | - | - | - |
| 892 | 18237122 | Env Rem - South Seattle GS | 133,750 | x | - | 133,750 | - | - | - |
| 893 | 18237132 | Env Rem - North Tacoma Gate Station | 53,996 | x | - | 53,996 | - | - | - |
| 894 | 18237142 | Env Rem - North Seattle Gate Station | 67,987 | x | - | 67,987 | - | - | - |
| 895 | 18237152 | Env Rem - Covington Gate Station | 10,228,552 | x | - | 10,228,552 | - | - | - |
| 901 | 18238031 | Schedule 140 Prior Year Electric | 3,781,691 | x | - | 3,781,691 | - | - | - |
| 902 | 18238032 | Schedule 140 Prior Year Gas | 21,811,126 | x | - | 21,811,126 | - | - | - |
| 903 | 18238041 | Schedule 140 Current Year Electric | 7,331,840 | x | - | 7,331,840 | - | - | - |
| 904 | 18238042 | Schedule 140 Current Year Gas | 23,955,040 | x | - | 23,955,040 | - | - | - |
| 905 | 18238141 | Elec Residential Decoupling Revenue Undercollected | - | - | - | - | - | - | 23,955,040 |

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

| Line | Account | Account Description | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | | (i) |
|------|----------|---|---------------|-----|---------------|-----|-----|-----|---------------|--------------------|-------------------------|---------------|
| | | | | | | | | | | CWC Current Assets | CWC Current Liabilities | |
| 906 | 18238142 | Gas Residential Decoupling Revenue Undercollected | 56,723,958 | x | 56,723,958 | | | | 56,723,958 | | | 56,723,958 |
| 907 | 18238151 | Elec Non-Residential Decoupling Revenue Undercollected | 7,881,817 | x | 7,881,817 | | | | 7,881,817 | | | 7,881,817 |
| 908 | 18238152 | Gas Non-Residential Decoupling Revenue Undercollected | 11,142,704 | x | 11,142,704 | | | | 11,142,704 | | | 11,142,704 |
| 909 | 18238161 | Int. on Elec Residential Decoupl Rev Undercollected | 721,870 | x | 721,870 | | | | 721,870 | | | 721,870 |
| 910 | 18238162 | Int. on Gas Residential Decoupl Rev Undercollected | 1,543,378 | x | 1,543,378 | | | | 1,543,378 | | | 1,543,378 |
| 911 | 18238171 | Int. on Elec Non-Residential Decoupl Rev Undercollected | 289,582 | x | 289,582 | | | | 289,582 | | | 289,582 |
| 912 | 18238172 | Int. on Gas Non-Residential Decoupl Rev Undercollected | 392,067 | x | 392,067 | | | | 392,067 | | | 392,067 |
| 913 | 18238181 | Electric Schedule 26 Decoupling Revenue Undercollected | 795,238 | x | 795,238 | | | | 795,238 | | | 795,238 |
| 914 | 18238191 | Electric Schedule 31 Decoupling Revenue Undercollected | 1,504,848 | x | 1,504,848 | | | | 1,504,848 | | | 1,504,848 |
| 915 | 18238201 | Electric - Incurred EES Costs, But not Paid | 203,333 | x | 203,333 | | | | | | | |
| 916 | 18238202 | Gas - Incurred EES Costs, but not Paid | | | | | | | | | | |
| 917 | 18238211 | Interest on Elec Schedule 26 Decoupling | 31,344 | x | 31,344 | | | | 31,344 | | | 31,344 |
| 918 | 18238221 | Interest on Elec Schedule 31 Decoupling | 65,750 | x | 65,750 | | | | 65,750 | | | 65,750 |
| 919 | 18238232 | Non-Residential Decoupling Rev Sch 85&87 | | | | | | | | | | |
| 920 | 18238311 | Ferndale Reg Asset UE-130617 | 16,198,180 | | 16,198,180 | | | | 16,198,180 | | | 16,198,180 |
| 921 | 18238321 | Baker Reg Asset UE-130617 | 1,739,486 | | 1,739,486 | | | | 1,739,486 | | | 1,739,486 |
| 922 | 18238331 | Snoqualmie Reg Asset UE-130617 | 6,830,646 | | 6,830,646 | | | | 6,830,646 | | | 6,830,646 |
| 923 | 18239001 | Low Income Grants - Electric | 107,829,250 | | 107,829,250 | | | | 107,829,250 | | | 107,829,250 |
| 924 | 18239002 | Low Income Grants - Gas | 33,457,621 | | 33,457,621 | | | | 33,457,621 | | | 33,457,621 |
| 925 | 18239011 | PSE Low Income Program Costs - Electric | 3,347,786 | | 3,347,786 | | | | 3,347,786 | | | 3,347,786 |
| 926 | 18239012 | PSE Low Income Program Costs - Gas | 1,309,019 | | 1,309,019 | | | | 1,309,019 | | | 1,309,019 |
| 927 | 18239013 | PSE Low Income Program Costs - Common | | | | | | | | | | |
| 928 | 18239021 | Low Income Agency Admin Fees - Electric | 24,750,648 | | 24,750,648 | | | | 24,750,648 | | | 24,750,648 |
| 929 | 18239022 | Low Income Agency Admin Fees - Gas | 9,366,292 | | 9,366,292 | | | | 9,366,292 | | | 9,366,292 |
| 930 | 18239023 | Low Income Agency Admin Fees - Common | | | | | | | | | | |
| 931 | 18239031 | Contra Low Income Program - Electric | (135,915,966) | | (135,915,966) | | | | (135,915,966) | | | (135,915,966) |
| 932 | 18239032 | Contra Low Income Program - Gas | (44,129,027) | | (44,129,027) | | | | (44,129,027) | | | (44,129,027) |
| 933 | 18239041 | Conservation & Renewable Discount Progr | | | | | | | | | | |
| 934 | 18239043 | Reg Asset - Credit Card Fee Deferral | | | | | | | | | | |
| 935 | 18239051 | BPA Reimbursement of C&R Costs - Electr | 4,959 | x | 4,959 | | | | 4,959 | | | 4,959 |
| 936 | 18239061 | PCA Customer Portion - Interest | 920,043 | x | 920,043 | | | | 920,043 | | | 920,043 |
| 937 | 18239071 | Electric Conservation Incentive | | | | | | | | | | |
| 938 | 18239081 | Sch 142 Elec Residential to Recover fro | 4,255,217 | x | 4,255,217 | | | | 4,255,217 | | | 4,255,217 |
| 939 | 18239082 | Sch 142 Gas Residential to Recover from | 11,491,693 | x | 11,491,693 | | | | 11,491,693 | | | 11,491,693 |
| 940 | 18239091 | Sch 142 Elec Non-Residential to Recover | 2,160,570 | x | 2,160,570 | | | | 2,160,570 | | | 2,160,570 |
| 941 | 18239092 | Sch 142 Gas Non-Residential to Recover | 5,307,130 | x | 5,307,130 | | | | 5,307,130 | | | 5,307,130 |
| 942 | 18239101 | Sch 142 Elec Schedule 26 to Recover fro | 246,737 | x | 246,737 | | | | 246,737 | | | 246,737 |
| 943 | 18239111 | Blocked-Sch142 ElecSched 31 to RecovfC | 432,080 | x | 432,080 | | | | 432,080 | | | 432,080 |
| 944 | 18239121 | PCA YR #15 Gross | (3,270,965) | | (3,270,965) | | | | (3,270,965) | | | (3,270,965) |
| 945 | 18239131 | PCA YR #15 Gross - Contra | 3,270,965 | | 3,270,965 | | | | 3,270,965 | | | 3,270,965 |
| 949 | 18400013 | Land Transportation Clearing | (68,647) | | (68,647) | | | | (68,647) | | | (68,647) |
| 950 | 18400123 | Employee Related Taxes Clearing | (72,052) | | (72,052) | | | | (72,052) | | | (72,052) |
| 951 | 18400143 | Employee Benefits Clearing | (183,395) | | (183,395) | | | | (183,395) | | | (183,395) |
| 956 | 18400483 | Employee Incentive Plan Clearing | (121,200) | | (121,200) | | | | (121,200) | | | (121,200) |
| 984 | 18500003 | JOI Job Orders Temporary Facilities | 58,278 | | 58,278 | | | | 58,278 | | | 58,278 |
| 995 | 18600011 | OWIP - Electric - Non-Temp Facility & Damage | 408 | | 408 | | | | 408 | | | 408 |
| 996 | 18600013 | JO2 Job Orders Non-Temp Facilities | 1,079,550 | | 1,079,550 | | | | 1,079,550 | | | 1,079,550 |
| 999 | 18600053 | ZCLM Damage Claim Orders | 4,637,544 | | 4,637,544 | | | | 4,637,544 | | | 4,637,544 |
| 1004 | 18600091 | Generating Plant Expenses | 7,911 | | 7,911 | | | | 7,911 | | | 7,911 |
| 1007 | 18600122 | Gas - Misc Def Debits | (612) | | (612) | | | | (612) | | | (612) |
| 1008 | 18600123 | Cashiers Shortages - CLX | 543 | | 543 | | | | 543 | | | 543 |
| 1011 | 18600143 | Unbilled Accumulated Costs | 24,024 | | 24,024 | | | | 24,024 | | | 24,024 |
| 1015 | 18600203 | Def Debits - Misc Def Debits | 12,456 | | 12,456 | | | | 12,456 | | | 12,456 |
| 1018 | 18600291 | Redmond Ridge Soil Mgmt Agmt | 12,712 | | 12,712 | | | | 12,712 | | | 12,712 |
| 1019 | 18600293 | Real Estate Reimbursable Projects | 93,139 | | 93,139 | | | | 93,139 | | | 93,139 |

67.18% September 2016 GRC Filing
 32.82% September 2016 GRC Filing

(h) (i) (i)

(e) (f) (g)

(d) (e) (f) (g)

(c) (d) (e) (f) (g)

(b) (c) (d) (e) (f) (g)

(a) (b) (c) (d) (e) (f) (g)

(a) (b) (c) (d) (e) (f) (g)

(a) (b) (c) (d) (e) (f) (g)

| Line | Account | Account Description | AMA (September 16) | (c) | (d) | (e) | (f) | (g) | Rate Base | | Non Operating |
|------|----------|--|--------------------|-----|-----------|-----|-------|------------|-----------|-----|---------------|
| | | | | | | | | | Electric | Gas | |
| 1039 | 18600403 | IBNR for Workers Comp | 1,473,521 | | 1,473,521 | | | | | | |
| 1047 | 18600512 | PGA Unrealized Loss | 43,716,728 | | | | | 43,716,728 | | | 43,716,728 |
| 1052 | 18600561 | SFAS 71 - Snoqualmie License Expenses | 8,018,748 | | | | | 8,018,748 | | | 8,018,748 |
| 1053 | 18600571 | SFAS 71 - Baker License Expenses | 62,187,343 | | | | | 62,187,343 | | | 62,187,343 |
| 1054 | 18600573 | Operating Leases Obligation | 7,152,977 | | | | | 7,152,977 | | | 7,152,977 |
| 1080 | 18600751 | Prepmt - Chelan PUD - RR Working Capital Charge | 2,440,233 | | 2,440,233 | | | | | | |
| 1081 | 18600761 | Prepmt - Chelan PUD - RR Coverage Fund Charge | 1,041,082 | | 1,041,082 | | | | | | |
| 1082 | 18600771 | Prepmt - Chelan PUD - RI Working Capital Charge | 2,519,200 | | 2,519,200 | | | | | | |
| 1083 | 18600781 | Prepmt - Chelan PUD - RI Coverage Fund Charge | 1,329,821 | | 1,329,821 | | | | | | |
| 1095 | 18600923 | \$250 Million 4.434% Sr. Notes due 2041 | 2,444 | | | | 2,444 | | | | |
| 1096 | 18600933 | \$45 Million 4.70% Sr. Notes due 2051 | | | | | | | | | |
| 1097 | 18600941 | Vernell Office Building Direct Leasing | 29,998 | | 29,998 | | | | | | |
| 1098 | 18600943 | PSE 4th Flr Sublease Direct Leasing Cos | 304,110 | | 304,110 | | | | | | |
| 1103 | 18601013 | Redmond West Direct Leasing Cost | 106,697 | | 106,697 | | | | | | |
| 1104 | 18601021 | MTF 2013 Hot Gas Path Inspection | 141,049 | | 141,049 | | | | | | |
| 1113 | 18601173 | 2014 PSE Universal Shelf Reissuance | 80,438 | | 80,438 | | | | | | |
| 1114 | 18601502 | Deferred Debit - Carbon Offset Program | 154,210 | x | 154,210 | | | | | | |
| 1115 | 18602231 | WSU ARRA Weatherization - Electric | 346 | | | | | 346 | | | 346 |
| 1116 | 18602232 | WSU ARRA Weatherization - Gas | | | | | | | | | |
| 1117 | 18603003 | Workers Comp IBNR recoveries | | | | | | | | | |
| 1118 | 18603011 | GLD Steam Turbine Major Inspection 2014 | 1,490,181 | | 1,490,181 | | | | | | |
| 1119 | 18603013 | \$425MM 4.30% Sr Notes 2045 Issuance Expense | 1,789,511 | | 1,789,511 | | | | | | |
| 1120 | 18603021 | FRA Unit#2 Combustion Inspection 2014-L | 1,104 | | | | 1,104 | | | | |
| 1121 | 18603031 | MTF ST Full-Scale Inspection 2014 | 1,567,034 | | 1,567,034 | | | | | | |
| 1122 | 18603041 | FRE U2 Hot Gas Path Inspection 2014-LT | 853,369 | | 853,369 | | | | | | |
| 1123 | 18603051 | Goldendale 2014 Combustion Inspection Main-LT | 234,437 | | 234,437 | | | | | | |
| 1124 | 18603061 | FERN Steam Turbine Major Inspection 201 | 2,645,461 | | 2,645,461 | | | | | | |
| 1125 | 18603071 | ENC Unit#1 Major Inspection 2015-LT | | | | | | | | | |
| 1126 | 18603072 | Prepaid Gas Options-LT | 318,810 | x | | | | 318,810 | | | 318,810 |
| 1127 | 18603081 | Colstrip 1&2 Misc Deferred Debits-LT | 10,000 | | 10,000 | | | | | | |
| 1128 | 18603091 | Colstrip 3&4 Misc Deferred Debits-LT | 12,500 | | 12,500 | | | | | | |
| 1129 | 18605001 | BoFuels Sch 91 Var Def UE-140012 | | | | | | | | | |
| 1130 | 18605011 | Colstrip 3&4 2014 Overhaul Costs | 2,336,374 | | 2,336,374 | | | | | | |
| 1131 | 18605021 | Colstrip 1&2 Major Maintenance UE141141 | 4,271,556 | | 4,271,556 | | | | | | |
| 1132 | 18605031 | MNT 2015 Combustion Inspection | 993,527 | | 993,527 | | | | | | |
| 1133 | 18605041 | En Unit #1 Major Inspection 2015 | 2,969,829 | | 2,969,829 | | | | | | |
| 1134 | 18605051 | ENC Unit#2 Major Inspection 2016-LT | 1,113,269 | | 1,113,269 | | | | | | |
| 1135 | 18605061 | Goldendale 2016 Major Inspection - LT | 496,262 | | 496,262 | | | | | | |
| 1136 | 18605071 | WHH Unit 2 Compressor Rebuild | 482,232 | | 482,232 | | | | | | |
| 1137 | 18608001 | Env Rem - Lower Baker Power Plant Site | 421,471 | | 421,471 | | | | | | |
| 1138 | 18608002 | Env Rem - Downtower Property | 513,468 | x | | | | | | | |
| 1139 | 18608011 | Env Rem - Lower Baker Power Plant Site- Future Costs | 344,123 | | | | | 344,123 | | | 344,123 |
| 1140 | 18608012 | Env Rem - Downtower Property (Future Costs) | 117,012 | | | | | 117,012 | | | 117,012 |
| 1141 | 18608021 | Env Rem - Snoqualmie Hydro Generation | 2,254,508 | | 2,254,508 | | | | | | |
| 1142 | 18608022 | Env Rem - Estimated Future Costs Misc Gas Sit | | | | | | | | | |
| 1143 | 18608031 | Env Rem - Snoqualmie Hydro Generation | 50,000 | | 50,000 | | | | | | |
| 1144 | 18608041 | Env Rem - Bellingham Manufactured Gas Site | 1,835,829 | | 1,835,829 | | | | | | |
| 1145 | 18608051 | Env Rem - Bellingham Mfd Gas Site (Future Cost Est | 2,888,714 | | | | | | | | 2,888,714 |
| 1146 | 18608061 | Env Rem - Crystal Mountain Diesel Spill Site | | | | | | | | | |
| 1147 | 18608062 | Env Rem - Gas Historical Actual Ins Recovery | (50,267,725) | x | | | | | | | (28,789,837) |
| 1148 | 18608071 | Env Rem - Puyallup Service Center Site | | | | | | | | | |
| 1149 | 18608081 | Env Rem - Electron Flume Site | 659,655 | | 659,655 | | | | | | |

67.18% September 2016 GRC Filing
 32.82% September 2016 GRC Filing

Puget Sound Energy
 Balance Sheet Detail

| Line | Account | Account Description | AMA (September 16) | (c) | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) Total Investments | Rate Base | | (i) Non Operating |
|------|----------|---|--------------------|-----|---------------------------------|--------------------------------------|---------------------------------------|-----------------------------|-----------------|------------|-------------------------|
| | | | | | | | | | (h) Electric | (i) Gas | |
| 1150 | 18608091 | Env Rem - Floyd Equipment Company Site | - | - | - | - | - | - | - | - | - |
| | | Env Rem - Puyallup Svc Center Site-Future Cost Est | - | - | - | - | - | - | - | - | - |
| 1151 | 18608101 | Env Rem - Tacoma Tide Flats Remediation Costs | - | - | - | - | - | - | - | - | - |
| 1152 | 18608112 | Env Rem - Electric Flume (Future Cost Est) | 38,953,753 | x | 4,388,454 | - | 34,565,299 | - | - | 34,565,299 | - |
| 1153 | 18608111 | Env Rem - Everett Trolley | 250,000 | - | - | - | 250,000 | - | - | 250,000 | - |
| 1154 | 18608121 | Env Rem - Crystal Mountain Future Cost Estimate | - | - | - | - | - | - | - | - | - |
| 1155 | 18608131 | Env Rem - Talbot Hill Substation and Switchyard | 224,880 | - | 224,880 | - | - | - | - | - | - |
| 1157 | 18608142 | Env Rem - Tacoma Tide Flats Legal Costs | - | - | - | - | - | - | - | - | - |
| 1158 | 18608151 | Env Rem - Talbot Hill Subs & Switchyard - Fur Cost E; | 75,000 | - | - | - | 75,000 | - | - | 75,000 | - |
| 1159 | 18608152 | Env Rem - Tac Tide Flts Historical Internal C | - | - | - | - | - | - | - | - | - |
| 1160 | 18608161 | Env Rem - Everett Asacro (Future Cost Est.) | - | - | - | - | - | - | - | - | - |
| 1161 | 18608171 | Env Rem - Everett Asarco Site | 212,589 | - | 212,589 | - | - | - | - | - | - |
| 1162 | 18608181 | Env Rem - Sammamish Substation (Future Cost Est.) | 50,000 | - | 50,000 | - | - | - | - | - | - |
| 1163 | 18608191 | Env Rem - Sammamish Substation | 400,495 | - | 400,495 | - | - | - | - | - | - |
| 1164 | 18608201 | Env Rem - Pt Robinson Cbl Station (Future Cost Est) | - | - | - | - | - | - | - | - | - |
| 1165 | 18608211 | Env Rem - Pt. Robinson cable station | 111,880 | - | 111,880 | - | - | - | - | - | - |
| 1166 | 18608212 | Env Rem - Everett Remediation Costs | 1,467,246 | x | 1,467,246 | - | - | - | - | - | - |
| 1167 | 18608221 | Env Rem - City of Olympia vs. PSE (Future Cost Est.) | 113,236 | - | - | - | 113,236 | - | - | 113,236 | - |
| 1168 | 18608231 | Env Rem - City Of Olympia vs. PSE (Plum St Substation | 281,600 | - | 281,600 | - | - | - | - | - | - |
| 1169 | 18608241 | Env Rem - Whitehorn UST (Future Cost Est.) | 95,855 | - | 95,855 | - | - | - | - | 95,855 | - |
| 1170 | 18608242 | Env Rem - Everett Legal Costs | - | - | - | - | - | - | - | - | - |
| 1171 | 18608251 | Env Rem - Whitehorn UST | 696 | - | 696 | - | - | - | - | - | - |
| 1172 | 18608312 | Env Rem - Chehalis Remediation Costs | 3,959,360 | x | 3,959,360 | - | - | - | - | - | - |
| 1173 | 18608412 | Env Rem - Gas Works Remediation Costs | 2,651,382 | x | 2,651,382 | - | - | - | - | - | - |
| 1178 | 18608612 | Env Rem - WSDOT Upland Remediation Costs | 779,999 | x | 779,999 | - | - | - | - | - | - |
| 1179 | 18608642 | Env Rem - WSDOT Fedl/State Legal Costs | - | - | - | - | - | - | - | - | - |
| 1180 | 18608712 | Env Rem - WSDOT Thea Foss Remediation Costs | 5,358,668 | x | 5,358,668 | - | - | - | - | - | - |
| 1181 | 18608722 | BLOCKED-Thea Foss Recovery | 7,712 | x | 7,712 | - | - | - | - | - | - |
| 1182 | 18608742 | Env Rem - WSDOT Thea Foss Legal Costs | - | - | - | - | - | - | - | - | - |
| 1183 | 18608752 | Env Rem - Verbeek Properties Remediation Costs | 935,530 | x | 935,530 | - | - | - | - | - | - |
| 1184 | 18608762 | Env Rem - Verbeek Properties Legal Costs | - | - | - | - | - | - | - | - | - |
| 1185 | 18608772 | Thea Foss Waterway (WADOT Settlement) | (3,488,999) | x | (3,488,999) | - | - | - | - | - | - |
| 1186 | 18608782 | Everett Washington (WADOT Settlement) | (801,551) | x | (801,551) | - | - | - | - | - | - |
| 1187 | 18608792 | Olympia Columbia Street MGP (WADOT Sett | (160,310) | x | (160,310) | - | - | - | - | - | - |
| 1198 | 18609312 | Env Rem - Quendall Terminal Remediation | 12,405,155 | x | 12,405,155 | - | - | - | - | - | - |
| 1199 | 18609422 | Env Rem - Gas Works Park (Future Cost Est.) | 21,800,609 | - | - | - | 21,800,609 | - | - | 21,800,609 | - |
| 1200 | 18609432 | Env Rem-Post Nov 2012 Gas Works Park - | 6,252,278 | x | 6,252,278 | - | - | - | - | - | - |
| 1201 | 18609512 | Env Rem-Quendall Terminal - Remediation | 79,128 | x | 79,128 | - | - | - | - | - | - |
| 1202 | 18609522 | Env Rem - Quendall Terminal Legal Costs | - | - | - | - | - | - | - | - | - |
| 1203 | 18609532 | Env Rem - Bay Station (Elliot Ave) MGP | 241,784 | x | 241,784 | - | - | - | - | - | - |
| 1204 | 18609542 | Env Rem - Olympia (Columbia Street) MGP | 1,259,128 | x | 1,259,128 | - | - | - | - | - | - |
| 1205 | 18609552 | Env Rem - Bay Station (Elliot Ave) MGP Legal Costs | - | - | - | - | - | - | - | - | - |
| 1206 | 18609562 | Env Rem-Olympia (Columbia Street) MGP L | - | - | - | - | - | - | - | - | - |
| 1207 | 18609572 | Env Rem - Tacoma Gas Company (Future Co | 626,906 | - | 626,906 | - | 626,906 | - | - | 626,906 | - |
| 1208 | 18609582 | Env Rem - Thea Foss Waterway (Future Co | 555,758 | - | 555,758 | - | 555,758 | - | - | 555,758 | - |
| 1209 | 18609592 | Env Rem - Everett, Washington (Future C | 3,300,716 | - | 3,300,716 | - | 3,300,716 | - | - | 3,300,716 | - |
| 1210 | 18609602 | Env Rem - Chehalis, Washington (Future | 235,369 | - | 235,369 | - | 235,369 | - | - | 235,369 | - |
| 1211 | 18609612 | Env Rem - Gas Works Park (Future Cost E | - | - | - | - | - | - | - | - | - |
| 1212 | 18609622 | Env Rem - Quendall Terminals (Future Co | 1,280,024 | - | 1,280,024 | - | 1,280,024 | - | - | 1,280,024 | - |
| 1213 | 18609632 | Env Rem - Lake Union Sediment (Future C | - | - | - | - | - | - | - | - | - |
| 1214 | 18609642 | Env Rem - Tacoma Tar Pits (Future Cost | 3,906,531 | - | 3,906,531 | - | 3,906,531 | - | - | 3,906,531 | - |
| 1215 | 18609652 | Env Rem - Bay Station (Future Cost Est) | 2,041,050 | - | 2,041,050 | - | 2,041,050 | - | - | 2,041,050 | - |
| 1216 | 18609662 | Env Rem-Olympia (Columbia St) MGP(Futur | 497,745 | - | 497,745 | - | 497,745 | - | - | 497,745 | - |
| 1217 | 18609672 | Env Rem - Verbeek Autowrecking (Future | 200,000 | - | 200,000 | - | 200,000 | - | - | 200,000 | - |

67.18% September 2016 GRC Filing
 32.82% September 2016 GRC Filing

| Line | Account | Account Description | AMA (September 16) | | (c) | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) Total Investments | Rate Base | | (i) Non Operating |
|------|----------|---|--------------------|---------|-----|---------------------------------|--------------------------------------|---------------------------------------|-----------------------------|-----------|-----------|-------------------------|
| | | | 139,592 | 100,000 | | | | | | Electric | Gas | |
| 1218 | 18609682 | Env Rem - Swarr Station (Future Cost Est.) | 139,592 | - | - | - | - | 139,592 | - | - | 139,592 | |
| 1219 | 18609692 | Env Rem - North Operating Base (Future Cost Est.) | 100,000 | - | - | - | - | 100,000 | - | - | 100,000 | |
| 1220 | 18609801 | Article 502 - Forest Habitat Capital Fund | 163,594 | x | - | - | - | 163,594 | - | - | 163,594 | |
| 1221 | 18609821 | Article 503 - Elk Habitat Capital Fund | 817,115 | x | - | - | - | 817,115 | - | - | 817,115 | |
| 1222 | 18609841 | Article 504 - Wetland Habitat Capital Fund | 1,449,799 | x | - | - | - | 1,449,799 | - | - | 1,449,799 | |
| 1223 | 18609861 | Article 505 - Aquatic Riparian Habitat Capital Fund | 1,383,176 | x | - | - | - | 1,383,176 | - | - | 1,383,176 | |
| 1224 | 18609881 | Baker License Capital LT Liability | - | - | - | - | - | - | - | - | - | |
| 1225 | 18630031 | WUTC-AFUDC | 213,058 | - | - | - | - | 213,058 | - | - | 213,058 | |
| 1226 | 18700001 | Electric - Def Losses fr Disposition of Utili | - | - | - | - | - | - | - | - | - | |
| 1227 | 18700002 | Def Losses fr Disposition of Utility PI | - | - | - | - | - | - | - | - | - | |
| 1228 | 18700003 | Def Losses fr Disposition of Utility PI | 40,097 | - | - | 40,097 | - | - | - | - | - | |
| 1234 | 18700032 | Deferred Losses post 5/31/08 Property Sales - Gas | 316,253 | - | - | 316,253 | - | - | - | - | - | |
| 1235 | 18700041 | Deferred Losses post 10/31/09 Property Sales - Electric | 324,978 | - | - | 324,978 | - | - | - | - | - | |
| 1236 | 18700052 | Gas Def Property Losses UG-090705 | - | - | - | - | - | - | - | - | - | |
| 1237 | 18700061 | Electric Def Property Losses UE-090704 | - | - | - | - | - | - | - | - | - | |
| 1238 | 18700062 | Gas Def Property Losses UG-111049 | (16,451) | - | - | (16,451) | - | - | - | - | - | |
| 1239 | 18700071 | Electric Def Property Losses UE-111048 | (121,143) | - | - | (121,143) | - | - | - | - | - | |
| 1240 | 18800031 | UW Research Agreement | - | - | - | - | - | - | - | - | - | |
| 1241 | 18900013 | Unamort Loss on Reacquired Debt - 1995 | 11,486 | - | - | 11,486 | - | - | - | - | - | |
| 1242 | 18900083 | 8-7/8% Series 10/1/06 - Unam Loss Reacq Debt | - | - | - | - | - | - | - | - | - | |
| 1243 | 18900153 | 8-25% Series 4/1/96 - Unam Loss Reacq Debt | - | - | - | - | - | - | - | - | - | |
| 1244 | 18900173 | 9-5/8% Series 9/15/94 - Unam Loss Reacq Debt | 1,322,895 | - | - | 1,322,895 | - | - | - | - | - | |
| 1245 | 18900183 | \$200M VRN - Amort of Debt Retirement | 327,492 | - | - | 327,492 | - | - | - | - | - | |
| 1246 | 18900193 | \$200M VRN - Amort of Debt Retirement | 2,566,146 | - | - | 2,566,146 | - | - | - | - | - | |
| 1247 | 18900203 | Call Prem & Exp for redemp \$150MM 5.197 | 2,395,035 | - | - | 2,395,035 | - | - | - | - | - | |
| 1248 | 18900213 | Call Prem & Exp for redemp \$250MM 6.75% | 9,213,241 | - | - | 9,213,241 | - | - | - | - | - | |
| 1249 | 18900223 | 9.375% PEI Bonds 2017 - Unam Loss Reacq Debt | - | - | - | - | - | - | - | - | - | |
| 1250 | 18900243 | 9.14% Med Term Notes Due 06/15/18- Unam Loss | 7,872 | - | - | 7,872 | - | - | - | - | - | |
| 1251 | 18900253 | 7.05% PCB Series 1991A-Unamort Loss on | 678,417 | - | - | 678,417 | - | - | - | - | - | |
| 1252 | 18900263 | 7.25% PCB Series 1991B-Unamort Loss on | 515,541 | - | - | 515,541 | - | - | - | - | - | |
| 1253 | 18900273 | 6.8% PCB Series 1992-Unamort Loss on Re | 1,578,562 | - | - | 1,578,562 | - | - | - | - | - | |
| 1254 | 18900283 | 5.875% PCB Series 1993-Unamort Loss on | 481,776 | - | - | 481,776 | - | - | - | - | - | |
| 1255 | 18900293 | 8.4% WING MTN SERIES A DUE 1/13/2022 (rd | 6,561 | - | - | 6,561 | - | - | - | - | - | |
| 1256 | 18900303 | 8.39% WING MTN SERIES A DUE 1/13/2022 (rd | 15,309 | - | - | 15,309 | - | - | - | - | - | |
| 1257 | 18900313 | 8.4% PP MTN SERIES A DUE 5/7/07 (rd) (rd) (rd) | 400,950 | - | - | 400,950 | - | - | - | - | - | |
| 1258 | 18900323 | 8.25% WING MTN SERIES A DUE 8/12/22, rde | - | - | - | - | - | - | - | - | - | |
| 1259 | 18900333 | 8.2% PSPL MTN SERIES B DUE 12/21/12 rde | - | - | - | - | - | - | - | - | - | |
| 1260 | 18900343 | 8.59% PSPL MTN SERIE A DUE 4/9/12 rdecm | - | - | - | - | - | - | - | - | - | |
| 1261 | 18900353 | 7.19% WING Series B due 8/18/2023 | 78,145 | - | - | 78,145 | - | - | - | - | - | |
| 1262 | 18900363 | Unamort Loss on Reacq Debt - \$55 Million | - | - | - | - | - | - | - | - | - | |
| 1263 | 18900373 | 8.40% Cap Trst - Unamort Reacq Debt | 3,989,683 | - | - | 3,989,683 | - | - | - | - | - | |
| 1264 | 18900383 | 8.231% Capital Trust I Pfd Stock Due 6/1/2 | 222,781 | - | - | 222,781 | - | - | - | - | - | |
| 1265 | 18900393 | Redemption Costs for 9.57% FMB's | 14,251,796 | - | - | 14,251,796 | - | - | - | - | - | |
| 1266 | 18900403 | 2009 PSE Operating Facility Unamortized Costs | 116,054 | - | - | 116,054 | - | - | - | - | - | |
| 1267 | 18900413 | 2009 PSE Hedging Facility Unamortized Costs | 152,441 | - | - | 152,441 | - | - | - | - | - | |
| 1268 | 18900423 | 2009 PSE CapEx Facility Unamortized Costs | 607,623 | - | - | 607,623 | - | - | - | - | - | |
| 1269 | 18900433 | 5.0% PCB Series 2003A Unamort Debt Issue Costs | 4,462,004 | - | - | 4,462,004 | - | - | - | - | - | |
| 1270 | 18900443 | 2014 PSE Operating Facility Unamortized Costs | 84,549 | - | - | 84,549 | - | - | - | - | - | |
| 1271 | 18900451 | 2014 PSE Hedging Facility Unamortized Costs-62% | 28,674 | - | - | 28,674 | - | - | - | - | - | |
| 1272 | 18900452 | 2014 PSE Hedging Facility Unamortized Costs-38% | 17,575 | - | - | 17,575 | - | - | - | - | - | |
| 1273 | 18900453 | 2014 PSE Hedging Facility Unamortized Costs | - | - | - | - | - | - | - | - | - | |
| 1274 | 18900533 | 5.10% PCB Series 2003B Unamort Debt Issue Costs | 754,087 | - | - | 754,087 | - | - | - | - | - | |

67.18% September 2016 GRC Filing
 32.82% September 2016 GRC Filing

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| Line | Account | Account Description | AMA (September 16) | (c) | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) Total Investments | Rate Base | | | |
|------|----------|--|--------------------|-----|---------------------------------|--------------------------------------|---------------------------------------|-----------------------------|-----------|-----|------------------|-------------|
| | | | | | | | | | Electric | Gas | Non Operating | |
| 1275 | 19000003 | Def FIT Deferred Compensation | 2,997,308 | | | | | | | | | |
| 1276 | 19000011 | Deferred FIT - Tenaska Regulatory Liabi | - | | | | | | | | | |
| 1277 | 19000012 | Gas - accum Def Income Taxes | - | | | | | | | | | |
| 1278 | 19000013 | Def FIT FAS 106 Retirement Benefits | 2,806,626 | | | | 2,806,626 | | | | | 2,806,626 |
| 1282 | 19000032 | DFIT - FAS 133 ST Asset - Gas | 13,903,296 | | | | 13,903,296 | | | | | 13,903,296 |
| 1283 | 19000033 | DFIT - FAS 133 CFH TLOCK ST | - | | | | - | | | | | - |
| 1284 | 19000041 | CIAC after 10/8/76 - accum Def Income Tax | - | | | | - | | | | | - |
| 1285 | 19000042 | DFIT - FAS 133 LT Asset - Gas | 4,336,292 | | | | 4,336,292 | | | | | 4,336,292 |
| 1286 | 19000043 | DFIT - FAS 133 CFH TLOCK LT | 7,895,773 | | | | 7,895,773 | | | | | 7,895,773 |
| 1294 | 19000081 | DFIT - FAS 133 ST Asset - Electric | 24,804,694 | | | | 24,804,694 | | | | | 24,804,694 |
| 1295 | 19000082 | FIT on FAS 157 Liability Reserve - ST G | - | | | | - | | | | | - |
| 1296 | 19000083 | Pension Liability - accum Def Inc Taxes | - | | | | - | | | | | - |
| 1297 | 19000091 | DFIT - FAS 133 LT Asset - Electric | 7,692,245 | | | | 7,692,245 | | | | | 7,692,245 |
| 1298 | 19000092 | FIT on FAS 157 Liability Reserve - LT G | - | | | | - | | | | | - |
| 1299 | 19000093 | Vacation Pay - accum Def Inc Taxes | 4,922,040 | | | | 4,922,040 | | | | | 4,922,040 |
| 1300 | 19000103 | DFIT - Regence Self INS IBNR | 1,083,841 | | | | 1,083,841 | | | | | 1,083,841 |
| 1301 | 19000111 | Land Sales - accum Def Inc Taxes | 1,079,021 | | | | 1,079,021 | | | | | 1,079,021 |
| 1302 | 19000112 | DFIT - Int'l Paper West Coast Capacity Agreement | 31,486 | | | | 31,486 | | | | | 31,486 |
| 1303 | 19000121 | Cabot Gas Contract - accum Def Inc Tax | - | | | | - | | | | | - |
| 1304 | 19000121 | Land Sales - Gas | - | | | | - | | | | | - |
| 1305 | 19000122 | DFIT - Land Sales - Gas | (98,439) | | | | (98,439) | | | | | (98,439) |
| 1306 | 19000123 | SERPS - accum Def Inc Taxes | - | | | | - | | | | | - |
| 1307 | 19000131 | DFIT - FAS 133 Asset PCA - LT | - | | | | - | | | | | - |
| 1308 | 19000133 | Non-Qual SRP - Officers - accum Def Inc Taxes | 14,082,985 | | | | 14,082,985 | | | | | 14,082,985 |
| 1309 | 19000141 | DFIT Gain on Skagit Sale | - | | | | - | | | | | - |
| 1310 | 19000151 | DFIT - Westcoast Capacity Assignment - Electric | 354,587 | | | | 354,587 | | | | | 354,587 |
| 1315 | 19000181 | Electric - Env Remediation Costs - accum Def | (1,114,306) | | | | (1,114,306) | | | | | (1,114,306) |
| 1316 | 19000183 | DFIT Commitment Fees | - | | | | - | | | | | - |
| 1317 | 19000193 | DFIT Charitable Contribution Carryforward | 143,457 | | | | 143,457 | | | | | 143,457 |
| 1323 | 19000251 | Gain on Disp Of Emiss Allow - ACD Def Inc Tax | 11,926 | | | | 11,926 | | | | | 11,926 |
| 1327 | 19000283 | Sr Mgmt L-T Incentive Plan - accum Def Inc Tax | 2,581,141 | | | | 2,581,141 | | | | | 2,581,141 |
| 1334 | 19000361 | Gardiner Property Deferred Loss | 159,437 | | | | 159,437 | | | | | 159,437 |
| 1335 | 19000371 | Def Tax Colstrip Reclamation Electric | 108,298 | | | | 108,298 | | | | | 108,298 |
| 1340 | 19000403 | Deferred FIT - FAS 133 Fwd Swap Long Term | 153,047 | | | | 153,047 | | | | | 153,047 |
| 1345 | 19000441 | Deferred FIT - FAS 143 Whitehorn 2 & 3 | 6,106,258 | | | | 6,106,258 | | | | | 6,106,258 |
| 1346 | 19000443 | Defrtd Tax Asset - SFAS 158 Qualified P | 73,372,748 | | | | 73,372,748 | | | | | 73,372,748 |
| 1347 | 19000451 | Deferred FIT - Canwest Gas Supply - Ele | - | | | | - | | | | | - |
| 1348 | 19000453 | Defrtd Tax Asset - SFAS 158 SERP | 4,647,871 | | | | 4,647,871 | | | | | 4,647,871 |
| 1349 | 19000461 | Deferred FIT - Sale of GO | - | | | | - | | | | | - |
| 1350 | 19000463 | Defrtd Tax Asset - SFAS 158 Positmtnt | (1,051,945) | | | | (1,051,945) | | | | | (1,051,945) |
| 1351 | 19000471 | Deferred FIT - Horizon Wind Energy Paym | 3,786,069 | | | | 3,786,069 | | | | | 3,786,069 |
| 1352 | 19000473 | DFIT - AMT Credit Carryforward | 2,562,568 | | | | 2,562,568 | | | | | 2,562,568 |
| 1353 | 19000481 | Deferred FIT - FAS 143 ARO Gain/Loss on Settlement | - | | | | - | | | | | - |
| 1354 | 19000483 | NOL C/F Repairs/Retirements | - | | | | - | | | | | - |
| 1355 | 19000491 | DFIT - BPA Transmission Eq Reserve LT | 2,041,609 | | | | 2,041,609 | | | | | 2,041,609 |
| 1361 | 19000511 | Def FIT - Production Tax Credit-OLD | 1,801,616 | | | | 1,801,616 | | | | | 1,801,616 |
| 1362 | 19000552 | Def FIT - Bad Debts- Gas | 566,498 | | | | 566,498 | | | | | 566,498 |
| 1363 | 19000553 | DFIT Summit Landlord Incentive | 198,588 | | | | 198,588 | | | | | 198,588 |
| 1364 | 19000561 | Def FIT - Wind Loss Settlement Agreement | - | | | | - | | | | | - |
| 1365 | 19000562 | Def FIT - Demand Charges | 1,511,199 | | | | 1,511,199 | | | | | 1,511,199 |
| 1366 | 19000563 | DFIT Staples Loyalty Incentive | 0 | | | | 0 | | | | | 0 |
| 1367 | 19000571 | Def FIT - JP Gas Storage Inventory Rese | 256,137 | | | | 256,137 | | | | | 256,137 |
| 1368 | 19000572 | Def FIT - JP Storage 263A | 253,090 | | | | 253,090 | | | | | 253,090 |
| 1369 | 19000573 | DFIT Bothel Data Cr. - Ppd Lease Expense | 2,792,901 | | | | 2,792,901 | | | | | 2,792,901 |
| 1370 | 19000581 | Def FIT - Mint Farm EqOS | - | | | | - | | | | | - |

Puget Sound Energy
Balance Sheet Detail

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

| Line | Account | Account Description | AMA (September 16) | (c) | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) Total Investments | Rate Base | | | (i) Non Operating |
|------|----------|---|--------------------|-----------|---------------------------------|--------------------------------------|---------------------------------------|-----------------------------|---------------|---------------|------------|-------------------------|
| | | | | | | | | | Electric | Gas | Investment | |
| 1371 | 19000582 | Def FIT - Non Qual SERP | - | 3,832,255 | - | - | - | 3,832,255 | - | - | - | - |
| 1372 | 19000592 | Def FIT - ARO | - | - | - | - | - | - | - | - | - | - |
| 1373 | 19000591 | WHE-Eq Res | - | - | - | - | - | - | - | - | - | - |
| 1374 | 19000601 | Def FIT - Production Tax Credit-New | 179,406,784 | x | 179,406,784 | - | - | 179,406,784 | - | - | - | 179,406,784 |
| 1379 | 19000621 | Carrying Costs on PTC's | 63,824,788 | x | 63,824,788 | - | - | 63,824,788 | - | - | - | 63,824,788 |
| 1383 | 19000641 | DFIT REC's Post 11/09 | 94,539 | x | 94,539 | - | - | 94,539 | - | - | - | 94,539 |
| 1389 | 19000671 | DFIT - PTC Reg Liability | 32,765,538 | x | 32,765,538 | - | - | 32,765,538 | - | - | - | 32,765,538 |
| 1390 | 19000672 | Def FIT - Rate Case | - | - | - | - | - | - | - | - | - | - |
| 1391 | 19000682 | Def FIT - Bond Amortization | - | - | - | - | - | - | - | - | - | - |
| 1392 | 19000691 | DEF FIT - Reserve for Injuries and Damage -Electric | 82,432 | - | 82,432 | - | - | - | - | - | - | - |
| 1393 | 19000692 | Def FIT - Reserve for Injuries and Damage - Gas | 17,347 | - | 17,347 | - | - | - | - | - | - | - |
| 1394 | 19000701 | DFIT FIN 48 Interest - Electric | - | - | - | - | - | - | - | - | - | - |
| 1395 | 19000702 | DFIT FIN 48 Interest - Gas | - | - | - | - | - | - | - | - | - | - |
| 1396 | 19000711 | DFIT-BNP Electric | 486,104 | - | 486,104 | - | - | 486,104 | - | - | - | - |
| 1397 | 19000721 | DFIT - Land Sales to PWI | 10,870 | - | 10,870 | - | - | - | - | - | - | - |
| 1398 | 19000731 | DFIT-Landis-Cyr AMR Billing Credits-Elec | 35,487 | - | 35,487 | - | - | 35,487 | - | - | - | 35,487 |
| 1399 | 19000732 | DFIT-Landis-Cyr AMR Billing Credits-Gas | 18,403 | - | 18,403 | - | - | 18,403 | - | - | - | 18,403 |
| 1400 | 19000741 | DFIT - Green Gas Attributes | 135,932 | x | 135,932 | - | - | - | - | - | - | - |
| 1401 | 19000751 | DFIT Summit Purchase - Electric | 1,646,067 | - | 1,646,067 | - | - | - | - | - | - | - |
| 1402 | 19000752 | DFIT Summit Purchase - Gas | 880,495 | - | 880,495 | - | - | - | - | - | - | - |
| 1403 | 19000761 | DFIT-CFH OCI Loss ST | - | - | - | - | - | - | - | - | - | - |
| 1404 | 19000771 | DFIT-CFH OCI Loss LT | - | - | - | - | - | - | - | - | - | - |
| 1405 | 19000781 | Def FIT - Bad Debts- Electric | 2,975,642 | - | 2,975,642 | - | - | - | - | - | - | - |
| 1406 | 19000791 | DFIT REC Rate Schedule 137 | 177,150 | x | 177,150 | - | - | 177,150 | - | - | - | 177,150 |
| 1407 | 19000801 | DFIT REC Int on REC Schedule 137 | 4,957 | x | 4,957 | - | - | 4,957 | - | - | - | 4,957 |
| 1408 | 19000811 | DFIT REC Int on REC Not in Rates | 4,736 | x | 4,736 | - | - | 4,736 | - | - | - | 4,736 |
| 1409 | 19000821 | DFIT - Equity Reserve on LSR | 96,044 | - | 96,044 | - | - | 96,044 | - | - | - | 96,044 |
| 1410 | 19000831 | DFIT - Equity Reserve on Ferrdale - Long Term | 678,885 | - | 678,885 | - | - | 678,885 | - | - | - | 678,885 |
| 1411 | 19000841 | DFIT - Int LSR Treasury Grant Sch95A - LT | (536,372) | - | (536,372) | - | - | (536,372) | - | - | - | (536,372) |
| 1412 | 19000851 | DFIT - Equity Reserve on Snoqualmie OS - LT | 787,381 | - | 787,381 | - | - | 787,381 | - | - | - | 787,381 |
| 1413 | 19000861 | DFIT-Equity Reserve on Baker Project-LT | 197,981 | - | 197,981 | - | - | 197,981 | - | - | - | 197,981 |
| 1414 | 19000871 | DFIT-Operating Lease Obligation-LT | 2,503,542 | - | 2,503,542 | - | - | 2,503,542 | - | - | - | 2,503,542 |
| 1415 | 19002003 | DFIT-DFIT NOL Carryforward-ST | 86,592,241 | - | 86,592,241 | - | - | 86,592,241 | - | - | - | 86,592,241 |
| 1416 | 19003001 | DFIT - Involuntary Conversion-LT | - | - | - | - | - | - | - | - | - | - |
| 1417 | 19003011 | DFIT-Deferral Snoqualmie Treasury Grant-LT | 1,499,309 | - | 1,499,309 | - | - | 1,499,309 | - | - | - | 1,499,309 |
| 1418 | 19003021 | DFIT-Int Baker Treasury Grant-LT | 434,025 | - | 434,025 | - | - | 434,025 | - | - | - | 434,025 |
| 1419 | 19003031 | DFIT-Electric Decoupling GAAP-Unearned Revenue-I | 79,621 | - | 79,621 | - | - | 79,621 | - | - | - | 79,621 |
| 1420 | 19003032 | DFIT-Gas Decoupling GAAP-Unearned Revenue-LT | 3,488,776 | - | 3,488,776 | - | - | 3,488,776 | - | - | - | 3,488,776 |
| 1421 | 19003041 | DFIT-Decoupling Electric ROR Over Earning -LT | 3,572,832 | x | 3,572,832 | - | - | 3,572,832 | - | - | - | 3,572,832 |
| 1422 | 19003042 | DFIT-Decoupling Gas ROR Over Earning | 3,035,091 | x | 3,035,091 | - | - | 3,035,091 | - | - | - | 3,035,091 |
| 1423 | 19100012 | Current Demand Def - Unrec Purch Gas Costs | 13,148,883 | x | 13,148,883 | - | - | 13,148,883 | - | - | - | 13,148,883 |
| 1424 | 19100022 | Cur Commodity Def - Unrec Purch Gas Costs | (10,771,168) | x | (10,771,168) | - | - | (10,771,168) | - | - | - | (10,771,168) |
| 1425 | 19100132 | Interest Curr Comm - Unrecd Purch Gas C | (48,197) | x | (48,197) | - | - | (48,197) | - | - | - | (48,197) |
| 1426 | 19100142 | Interest Curr Demand-Unrecd Purch Gas C | (279,777) | x | (279,777) | - | - | (279,777) | - | - | - | (279,777) |
| 1427 | 19100152 | PGA Amort - Demand | 3,408,954 | x | 3,408,954 | - | - | 3,408,954 | - | - | - | 3,408,954 |
| 1428 | 19100162 | PGA Amort - Demand | (16,581,074) | x | (16,581,074) | - | - | (16,581,074) | - | - | - | (16,581,074) |
| 1429 | 19100172 | PGA Supplemental Amortization - June 09-May-10 | - | - | - | - | - | - | - | - | - | - |
| 1430 | 19100182 | PGA Cndty Tracking UG-120812 | - | - | - | - | - | - | - | - | - | - |
| 1431 | ASSETS | | 11,120,825,744 | | 915,373,180 | - | 81,718,106 | 10,123,734,459 | 6,551,143,733 | 2,210,785,985 | - | 1,361,804,741 |
| 1432 | 20100013 | Common Stock Issued - PSE \$10 Par | - | - | - | - | - | - | - | - | - | - |
| 1433 | 20100023 | Common Stock Issued - PSE 0.01 Par | (859,038) | - | (859,038) | - | - | - | - | - | - | - |
| 1434 | 20100150 | Common Stock | - | - | - | - | - | - | - | - | - | - |
| 1435 | 20700003 | Gas - Premium on Cap Stock - Common | (122,847,945) | - | (122,847,945) | - | - | (122,847,945) | - | - | - | (122,847,945) |
| 1436 | 20700013 | Electric - Premium on Cap Stock - Common | (338,395,484) | - | (338,395,484) | - | - | (338,395,484) | - | - | - | (338,395,484) |
| 1437 | 20700023 | Premium on Cap Stock - Common Stock | (16,901,820) | - | (16,901,820) | - | - | (16,901,820) | - | - | - | (16,901,820) |

Puget Sound Energy
Balance Sheet Detail

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

| Line | Account | Account Description | AMA (September 16) | (c) | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) Total Investments | Rate Base | | | |
|------|--------------------------------|--|--------------------|-----|---------------------------------|--------------------------------------|---------------------------------------|-----------------------------|-----------|-----|------------------|-----------|
| | | | | | | | | | Electric | Gas | Non Operating | |
| 1438 | 21000033 | 4.84% Prfd - Gain on Retequ Cap Stock | | | | | | | | | | |
| 1439 | 21100003 | Miscellaneous Paid in Capital | (2,803,605,116) | | | | (2,803,605,116) | | | | | |
| 1440 | 21100363 | FAS 123R LTIP Equity Awards | - | | | | - | | | | | |
| 1441 | 21100373 | FAS 123R ESPP Equity | - | | | | - | | | | | |
| 1442 | 21100383 | SFAS 123R Tax Windfall Benefit | (491,575) | | | | (491,575) | | | | | (491,575) |
| 1443 | 21100393 | FAS 123R LTIP Equity Awards - Performance | - | | | | - | | | | | |
| 1444 | 21100210 | APIC | - | | | | - | | | | | |
| 1445 | 21400013 | Gas - Common Stock Expense | 2,148,855 | | | | 2,148,855 | | | | | |
| 1446 | 21400023 | Gas - Preferred Stock Expense | - | | | | - | | | | | |
| 1447 | 21400033 | Electric - Common Stock Expense | 4,985,025 | | | | 4,985,025 | | | | | |
| 1448 | 21400043 | 7.75% Prfd Stock Expense | - | | | | - | | | | | |
| 1449 | 21500023 | Approp RE - Fed Amort Reserve - Baker | (11,437,659) | | | | (11,437,659) | | | | | |
| 1450 | 21500033 | Approp RE - Fed Amort Reserve - Snoqualmie | (4,399,001) | | | | (4,399,001) | | | | | |
| 1451 | 21600000 | Unappropriated RE | - | | | | - | | | | | |
| 1452 | Total Profit/Loss | Total Profit and Loss | - | | | | - | | | | | |
| 1453 | 21600003 | Unappropriated Retained Earnings | (365,317,165) | | | | (365,317,165) | | | | | |
| 1454 | Total Profit/Loss Current Year | Current Year | (203,198,975) | | | | (203,198,975) | | | | | |
| 1459 | 43800003 | Dividends Declared - Common Stock | 122,201,293 | | | | 122,201,293 | | | | | |
| 1460 | 43900003 | Adjustments to Retained Earnings | 5,848,610 | | | | 5,848,610 | | | | | |
| 1461 | 21600011 | Derivatives in Retained Earnings - Electric | 36,733,009 | | | | 36,733,009 | | | | | |
| 1462 | 21600013 | Dividends on Common Stock (Gas History) | 77,562,550 | | | | 77,562,550 | | | | | |
| 1463 | 21600023 | Dividends on Preferred Stock (Gas History) | 1,755,001 | | | | 1,755,001 | | | | | |
| 1464 | 21600033 | Excess Premium - Preferred Stock | 1,471,104 | | | | 1,471,104 | | | | | |
| 1465 | 21600053 | Unappropriated Retained Earnings (Elect Histo | 16,359,946 | | | | 16,359,946 | | | | | |
| 1466 | 21600073 | Retained Earnings - Encogen | - | | | | - | | | | | |
| 1467 | 21610013 | Puget Western - Retained Earnings | 14,753,896 | | | | 14,753,896 | | | | | |
| 1477 | 21900103 | OCI - Fwd Swap 6/27/2006 | (14,391,415) | | | | (14,391,415) | | | | | |
| 1478 | 21900113 | OCI - Treasury Lock 5-24-05 | 22,559,352 | | | | 22,559,352 | | | | | |
| 1479 | 21900123 | OCI - Forward Swap Settlement 9-13-06 | - | | | | - | | | | | |
| 1480 | 21900133 | OCI - Forward Swap 9/13/06 | 437,277 | | | | 437,277 | | | | | |
| 1481 | 21900143 | AOCI - FAS 15 Qualified Pension | 209,636,422 | | | | 209,636,422 | | | | | |
| 1482 | 21900153 | AOCI - DFIT Qualified Pension | (73,372,748) | | | | (73,372,748) | | | | | |
| 1483 | 21900163 | AOCI - FAS 15 SERP | 13,279,632 | | | | 13,279,632 | | | | | |
| 1484 | 21900173 | AOCI - DFIT SERP | (4,647,871) | | | | (4,647,871) | | | | | |
| 1485 | 21900183 | AOCI - FAS 158 Post Retirement | (3,005,556) | | | | (3,005,556) | | | | | |
| 1486 | 21900193 | AOCI - DFIT Post Retirement | 1,051,944 | | | | 1,051,944 | | | | | |
| 1487 | 21900203 | FAS 157 Net Credit Reserve - OCI | - | | | | - | | | | | |
| 1488 | 21900213 | OCI-DFIT FAS 133 | - | | | | - | | | | | |
| 1489 | 21900223 | DFIT - Fwd Swap 09-13-06 | (153,047) | | | | (153,047) | | | | | |
| 1490 | 21900233 | DFIT Fwd Swap 6-27-06 | 5,036,995 | | | | 5,036,995 | | | | | |
| 1491 | 21900243 | DFIT Treasury Lock 5-24 | (7,895,773) | | | | (7,895,773) | | | | | |
| 1510 | 22100393 | 7.15% Med Term Notes C - Due 12/19/25 | (15,000,000) | | | | (15,000,000) | | | | | |
| 1511 | 22100403 | 6.58% Med Term Notes C - Due 12/21/06 | (2,000,000) | | | | (2,000,000) | | | | | |
| 1512 | 22100413 | 7.20% Med Term Notes C - Due 12/22/25 | (300,000,000) | | | | (300,000,000) | | | | | |
| 1520 | 22100713 | 7.02% Med Term Notes due 12/01/27 | (200,000,000) | | | | (200,000,000) | | | | | |
| 1521 | 22100723 | 6.74% Med Term Notes - Due 06/15/18 | (100,000,000) | | | | (100,000,000) | | | | | |
| 1522 | 22100733 | 6.46% MTN Series B Due 3/9/09 | (250,000,000) | | | | (250,000,000) | | | | | |
| 1523 | 22100743 | 7.00% MTN Series B Due 3/9/29 | (138,460,000) | | | | (138,460,000) | | | | | |
| 1530 | 22100823 | \$250M 30 Year Senior Notes | (23,400,000) | | | | (23,400,000) | | | | | |
| 1531 | 22100833 | 3.9% Pollution Control Rev Series 2013A Due 3/2031 | (425,000,000) | | | | (425,000,000) | | | | | |
| 1532 | 22100843 | 4% Pollution Control Rev Series 2013B Due 3/2031 | - | | | | - | | | | | |
| 1533 | 22100853 | \$425MM 4.30% Sr Notes Due 2045 | (250,000,000) | | | | (250,000,000) | | | | | |
| 1534 | 22100901 | \$250m debt issuance 1/7/2009 | (45,000,000) | | | | (45,000,000) | | | | | |
| 1535 | 22100923 | \$250 Million 4.434% Sr. Notes due 2041 | (250,000,000) | | | | (250,000,000) | | | | | |
| 1536 | 22100933 | \$45 Million 4.70% Sr. Notes due 2051 | (45,000,000) | | | | (45,000,000) | | | | | |

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

Puget Sound Energy
Balance Sheet Detail

| Line | Account | Account Description | (c) | (d) | (e) | (f) | Rate Base | | | (i) | |
|------|----------|---|---------------|-----|-----|---------------|------------|-------------|-----------|-----------|--------------|
| | | | | | | | (a) | (b) | (h) | | (g) |
| | | | | | | | Investment | Gas | Non | Operating | |
| | | | | | | | Capital | Electric | Operating | | |
| | | | | | | | Assets | Investments | Operating | | |
| 1537 | 22100973 | 6.75% Senior Notes due 1/15/2016 | - | - | - | - | - | - | - | - | - |
| 1538 | 22100993 | 5.197% Senior Notes Due 10/01/15 | - | - | - | - | - | - | - | - | - |
| 1539 | 22101023 | 6.724% 30 Year Notes Due 6/15/2036 | (250,000,000) | - | - | (250,000,000) | - | - | - | - | - |
| 1540 | 22101033 | 6.274% Senior Notes Due 3/15/2037 | (300,000,000) | - | - | (300,000,000) | - | - | - | - | - |
| 1541 | 22101043 | 6.974% Junior Subordinated Notes Due 6/1/20 | - | - | - | - | - | - | - | - | - |
| 1542 | 22101053 | 6.974% Jr Sub Notes (Hybrid) due 6/1/20 | (250,000,000) | - | - | (250,000,000) | - | - | - | - | - |
| 1543 | 22101113 | 5.757% Senior Notes Due 10/01/39 | (350,000,000) | - | - | (350,000,000) | - | - | - | - | - |
| 1544 | 22101123 | March 2010 Bond Issue | (325,000,000) | - | - | (325,000,000) | - | - | - | - | - |
| 1545 | 22101133 | 5.764% Senior Notes Due 7/15/40 | (250,000,000) | - | - | (250,000,000) | - | - | - | - | - |
| 1546 | 22101143 | 2011 March Senior Notes | (300,000,000) | - | - | (300,000,000) | - | - | - | - | - |
| 1555 | 22600083 | \$300 Million 5.63% Senior Notes Issue Discount | 12,512 | - | - | 12,512 | - | - | - | - | - |
| 1556 | 22600093 | \$425 million 4.50% Senior Notes Discount | 1,858,490 | - | - | 1,858,490 | - | - | - | - | - |
| 1560 | 22820011 | Injuries / Damages | (235,521) | - | - | (235,521) | - | - | - | - | - |
| 1561 | 22820012 | Liability Reserve - Gas | (49,563) | - | - | (49,563) | - | - | - | - | - |
| 1562 | 22830003 | SEP Pension & Benefit Plan Liability | (53,516,594) | - | - | (53,516,594) | - | - | - | - | (53,516,594) |
| 1563 | 22830013 | Post Retirement Benefit Plan Benefit | (5,013,375) | - | - | (5,013,375) | - | - | - | - | (5,013,375) |
| 1564 | 22830023 | Qualified Pension Plan Liability | (40,664,165) | - | - | (40,664,165) | - | - | - | - | (40,664,165) |
| 1565 | 22830033 | Regence Self-Insurance IBNR | (1,216,526) | - | - | (1,216,526) | - | - | - | - | - |
| 1566 | 22830043 | Wellness Benefit Program | (145,828) | - | - | (145,828) | - | - | - | - | - |
| 1567 | 22830053 | Group Health Self Insurance IBNR | (1,698,200) | - | - | (1,698,200) | - | - | - | - | - |
| 1568 | 22830063 | Regence Reinsurance Fee 2014-2016 | (62,456) | - | - | (62,456) | - | - | - | - | - |
| 1569 | 22830073 | Group Health Reinsurance Fee 2014-2016 | (119,506) | - | - | (119,506) | - | - | - | - | - |
| 1570 | 22840002 | Gas - Accrued Environ Remediation Costs | - | - | - | - | - | - | - | - | - |
| 1571 | 22840011 | Accrued Env Rem - NWT - Mission Pole | - | - | - | - | - | - | - | - | - |
| 1572 | 22840012 | Env Rem - Tacoma Gas Company (Future Co | (626,906) | - | - | (626,906) | - | - | - | - | (626,906) |
| 1573 | 22840021 | Accrued Env Rem - White River (Buckley | (198,721) | - | - | (198,721) | - | - | - | - | (198,721) |
| 1574 | 22840022 | Env Rem - Thea Foss Waterway (Future Co | (555,758) | - | - | (555,758) | - | - | - | - | (555,758) |
| 1575 | 22840031 | Accrued Env Rem - Olympia UST | (258,000) | - | - | (258,000) | - | - | - | - | - |
| 1576 | 22840032 | Env Rem - Everett, Washington (Future C | (3,300,716) | - | - | (3,300,716) | - | - | - | - | (3,300,716) |
| 1577 | 22840041 | Accrued Env Rem - Bremerton UST | - | - | - | - | - | - | - | - | - |
| 1578 | 22840042 | Env Rem - Chehalis, Washington (Future | (235,369) | - | - | (235,369) | - | - | - | - | (235,369) |
| 1579 | 22840051 | Accrued Env Rem - Whidbey Island UST | (30,000) | - | - | (30,000) | - | - | - | - | (30,000) |
| 1580 | 22840052 | Env Rem - Gas Works Park (Future Cost E | - | - | - | - | - | - | - | - | - |
| 1581 | 22840061 | Accrued Env Rem - Tenino UST | - | - | - | - | - | - | - | - | - |
| 1582 | 22840062 | Env Rem - Quendall Terminals (Future Co | (1,280,024) | - | - | (1,280,024) | - | - | - | - | (1,280,024) |
| 1583 | 22840071 | Accrued Env Rem - White River UST | - | - | - | - | - | - | - | - | - |
| 1584 | 22840072 | Env Rem - Lake Union Sediment (Future C | - | - | - | - | - | - | - | - | - |
| 1585 | 22840081 | Accrued Env Rem - Puyallup Garage | (550,000) | - | - | (550,000) | - | - | - | - | - |
| 1586 | 22840082 | Env Rem - Tacoma Tar Pits (Future Cost | (3,906,531) | - | - | (3,906,531) | - | - | - | - | (3,906,531) |
| 1587 | 22840091 | Accrued Env Rem - G.O. UST | - | - | - | - | - | - | - | - | - |
| 1588 | 22840092 | Env Rem - Bay Station (Future Cost Est) | (2,041,050) | - | - | (2,041,050) | - | - | - | - | (2,041,050) |
| 1589 | 22840101 | Env Rem - Centralia Plant | - | - | - | - | - | - | - | - | - |
| 1590 | 22840102 | Env Rem-Olympia (Columbia St) MGP(Futur | (497,745) | - | - | (497,745) | - | - | - | - | (497,745) |
| 1591 | 22840111 | Accrued Env Rem - Poulsbo Service Cente | (20,000) | - | - | (20,000) | - | - | - | - | - |
| 1592 | 22840112 | Env Rem - Verbek Autowrecking (Future | (200,000) | - | - | (200,000) | - | - | - | - | (200,000) |
| 1593 | 22840121 | Accrued Env Rem - Olympia SVC Capacitor | (139,592) | - | - | (139,592) | - | - | - | - | (139,592) |
| 1594 | 22840122 | Env Rem - Swarr Station (Future Cost Est.) | (499,332) | - | - | (499,332) | - | - | - | - | (499,332) |
| 1595 | 22840131 | Accrued Env. Remediation - Crystal Mountain | (100,000) | - | - | (100,000) | - | - | - | - | (100,000) |
| 1596 | 22840132 | Env Rem - North Operating Base (Future Cost Est.) | - | - | - | - | - | - | - | - | - |
| 1597 | 22840141 | Accrued Env Rem - Fackroia UST | - | - | - | - | - | - | - | - | - |
| 1598 | 22840151 | Floyd Equipment Expensed Site | - | - | - | - | - | - | - | - | - |
| 1599 | 22840161 | Accrued Env Rem - Lower Baker Powerhouse (Future) | (344,123) | - | - | (344,123) | - | - | - | - | (344,123) |
| 1600 | 22840162 | Accr Env Rem - Downtowner Property | (117,012) | - | - | (117,012) | - | - | - | - | (117,012) |
| 1601 | 22840171 | Accr Env Rem - Snoqualmie Power Plant S | (50,000) | - | - | (50,000) | - | - | - | - | - |
| 1602 | 22840181 | Accr Env Rem - Bellingham Boulevard Par | (2,888,714) | - | - | (2,888,714) | - | - | - | - | (2,888,714) |

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

Puget Sound Energy
Balance Sheet Detail

| Line | Account | Account Description | AMA (September 16) | (c) | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | Investments | Rate Base | | Non Operating |
|------|----------|---|--------------------|-----|---------------------------------|--------------------------------------|---------------------------------------|-------------|-----------|-----|------------------|
| | | | | | | | | | Electric | Gas | |
| 1603 | 22840191 | Accrued Env Rem - Electric Plume | (250,000) | | | | (250,000) | | | | (250,000) |
| 1606 | 22840221 | Accr Env Rem - Duwamish River Site | (449,096) | | | | (449,096) | | | | (449,096) |
| 1607 | 22840231 | Accr Env Rem - Talbot Hill Sub & Switchyard Site | (75,000) | | | | (75,000) | | | | (75,000) |
| 1608 | 22840241 | Accr Env Rem - Baker Lake Resort UST | - | | | | - | | | | - |
| 1609 | 22840251 | Wild Horse US Treasury Grant | (9,677,701) | | | | (9,677,701) | | | | (9,677,701) |
| 1610 | 22840261 | Accr Env Rem - Everett Asarco Site | - | | | | - | | | | - |
| 1611 | 22840281 | Accr Env. Rem. - Sammamish Substation | (50,000) | | | | (50,000) | | | | (50,000) |
| 1612 | 22840291 | Accr Env Rem - Pt Robinson cable station | - | | | | - | | | | - |
| 1613 | 22840301 | Accr. Env. Rem. - City of Olympia vs. PSE | (113,236) | | | | (113,236) | | | | (113,236) |
| 1614 | 22840311 | Accr. Env. Rem. - Whitehorn UST | (95,855) | | | | (95,855) | | | | (95,855) |
| 1615 | 22840321 | LSR U.S. Treasury Grants | (130,854,095) | | | | (130,854,095) | | | | (130,854,095) |
| 1616 | 22840331 | Snoqualmie U.S. Hydro Grant | (75,091,620) | | | | (75,091,620) | | | | (75,091,620) |
| 1617 | 22840332 | Accr Env Rem - Gas Works Park | (21,800,609) | | | | (21,800,609) | | | | (21,800,609) |
| 1618 | 22840341 | Baker Hydro Grant | (26,467,879) | | | | (26,467,879) | | | | (26,467,879) |
| 1619 | 22840351 | Accr Env Rem-White Rvr/Buckley Phase I | (251,147) | | | | (251,147) | | | | (251,147) |
| 1620 | 22840411 | White River Selling Cost - Carpenter Shop | (4,610,484) | | (4,610,484) | | | | | | |
| 1621 | 22841001 | AETNA II Lawsuit unallocated proceeds - | (19,091,254) | | | | (19,091,254) | | | | (19,091,254) |
| 1627 | 23001021 | ARO-Electric Colstrip 1 & 2 ash pond ca | - | | | | - | | | | - |
| 1628 | 23001023 | ARO - Asbestos - Common to Short Term | (19,475,859) | | | | (19,475,859) | | | | (19,475,859) |
| 1629 | 23001031 | ARO-Electric Colstrip 3 & 4 ash pond ca | (7,829,614) | | | | (7,829,614) | | | | (7,829,614) |
| 1630 | 23001041 | ARO-Hopkins Ridge | - | | | | - | | | | - |
| 1631 | 23001041 | ARO-Hopkins Ridge | (804,979) | | | | (804,979) | | | | (804,979) |
| 1632 | 23001043 | ARO - South King Complex - Long Term | (6,160,896) | | | | (6,160,896) | | | | (6,160,896) |
| 1633 | 23001061 | ARO - Transmission Wood Poles | (9,082,010) | | | | (9,082,010) | | | | (9,082,010) |
| 1634 | 23001071 | ARO - Distribution Wood Poles | (8,781,927) | | | | (8,781,927) | | | | (8,781,927) |
| 1638 | 23001092 | ARO - Gas Mains | - | | | | - | | | | - |
| 1639 | 23001101 | ARO - Asbestos - Electric to Short Term | - | | | | - | | | | - |
| 1640 | 23001121 | ARO-Fredrickson 1&2/Olympic Pipeline | (12,116,038) | | | | (12,116,038) | | | | (12,116,038) |
| 1641 | 23001131 | ARO - Lower Snake River Wind Facility | (557,445) | | | | (557,445) | | | | (557,445) |
| 1642 | 23001141 | ARO - Crystal Mountain Generator Site | (152,435) | | | | (152,435) | | | | (152,435) |
| 1643 | 23001151 | ARO - Meteorological Tower Long Term | - | | | | - | | | | - |
| 1644 | 23001211 | ARO - Colstrip 1 & 2 (WECO) - Long Term | - | | | | - | | | | - |
| 1645 | 23001221 | ARO - Colstrip 3 & 4 (WECO) - Long Term | (1,165,732) | | | | (1,165,732) | | | | (1,165,732) |
| 1646 | 23001231 | ARO - Ferndale - Long Term | - | | | | - | | | | - |
| 1647 | 23002001 | ARO - Electric Shuffelton Harbor Lease to | - | | | | - | | | | - |
| 1648 | 23002002 | ARO-Gas Cast Iron Pipe Removal | - | | | | - | | | | - |
| 1649 | 23002011 | ARO - Fredrickson | (909,356) | | | | (909,356) | | | | (909,356) |
| 1654 | 23002041 | ARO-Wild Horse Wind | (7,138,935) | | | | (7,138,935) | | | | (7,138,935) |
| 1655 | 23002041 | ARO-Wild Horse Wind | 88,954 | | | | 88,954 | | | | 88,954 |
| 1656 | 23002061 | ARO - Transmission Wood Poles to Short Term | - | | | | - | | | | - |
| 1657 | 23002052 | ARO-Steel Wrapped Services | - | | | | - | | | | - |
| 1658 | 23002062 | ARO-Steel Wrapped Services - Gas ST | - | | | | - | | | | - |
| 1659 | 23002071 | ARO - Distribution Wood Poles Short Term | 254,922 | | | | 254,922 | | | | 254,922 |
| 1660 | 23002072 | ARO - Gas Mains - Short Term | 390,781 | | | | 390,781 | | | | 390,781 |
| 1661 | 23002081 | ARO - Contaminated Oil & Related Equipment To Shc | - | | | | - | | | | - |
| 1662 | 23002091 | ARO - Electric Short Term | (343,877) | | | | (343,877) | | | | (343,877) |
| 1663 | 23002091 | ARO - Asbestos Electric ST | - | | | | - | | | | - |
| 1664 | 23002092 | ARO - Gas Short Term | (390,781) | | | | (390,781) | | | | (390,781) |
| 1674 | 23108323 | Wells Fargo Bank - Commercial Paper | (24,375,000) | | | | (24,375,000) | | | | (24,375,000) |
| 1675 | 23108363 | Merrill Lynch - Commercial Paper | (9,750,000) | | | | (9,750,000) | | | | (9,750,000) |
| 1676 | 23108383 | Sunttrust Bank - Commercial Paper | (24,187,833) | | | | (24,187,833) | | | | (24,187,833) |
| 1682 | 23200011 | WECO - Vouchers Payable | (6,901,184) | | | | (6,901,184) | | | | (6,901,184) |
| 1683 | 23200031 | A/P - Power Cost | (22,086,207) | | | | (22,086,207) | | | | (22,086,207) |
| 1684 | 23200033 | Accounts Payable - Vouchers (Electric Sys) | (397,945) | | | | (397,945) | | | | (397,945) |
| 1685 | 23200041 | A/P - BPA Transmission Payable | (8,966,984) | | | | (8,966,984) | | | | (8,966,984) |

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

| Line | Account | Account Description | AMA (September 16) | (c) | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) | | (i) |
|------|----------|---|--------------------|--------------|---------------------------------|--------------------------------------|---------------------------------------|-------------|-------|------------------|
| | | | | | | | | Investments | Total | |
| | | | | | | | | Rate Base | | Non Operating |
| | | | | | | | | Electric | Gas | |
| 1686 | 23200051 | A/P - Firm Contract Power Payable | (10,282,178) | (10,282,178) | | (10,282,178) | | | | |
| 1687 | 23200061 | A/P - Secondary Power Payable | (12,791,794) | (12,791,794) | | (12,791,794) | | | | |
| 1688 | 23200063 | Accounts Payable - Payroll (Electric Sys) | (858,134) | (858,134) | | (858,134) | | | | |
| 1689 | 23200071 | A/P - PURPA Power Payable | (1,985,525) | (1,985,525) | | (1,985,525) | | | | |
| 1690 | 23200081 | A/P - Combustion Turbine Fuel Payable | (4,159,970) | (4,159,970) | | (4,159,970) | | | | |
| 1691 | 23200083 | Accrued Liabilities | - | - | | - | | | | |
| 1692 | 23200091 | A/P - Competitive Bid Conservation Paya | - | - | | - | | | | |
| 1693 | 23200101 | A/P - Financial Swap payable | (407,597) | (407,597) | | (407,597) | | | | |
| 1694 | 23200103 | Salvation Army Donations | (62,704) | (62,704) | | (62,704) | | | | |
| 1695 | 23200111 | A/P - Transmission Payable (Non-BPA) | (327,517) | (327,517) | | (327,517) | | | | |
| 1696 | 23200113 | Payroll W/Holding - Energy Fund | - | - | | - | | | | |
| 1697 | 23200121 | A/P Frederickson #1 Vouchers | (216,928) | (216,928) | | (216,928) | | | | |
| 1701 | 23200153 | Misc Payroll Deductions | (2,964) | (2,964) | | (2,964) | | | | |
| 1706 | 23200221 | CAISO Payable | (26,866) | (26,866) | | (26,866) | | | | |
| 1707 | 23200222 | A/P - Gas Pipeline Liability | (10,652,282) | (10,652,282) | | (10,652,282) | | | | |
| 1708 | 23200241 | A/P - BPA 2006 Capital Projects | - | - | | - | | | | |
| 1709 | 23200242 | A/P - Gas Purchases | (20,517,287) | (20,517,287) | | (20,517,287) | | | | |
| 1714 | 23200281 | Electric - Payroll Deductions - IBEW Union Du | (58) | (58) | | (58) | | | | |
| 1715 | 23200282 | Gas - Payroll Deductions - UA Union Dues | (1,455) | (1,455) | | (1,455) | | | | |
| 1724 | 23200333 | PTO / Holiday / etc - Clearing | (13,973,668) | (13,973,668) | | (13,973,668) | | | | |
| 1725 | 23200483 | Incentive Pay Liability | (12,995,996) | (12,995,996) | | (12,995,996) | | | | |
| 1726 | 23200493 | Accounts Payable - E-Payable Account | (213,810) | (213,810) | | (213,810) | | | | |
| 1727 | 23200543 | DBS Non-PO Accrual | (59,258,008) | (59,258,008) | | (59,258,008) | | | | |
| 1736 | 23200643 | A/P - Salary Month End Payroll Accrual | (7,182,244) | (7,182,244) | | (7,182,244) | | | | |
| 1737 | 23200653 | A/P - Hourly Month End Payroll Accrual | (1,714,093) | (1,714,093) | | (1,714,093) | | | | |
| 1738 | 23200673 | Payroll - Misc Payable Deductions-credi | - | - | | - | | | | |
| 1739 | 23200683 | Payroll - Misc Payable Deductions-good | (3) | (3) | | (3) | | | | |
| 1740 | 23200693 | Payroll - 401k company match | (62,002) | (62,002) | | (62,002) | | | | |
| 1741 | 23200713 | LTC Insurance - UNUM | - | - | | - | | | | |
| 1742 | 23200723 | Medical Insurance - Group Health | - | - | | - | | | | |
| 1743 | 23200733 | Dental Insurance - WDS | (4,545) | (4,545) | | (4,545) | | | | |
| 1744 | 23200743 | Life Insurance - Hartford | 2,833 | 2,833 | | 2,833 | | | | |
| 1745 | 23200753 | AD&D Insurance - CIGNA | (2,882) | (2,882) | | (2,882) | | | | |
| 1746 | 23200763 | LTD Insurance - Hartford | (2,258) | (2,258) | | (2,258) | | | | |
| 1747 | 23200773 | LTC Insurance - UNUM | (16,455) | (16,455) | | (16,455) | | | | |
| 1751 | 23200813 | Payroll HSA EE Deduction | 345 | 345 | | 345 | | | | |
| 1752 | 23200823 | Worker's Comp-Working Fund | (174,142) | (174,142) | | (174,142) | | | | |
| 1753 | 23200833 | Dental Insurance - Willamette | (482) | (482) | | (482) | | | | |
| 1754 | 23200873 | A/P - Biogas Purchases | (1,806,603) | (1,806,603) | | (1,806,603) | | | | |
| 1758 | 23201003 | Accounts Payable Reconciliation Account | (21,496,237) | (21,496,237) | | (21,496,237) | | | | (1,806,603) |
| 1759 | 23201011 | A/P - Encogen Gas Supply | - | - | | - | | | | |
| 1760 | 23201013 | GR/IR Clearing Account | (9,749,553) | (9,749,553) | | (9,749,553) | | | | |
| 1761 | 23201023 | Freight Clearing | - | - | | - | | | | |
| 1762 | 23201033 | Medical Aid - Supplemental | (135,698) | (135,698) | | (135,698) | | | | |
| 1763 | 23201043 | Health/Dependent Spending ACDIs - Year 1 | (31,157) | (31,157) | | (31,157) | | | | |
| 1764 | 23201053 | Health/Dependent Spending ACDIs - Year | (152,700) | (152,700) | | (152,700) | | | | |
| 1765 | 23201063 | United Way - Payroll Deductions | - | - | | - | | | | |
| 1766 | 23201073 | 401(k) Plan EE | (115,144) | (115,144) | | (115,144) | | | | |
| 1767 | 23201093 | Loan Payback 401(k) | (20,329) | (20,329) | | (20,329) | | | | |
| 1768 | 23201103 | P/R-401(k) PE Common Stk issue rounding | - | - | | - | | | | |
| 1769 | 23201111 | A/P - Mint Farm BPA Payable | - | - | | - | | | | |
| 1770 | 23201113 | Cash Discount Clearing | 13,663 | 13,663 | | 13,663 | | | | |
| 1771 | 23201153 | Accounts Payable - BillServ NSF's and A | (9,311) | (9,311) | | (9,311) | | | | |
| 1772 | 23201163 | Accounts Payable - APS NSF's and Adj-Kc | (7,466) | (7,466) | | (7,466) | | | | |
| 1773 | 23201173 | Payroll - Medical Insurance Payable- Re | 30,116 | 30,116 | | 30,116 | | | | |

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

Puget Sound Energy
Balance Sheet Detail

| Line | Account | Account Description | AMA (September 16) | | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) Total Investments | Rate Base | | (i) Non Operating |
|------|----------|--|--------------------|--------------|---------------------------------|--------------------------------------|---------------------------------------|-----------------------------|-----------------|------------|-------------------------|
| | | | (a) | (b) | | | | | (h) Electric | (i) Gas | |
| 1774 | 23201183 | Payroll - ArtsFund Workplace Giving Pay | - | (21,534) | - | (21,534) | - | - | - | - | |
| 1775 | 23201193 | Accounts Payable - Bill Matrix NSF's & Adj. Key Bank | (1,701) | (1,701) | - | (1,701) | - | - | - | - | |
| 1776 | 23201203 | Accounts Payable - DOXO NSF's and Adj - Key Bank | (127) | (127) | - | (127) | - | - | - | - | |
| 1777 | 23201213 | Payroll HAS ER Contributions | (698,191) | (698,191) | - | (698,191) | - | - | - | - | |
| 1778 | 23201251 | Ferdale - Liability Payable ST | (7) | (7) | - | (7) | - | - | - | - | |
| 1779 | 23202173 | Payroll - Life Insurance Payable- Retir | (32,023) | (32,023) | - | (32,023) | - | - | - | - | |
| 1780 | 23202183 | A/P Liability - Credit Balance Refund | - | - | - | - | - | - | - | - | |
| 1781 | 23202193 | Medical Insurance - Regence | - | - | - | - | - | - | - | - | |
| 1782 | 23202203 | PSE Customer Connections Penalty | - | (353) | - | (353) | - | - | - | - | |
| 1783 | 23202213 | Payroll- Giving Campaign | 520,957 | 520,957 | 520,957 | - | - | - | - | - | |
| 1784 | 23202233 | Unapplied Credits-Pledges | (13,615,798) | (13,615,798) | - | (13,615,798) | - | - | - | - | |
| 1785 | 23202353 | Unapplied Credits-Customer's Overpayment | (28,342,777) | (28,342,777) | - | (28,342,777) | - | - | - | - | |
| 1790 | 23500003 | Customer Deposits - Common | (5,962,277) | (5,962,277) | - | (5,962,277) | - | - | - | - | |
| 1791 | 23500011 | Transmission Services Deposits | (4,563,216) | (4,563,216) | - | (4,563,216) | - | - | - | - | |
| 1801 | 23600021 | Accrued WA Tax - Unbilled Electric Reve | (1,516,796) | (1,516,796) | - | (1,516,796) | - | - | - | - | |
| 1802 | 23600022 | Accrued WA Tax - Unbilled Gas Revenue | (131) | (131) | - | (131) | - | - | - | - | |
| 1807 | 23600063 | Federal Excise Tax - Fuel/Drayage Veh | (82,376) | (82,376) | - | (82,376) | - | - | - | - | |
| 1808 | 23600093 | Accrued FICA - Company | (472) | (472) | - | (472) | - | - | - | - | |
| 1812 | 23600173 | FIT Withholding-Board Member | (48,945,546) | (48,945,546) | - | (48,945,546) | - | - | - | - | |
| 1813 | 23600201 | Property Taxes - Washington - Electric | (7,319,105) | (7,319,105) | - | (7,319,105) | - | - | - | - | |
| 1814 | 23600211 | Property Taxes - Montana - Electric | (163,149) | (163,149) | - | (163,149) | - | - | - | - | |
| 1815 | 23600213 | Washington Unemployment Tax - Employer | 72,441 | 72,441 | 72,441 | - | - | - | - | - | |
| 1816 | 23600221 | Property Taxes - Oregon - Electric | - | - | - | - | - | - | - | - | |
| 1817 | 23600231 | Mint Farm Acquisition - Property Taxes Payable | (21,507,639) | (21,507,639) | - | (21,507,639) | - | - | - | - | |
| 1818 | 23600232 | Property Taxes - Washington - Gas | - | - | - | - | - | - | - | - | |
| 1819 | 23600301 | Washington State Real Estate Sales Tax | (8,488,400) | (8,488,400) | - | (8,488,400) | - | - | - | - | |
| 1820 | 23600351 | Accrued Washington Municipal Util Tax - Elect | (299,391) | (299,391) | - | (299,391) | - | - | - | - | |
| 1821 | 23600381 | Washington Municipal Tax Reserve - El | (3) | (3) | - | (3) | - | - | - | - | |
| 1822 | 23600391 | Montana State Electric Energy Producer Tax | 1,700 | 1,700 | 1,700 | - | - | - | - | - | |
| 1823 | 23600421 | Montana Unemployment Tax Withheld - Employee | - | - | - | - | - | - | - | - | |
| 1824 | 23600431 | CA Income Tax Payable | - | - | - | - | - | - | - | - | |
| 1825 | 23600451 | Corp License Tax - Montana | (6,460,507) | (6,460,507) | - | (6,460,507) | - | - | - | - | |
| 1826 | 23600471 | Accrued Washington State Utility Tax - Electr | - | - | - | - | - | - | - | - | |
| 1827 | 23600483 | FIT Payable - Repairs/Retirements | (2,755,350) | (2,755,350) | - | (2,755,350) | - | - | - | - | |
| 1828 | 23600552 | Accrued Washington State Utility Tax - Gas | (3,766,967) | (3,766,967) | - | (3,766,967) | - | - | - | - | |
| 1829 | 23600602 | Accrued Washington Municipal Utility Taxes - | - | - | - | - | - | - | - | - | |
| 1830 | 23600622 | Washington Municipal Tax Reserve - Ga | - | - | - | - | - | - | - | - | |
| 1831 | 23601001 | WA State & City of Bellingham Excise Tax | (109,700) | (109,700) | - | (109,700) | - | - | - | - | |
| 1832 | 23601003 | Accrued WA State & Local Use Tax | - | - | - | - | - | - | - | - | |
| 1833 | 23601011 | WA State Fuel Tax - Encogen | (93,510) | (93,510) | - | (93,510) | - | - | - | - | |
| 1834 | 23601013 | Accrued WA State B & O Taxes | - | - | - | - | - | - | - | - | |
| 1835 | 23601021 | WA State Property Tax - Encogen | (10,625) | (10,625) | - | (10,625) | - | - | - | - | |
| 1836 | 23601023 | Accrued WA City B & O Taxes | - | - | - | - | - | - | - | - | |
| 1837 | 23601031 | Bellingham Excise Tax - Encogen | - | - | - | - | - | - | - | - | |
| 1838 | 23601033 | Municipal Tax Reserve | (31,795) | (31,795) | - | (31,795) | - | - | - | - | |
| 1839 | 23601043 | Federal Unemployment Tax - Employer | (268,125) | (268,125) | - | (268,125) | - | - | - | - | |
| 1859 | 23700363 | Accrued Int 7.15% Notes Due Dec & Jun | - | - | - | - | - | - | - | - | |
| 1860 | 23700373 | Accrued Int 6.58% Notes Due Dec & Jun | - | - | - | - | - | - | - | - | |
| 1861 | 23700383 | Accrued Int 7.20% Notes Due Dec & Jun | (36,000) | (36,000) | - | (36,000) | - | - | - | - | |
| 1869 | 23700713 | Accrued Int Bank Notes - Domestic | (65,417) | (65,417) | - | (65,417) | - | - | - | - | |
| 1876 | 23700813 | 7.00% MTN Series B Due 3/9/29 - Accrued | (1,750,000) | (1,750,000) | - | (1,750,000) | - | - | - | - | |
| 1877 | 23700821 | Electric - Accrued Interest Customer De | - | - | - | - | - | - | - | - | |
| 1878 | 23700822 | Gas - Accrued Interest Customer Deposit | - | - | - | - | - | - | - | - | |
| 1879 | 23700823 | 6.74% Med Term Notes Due 6/15/18 - Accrued In | (3,370,000) | (3,370,000) | - | (3,370,000) | - | - | - | - | |
| 1880 | 23700831 | Interest on REC UE-070725 - Electric | - | - | - | - | - | - | - | - | |

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

| Line | Account | Account Description | (c) | (d) | (e) | (f) | Rate Base | | (i) |
|----------------------|----------|---|--------------------|--------------------|-------------------------|--------------------------|-------------------|----------|---------------|
| | | | | | | | Investments | Gas | |
| (a) | | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
| Balance Sheet Detail | | | AMA (September 16) | CWC Current Assets | CWC Current Liabilities | Average Invested Capital | Total Investments | Electric | Non Operating |
| 1881 | 23700833 | Accrued Interest - Tax Assessments | (450,397) | - | (450,397) | - | - | - | - |
| 1882 | 23700841 | Accrued Interest - Transm Deposits | - | - | - | - | - | - | - |
| 1883 | 23700843 | Accrued Interest - 7.96% MTN Series B D | - | - | - | - | - | - | - |
| 1884 | 23700853 | Accrued Interest - 7.61% MTN Series B D | (5,265,000) | - | (5,265,000) | - | - | - | - |
| 1885 | 23700873 | Accrued Int - Bonds 9.14% MTN Due 06/21/01 | (4,036,098) | - | (4,036,098) | - | - | - | - |
| 1892 | 23700963 | 5.483% Senior Notes due 6/1/2035 | (303) | - | (303) | - | - | - | - |
| 1898 | 23701013 | Accrued Interest on PE Note | (4,248,554) | - | (4,248,554) | - | - | - | - |
| 1899 | 23701023 | Accrued Interest - 6.724% Notes Due 6/1 | (4,757,783) | - | (4,757,783) | - | - | - | - |
| 1900 | 23701033 | Accrued Interest - 6.274% Senior Notes Due 3/15/2037 | (5,085,209) | - | (5,085,209) | - | - | - | - |
| 1901 | 23701043 | 6.974% Junior Subordinated Notes Due 6/1 | (102,584) | - | (102,584) | - | - | - | - |
| 1902 | 23701053 | 6.974% Jr Sub Notes (Hybrid) due 6/1/20 | - | - | - | - | - | - | - |
| 1903 | 23701063 | PSE Barclays Op Cr Interest Expense ACD | - | - | - | - | - | - | - |
| 1904 | 23701073 | PSE Barclays Cap Ex Interest Expense | - | - | - | - | - | - | - |
| 1905 | 23701083 | PSE Barclays Hedg Cr Interest Expense | (5,876,938) | - | (5,876,938) | - | - | - | - |
| 1906 | 23701113 | 5.757% Accrued Interest - Senior Notes Due 10/11/2039 | (4,813,070) | - | (4,813,070) | - | - | - | - |
| 1907 | 23701123 | March 2010 Bond Issue | (3,642,528) | - | (3,642,528) | - | - | - | - |
| 1908 | 23701133 | PSE Summer 2010 Bonds | (4,322,467) | - | (4,322,467) | - | - | - | - |
| 1909 | 23701143 | 2011 March Senior Notes | (2,802,042) | - | (2,802,042) | - | - | - | - |
| 1910 | 23701153 | \$250 Million 4.434% Sr Notes due 2041 | (534,625) | - | (534,625) | - | - | - | - |
| 1911 | 23701163 | \$45 Million 4.70% Sr Notes due 2051 | (37,369) | - | (37,369) | - | - | - | - |
| 1912 | 23701173 | Common - Accrued Interest Customer Deposits | (1,589,982) | - | (1,589,982) | - | - | - | - |
| 1913 | 23701183 | 3.9% Pollution Control Rev Series 2013A Due 3/2031 | (275,600) | - | (275,600) | - | - | - | - |
| 1914 | 23701193 | 4.0% Pollution Control Rev Series 2013B Due 3/2031 | (4,327,622) | - | (4,327,622) | - | - | - | - |
| 1915 | 23701203 | Accrued Interest - \$425MM 4.30% Sr Note | - | - | - | - | - | - | - |
| 1916 | 23800063 | PSE Declared Dividends to PSE | - | - | - | - | - | - | - |
| 1917 | 24100013 | Federal Income Tax Withheld - Employee | (82,377) | - | (82,377) | - | - | - | - |
| 1918 | 24100043 | FICA Tax Withheld - Employee | 9,846 | - | 9,846 | - | - | - | - |
| 1919 | 24100063 | Washington State & Local Sales Tax Collected | - | - | - | - | - | - | - |
| 1920 | 24100101 | Montana State Income Tax Withheld | (156,438) | - | (156,438) | - | - | - | - |
| 1921 | 24100111 | Montana Income Tax Withheld - Employee | - | - | - | - | - | - | - |
| 1922 | 24100143 | Federal Income Tax Withheld - Employee | (26,495) | - | (26,495) | - | - | - | - |
| 1923 | 24100153 | Montana State Income Tax Withheld | (972,557) | - | (972,557) | - | - | - | - |
| 1924 | 24100173 | Washington State & Local Sales Tax Collected | - | - | - | - | - | - | - |
| 1925 | 24100212 | GST on Gas Sales from PSE | - | - | - | - | - | - | - |
| 1926 | 24200001 | Colstrip Units 1 & 2 loss reserve | - | - | - | - | - | - | - |
| 1927 | 24200002 | WUTC Gas Pipeline Penalty | (61,260) | - | (61,260) | - | - | - | - |
| 1928 | 24200011 | Baker SA 318 Law Enforcement Plan | (133,333) | - | (133,333) | - | - | - | - |
| 1933 | 24200032 | WUTC Greenwood Penalty Accrual | (140,916) | - | (140,916) | - | - | - | - |
| 1934 | 24200041 | NERC Standards Compliance Loss Reserve | - | - | - | - | - | - | - |
| 1935 | 24200051 | PNW Refund Proceeding Settlement | (1,220,500) | - | (1,220,500) | - | - | - | - |
| 1936 | 24200061 | Wind Farm Maintenance Accrual | - | - | - | - | - | - | - |
| 1937 | 24200063 | Accrued Severance Costs | (7,139) | - | (7,139) | - | - | - | - |
| 1938 | 24200071 | California Carbon Obligation | - | - | - | - | - | - | - |
| 1939 | 24200093 | WUTC Prior Obligation Penalty - Common | (25,000) | - | (25,000) | - | - | - | - |
| 1940 | 24200103 | Junior Achievement Pledge-Short Term | - | - | - | - | - | - | - |
| 1941 | 24200363 | Misc Current Liab - Comcast Rent | (1,502,664) | - | (1,502,664) | - | - | - | - |
| 1942 | 24200451 | US Treasury Grants in Schedule 95A | - | - | - | - | - | - | - |
| 1943 | 24200453 | 2005 Attorney General Settlement | (10,688,050) | - | (10,688,050) | - | - | - | - |
| 1944 | 24200461 | LSR U.S. Treasury Grants | - | - | - | - | - | - | - |
| 1945 | 24200483 | Accrual NW Energy Coalition Membership | - | - | - | - | - | - | - |
| 1946 | 24200491 | Whitehorn #2 & #3 - Leases Oper or Leveraged | (3,418,748) | - | (3,418,748) | - | - | - | - |
| 1947 | 24200511 | Wash St Annual Filing Fee | - | - | - | - | - | - | - |
| 1948 | 24200513 | FAS 123 ESSP Liability | (267,917) | - | (267,917) | - | - | - | - |
| 1949 | 24200521 | FERC Annual Charge US Lands -ST | (143,365) | - | (143,365) | - | - | - | - |
| 1950 | 24200541 | Lower Baker - FERC License Fees | - | - | - | - | - | - | - |

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

Puget Sound Energy
Balance Sheet Detail

| Line | Account | Account Description | (c) | | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) Total Investments | (h) | | (i) Non Operating |
|------|----------|--|--------------------|-----|---------------------------------|--------------------------------------|---------------------------------------|-----------------------------|-----------|----------|-------------------------|
| | | | AMA (September 16) | (c) | | | | | Rate Base | Electric | |
| 1951 | 24200551 | Upper Baker - FERC License Fees | (143,365) | | | | | | | | |
| 1952 | 24200561 | Snoqualmie #1 - FERC License Fees | (36,900) | | | | | | | | |
| 1953 | 24200571 | Snoqualmie #2 - FERC License Fees | (36,900) | | | | | | | | |
| 1957 | 24200611 | Trading Floor FERC Fees Payable | (261,849) | | | | | | | | |
| 1958 | 24200612 | FERC Gas Pipeline Capacity Loss Res | - | | | | | | | | |
| 1959 | 24200621 | Accrued Real Estate Brokerage Fee | - | | | | | | | | |
| 1960 | 24200622 | Accrued WUTTC Fee | (1,523,868) | | | | (150,940) | | | | (150,940) |
| 1961 | 24200632 | Gas - WUTTC SQI Penalty | (150,940) | | | | | | | | |
| 1962 | 24200633 | 401(k) 1% Company Contribution | (1,756,799) | | | | | | | | |
| 1963 | 24200631 | Conservation Trust Payable | (257,458) | | | | (257,458) | | | | (257,458) |
| 1964 | 24200641 | Electric - WUTTC SQI Penalty | - | | | | | | | | |
| 1965 | 24200643 | Wrks Comp Reserve- Richard Grant ACD/Ident 10 | (21,542) | | | | | | | | |
| 1966 | 24200651 | Electric - Town of Concrete Fundng - BakLicImp | (777,943) | | | | | | | | |
| 1967 | 24200653 | Accrual - 401(k) Match on Incentive Pla | (197,646) | | | | | | | | |
| 1968 | 24200661 | Electric - Upper Skagit Tribe MOU - BakLicImp | (58,535) | | | | | | | | |
| 1969 | 24200671 | Electric - Sauk-Suiattle Agmt - BakLicImp | (58,535) | | | | | | | | |
| 1970 | 24200681 | Electric - Swinomish Tribe Agmt - BakLicImp | (58,535) | | | | | | | | |
| 1982 | 24200811 | Article 103 -Upstream Fish Passage Fund | (174,242) | x | | | (174,242) | | | | (174,242) |
| 1983 | 24200821 | Article 105 - Downstream Fish Passage Fund | (157,737) | x | | | (157,737) | | | | (157,737) |
| 1984 | 24200831 | Article 511 -Decaying Wood Fund | (87,176) | x | | | (87,176) | | | | (87,176) |
| 1985 | 24200841 | Article 505 - Aquatic Riparian Habitat Fund | (320,534) | x | | | (320,534) | | | | (320,534) |
| 1986 | 24200851 | Article 602 Recreation Adaptive Management Fund | (79,704) | x | | | (79,704) | | | | (79,704) |
| 1987 | 24200861 | Article 512 - Bald Eagle Survey Fund | - | x | | | | | | | |
| 1988 | 24200871 | Article 514 - Use of Habit Evaluation | (94,691) | x | | | (94,691) | | | | (94,691) |
| 1989 | 24200881 | Article 101 - Fish Propagation O&M Fund | (248,539) | x | | | (248,539) | | | | (248,539) |
| 1990 | 24200891 | Article 110 - Shoreline Erosion O&M Fund | (67,388) | x | | | (67,388) | | | | (67,388) |
| 1991 | 24200901 | Article 502 - Forest Habitat Capital Fund | (163,594) | x | | | (163,594) | | | | (163,594) |
| 1992 | 24200911 | Article 502- Forest Habitat O&M fund | (16,907) | x | | | (16,907) | | | | (16,907) |
| 1993 | 24200921 | Article 503 - Elk Habitat Capital Fund | (2,232,340) | x | | | (2,232,340) | | | | (2,232,340) |
| 1994 | 24200931 | Article 503 - Elk Habitat O&M Fund | (298,966) | x | | | (298,966) | | | | (298,966) |
| 1995 | 24200941 | Article 504- Wetland Habitat Capital Fund | (67,999) | x | | | (67,999) | | | | (67,999) |
| 1996 | 24200951 | Article 504 Wetland Habitat O&M Fund | (203,503) | x | | | (203,503) | | | | (203,503) |
| 1997 | 24200961 | Article 505 - Aquatic Riparian Habitat Capital Fund | (1,349,751) | x | | | (1,349,751) | | | | (1,349,751) |
| 1998 | 24200971 | Article 508 - Noxious Weeds O&M Fund | (105,785) | x | | | (105,785) | | | | (105,785) |
| 1999 | 24200981 | Article 602 - Habitat Enhance, Restor & Conserv Fund | - | x | | | | | | | |
| 2000 | 24200991 | Article 602 - Terrestrial Enhance & Research Fund | (1,268) | x | | | (1,268) | | | | (1,268) |
| 2001 | 24201011 | Article 602 - Cultural Resource Enhancement Fund | - | x | | | | | | | |
| 2002 | 24201021 | O&M | - | x | | | | | | | |
| 2003 | 24201031 | Article 315 LB Trail Maintenance | (96,586) | x | | | (96,586) | | | | (96,586) |
| 2004 | 24201041 | Article 304 - Bak Resr Rec Water Safety Pln O&M | (22,606) | x | | | (22,606) | | | | (22,606) |
| 2008 | 24300013 | Capital Lease Obligation - Lanis-Gyr | (189,115) | | | | (189,115) | | | | (189,115) |
| 2009 | 24300021 | Fredonia Turbines Capital Lease BLC - Current | - | | | | | | | | |
| 2010 | 24400001 | Unrealized Loss ST - Core Pwr/Gas for Pwr | (70,870,555) | x | | | (70,870,555) | | | | (70,870,555) |
| 2011 | 24400002 | Unrealized Loss ST - Core Gas | (39,723,704) | x | | | (39,723,704) | | | | (39,723,704) |
| 2012 | 24400011 | Unrealized Loss LT - Core Pwr/Gas for Pwr | (21,977,844) | x | | | (21,977,844) | | | | (21,977,844) |
| 2013 | 24400012 | Unrealized Loss LT - Core Gas | (12,389,405) | x | | | (12,389,405) | | | | (12,389,405) |
| 2041 | 25200121 | Cust Advances for Const Posted 9/1 | (16,967) | | | | (16,967) | | | | (16,967) |
| 2047 | 25200152 | NewRule 7 Refund zero consump cust adva | (27,122) | | | | (27,122) | | | | (27,122) |
| 2048 | 25200161 | Residential Single Family Elec Customer | (6,429,736) | | | | (6,429,736) | | | | (6,429,736) |
| 2049 | 25200171 | Residential Plat Elec Customer Advances | (14,726,400) | | | | (14,726,400) | | | | (14,726,400) |
| 2050 | 25200181 | Non-Residential Elec Customer Advances | (33,547,575) | | | | (33,547,575) | | | | (33,547,575) |

67.18% September 2016 GRC Filing
 32.82% September 2016 GRC Filing

| Line | Account | Account Description | (c) AMA (September 16) | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) Total Investments | (h) Rate Base | | | Non Operating |
|------|----------|--|---------------------------|---------------------------------|--------------------------------------|---------------------------------------|-----------------------------|---------------|-----|------------|------------------|
| | | | | | | | | Electric | Gas | Investment | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (i) | (i) | |
| 2051 | 25200191 | CIAC - Seattle Public Utilities-Electr | - | - | - | - | - | - | - | - | - |
| 2052 | 25200201 | Transmission Network Credits Payable | - | - | - | - | - | - | - | - | - |
| 2053 | 25200202 | Rule 7 Cust Adv With Tax (9-1-03) | (19,541,232) | - | - | (19,541,232) | - | (19,541,232) | - | - | - |
| 2054 | 25200211 | Cust. Advances For Construction | - | - | - | - | - | - | - | - | - |
| 2055 | 25200212 | Rule 7 Cust Adv W/O Tax (9-1-03) | (1,286,429) | - | - | (1,286,429) | - | (1,286,429) | - | - | - |
| 2056 | 25200222 | Developers Deposit Rule 7 (9-1-03) | - | - | - | - | - | - | - | - | - |
| 2057 | 25200232 | CA to Eliminate the NCR (9-1-03) | (4,921) | - | - | (4,921) | - | (4,921) | - | - | - |
| 2058 | 25200262 | Rule 7A Cust Adv With Tax (Kit) (9-1-0 | - | - | - | - | - | - | - | - | - |
| 2059 | 25200272 | Rule 7A Cust Adv W/O Tax (Kit) (9-1-03 | - | - | - | - | - | - | - | - | - |
| 2060 | 25300001 | Colstrip 3 & 4 Final Reclamation Liability | (309,423) | - | (309,423) | - | - | - | - | - | - |
| 2061 | 25300002 | Unearned Mt.Star Conversion Revenue | (5,238) | - | (5,238) | - | - | - | - | - | - |
| 2062 | 25300011 | J Harvey Const Encroach. Dep/BPA Kitsap | - | - | - | - | - | - | - | - | - |
| 2063 | 25300022 | Gas - Pipeline Capacity Assignment | - | - | - | - | - | - | - | - | - |
| 2064 | 25300031 | Colstrip 3&4 Coal Supply Agreement Loss | (8,563,738) | - | (8,563,738) | - | - | - | - | - | - |
| 2065 | 25300033 | Deferred Compensation - Salary Deferred | (182,356,536) | x | (182,356,536) | - | - | - | - | - | (182,356,536) |
| 2069 | 25300071 | PTC Deferral Post June 2010 | (1,000) | - | (1,000) | - | - | - | - | - | - |
| 2070 | 25300081 | Limited Use Permit Salish Lodge/Snoq Ce | (2,249,659) | - | (2,249,659) | - | - | - | - | - | (2,249,659) |
| 2071 | 25300091 | Equity Reserve on Snoqualmie Deferred Return | (565,660) | - | (565,660) | - | - | - | - | - | (565,660) |
| 2072 | 25300121 | Equity Reserve on Baker Deferred Return | - | - | - | - | - | - | - | - | - |
| 2073 | 25300131 | Unearned Option Revenue | - | - | - | - | - | - | - | - | - |
| 2074 | 25300141 | Unearned Revenue - Pole Contracts | (2,819,167) | - | (2,819,167) | - | - | - | - | - | (4,299,088) |
| 2075 | 25300143 | FAS106 - Post Retirement Benefits | - | - | - | - | - | - | - | - | - |
| 2076 | 25300151 | Def Rev Sch85 Lifetime O&M on Incom Li | (9,974,045) | - | (9,974,045) | - | - | - | - | - | (89,961) |
| 2077 | 25300153 | Junior Achievement Pledge-Long Term | (84,375) | - | (84,375) | - | - | - | - | - | (274,410) |
| 2078 | 25300161 | Deferred Pole Contact Compliance Payment | (574,492) | - | (574,492) | - | - | - | - | - | (506,118) |
| 2079 | 25300171 | Hopkins Ridge Transmission Interest Due | - | - | - | - | - | - | - | - | (7,374,691) |
| 2080 | 25300173 | Sr Mgmt LT Incentive Plans | - | - | - | - | - | - | - | - | - |
| 2081 | 25300181 | Lower Snake River Trans Interest Due Customers | (4,299,088) | x | (4,299,088) | - | - | - | - | - | (4,299,088) |
| 2082 | 25300191 | Def Rev Sch85 Amortization | - | - | - | - | - | - | - | - | - |
| 2083 | 25300201 | GAAP Equity Reserve on LSR BPA Trans. Dep. | (5,833,169) | - | (5,833,169) | - | - | - | - | - | (5,833,169) |
| 2084 | 25300203 | Spec Employees Retire Benefits | - | - | - | - | - | - | - | - | - |
| 2085 | 25300212 | International Paper - Westcoast Capacity Agreement | (89,961) | - | (89,961) | - | - | - | - | - | (89,961) |
| 2093 | 25300271 | Misc Def Cr. - Equity Reserve on LSR Ph. 1 Fixed Del | (274,410) | - | (274,410) | - | - | - | - | - | (274,410) |
| 2094 | 25300281 | LSR BPA Bill Credit Holding | (506,118) | x | (506,118) | - | - | - | - | - | (506,118) |
| 2095 | 25300293 | LT Incentive Plan for Sr Mgmt | (7,374,691) | - | (7,374,691) | - | - | - | - | - | (7,374,691) |
| 2096 | 25300302 | Other Deferred Credits - Retention Costs - Gas | - | - | - | - | - | - | - | - | - |
| 2097 | 25300303 | Unclaimed Vendor Payments | (0) | - | (0) | - | - | - | - | - | - |
| 2098 | 25300312 | FERC Gas Pipeline Capacity Loss Reserve | (50,935) | - | (50,935) | - | - | - | - | - | - |
| 2099 | 25300323 | Unearned Revenue - Miscellaneous | (2,963,702) | - | (2,963,702) | - | - | - | - | - | - |
| 2100 | 25300343 | Def Compensation - IBNR | (5,760,871) | - | (5,760,871) | - | - | - | - | - | (5,760,871) |
| 2101 | 25300353 | PSE Building (A) - Landlord Incentives | (1,516,832) | - | (1,516,832) | - | - | - | - | - | (1,516,832) |
| 2102 | 25300363 | PSE Building (B) - Landlord Incentives | (584,332) | - | (584,332) | - | - | - | - | - | - |
| 2103 | 25300371 | Deferred Interchange Power | (567,395) | - | (567,395) | - | - | - | - | - | (567,395) |
| 2107 | 25300413 | Landlord Incentive Bldg B - Floor 4 | (723,113) | - | (723,113) | - | - | - | - | - | (723,113) |
| 2111 | 25300443 | Bothel Data Center Landlord Incentives | (31,169) | - | (31,169) | - | - | - | - | - | (31,169) |
| 2112 | 25300503 | Unclaimed Property - Customer Refunds | (7,996,974) | x | (7,996,974) | - | - | - | - | - | (7,996,974) |
| 2117 | 25300541 | Residential Exchange - Other Deferred C | - | - | - | - | - | - | - | - | - |
| 2118 | 25300543 | Unclaimed Vendor Payments - California | - | - | - | - | - | - | - | - | - |
| 2119 | 25300551 | Deposit - Rainbow Energy Marketing | - | - | - | - | - | - | - | - | - |
| 2120 | 25300553 | Unclaimed Property - Customer Refunds - California | (3,362) | - | (3,362) | - | - | - | - | - | - |
| 2121 | 25300561 | Snoqualmie License O&M Liability | (8,018,748) | - | (8,018,748) | - | - | - | - | - | (8,018,748) |
| 2125 | 25300581 | Other Deferred Credits - LIHEAP Credit - Electric | (5,127,138) | - | (5,127,138) | - | - | - | - | - | - |
| 2126 | 25300582 | Other Deferred Credits - LIHEAP Credit - Gas | (2,187,797) | - | (2,187,797) | - | - | - | - | - | - |
| 2127 | 25300583 | Accrue Jan 2009 Merger Costs | - | - | - | - | - | - | - | - | - |
| 2128 | 25300591 | Other Deferred Credits - Contra LIHEAP Credit-Elec | 5,127,138 | - | 5,127,138 | - | - | - | - | - | - |

Puget Sound Energy
Balance Sheet Detail

| Line | Account | Account Description | A/M/A (September 16) | | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) Total Investments | Rate Base | | (i) Non Operating |
|------|----------|--|----------------------|--------------|---------------------------------|--------------------------------------|---------------------------------------|-----------------------------|-----------|--------------|-------------------------|
| | | | (c) | 2,187,797 | | | | | Electric | Gas | |
| 2129 | 25300592 | Other Deferred Credits - Contra LIHEAP Credit-Gas | 2,187,797 | (62,187,343) | | | (62,187,343) | | | (62,187,343) | |
| 2133 | 25300611 | Baker License O&M Liability | | | | | | | | | |
| 2134 | 25300612 | PGA PAS 157 Credit Reserve | | | | | | | | | |
| 2135 | 25300621 | Misc Def Cr - MNT Equity Offset CarryC - UE-08212 | | | | | | | | | |
| 2136 | 25300631 | Misc Def Cr - WHE Eq. Res. Fixed CarryC - UE-0907 | | (7,979,703) | | | (7,979,703) | | | (7,979,703) | |
| 2137 | 25300633 | PSE Non-Qualified Retirement Plan Liability | | | | | | | | | |
| 2138 | 25300641 | Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Ele | | (101,390) | | | (101,390) | | | (101,390) | |
| 2139 | 25300642 | Oth. Def. Cr. - Landis - Gyr AMR Billing Credits - Ga | | (52,579) | | | (52,579) | | | (52,579) | |
| 2140 | 25300651 | Residential Exchange - Settlement Other Deferred Cre | | | | | | | | | |
| 2141 | 25300663 | Redmond West 2nd Amen Tenant Incentives | | | | | | | (49,510) | (24,187) | |
| 2142 | 25300711 | Baker License Capital Long Term Liability | | | | | | | | | |
| 2143 | 25300721 | Other Deferred Credits - Hopkins Ridge/Vestas | | | | | | | | | |
| 2144 | 25300731 | Lease Security Deposit-Electric | | | | (15,155) | | | | | |
| 2145 | 25300732 | Lease Security Deposit-Gas | | | | (50,468) | | | | | |
| 2146 | 25300733 | Lease Security Deposit-Common | | (50,468) | | | | | | | |
| 2147 | 25300741 | Electric Decoupling GAAP Unearned Revenue | | (231,741) | | | (231,741) | | | (231,741) | |
| 2148 | 25300742 | Gas Decoupling GAAP Unearned Revenue | | (9,967,932) | | | (9,967,932) | | | (9,967,932) | |
| 2149 | 25300761 | Unearned Easement Revenue | | (176,310) | | | | | | | |
| 2150 | 25300771 | Deferred Credit - Green Power Tariff | | (5,236,199) | | | | | | | |
| 2151 | 25300772 | Deferred Credit - Carbon Offset Program | | 625 | | | | | | | |
| 2171 | 25301073 | 2007 Cashiers Overages | | (781) | | | | | | | |
| 2172 | 25301101 | Transmission Network Credits Payable | | | | | | | | | |
| 2173 | 25301141 | Dfnd Rev- Non-core Gas Green Attributes | | | | | | | | | |
| 2174 | 25301151 | Equity Resrv on Ferdale Fixed Deferral | | | | | | | | | |
| 2175 | 25301161 | Non-core Gas Gm Attrib-Contrib | | (153,717) | | | (153,717) | | | | |
| 2176 | 25301203 | Redmond West on Willows - Landlord Ince | | (675,825) | | | (675,825) | | | | |
| 2177 | 25301213 | Redmond West Tenant Improvement | | (3,102,718) | | | (3,102,718) | | | | |
| 2192 | 25302221 | Low Income Program - Electric | | (5,527,603) | | | (5,527,603) | | | | |
| 2193 | 25302222 | Low Income Program - Gas | | (7,152,977) | | | (7,152,977) | | | | |
| 2194 | 25302223 | Operating Leases Obligation | | (27,838) | | | (27,838) | | | | |
| 2208 | 25400101 | Unamortized Gain from Disp Allowance - Colstr | | (6,235) | | | (6,235) | | | | |
| 2209 | 25400111 | Unamortized Gain from Disp Allowance - Colstr | | (4,703,049) | | | (4,703,049) | | | | |
| 2210 | 25400131 | Unamort Gain from Disp Allow - Conserva | | | | | | | | | |
| 2217 | 25400181 | Summit Purchase Buyout - Electric | | (2,515,701) | | | (2,515,701) | | | | |
| 2218 | 25400182 | Summit Purchase Buyout - Gas | | | | | | | | | |
| 2219 | 25400191 | BNP Westcoast Pipeline Capacity-Non Core Gas | | (1,388,868) | | | (1,388,868) | | | | |
| 2220 | 25400201 | FBE Westcoast Pipeline Capacity- Non Core Gas | | (1,013,105) | | | (1,013,105) | | | | |
| 2224 | 25400221 | Deferred REC Revenue Post Nov. 2009 | | (270,301) | | | (270,301) | | | | |
| 2230 | 25400261 | PTC Customer Deferral of Pre-July 2010 | | (93,615,823) | | | (93,615,823) | | | | |
| 2231 | 25400271 | PTC Customer Deferral Post June 2010 | | | | | | | | | |
| 2232 | 25400281 | Def Revenue- Renewable Non-Core Gas Attributes | | | | | | | | | |
| 2233 | 25400291 | REC Proceeds in Rates Sch 137 | | (506,144) | | | (506,144) | | | | |
| 2234 | 25400301 | Interest on REC Proceeds in Rates | | (14,162) | | | (14,162) | | | | |
| 2235 | 25400311 | Interest on REC Proceeds Not in Rates | | (13,533) | | | (13,533) | | | | |
| 2236 | 25400321 | Interest on Treasury Grant in Sch 95a | | (145,689) | | | (145,689) | | | | |
| 2237 | 25400331 | Int. on LSR Treasury Grant in Sch 95A | | (1,532,491) | | | (1,532,491) | | | | |
| 2238 | 25400341 | Electric Residential Decoupling Revenue Overcollect | | (285,821) | | | (285,821) | | | | |
| 2239 | 25400342 | Gas Residential Decoupling Revenue Overcollect | | | | | | | | | |
| 2240 | 25400351 | Elec Non-Residential Decoupling Revenue Overcollect | | | | | | | | | |
| 2241 | 25400352 | Gas Non-Residential Decoupling Revenue Overcollect | | (1,425) | | | (1,425) | | | | |
| 2246 | 25400381 | Electric Schedule 26 Decoupling Revenue Overcollect | | (200,523) | | | (200,523) | | | | |
| 2247 | 25400391 | Electric Schedule 31 Decoupling Revenue Overcollect | | (136,045) | | | (136,045) | | | | |
| 2248 | 25400392 | Gas KOR Over Earning | | (8,671,689) | | | (8,671,689) | | | | |
| 2249 | 25400411 | Sch 142 Electric Residential to Return | | (528) | | | (528) | | | | |
| 2250 | 25400412 | Sch 142 Gas Residential to Return to Cu | | | | | | | | | |

Puget Sound Energy
Balance Sheet Detail

| Line | Account | Account Description | AMA (September 16) | | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | Investments | | (h) Electric | (i) | |
|------|----------|--|--------------------|-----------------|---------------------------------|--------------------------------------|---------------------------------------|-------------|-----|-----------------|-----------------|------------------|
| | | | (c) | (a) | | | | Rate Base | Gas | | Investment | Non Operating |
| 2251 | 25400421 | Sch 142 Elec Non-Residential to Return | (404,015) | (404,015) | | | | | | | (404,015) | |
| 2252 | 25400431 | Dfnd Principal on BioGas in Rates | 15,638 | 15,638 | | | | | | | 15,638 | |
| 2253 | 25400441 | Dfnd Interest on Bogas in Rates | - | - | | | | | | | - | |
| 2254 | 25400451 | Interest on Electric Schedule 31 Decoupling Revenue | (3,864) | (3,864) | | | | | | | (3,864) | |
| 2255 | 25400461 | Interest on Electric Schedule 26 Decoupling Revenue | (4,283,741) | (4,283,741) | | | | | | (4,283,741) | | |
| 2256 | 25400471 | Sch 142 Elec Schedule 26 to Return to C | (1,240,071) | (1,240,071) | | | | | | (1,240,071) | | |
| 2257 | 25400481 | Sch 142 Elec Schedule 31 to Return to C | (8,373) | (8,373) | | | | | | | (8,373) | |
| 2258 | 25400491 | Deferral Snoqualmie Hydro Grant | (10,203,838) | (10,203,838) | | | | | | | (10,203,838) | |
| 2259 | 25400501 | Deferral Baker US Treasury Grant | (8,165,809) | (8,165,809) | | | | | | | (8,165,809) | |
| 2260 | 25400511 | JPUd Gain to Customers-Electric | 8,165,809 | 8,165,809 | | | | | | | | |
| 2261 | 25400521 | Electric ROR Over Earnings-Decoupling | (80,291) | (80,291) | | | | | | | (80,291) | |
| 2262 | 25500002 | accum Defer Inv Tax Cr - Gas | (3,914,999) | (3,914,999) | | | | | | | (3,914,999) | |
| 2263 | 25500022 | Deferred Gains post 5/31/08 Property Sales - Gas | (80,291) | (80,291) | | | | | | | (80,291) | |
| 2269 | 25600072 | Deferred Gains post 10/31/09 Property Sales - Electric | (80,291) | (80,291) | | | | | | | (80,291) | |
| 2270 | 25600081 | Gas Def Property Gains UG-090705 | - | - | | | | | | | - | |
| 2271 | 25600092 | Electric Def Property Gains UE-090704 | - | - | | | | | | | - | |
| 2272 | 25600101 | Electric Def Property Gains UG-111049 | 61,744 | 61,744 | | | | | | | 61,744 | |
| 2273 | 25600102 | Gas Def Property Gains UG-111048 | 628,244 | 628,244 | | | | | | | 628,244 | |
| 2274 | 25600111 | Electric Def Property Gains UE-111048 | 7,185 | 7,185 | | | | | | | 7,185 | |
| 2278 | 25700043 | Unamort Gain Reacq Debt- 250M 6.974% MT | (504,776,304) | (504,776,304) | | | | | | | (504,776,304) | |
| 2279 | 28200002 | Deferred Inc Tax - Liberalized Deprac | (43,815,200) | (43,815,200) | | | | | | | (43,815,200) | |
| 2280 | 28200013 | Deferred Tax - Common Depreciation | (1,266,343,705) | (1,266,343,705) | | | | | | | (1,266,343,705) | |
| 2284 | 28200121 | Def Inc Tax - Post 1980 Additions | (7,712,320) | (7,712,320) | | | | | | | (7,712,320) | |
| 2298 | 28300031 | DFIT - FAS 133 ST Liability - Electric | - | - | | | | | | | - | |
| 2299 | 28300032 | Deferred Inc Tax - Other Utility | (68,846,661) | (68,846,661) | | | | | | | (68,846,661) | |
| 2300 | 28300033 | Def FIT Pension | (1,856,056) | (1,856,056) | | | | | | | (1,856,056) | |
| 2301 | 28300041 | DFIT - FAS 133 LT Liability - Electric | (15,475,464) | (15,475,464) | | | | | | | (15,475,464) | |
| 2302 | 28300042 | Def FIT Environ - UG920781 | (5,100,336) | (5,100,336) | | | | | | | (5,100,336) | |
| 2303 | 28300043 | Def FIT Bond Related | - | - | | | | | | | - | |
| 2311 | 28300081 | DFIT - BPA Prepayment LT | (2,390,726) | (2,390,726) | | | | | | | (2,390,726) | |
| 2312 | 28300082 | FIT Def AFUCE on 18676-18677 - UG930287 | (2,464,417) | (2,464,417) | | | | | | | (2,464,417) | |
| 2313 | 28300091 | DFIT - Variable Deferred Cost Snoqualmie LT | - | - | | | | | | | - | |
| 2321 | 28300152 | DFIT - FAS 133 ST Liability - Gas | (474,316) | (474,316) | | | | | | | (474,316) | |
| 2322 | 28300153 | Deferred Income Tax - Thermal Energy | (28,526,366) | (28,526,366) | | | | | | | (28,526,366) | |
| 2323 | 28300162 | DFIT - FAS 133 LT Liability - Gas | (6,364,960) | (6,364,960) | | | | | | | (6,364,960) | |
| 2331 | 28300211 | DFIT - 2006 Storm Excess Costs | (15,300,855) | (15,300,855) | | | | | | | (15,300,855) | |
| 2332 | 28300221 | DFIT-2014 Storm Excess Costs | (7,296,101) | (7,296,101) | | | | | | | (7,296,101) | |
| 2333 | 28300231 | Def Tax - Schedule 94 - Residential Exchange | (2,700,137) | (2,700,137) | | | | | | | (2,700,137) | |
| 2334 | 28300232 | DFIT - FAS 133 Liability - PGA LT | (7,295,941) | (7,295,941) | | | | | | | (7,295,941) | |
| 2338 | 28300252 | Def FIT - Environmental Gas | (70,002,825) | (70,002,825) | | | | | | | (70,002,825) | |
| 2339 | 28300261 | Def FIT Bond Redemption Costs | (1,368,237) | (1,368,237) | | | | | | | (1,368,237) | |
| 2340 | 28300262 | Def FIT - Demand Side Management Gas | (1,477,918) | (1,477,918) | | | | | | | (1,477,918) | |
| 2341 | 28300301 | Def FIT - 12/04/03 Wind Storm Damage | 1,389,505 | 1,389,505 | | | | | | | 1,389,505 | |
| 2342 | 28300311 | DFIT - 2015 Storm Excess Costs-LT | (5,036,995) | (5,036,995) | | | | | | | (5,036,995) | |
| 2346 | 28300361 | accum Def Tax Liability - SFAS 109 | (1,336,201) | (1,336,201) | | | | | | | (1,336,201) | |
| 2347 | 28300362 | Def FIT - FAS 109 | (14,388,257) | (14,388,257) | | | | | | | (14,388,257) | |
| 2351 | 28300431 | Deferred Taxes WNP#3 | (1,477,918) | (1,477,918) | | | | | | | (1,477,918) | |
| 2352 | 28300441 | DFIT - 2016 Storm Excess Costs-LT | (893,146) | (893,146) | | | | | | | (893,146) | |
| 2360 | 28300501 | DFIT Audit Adjustments | 1,389,505 | 1,389,505 | | | | | | | 1,389,505 | |
| 2361 | 28300503 | DFIT - FAS 133 Frwd Swap Int LT | (14,388,257) | (14,388,257) | | | | | | | (14,388,257) | |
| 2362 | 28300511 | Deferred FIT - PCA Customer Portion | (1,336,201) | (1,336,201) | | | | | | | (1,336,201) | |
| 2367 | 28300561 | DFIT - Interest Chelan PUD Reg. Asset | (14,388,257) | (14,388,257) | | | | | | | (14,388,257) | |
| 2368 | 28300571 | DFIT - Mint Farm Deferred Costs | - | - | | | | | | | - | |
| 2369 | 28300581 | DFIT - Electric Conservation | (8,292,221) | (8,292,221) | | | | | | | (8,292,221) | |
| 2376 | 28300651 | DFIT - White River Reg. Asset | (7,971,289) | (7,971,289) | | | | | | | (7,971,289) | |

Puget Sound Energy
Balance Sheet Detail

67.18% September 2016 GRC Filing
32.82% September 2016 GRC Filing

| Line | Account | Account Description | AMA (September 16) | (c) | (d) CWC Current Assets | (e) CWC Current Liabilities | (f) Average Invested Capital | (g) Total Investments | Rate Base | | (i) Non Operating |
|------|----------|--|--------------------|-----|---------------------------------|--------------------------------------|---------------------------------------|-----------------------------|-----------------|---------------|-------------------------|
| | | | | | | | | | Electric | Gas | |
| 2377 | 28300661 | DFTT - FIT MF UE090704 | (9,029,730) | | | | | (9,029,730) | | | |
| 2382 | 28300721 | DFTT - Lower Snake River Deferred Costs | (267,945) | | | | | (267,945) | | | |
| 2383 | 28300731 | DFTT - Ferdale Purchase Deferrals - Long Term | (5,669,363) | | | | | (5,669,363) | | | |
| 2384 | 28300741 | DFTT-Variable Deferred Cost Baker Upgrade_LT | (608,820) | | | | | (608,820) | | | |
| 2385 | 28300751 | DFTT-BioFuels Sch 91 Var Deferral | | | | | | | | | (2,503,542) |
| 2386 | 28300761 | DFTT-Operating Lease Obligation-LT | (10,026,022) | x | | | | (10,026,022) | | | (10,026,022) |
| 2387 | 28302001 | DFTT-Electric Residential Decoupling Re | (24,415,660) | x | | | | (24,415,660) | | | (24,415,660) |
| 2388 | 28302002 | DFTT-Gas Residential Decoupling Revenue | (3,616,189) | x | | | | (3,616,189) | | | (3,616,189) |
| 2389 | 28302011 | DFTT-Electric NONResidential Decoupling | (5,894,167) | x | | | | (5,894,167) | | | (5,894,167) |
| 2390 | 28302012 | DFTT-Gas NONResidential Decoupling Reve | | x | | | | | | | |
| 2391 | 28302021 | DFTT Electric Property Tax Tracker Schedule 140 - LT | (11,213,887) | x | | (11,213,887) | | | | | |
| 2392 | 28302022 | DFTT-Gas Property Tax Tracker Schedule 140 -LT | (3,889,736) | x | | (3,889,736) | | | | | |
| 2393 | 28302031 | DFTT-Decoupling Sch 26 & 31 | (881,479) | | | | | | | | (881,479) |
| 2394 | 28302032 | DFTT-Decoupling Sch 85 & 87 | | | | | | | | | |
| 2395 | 28302041 | DFTT-Major Inspection-Long Term | (6,547,636) | | | (6,547,636) | | | | | |
| 2396 | 28302042 | DFTT-Gas ROR Over Earnings-Decoupling Revenue-L | | | | | | | | | |
| 2397 | 28302051 | DFTT-Colstrip 3&4 Overhaul Costs-LT | (2,312,776) | | | (2,312,776) | | | | | |
| 2398 | 28302061 | DFTT - Electron Unrecovered Loss | (3,402,647) | | | (3,402,647) | | | | | |
| 2399 | 28302071 | DFTT-Elec ROR Over Earnings-Decoupling Revenue-L | | | | | | | (3,402,647) | | |
| 2400 | | CAPITALIZATION | (11,120,825,744) | | | (568,016,943) | (7,470,938,253) | (3,081,870,549) | (1,624,944,514) | (561,106,832) | (895,819,204) |
| 2401 | | Total Assets plus Capitalization (Lines 1431 + 2400) | (11,120,825,744) | | 915,373,180 | 568,016,943 | 7,389,220,147 | 7,041,863,910 | 4,926,199,220 | 1,649,679,153 | 465,985,537 |
| 2402 | | Cash Working Capital (Current Assets (2402:d)- Current Liabilities (2402:e)) | | | 347,356,237 | 347,356,237 | | | | | 7,041,863,910 |
| 2403 | | Investor Supplied Working Capital (Ave Invest Cap (2402:f) - Total Investments (2402:g)) | | | | | | | | | |
| 2404 | | Staff Proposed Ratio (Electric/Gas/Non-Operating divided by Sum of all three) | | | | | | | | | 6.6174% |
| 2405 | | Staff Proposed Allocated Investor Supplied Working Capital | | | | | | | | | 23.4267% |
| 2406 | | PSE Proposed Investor Supplied Working Capital | | | | | | | | | 81.374243 |
| 2407 | | Staff Adjustment to Investor Supplied Working Capital - Increase/(Decrease) | | | | | | | | | 77.640607 |
| 2408 | | | | | | | | | | | 3.733.633 |
| 2409 | | | | | | | | | | | 22.449855 |
| 2410 | | | | | | | | | | | |