

Puget Sound Energy
 Cost of Service Report
 Summary of Results of Operation
 Test Year Twelve Months Ended June 30, 2001

General Rate Case Filing
 Exhibit No. _____ JAH-2

		Category Reference	Total	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
Description		ID #	Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling	High Voltage	Lighting Svc	Firm Resale
1	Operating Revenue	REV.T3	1,383,566,728	742,555,503	172,384,759	210,937,059	114,894,780	100,247,851	8,007,197	21,475,091	11,596,054	1,468,435
Operating Expense												
2	Operation & Maintenance Expense	OME.T	968,881,831	528,729,752	121,751,594	133,196,375	80,347,653	76,783,098	1,107,137	18,121,582	8,297,947	546,695
3	Depreciation & Amortization Expense	DAE.T	142,315,965	84,964,244	17,166,656	16,515,906	9,091,317	9,542,839	1,320,004	1,654,345	1,834,472	226,181
4	Taxes Other Than FIT	TOTF.T	91,461,817	51,788,255	11,144,482	12,373,733	6,744,351	6,337,708	812,293	1,209,879	967,393	83,724
5	Total Expenses Before Fed Income Tax (EBFIT.T)	(2+3+4)	1,202,659,613	665,482,250	150,062,731	162,086,014	96,183,321	92,663,645	3,239,434	20,985,806	11,099,812	856,600
6	Total Income Before Fed Income Tax (IBFIT.T)	(1-5)	180,907,115	77,073,253	22,322,027	48,851,045	18,711,458	7,584,206	4,767,764	489,285	496,242	611,835
Federal Income Tax												
7	Currently Payable	409.1.T	40,165,378	17,111,966	4,955,983	10,846,012	4,154,357	1,683,861	1,058,549	108,632	110,177	135,841
8	Provision For Deferred Income Tax	410.1.T	24,096,968	14,134,175	2,927,215	2,886,026	1,602,655	1,669,775	249,022	296,322	291,815	39,964
9	Provision For Deferred Income Tax Cr	411.1.T	(21,037,550)	(12,339,661)	(2,555,568)	(2,519,608)	(1,399,177)	(1,457,775)	(217,405)	(258,700)	(254,765)	(34,890)
10	Investment Tax Credit Adjustment	411.4.T	0	0	0	0	0	0	0	0	0	0
11	Total Federal Income Tax (FIT.T)	(7+8+9+10)	43,224,796	18,906,480	5,327,631	11,212,430	4,357,835	1,895,861	1,090,165	146,254	147,226	140,915
12	Total Operating Expense (OE.T)	(5+11)	1,245,884,409	684,388,730	155,390,362	173,298,443	100,541,156	94,559,506	4,329,599	21,132,060	11,247,038	997,515
13	Total Operating Income	(1-12)	137,682,319	58,166,773	16,994,397	37,638,616	14,353,623	5,688,346	3,677,598	343,031	349,016	470,920
14	Total Plant In Service	EP.T	4,065,047,346	2,431,500,214	489,025,575	468,902,389	256,210,088	271,482,521	43,817,483	45,509,915	51,558,384	7,040,776
15	Plant Held For Future Use	PHFU.T	7,579,998	4,023,661	909,903	993,883	587,332	570,200	291,462	125,185	54,315	24,057
16	Bonneville Power Administration	BPA.T	284,257,382	143,001,905	37,126,533	44,074,048	27,274,721	25,189,788	0	6,334,644	1,123,856	131,887
17	Working Capital	WC.T	47,176,662	28,218,465	5,675,366	5,441,878	2,973,482	3,150,706	508,532	528,180	598,341	81,711
18	Conservation & Misc Def Debits	CMMMD.T	119,233,455	62,943,366	14,899,720	16,972,312	10,270,133	9,705,139	1,320,643	2,298,312	670,497	153,333
19	Accum Provision For Depr & Amort	PFDA.T	(1,560,455,034)	(924,868,614)	(188,450,974)	(183,680,925)	(101,399,365)	(106,238,129)	(15,929,410)	(18,492,548)	(18,801,963)	(2,593,105)
20	Accumulated Deferred Income Tax	ADIT.T	(274,464,570)	(160,001,510)	(33,380,974)	(33,501,226)	(18,794,199)	(19,352,790)	(2,492,198)	(3,560,577)	(2,958,388)	(422,708)
21	Customer Deposits	ID235.00	(7,387,296)	(6,734,738)	(456,014)	(175,094)	(21,450)	0	0	0	0	0
22	Customer Advances	ID252.00	(18,311,497)	(16,279,008)	(1,896,515)	(126,050)	(9,924)	0	0	0	0	0
23	Net Investment In Plant (RB.T)	(14+15+16+17+18+19+20+21+22)	2,662,676,446	1,561,803,741	323,452,620	318,901,215	177,090,818	184,507,435	27,516,513	32,743,111	32,245,043	4,415,951
24	Realized Rate of Return on Net Investment	(13/23)	5.17%	3.72%	5.25%	11.80%	8.11%	3.08%	13.37%	1.05%	1.08%	10.66%

Puget Sound Energy
 Cost of Service Report
 Allocated Costs Versus Revenue
 Test Year Twelve Months Ended June 30, 2001

General Rate Case Filing
 Exhibit No. _____ JAH-2

Description	Category Reference	Total	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
	ID #	Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale
Operating Expense											
1 Operation & Maintenance Expense	OME.T	968,875,013	528,726,254	121,750,746	133,195,237	80,347,032	76,782,575	1,107,101	18,121,472	8,297,900	546,696
2 Depreciation & Amortization Expense	DAE.T	142,315,965	84,964,374	17,166,653	16,515,850	9,091,284	9,542,812	1,320,003	1,654,340	1,834,470	226,181
3 Total Taxes	TAX.T	134,276,487	70,398,566	16,434,215	23,541,251	11,085,465	8,225,639	1,898,738	1,355,306	1,113,128	224,181
4 Total Operating Expense (OE.T)	(1+2+3)	1,245,467,465	684,089,194	155,351,614	173,252,337	100,523,781	94,551,025	4,325,841	21,131,118	11,245,497	997,058
5 Requested Return On Net Investment (RRB.T)	RRB.T	278,782,224	163,520,990	33,865,486	33,388,897	18,541,373	19,317,900	2,880,977	3,428,198	3,376,053	462,350
6 Total Cost of Service (TC.T)	(4+5)	1,524,249,689	847,610,184	189,217,100	206,641,234	119,065,154	113,868,925	7,206,819	24,559,316	14,621,550	1,459,408
7 Total Operating Revenue	REV.T3	1,382,466,897	741,554,778	172,306,476	210,920,758	114,894,154	100,247,797	8,007,197	21,475,091	11,592,212	1,468,435
8 Operating Income Deficiency (OID.T)	(6-7)	141,782,792	106,055,406	16,910,624	(4,279,524)	4,171,000	13,621,128	(800,378)	3,084,225	3,029,338	(9,027)
9 Adjusted for Conversion Factor	CF.T	228,349,747	170,808,635	27,235,581	(6,892,432)	6,717,647	21,937,649	(1,289,058)	4,967,330	4,878,932	(14,538)
10 Firm Sales of Electricity	REV.ST1	1,313,044,585	703,799,354	163,677,401	202,206,632	109,659,508	94,918,287	6,587,689	19,500,350	11,262,729	1,432,636
11 Revenue Required From Rates	(9+10)	1,541,394,332	874,607,989	190,912,982	195,314,200	116,377,155	116,855,936	5,298,631	24,467,680	16,141,661	1,418,098
12 Revenue to Revenue Requirement	(10/11)	85%	80%	86%	104%	94%	81%	124%	80%	70%	101%
13 Adjusted Revenue to Revenue Requirement	(restate 12)	100%	94%	101%	122%	111%	95%	146%	94%	82%	119%

Puget Sound Energy
Cost of Service Report
Allocation of Operating Revenue
Test Year Twelve Months Ended June 30, 2001

Category Reference	Category Allocation	Method	Total Allocation	Summary Class		Summary Class 24	Summary Class 25	Summary Class 26	Summary Class Pft Svc	Summary Class Retail	Summary Class High Voltage	Summary Class Lighting Svc	Summary Class Firm Resale
				Res Svc	Sec Svc 24								
OPERATING REVENUE													
1	ID447.00	PROFORMA	1,327,828,638	718,583,407	163,677,401	202,206,632	109,659,508	94,918,287	6,587,689	19,500,350	11,262,729	1,432,636	
2	ID447.01	UNBILLED	0	0	0	0	0	0	0	0	0	0	
3	ID447.02	DIR_RESID	(14,784,053)	(14,784,053)	0	0	0	0	0	0	0	0	
4	(1+2+3)	*	1,313,044,585	703,799,354	163,677,401	202,206,632	109,659,508	94,918,287	6,587,689	19,500,350	11,262,729	1,432,636	
5	ID447.03	PC1	37,525,193	19,348,113	4,792,003	5,673,742	3,501,055	3,236,016	0	812,876	144,463	16,924	
6	(4+5)	*	1,350,569,778	723,147,467	168,469,404	207,880,374	113,160,563	98,154,303	6,587,689	20,313,226	11,407,192	1,449,560	
OTHER OPERATING REVENUE													
7	ID450.01	DIR450.01	3,114,306	1,516,109	412,680	502,913	282,939	292,696	55,125	22,609	29,225	11	
8	ID450.02	DIR_RESID	116,812	116,812	0	0	0	0	0	0	0	0	
9	(7+8)	*	3,231,118	1,632,921	412,680	502,913	282,939	292,696	55,125	22,609	29,225	11	
10	ID451.01	DIR451.01	559,321	243,807	315,514	0	0	0	0	0	0	0	
11	ID451.02	DIR451.02	25	3	1	21	0	0	0	0	0	0	
12	ID451.03	DIR451.03	374,822	367,138	7,579	105	0	0	0	0	0	0	
13	ID451.04	DIR451.04	38,036	34,067	3,969	0	0	0	0	0	0	0	
14	ID451.05	DIR451.05	538,321	527,763	9,341	966	46	205	0	0	0	0	
15	ID451.06	DIR451.06	1,121,800	1,002,538	93,483	20,155	779	56	0	0	4,788	0	
16	ID451.07	DIR451.07	163,553	155,623	7,363	519	0	47	0	0	0	0	
17	ID451.08	CUST4	4,200,005	3,733,824	434,993	28,911	2,276	0	0	0	0	0	
18	(10+11+12+13+14+15+16+17)	*	6,995,883	6,084,763	872,244	50,678	3,102	308	0	0	4,788	0	
19	ID454.01	PP.T	155,436	80,143	19,849	23,502	14,502	13,404	0	3,367	598	70	
20	ID454.02T	TP.T	276,815	135,423	33,528	39,685	24,493	22,630	13,379	5,685	1,011	984	
21	ID454.02D	LINE.T	5,259,494	3,530,064	597,524	513,073	244,053	339,456	12,190	0	17,120	6,015	
22	ID454.03	DIR454.03	2,516,833	0	41	0	0	332,674	1,314,226	866,558	0	3,334	
23	ID454.04	GP.T	4,418	2,788	523	446	235	257	37	40	85	7	
24	ID454.05	PTDP.T	489,018	290,773	58,925	57,159	31,325	33,119	5,422	5,583	5,850	861	
25	ID454.06	DIR373.00	26,946	0	0	0	0	0	0	0	26,946	0	
26	(19+20+21+22+23+24+25)	*	8,728,960	4,039,191	710,390	633,865	314,607	741,539	1,345,254	881,234	51,610	11,270	
27	ID456.01	PC1	9,399,202	4,846,260	1,200,287	1,421,143	876,934	810,548	0	203,607	36,185	4,239	
28	ID456.02	LINE.T	123,537	82,915	14,035	12,051	5,732	7,973	286	0	402	141	
29	ID456.03	PP.T	23,979	12,364	3,062	3,626	2,237	2,068	0	519	92	11	
30	ID456.04	HP.T	(13)	(7)	(2)	(2)	(1)	(1)	0	(0)	(0)	(0)	
31	ID456.05T	TP.T	287,811	140,802	34,859	41,261	25,465	23,529	13,910	5,911	1,051	1,023	

Description	Category Reference	ID #	Category Allocation	Method	Total Allocation	Summary Class		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class	
						Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling Retail	High Voltage	Lighting Svc	Firm Resale			
32 Other Elect Revenue - Distribution Timber Sales	ID456.05D		DP_T		453,722	304,155	52,823	40,865	18,427	24,202	2,416	1,373	8,599	863			
33 Other Elect Revenue - TCI	ID456.06		DIR_SEC24		246,778	0	246,778	0	0	0	0	0	0	0			
34 Other Elect Revenue - Wtr Htr Installation Rev	ID456.07		DIR_RESID		74,933	74,933	0	0	0	0	0	0	0	0			
35 Other Elect Revenue - Non-Core Gas Sales	ID456.08		PP_T		(1,077,379)	(555,500)	(137,582)	(162,898)	(100,518)	(92,909)	0	(23,338)	(4,148)	(486)			
36 Other Elect Revenue - Meter Reading	ID456.09		CUST1		29,676	26,294	3,063	204	16	20	0	1	77	0			
37 Other Elect Revenue - Jobbing	ID456.10		DIR373.00		42,452	0	0	0	0	0	0	0	42,452	0			
38 Other Elect Revenue - CentraIla	ID456.11		PC1		0	0	0	0	0	0	0	0	0	0			
39 Other Elect Revenue - Royalties	ID456.12		TDP_T		161,025	100,955	18,928	16,559	8,387	9,685	2,517	1,163	2,461	370			
40 Other Elect Revenue - Encogogen Gas Sale	ID456.13		PP_T		3,175,435	1,637,265	405,506	480,120	296,264	273,836	0	68,787	12,225	1,432			
41 Other Elect Revenue - Total (456.T)	(27+28+29+30+31+32+33+34+35+36+37+38+39+40)		*		12,941,158	6,670,436	1,841,758	1,852,928	1,132,944	1,058,951	19,129	258,022	99,396	7,593			
42 Other Operating Revenue - Total (REV.T2)	(9+18+26+41)		*		31,897,119	18,407,311	3,837,072	3,040,384	1,733,591	2,093,494	1,419,508	1,161,865	185,019	18,875			
43 Total Operating Revenue (REV.T3)	(6+42)		*		1,382,466,897	741,554,778	172,306,476	210,920,758	114,894,154	100,247,797	8,007,197	21,475,091	11,592,212	1,468,435			

Puget Sound Energy
Cost of Service Report
Allocation of Electric Plant in Service
Test Year Twelve Months Ended June 30, 2001

ID #	Description	Category Reference	Category Allocation	Total	Summary			Sec. Svc. 24	Summary Class	Sec. Svc. 25	Summary Class	Sec. Svc. 26	Summary Class	Pri. Svc	Summary Class	Retail Wheeling	High Voltage	Summary Class	Lighting Svc	Summary Class	Firm Resale
					Res Svc	Summary Class	Summary Class														
ELECTRIC PLANT IN SERVICE																					
INTANGIBLE PLANT																					
1	Intangible Plant - Prod	ID300.00	PP.T	13,217,870	6,815,177	1,687,935	1,998,518	1,233,211	1,139,854	0	286,327	50,886	5,961								
2	Intangible Plant - Trans	ID300.01	TP.T	86,574	42,354	10,486	12,411	7,660	7,077	4,184	1,778	316	308								
3	Intangible Plant - Dist	ID300.02	DP.T	235,938	158,162	27,468	21,250	9,582	12,585	1,256	714	4,472	449								
4	Intangible Plant - General	ID300.03	GP.T	156,357,225	98,679,343	18,510,397	15,801,026	8,328,218	9,083,766	1,322,346	1,401,980	2,992,215	237,934								
5	Intangible Plant - Total (INTP.T)	(1+2+3+4)	*	169,897,607	105,695,036	20,236,285	17,833,206	9,578,671	10,243,282	1,327,787	1,690,799	3,047,889	244,652								
PRODUCTION PLANT																					
6	Steam Production	ID310.00	PC1	687,771,741	354,617,375	87,829,112	103,989,862	64,168,273	59,310,565	0	14,898,607	2,647,760	310,187								
7	Hydro Production	ID330.00	PC1	197,211,547	101,682,923	25,184,104	29,818,035	18,399,599	17,006,701	0	4,272,024	759,218	88,943								
8	Other Production	ID340.00	PC1	169,215,422	87,248,029	21,608,972	25,585,070	15,787,594	14,592,432	0	3,665,568	651,440	76,317								
9	Total Production Plant (PP.T)	(6+7+8)	*	1,054,198,710	543,548,327	134,622,188	159,392,967	98,355,466	90,909,698	0	22,836,198	4,058,418	475,447								
TRANSMISSION PLANT																					
10	Transmission Plant - Integrated Generation	ID350.00	PC1	171,732,013	88,545,592	21,930,343	25,965,574	16,022,389	14,809,452	0	3,720,083	661,128	77,452								
11	Transmission Plant - Bulk >230KV	ID350.01	PC1	101,158,988	52,157,907	12,918,100	15,295,059	9,438,011	8,723,529	0	2,191,320	389,438	45,623								
12	Transmission Plant - Sub <230KV	ID350.02	PC2	344,008,070	161,094,609	39,869,914	47,179,004	29,122,685	26,698,593	29,814,873	6,758,084	1,201,557	2,068,753								
13	Transmission Plant	(10+11+12)	*	616,899,071	301,798,107	74,718,357	88,439,637	54,583,085	50,431,574	29,814,873	12,669,487	2,252,123	2,191,827								
DISTRIBUTION PLANT																					
14	Land and Land Rights - Assigned	DIR360.01	DIR360.01	385,759	0	0	0	0	0	0	290,454	0	95,305								
15	Land and Land Rights - Allocated	ID360.02	360-NCP	10,920,492	4,342,885	1,387,627	1,979,855	1,945,532	1,171,389	55,085	0	38,118	0								
16	Structures and Improve - Assigned	DIR361.01	DIR361.01	329,556	0	0	0	0	0	166,141	145,789	0	17,626								
17	Structures and Improve - Allocated	ID361.02	361-NCP	3,490,244	1,760,392	462,126	538,352	403,334	297,052	12,299	0	16,687	0								
18	Station Equipment - Assigned	DIR362.01	DIR362.01	13,302,762	0	0	0	0	0	6,154,716	5,061,416	0	2,086,631								
19	Station Equipment - Allocated	ID362.02	362-NCP	152,875,820	83,927,047	19,532,811	20,301,761	12,385,700	14,967,012	640,515	0	1,120,975	0								
20	Poles Towers and Fixtures	ID364.00	OH-NCP	208,096,099	140,368,412	24,925,784	19,244,960	7,771,262	14,424,089	538,506	0	687,838	135,248								
21	Overhead Cond and Devices	ID365.00	OH-NCP	216,860,741	146,280,483	25,975,614	20,055,524	8,099,574	15,031,606	561,187	0	716,808	140,944								
22	Underground Conduit	ID366.00	UG-NCP	355,483,712	237,923,780	39,155,148	35,689,347	18,301,757	21,991,493	770,073	0	1,147,078	505,036								
23	Underground Cond and Devices	ID367.00	UG-NCP	401,950,093	269,023,537	44,273,239	40,354,412	20,694,036	24,866,070	870,732	0	1,297,016	571,050								
24	Line Transf OVHD	ID368.OH	OH-TFMR	105,758,755	82,612,065	18,016,000	5,030,214	100,476	0	0	0	0	0								
25	Line Transf UNGD	ID368.UG	UG-TFMR	182,686,314	121,287,394	28,164,134	24,431,478	8,803,308	0	0	0	0	0								
26	Line Transf Assigned	ID368.O3	DIR368.O3	805,350	0	276	0	0	784,078	0	6,227	0	14,769								
27	Services - OVHD	ID369.OH	OH-SVC	44,307,633	39,141,700	4,885,650	268,010	12,273	0	0	0	0	0								
28	Services - UNGD	ID369.UG	DIR_RESID	118,671,188	118,671,188	0	0	0	0	0	0	0	0								
29	Meters	ID370.00	METER	101,059,650	60,256,261	20,539,409	7,942,260	762,488	10,572,760	413,066	422,193	0	151,213								
30	Installation on Cus Premises - Capacitor	ID371.00	DIR_449	228,855	0	0	0	0	0	228,855	0	0	0								
31	Leased Prop Assigned	ID372.00	DIR372.00	3,498,938	3,454,381	39,421	4,078	194	864	0	0	0	0								
32	Str & Area Lighting Sys	ID373.00	DIR373.00	32,062,175	0	0	0	0	0	0	0	0	32,062,175								
33	Easements	ID374.00	LINE.T	4,920,488	3,302,530	559,010	480,002	228,322	317,576	11,405	0	16,016	5,627								

34	Total Distribution Plant (DP.T)	Category Reference	Category Allocation	Method	Total	Summary Class		Sec. Svc. 24	Sec. Svc. 25	Sec. Svc. 26	Pri Svc	Summary Class		Lighting Svc	Summary Class
						Res Svc	Sec. Svc. 25					High Voltage	Summary Class		
		(14+15+16+17+18+19+20+21+22+23+24+25+26+27+28+29+30+31+32+33)	*		1,957,694,623	1,312,352,055	227,916,249	176,320,253	79,507,256	104,423,990	10,422,579	5,926,078	37,102,712	3,723,450	
35	Total Transmission & Distribution Plant (TDP.T)	(13+34)	*		2,574,593,694	1,614,150,163	302,634,606	264,759,890	134,090,341	154,855,564	40,237,451	18,595,565	39,354,835	5,915,277	
36	Prod Trans Dist Allocation Factor (PTDP.T)	(9+35)	*		3,628,792,404	2,157,698,490	437,256,794	424,152,857	232,445,808	245,765,262	40,237,451	41,431,764	43,413,254	6,390,725	
GENERAL PLANT															
37	Land & Land Rights	ID389.00	SW.T		8,721,709	5,524,300	1,031,093	870,165	458,795	499,168	73,397	78,016	173,807	12,969	
38	Structures & Improvements	ID390.00	SW.T		81,152,945	51,401,988	9,594,015	8,096,634	4,268,953	4,644,610	682,937	725,913	1,617,221	120,673	
39	Office Furniture & Equip	ID391.00	SW.T		65,322,077	41,374,772	7,722,468	6,517,187	3,436,190	3,738,565	549,713	584,306	1,301,742	97,133	
40	Transportation Equip	ID392.00	SW.T		7,467,678	4,730,001	882,839	745,051	392,828	427,396	62,844	66,798	148,816	11,104	
41	Stores Equip	ID393.00	PTDP.T		2,303,042	1,369,401	277,509	289,192	147,524	155,977	25,537	26,295	27,553	4,056	
42	Tools & Shop & Garage Equip	ID394.00	SWPTD.T		8,117,247	5,012,654	969,175	885,235	464,131	515,702	69,544	72,616	113,976	14,213	
43	Lab Equip	ID395.00	SWPTD.T		10,506,990	6,488,395	1,254,504	1,145,951	600,773	667,526	90,018	93,995	147,531	18,397	
44	Power Operated Equip	ID396.00	SWPTD.T		14,019,353	8,657,389	1,673,869	1,528,896	801,604	890,672	120,111	125,416	196,849	24,547	
45	Communication Equip	ID397.00	SW.T		67,990,785	43,065,123	8,037,966	6,783,444	3,576,574	3,891,303	572,172	608,178	1,354,925	101,101	
46	Miscellaneous Equip	ID398.00	SW.T		523,568	331,626	61,897	52,236	27,542	29,965	4,406	4,683	10,434	779	
47	Total General Plant (GP.T)	(37+38+39+40+41+42+43+44+45+46)	*		266,125,394	167,955,648	31,505,334	26,893,892	14,174,914	15,460,883	2,250,679	2,366,218	5,092,854	404,972	
48	Total Prod, Trans, Dist & Gen Plant (PTDGP.T)	(36+47)	*		3,894,917,798	2,325,654,138	468,762,129	451,046,749	246,620,722	261,226,145	42,488,131	43,817,981	48,506,108	6,795,697	
49	Total Elec Plant In Service (EPIS.T)	(5+48)	*		4,064,815,405	2,431,349,174	488,998,414	468,879,955	256,199,393	271,469,427	43,815,917	45,508,780	51,553,996	7,040,349	
COMPL NOT CLASSIFIED															
50	Constr Compl, Not Class - Trans	ID106.02	TP.T		3,649	1,785	442	523	323	298	176	75	13	13	
51	Constr Compl, Not Class - Dist	ID106.03	DP.T		179,605	120,399	20,910	16,176	7,294	9,580	956	544	3,404	342	
52	Constr Compl, Not Class - Gen	ID106.04	GP.T		48,687	30,727	5,764	4,920	2,593	2,829	412	437	932	74	
53	Total Constr Compl, Not Class (106.T)	(50+51+52)	*		231,941	152,912	27,116	21,619	10,210	12,707	1,544	1,055	4,349	429	
54	Total Electric Plant (EP.T)	(49+53)	*		4,065,047,346	2,431,502,085	489,025,530	468,901,575	256,209,603	271,482,134	43,817,461	45,509,835	51,558,345	7,040,777	
PLANT HELD FOR FUTURE USE															
55	Plant Held for Future Use - Transmission	ID105.01	TP.T		5,838,841	2,856,466	707,196	837,066	516,619	477,326	282,193	119,914	21,316	20,745	
56	Plant Held for Future Use - Distribution	ID105.02	DP.T		1,741,157	1,167,195	202,707	156,818	70,713	92,874	9,270	5,271	32,999	3,312	
57	Plant Held for Future Use - Total (PHFU.T)	(55+56)	*		7,579,998	4,023,661	909,903	993,883	587,332	570,200	291,462	125,186	54,315	24,057	

Puget Sound Energy
Cost of Service Report
Allocation of Electric Plant in Service
Test Year Twelve Months Ended June 30, 2001

General Rate Case Filing
Exhibit No. _____ JAH-2

ID #	Description	Category Reference	Category Allocation	Method	Total	Summary Class										Summary Class
						Res Svc	Sec. Svc. 24	Sec. Svc. 25	Sec. Svc. 26	Pri Svc	Summary Class Retail	High Voltage	Lighting Svc	Summary Class Firm Resale		
58	Bonneville Exchange Power	BEP.T	PC1		292,429,286	150,777,503	37,343,501	44,214,787	27,283,299	25,217,881	0	6,334,644	1,125,784	131,887		
59	BPA Residential Exchange	RES.T	BPAX		(8,171,904)	(7,775,598)	(216,967)	(140,739)	(6,576)	(28,093)	0	0	(1,928)	0		
60	Total Bonneville Power Admin	(58+59)	*		284,257,382	143,001,905	37,126,533	44,074,048	27,274,721	25,189,788	0	6,334,644	1,123,856	131,887		
61	Working Capital	WC.T	EPIS.T		47,176,662	28,218,486	5,675,365	5,441,869	2,973,476	3,150,702	508,532	528,180	598,341	81,711		
62	Misc Def Debts - Conservation Related	ID186.01	PC1		453,440	233,795	57,905	68,559	42,305	39,103	0	9,822	1,746	205		
63	Conservation Trust	ID186.02	PC2		11,664,809	5,462,482	1,351,930	1,599,771	987,508	912,092	1,010,979	229,157	40,743	70,148		
64	Total Conservation Investment (WEATH.T)	(62+63)	*		12,118,249	5,696,277	1,409,835	1,668,330	1,029,813	951,195	1,010,979	238,979	42,489	70,353		
65	Misc Def Debts - WUTC AFUDC Prod	ID186.03	PP.T		1,006,218	518,809	128,495	152,138	93,879	86,772	0	21,797	3,874	454		
66	Misc Def Debts - WUTC AFUDC Trans	ID186.04	PC1		6,604	3,405	843	999	616	570	0	143	25	3		
67	Misc Def Debts - WUTC AFUDC Non Project	ID186.05	PTDGP.T		24,529,896	14,646,793	2,952,228	2,840,658	1,553,199	1,645,182	267,587	275,962	305,488	42,799		
68	Misc Def Debts - WUTC AFUDC Subtotal (AFUDC.T)	(65+66+67)	*		25,542,718	15,169,007	3,081,567	2,993,795	1,647,694	1,732,524	267,587	297,902	309,387	43,256		
69	Misc Def Debts - Colstrip FERC Adj. - Prod	ID186.06	PP.T		10,460,881	5,393,665	1,335,865	1,581,667	975,988	902,103	0	226,605	40,272	4,718		
70	Misc Def Debts - Colstrip FERC Adj. - Trans	ID186.07	PC1		5,819,659	3,000,635	743,176	879,922	542,967	501,863	0	126,066	22,404	2,625		
71	Misc Def Debts - Colstrip FERC Adj. - General	ID186.08	GP.T		191,818	121,059	22,708	19,385	10,217	11,144	1,622	1,720	3,671	292		
72	Misc Def Debts - Colstrip FERC Adj. - Subtotal (COLS.T)	(69+70+71)	*		16,472,358	8,515,359	2,101,749	2,480,973	1,529,172	1,415,110	1,622	354,391	66,347	7,634		
73	Misc Def Debts - Acquis Adj - Production	ID114.00	PP.T		64,520,388	33,266,925	8,239,316	9,755,368	6,019,674	5,563,969	0	1,397,650	248,388	29,099		
74	Misc Def Debts - Acquis Adj - Transmission	ID114.01	PC2		459,383	215,123	53,242	63,002	38,890	35,920	39,814	9,025	1,605	2,763		
75	Misc Def Debts - Acquis Adj - Distribution	ID114.02	DP.T		120,359	80,683	14,012	10,840	4,888	6,420	641	364	2,281	229		
76	Misc Def Debts - Aquis Adj - Total (ACQUIS.T)	(73+74+75)	*		65,100,130	33,562,731	8,306,570	9,829,210	6,063,452	5,606,309	40,455	1,407,039	252,274	32,090		
77	Misc Def Debts - Total (MISCDD.T)	(68+72+76)	*		107,115,206	57,247,098	13,489,885	15,303,978	9,240,318	8,753,943	309,664	2,059,332	628,008	82,980		
78	Total Conservation & Misc Def Debts (CMMD.T)	(64+77)	*		119,233,455	62,943,375	14,899,720	16,972,308	10,270,131	9,705,137	1,320,643	2,298,311	670,497	153,333		
79	Prov for Depr Production - Baseload Thermal	ID108.10	PC1		(333,805,485)	(172,111,207)	(42,627,281)	(50,470,795)	(31,143,649)	(28,785,992)	0	(7,230,941)	(1,285,073)	(150,547)		
80	Prov for Depr Production - Hydro	ID108.20	HP.T		(84,102,197)	(43,363,370)	(10,739,931)	(12,716,102)	(7,846,633)	(7,252,623)	0	(1,821,833)	(323,774)	(37,930)		
81	Prov for Depr Production - Other	ID108.30	OP.T		(84,791,079)	(43,718,560)	(10,827,902)	(12,820,260)	(7,910,905)	(7,312,029)	0	(1,836,756)	(326,426)	(38,241)		
82	Prov for Depr Production - Total (PFDP.T)	(79+80+81)	*		(502,698,761)	(259,193,137)	(64,195,115)	(76,007,157)	(46,901,187)	(43,350,643)	0	(10,889,530)	(1,935,273)	(226,719)		
83	Prov for Depr Transmission - Integ. Gen	ID108.40	PC1		(47,900,444)	(24,697,627)	(6,116,933)	(7,242,462)	(4,469,054)	(4,130,734)	0	(1,037,626)	(184,406)	(21,603)		

ID #	Description	Category Reference	Category Allocation	Method	Total	Summary Class		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class
						Res Svc	Sec. Svc. 24	Sec. Svc. 25	Sec. Svc. 26	Pri Svc	Summary Class Retail	High Voltage	Lighting Svc	Firm Resale		
84	Prov for Depr Transmission - Bulk >230 kV	ID108.41	PC1		(33,322,048)	(17,180,958)	(4,255,258)	(5,038,234)	(3,108,907)	(2,873,554)	0	(721,827)	(128,282)	(15,028)		
85	Prov for Depr Transmission - Sub <230 kV	ID108.42	PC2		(127,040,308)	(59,491,362)	(14,723,742)	(17,422,949)	(10,754,849)	(9,933,504)	(11,010,470)	(2,495,724)	(443,728)	(763,979)		
86	Prov for Depr Distribution	ID108.50	DP.T		(720,651,715)	(483,093,097)	(83,898,803)	(64,905,676)	(29,267,609)	(38,439,768)	(3,836,681)	(2,181,463)	(13,657,969)	(1,370,648)		
87	Prov for Depr General	ID108.60	GP.T		(93,260,565)	(58,858,113)	(11,040,680)	(9,424,653)	(4,967,434)	(5,418,088)	(788,724)	(836,222)	(1,784,732)	(141,918)		
88	Total Prov for Depreciation	(82+83+84+85+86+87)	(PFD.T)	*	(1,524,873,841)	(902,514,294)	(184,230,530)	(180,041,132)	(99,469,040)	(104,146,292)	(15,635,875)	(18,162,392)	(18,134,390)	(2,539,896)		
89	Prov for Amort - Hydro	ID111.01	PC1		(291,933)	(150,522)	(37,280)	(44,140)	(27,237)	(25,175)	0	(6,324)	(1,124)	(132)		
90	Prov for Amort - Other Prod	ID111.02	PC1		(581,810)	(299,983)	(74,298)	(87,969)	(54,282)	(50,173)	0	(12,603)	(2,240)	(262)		
91	Prov for Amort - General	ID111.03	GP.T		(34,707,450)	(21,904,382)	(4,108,852)	(3,507,438)	(1,848,659)	(2,016,372)	(293,528)	(311,205)	(664,198)	(52,816)		
92	Total Prov for Amortization	(89+90+91)	(111.T)	*	(35,581,193)	(22,354,887)	(4,220,430)	(3,639,547)	(1,930,178)	(2,091,720)	(293,528)	(330,132)	(667,562)	(53,210)		
93	Total Prov for Depr and Amort	(88+92)	(PFDA.T)	*	(1,560,455,034)	(924,869,181)	(188,450,960)	(183,680,678)	(101,399,218)	(106,238,012)	(15,929,404)	(18,492,524)	(18,801,951)	(2,593,105)		
ACCUMULATED DEFERRED INCOME TAX																
94	Accum Deferred Income Tax - Prod	ID282.00	PP.T		(101,467,384)	(52,316,917)	(12,957,482)	(15,341,688)	(9,466,784)	(8,750,124)	0	(2,198,001)	(390,626)	(45,762)		
95	Accum Deferred Income Tax - T/D	ID282.01	TDP.T		(142,907,029)	(89,596,042)	(16,798,228)	(14,695,930)	(7,442,903)	(8,595,511)	(2,233,445)	(1,032,177)	(2,184,454)	(328,337)		
96	Accum Deferred Income Tax - Conserv	ID282.02	WEATH.T		958,247	450,431	111,482	131,923	81,432	75,215	79,943	18,897	3,360	5,563		
97	Accum Deferred Income Tax - Other	ID282.03	PTDGP.T		(31,048,404)	(18,538,992)	(3,736,745)	(3,595,527)	(1,965,941)	(2,082,369)	(338,695)	(349,296)	(386,667)	(54,172)		
98	Accum Deferred Income Tax - Total (ADIT.T)	(94+95+96+97)	*		(274,464,570)	(160,001,520)	(33,380,974)	(33,501,222)	(18,794,197)	(19,352,788)	(2,492,197)	(3,560,576)	(2,958,388)	(422,708)		
99	Customer Deposits	ID235.00	DIR235.00		(7,387,296)	(6,734,738)	(456,014)	(175,094)	(21,450)	0	0	0	0	0		
100	Customer Advances	ID252.00	CUST4		(18,311,497)	(16,279,008)	(1,896,515)	(126,050)	(9,924)	0	0	0	0	0		
101	Net Investment in Plant	(54+57+60+61+78+93+98+99+100)	(RB.T)	*	2,662,676,446	1,561,805,066	323,452,588	318,900,638	177,090,474	184,507,161	27,516,498	32,743,054	32,245,015	4,415,952		

Puget Sound Energy
 Cost of Service Report
 Allocation of Operation and Maintenance Expense
 Test Year Twelve Months Ended June 30, 2001

General Rate Case Filing
 Exhibit No. _____ JAH-2

	Category Reference	Category Allocation	Total	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	
Description	ID #	Method	Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling	High Voltage	Lighting Svc	Firm Resale	
OPERATION AND MAINTENANCE EXPENSE													
POWER PRODUCTION EXPENSE													
1	Other Prod O&M - Fuel	FUEL.OT	PC1	61,158,372	31,533,458	7,809,983	9,247,037	5,706,002	5,274,043	0	1,324,821	235,445	27,583
2	Steam Prod O&M - Fuel	FUEL.ST	PC1	32,511,186	16,762,875	4,151,710	4,915,633	3,033,254	2,803,629	0	704,262	125,160	14,663
3	Subtotal Fuel (FUEL.T)	(1+2)	*	93,669,558	48,296,333	11,961,693	14,162,670	8,739,257	8,077,672	0	2,029,083	360,606	42,245
4	Purch Power - Other	ID555.00	PC1	585,195,458	301,728,706	74,730,022	88,480,511	54,598,029	50,464,814	0	12,676,585	2,252,866	263,925
5	Regulation & Frequency Response	ID557.00	PC1	7,493,032	3,863,432	956,867	1,132,933	699,091	646,168	0	162,315	28,846	3,379
6	Purch Power - Total (OPSE.T)	(4+5)	*	592,688,490	305,592,138	75,686,890	89,613,444	55,297,120	51,110,982	0	12,838,900	2,281,712	267,305
7	Wheeling by Others - Wheeling	ID565.00	PP.T	41,435,360	21,364,208	5,291,335	6,264,953	3,865,869	3,573,213	0	897,578	159,516	18,687
8	Steam Prod O&M	ID500.00	PC1	24,908,701	12,843,008	3,180,865	3,766,151	2,323,952	2,148,022	0	539,576	95,893	11,234
9	Hydro Prod O&M	ID535.00	PC1	8,811,666	4,543,324	1,125,258	1,332,308	822,118	759,881	0	190,880	33,923	3,974
10	Other Prod O&M - O&M	ID545.00	PC1	17,426,987	8,985,412	2,225,443	2,634,929	1,625,917	1,502,831	0	377,506	67,090	7,860
11	System Control & Load Dispatch	ID556.00	PC1	867,615	447,345	110,795	131,182	80,947	74,819	0	18,794	3,340	391
12	Other Energy Supply Expense (OPGE.T)	(8+9+10+11)	*	52,014,969	26,819,089	6,642,362	7,864,571	4,852,934	4,485,554	0	1,126,755	200,245	23,459
13	Total Production O&M (PE.T)	(3+6+7+12)	*	779,808,377	402,071,768	99,582,279	117,905,637	72,755,180	67,247,420	0	16,892,317	3,002,080	351,696
TRANSMISSION EXPENSE													
14	Transmission O&M - Integrated Generation	ID565.01	PC1	1,381,079	712,089	176,365	208,817	128,853	119,098	0	29,917	5,317	623
15	Transmission O&M - Bulk >230kV	ID565.02	PC1	1,471,374	758,645	187,896	222,469	137,277	126,885	0	31,873	5,664	664
16	Transmission O&M - Sub < 230kV	ID565.03	PC2	5,011,495	2,346,819	580,823	687,302	424,258	391,858	434,342	98,451	17,504	30,137
17	Total Transmission Expense (TE.T)	(14+15+16)	*	7,863,948	3,817,554	945,084	1,118,588	690,388	637,841	434,342	160,242	28,486	31,424
18	Total Production & Transmission Exp (POWER)	(13+17)	*	787,672,325	405,889,321	100,527,363	119,024,225	73,445,568	67,885,262	434,342	17,052,559	3,030,565	383,120
DISTRIBUTION EXPENSE													
19	Dist O&M - Supr & Eng	ID580.00	DES1.T	2,570,427	1,521,489	340,976	222,946	85,403	190,680	14,745	9,274	179,737	5,177
20	Dist O&M - Load Dispatch	ID581.00	LINE.T	2,615,115	1,755,211	297,100	255,109	121,347	168,783	6,061	0	8,512	2,991
21	Dist O&M - Station	ID582.00	362.T	1,163,503	587,617	136,759	142,143	86,719	104,792	47,577	35,438	7,849	14,610
22	Dist O&M - OVHD Lines	ID583.00	364.T	3,035,750	2,047,724	363,623	280,750	113,369	210,422	7,856	0	10,034	1,973
23	Dist O&M - UNGD Lines	ID584.00	366.T	2,661,547	1,781,362	293,159	267,210	137,027	164,653	5,766	0	8,588	3,781
24	Dist O&M - Street Lights	ID585.00	DIR373.00	997,725	0	0	0	0	0	0	0	997,725	0
25	Dist O&M - Meter	ID586.00	370.T	1,844,793	1,099,948	374,937	144,982	13,919	193,000	7,540	7,707	0	2,760
26	Dist O&M - Customer Installations - Meters	ID587.00	370.T	2,427,142	1,447,170	493,293	190,749	18,313	253,925	9,921	10,140	0	3,632
27	Dist O&M - Customer Installations - H2O Heaters	ID587.01	372.T	23,223	22,927	262	27	1	6	0	0	0	0
28	Dist O&M - Misc Op Exp	ID588.00	DES1.T	2,781,715	1,646,555	369,004	241,272	92,423	206,354	15,957	10,036	194,511	5,603
29	Dist O&M - Rents	ID589.00	LINE.T	91,825	61,631	10,432	8,958	4,261	5,927	213	0	299	105
30	Dist O&M - Total Oper Expense (DEOP.T)	(19+20+21+22+23+24+25+26+27+28+29)	*	20,212,765	11,971,636	2,679,545	1,754,145	672,781	1,498,541	115,636	72,594	1,407,256	40,632

Puget Sound Energy
 Cost of Service Report
 Allocation of Operation and Maintenance Expense
 Test Year Twelve Months Ended June 30, 2001

General Rate Case Filing
 Exhibit No. _____ JAH-2

Description	Category Reference	Category Allocation	Total	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	
	ID #	Method	Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling Retail	High Voltage	Lighting Svc	Firm Resale	
31	Dist O&M - Structures	ID591.00	361.T	6,320	2,913	765	891	667	491	295	241	28	29
32	Dist O&M - Station Equipment	ID592.00	362.T	2,004,620	1,012,416	235,625	244,901	149,409	180,548	81,971	61,056	13,522	25,171
33	Dist O&M - OVHD Lines	ID593.00	364.T	23,516,534	15,862,760	2,816,814	2,174,835	878,215	1,630,038	60,856	0	77,731	15,284
34	Dist O&M - UNGD Lines	ID594.00	366.T	9,861,507	6,600,266	1,086,207	990,062	507,711	610,068	21,363	0	31,821	14,010
35	Dist O&M - Line Transformers	ID595.00	368.T	533,944	376,390	85,247	54,385	16,436	1,447	0	11	0	27
36	Dist O&M - Street Lights	ID596.00	DIR373.00	1,486,150	0	0	0	0	0	0	0	1,486,150	0
37	Dist O&M - Meters	ID597.00	370.T	120,170	71,651	24,423	9,444	907	12,572	491	502	0	180
38	Dist O&M - Misc Maint Exp - Water Heaters	ID598.00	372.T	85,659	84,568	965	100	5	21	0	0	0	0
39	Dist O&M - Total Maint Exp (DEMN.T)	(31+32+33+34+35+36+37+38)	*	37,614,904	24,010,963	4,250,046	3,474,618	1,553,350	2,435,186	164,976	61,811	1,609,252	54,702
40	Dist O&M - Total (DE.T)	(30+39)	*	57,827,669	35,982,599	6,929,591	5,228,762	2,226,131	3,933,727	280,611	134,405	3,016,508	95,334
41	Total Prod Trans Dist Exp (PTDE.T)	(18+40)	*	845,499,994	441,871,920	107,456,954	124,252,987	75,671,699	71,818,989	714,953	17,186,964	6,047,074	478,454
CUST ACCOUNTS EXP													
42	Cust Accts Exp - Supervision	ID901.00	CAES1.T	364,690	292,797	42,720	14,138	5,463	6,406	695	1,310	1,114	46
43	Cust Accts Exp - Meter Reading	ID902.00	CUST6	10,924,065	9,482,345	1,107,472	227,218	19,368	30,111	28,584	28,573	0	393
44	Cust Accts Exp - Records & Collections	ID903.00	CUST5	15,756,592	13,335,888	1,988,663	197,219	15,527	149,499	6,207	7,869	51,989	3,731
45	Cust Accts Exp - Uncollectable Accts	ID904.00.CLASS	REVFAC6	5,465,358	2,960,892	674,426	833,184	451,847	391,107	27,144	80,350	46,408	0
46	Cust Accts Exp - Misc Exp	ID905.00	CUST1	358,778	317,893	37,035	2,461	194	247	6	7	932	3
47	Cust Accts Exp - Total (CAE.T)	(42+43+44+45+46)	*	32,869,483	26,389,816	3,850,315	1,274,220	492,399	577,369	62,637	118,110	100,443	4,174
CUST SVC & INFO EXP													
48	Cust Svc Exp - Cust Assistance	ID908.01	CUST1	20,300,912	17,987,495	2,095,555	139,279	10,966	13,954	330	418	52,719	198
49	Cust Svc Exp - Weatherization	ID908.02	PC1	11,951,920	6,162,449	1,526,272	1,807,109	1,115,100	1,030,684	0	258,904	46,012	5,390
50	Cust Svc Exp - Info & Instruct	ID909.00	CUST1	208,499	184,739	21,522	1,430	113	143	3	4	541	2
51	Cust Svc Exp - Misc	ID910.00	CUST1	1,372	1,216	142	9	1	1	0	0	4	0
52	Cust Svc Exp - Lighting Demonstration	ID911.00	DIR373.00	847,755	0	0	0	0	0	0	0	847,755	0
53	Cust Svc Exp - Residential Programs	ID911.01	DIR_RESID	216,345	216,345	0	0	0	0	0	0	0	0
54	Total Customer Service (CSI.T)	(48+49+50+51+52+53)	*	33,526,803	24,552,244	3,643,491	1,947,828	1,126,179	1,044,782	333	259,326	947,031	5,590
55	Total Prod Trans Dist & Cust Exp (PTDC.T)	(41+47+54)	*	911,896,280	492,813,980	114,950,760	127,475,035	77,290,278	73,441,140	777,923	17,564,400	7,094,547	488,218
56	Adj Total Prod Trans Dist & Cust Exp (ADJPTDCE.T)	(5+12+17+40+47+48+50+51+52+53)	*	179,643,984	115,262,284	21,441,438	16,759,793	8,972,023	10,294,757	777,923	1,702,249	4,275,547	157,970
ADMIN & GENERAL EXP													
57	A&G Exp - Salaries	ID920.00	ADJPTDCE.T	22,726,144	14,581,436	2,712,483	2,120,224	1,135,020	1,302,354	98,412	215,346	540,885	19,984
58	A&G Exp - Office Supplies	ID921.00	ADJPTDCE.T	2,185	1,402	261	204	109	125	9	21	52	2
59	A&G Exp - Transf (Credit)	ID922.00	ADJPTDCE.T	(158,664)	(101,801)	(18,937)	(14,802)	(7,924)	(9,092)	(687)	(1,503)	(3,776)	(140)
60	A&G Exp - Outside Services	ID923.00	ADJPTDCE.T	5,435,172	3,487,288	648,716	507,072	271,451	311,470	23,536	51,502	129,358	4,779

Puget Sound Energy
 Cost of Service Report
 Allocation of Operation and Maintenance Expense
 Test Year Twelve Months Ended June 30, 2001

General Rate Case Filing
 Exhibit No. _____ JAH-2

Description	Category Reference	Category Allocation	Total	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
	ID #	Method	Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling Retail	High Voltage	Lighting Svc	Firm Resale	
61	A&G Exp - Prop Insurances	ID924.00	PTDGP.T	2,147,637	1,282,353	258,473	248,705	135,985	144,039	23,428	24,161	26,746	3,747
62	A&G Exp - Injuries & Damages	ID925.00	SWNP.T	320,548	207,174	37,562	30,174	15,432	17,327	2,993	2,420	6,953	513
63	A&G Exp - Pensions & Benefits	ID926.00	SW.T	15,965,819	10,112,693	1,887,502	1,592,911	839,863	913,768	134,359	142,814	318,168	23,741
64	A&G Exp - Reg Comm Exp	ID928.00.CLASS	REVFAC7	4,094,627	2,218,290	505,277	624,218	338,522	293,016	20,336	60,198	34,768	0
65	A&G Exp - Misc Exp	ID930.00	ADJPTDCE.T	2,446,548	1,569,742	292,008	228,249	122,189	140,203	10,594	23,183	58,228	2,151
66	A&G Exp - Rents	ID931.00	ADJPTDCE.T	2,445,492	1,569,064	291,882	228,151	122,136	140,142	10,590	23,173	58,203	2,150
67	A&G Exp - Total Op Exp (AGOE.T)	(57+58+59+60+61+62+63+64+65+66)	*	55,425,508	34,927,642	6,615,227	5,565,105	2,972,783	3,253,352	323,572	541,314	1,169,585	56,929
68	A&G Exp - Mnt of General Plant	ID935.00	GP.T	2,603,253	1,642,951	308,187	263,078	138,660	151,239	22,016	23,342	49,819	3,961
69	A&G Exp - Gain Disposal of Property	ID411.00	TDP.T	(1,050,028)	(658,319)	(123,427)	(107,980)	(54,688)	(63,157)	(16,411)	(7,584)	(16,051)	(2,412)
70	A&G Exp - Total Exp (AGE.T)	(67+68+69)	*	56,978,733	35,912,275	6,799,986	5,720,202	3,056,755	3,341,435	329,178	557,072	1,203,353	58,478
71	Total Operation & Maintenance Expense (OME.T)	(55+70)	*	968,875,013	528,726,254	121,750,746	133,195,237	80,347,032	76,782,575	1,107,101	18,121,472	8,297,900	546,696
DEPRECIATION AND AMORTIZATION													
72	Depr Exp - Production Steam Baseload	ID403.01	SP.T	18,598,080	9,589,231	2,374,993	2,811,997	1,735,178	1,603,821	0	402,874	71,598	8,388
73	Depr Exp - Production Hydro	ID403.02	HP.T	10,934,910	5,638,076	1,396,399	1,653,339	1,020,214	942,981	0	236,874	42,097	4,932
74	Depr Exp - Production Other	ID403.03	OP.T	3,702,431	1,908,986	472,804	559,801	345,432	319,282	0	80,203	14,253	1,670
75	Depr Exp - Production Subtotal (DEPRST1.T)	(72+73+74)	*	33,235,421	17,136,293	4,244,195	5,025,136	3,100,825	2,866,084	0	719,950	127,949	14,989
76	Depr Exp - Transmission Integrated Generation	ID403.04	PC1	3,328,238	1,716,050	425,019	503,224	310,521	287,013	0	72,097	12,813	1,501
77	Depr Exp - Transmission Bulk > 230 kV	ID403.05	PC1	2,315,297	1,193,775	295,666	350,069	216,014	199,662	0	50,154	8,913	1,044
78	Depr Exp - Transmission Sub < 230 kV	ID403.06	PC2	8,827,068	4,133,604	1,023,041	1,210,589	747,273	690,204	765,034	173,409	30,831	53,083
79	Depr Exp - Distribution	ID403.07	DP.T	55,159,638	36,976,586	6,421,726	4,967,967	2,240,182	2,942,231	293,665	166,972	1,045,399	104,911
80	Depr Exp - General	ID403.08	GP.T	11,622,980	7,335,434	1,375,990	1,174,586	619,087	675,251	98,298	104,218	222,429	17,687
81	Total Depreciation Expense (DEP.T)	(75+76+77+78+79+80)	*	114,488,642	68,491,741	13,785,637	13,231,570	7,233,901	7,660,445	1,156,997	1,286,800	1,448,335	193,216
82	Amort Exp - Ltd Term Plant - Hydro Prod	ID404.00	HP.T	269,626	139,020	34,431	40,767	25,156	23,251	0	5,841	1,038	122
83	Amort Exp - Ltd Term Plant - Other Prod	ID404.01	OP.T	62,894	32,428	8,032	9,509	5,868	5,424	0	1,362	242	28
84	Amort Exp - Ltd Term Plant - Genl	ID404.02	GP.T	17,713,725	11,179,392	2,097,045	1,790,100	943,505	1,029,101	149,809	158,830	338,988	26,956
85	Amort Exp - Ltd Term Plant - Total (404.T)	(82+83+84)	*	18,046,245	11,350,841	2,139,508	1,840,376	974,528	1,057,776	149,809	166,033	340,268	27,106
86	Amort Exp - WUTC AFUDC - Production	ID405.00	PP.T	47,687	24,588	6,090	7,210	4,449	4,112	0	1,033	184	22
87	Amort Exp - WUTC AFUDC - Transmission	ID405.01	PC1	182	94	23	28	17	16	0	4	1	0
88	Amort Exp - WUTC AFUDC - Non Project	ID405.02	PTDP.T	976,916	580,879	117,715	114,187	62,577	66,163	10,832	11,154	11,687	1,720
89	Amort Exp - WUTC AFUDC - Total (405.T)	(86+87+88)	*	1,024,785	605,561	123,828	121,425	67,043	70,291	10,832	12,191	11,872	1,742
90	Amort Exp - Acq Adjustment - Transmission	ID406.00	PC2	25,800	12,082	2,990	3,538	2,184	2,017	2,236	507	90	155
91	Amort Exp - Acq Adjustment - Distribution	ID406.01	DP.T	11,200	7,508	1,304	1,009	455	597	60	34	212	21
92	Amort Exp - Acq Adjustment - Total (406.ACQ)	(90+91)	*	37,000	19,590	4,294	4,547	2,639	2,615	2,296	541	302	176

Puget Sound Energy
 Cost of Service Report
 Allocation of Operation and Maintenance Expense
 Test Year Twelve Months Ended June 30, 2001

General Rate Case Filing
 Exhibit No. _____ JAH-2

Description	Category Reference	Category Allocation	Total	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
	ID #	Method	Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling Retail	High Voltage	Lighting Svc	Firm Resale
93 Amort Exp - FERC Colstrip - Production	ID406.02	PP.T	445,944	229,930	56,947	67,426	41,606	38,456	0	9,660	1,717	201
94 Amort Exp - FERC Colstrip - Transmission	ID406.03	PC1	248,124	127,934	31,686	37,516	23,150	21,397	0	5,375	955	112
95 Amort Exp - FERC Colstrip - Non Project	ID406.04	GP.T	8,180	5,163	968	827	436	475	69	73	157	12
96 Amort Exp - FERC Colstrip - Total (406.COL)	(93+94+95)	*	702,248	363,026	89,602	105,768	65,191	60,329	69	15,108	2,829	325
97 Amort Exp - Encogen - Acq Adjustment	ID406.05	PP.T	8,505,944	4,385,693	1,086,217	1,286,084	793,594	733,517	0	184,257	32,746	3,836
98 Amort Exp - Acq Adjust Total (406.T)	(92+96+97)	*	9,245,192	4,768,309	1,180,113	1,396,399	861,425	796,461	2,365	199,906	35,877	4,338
99 Amort Exp - Property Losses	ID407.00	PP.T	(488,899)	(252,078)	(62,433)	(73,921)	(45,614)	(42,161)	0	(10,591)	(1,882)	(220)
100 Total Amortization Exp (AMRT.T)	(85+89+98+99)	*	27,827,323	16,472,632	3,381,016	3,284,280	1,857,383	1,882,367	163,006	367,540	386,135	32,965
101 Total Depr & Amort Exp (DAE.T)	(81+100)	*	142,315,965	84,964,374	17,166,653	16,515,850	9,091,284	9,542,812	1,320,003	1,654,340	1,834,470	226,181
TAXES OTHER THAN FEDERAL INCOME TAX												
102 Property Taxes	ID236.00	PTDGP.T	33,084,766	19,754,903	3,981,826	3,831,346	2,094,881	2,218,944	360,909	372,205	412,027	57,725
103 Payroll Taxes	ID236.11	SW.T	5,774,754	3,657,709	682,700	576,148	303,774	330,505	48,597	51,655	115,080	8,587
104 Other Taxes - Wash Excise - Allocated	ID236.21.CLASS	REVFAC5	49,272,790	26,693,845	6,080,267	7,511,546	4,073,617	3,526,012	244,719	724,397	418,386	0
105 Other Taxes - Wash Excise - Firm Resale	ID236.22.CLASS	REVFAC8	5,544	0	0	0	0	0	0	0	0	5,544
106 Other Taxes - MT Corp Lic	ID236.24	REVFAC1	1,601,255	895,351	199,047	210,932	124,393	121,702	6,115	26,731	15,562	1,423
107 Other Taxes - MT Elec Energy Lic	ID236.25	ENERGY	1,680,291	763,507	195,407	237,277	144,169	137,501	151,742	34,266	5,976	10,445
108 Total Other Taxes (OT.T)	(104+105+106+107)	*	52,559,880	28,352,703	6,474,721	7,959,756	4,342,179	3,785,215	402,576	785,394	439,924	17,412
109 Total Taxes Other Than FIT (TOTF.T)	(102+103+108)	*	91,419,400	51,765,315	11,139,246	12,367,249	6,740,834	6,334,665	812,082	1,209,254	967,032	83,724
FEDERAL INCOME TAXES												
110 Current Federal Income Tax	409.1.T	IBFIT.T	39,797,669	16,838,735	4,923,321	10,807,585	4,141,154	1,678,975	1,055,040	108,430	109,047	135,383
111 Provision for Def Inc Tax	410.1.T	RB.T	24,096,968	14,134,187	2,927,215	2,886,020	1,602,652	1,669,772	249,022	296,322	291,814	39,964
112 Prov for Def Income Tax (Credit)	411.1.T	RB.T	(21,037,550)	(12,339,671)	(2,555,568)	(2,519,603)	(1,399,175)	(1,457,773)	(217,405)	(258,700)	(254,765)	(34,890)
113 Total Federal Income Tax (FIT.T)	(110+111+112)	*	42,857,087	18,633,251	5,294,968	11,174,002	4,344,631	1,890,974	1,086,656	146,052	146,096	140,457
114 Total Operating Expense (OE.T)	(71+101+109+113)	*	1,245,467,465	684,089,194	155,351,614	173,252,337	100,523,781	94,551,025	4,325,841	21,131,118	11,245,497	997,058

Cost of Service Report
Allocated Costs Versus Revenue - Demand Related
Test Year Twelve Months Ended June 30, 2001

Line #	Description	Category Reference	Category	Classification 2	Total Allocation	Summary Class										Summary Class
						Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling Retail	High Voltage	Lighting Svc	Firm Resale		
Operating Expense																
1	Operation & Maintenance Expense	OME.T	DEM		203,610,577	124,013,841	24,647,575	23,641,456	14,483,253	13,083,847	450,097	2,415,028	686,755	188,725		
2	Depreciation & Amortization Expense	DAE.T	DEM		73,032,387	47,528,472	8,891,209	7,496,635	3,786,304	4,110,960	473,843	381,649	220,312	143,004		
3	Taxes Other Than FIT	TOFIT.T	DEM		36,123,578	22,971,385	4,386,625	4,061,548	2,066,250	2,038,412	229,721	219,243	105,695	44,699		
4	Total Federal Income Tax	FIT.T	DEM		(63,966,668)	(40,088,184)	(7,829,934)	(7,275,273)	(4,205,502)	(3,895,790)	50,601	(436,697)	(209,005)	(76,885)		
5	Total Operating Expense (OE.T)	(1+2+3+4)	*		248,799,874	154,425,513	30,095,475	27,924,366	16,130,306	15,337,430	1,204,262	2,579,223	803,757	299,543		
6	Requested Return On Net Investment (RRB.T)	RRB.T	DEM		142,076,359	92,314,157	17,291,751	14,613,056	7,422,797	8,008,550	953,499	764,432	429,425	278,691		
7	Total Cost of Service (TC.T)	(5+6)	*		390,876,232	246,739,670	47,387,226	42,537,423	23,553,102	23,345,980	2,157,760	3,343,655	1,233,182	578,234		
8	Total Plant In Service	EP.T	DEM		2,194,365,665	1,430,451,748	267,035,987	224,232,499	112,471,278	123,217,202	14,925,925	11,033,797	6,608,556	4,388,673		
9	Plant Held For Future Use	PHFU.T	DEM		2,448,114	1,528,002	294,393	261,643	146,042	140,561	43,889	20,084	7,534	5,955		
10	Bonneville Exchange Power	BPA.T	DEM		46,788,886	27,291,318	5,739,278	5,838,630	3,966,130	2,979,083	0	792,591	159,203	22,453		
11	Working Capital	WC.T	DEM		25,465,915	16,600,567	3,098,989	2,602,255	1,305,254	1,429,954	173,219	128,052	76,893	50,931		
12	Conservation & Misc Def Debits	CMMD.T	DEM		28,594,163	17,523,777	3,477,150	3,245,229	1,959,257	1,710,147	222,990	321,126	91,545	42,941		
13	Accum Provision For Depr & Amort	PFDA.T	DEM		(807,818,609)	(525,557,249)	(98,316,695)	(82,881,237)	(41,909,487)	(45,473,480)	(5,404,961)	(4,242,694)	(2,438,962)	(1,593,845)		
14	Accumulated Deferred Income Tax	ADIT.T	DEM		(132,858,657)	(86,136,567)	(16,173,885)	(13,728,280)	(7,042,614)	(7,513,015)	(854,115)	(751,796)	(403,087)	(255,299)		
15	Customer Deposits	ID235.00	DEM		0	0	0	0	0	0	0	0	0	0		
16	Customer Advances	ID252.00	DEM		0	0	0	0	0	0	0	0	0	0		
17	Gain on Property Sales	IDGAIN.T	DEM		0	0	0	0	0	0	0	0	0	0		
18	Net Investment In Plant (RB.T)	(8+9+10+11+12+13+14+15+16+17)	*		1,356,985,277	881,701,596	165,155,217	139,570,739	70,895,861	76,490,453	9,106,958	7,301,162	4,101,483	2,661,809		

Cost of Service Report
 Allocated Costs Versus Revenue - Energy Related
 Twelve Months Ended June 30, 2001

General Rate Case Filing
 Exhibit No. _____ JAH-2

ID #	Description	Category Reference	Category	Classification 2	Total Allocation	Summary Class										Summary Class
						Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale		
Operating Expense																
1	Operation & Maintenance Expense	OME.T	ENERGY		692,206,794	88,968,279	108,215,432	65,745,766	62,630,135	579,306	15,626,247	2,715,808	341,169			
2	Depreciation & Amortization Expense	DAE.T	ENERGY		56,366,960	7,139,406	8,678,967	5,273,010	5,025,150	818,964	1,253,280	218,075	77,218			
3	Taxes Other Than FIT	TOTF.T	ENERGY		47,766,001	6,021,471	8,110,685	4,657,261	4,100,828	567,112	979,983	169,578	37,105			
4	Total Federal Income Tax	FIT.T	ENERGY		(165,619,153)	(21,238,748)	(26,008,977)	(15,741,673)	(14,920,774)	(407,845)	(3,713,338)	(645,126)	(94,341)			
5	Total Operating Expense (OE.T)	(1+2+3+4)	*		630,720,601	80,890,408	98,996,107	59,934,365	56,835,340	1,557,536	14,146,173	2,458,336	361,152			
6	Requested Return On Net Investment (RRB.T)	RRB.T	ENERGY		117,651,316	14,966,509	18,196,716	11,063,985	10,545,949	1,878,459	2,629,898	457,932	172,589			
7	Total Cost of Service (TC.T)	(5+6)	*		748,371,917	95,856,917	117,192,823	70,998,350	67,381,290	3,435,995	16,776,071	2,916,268	533,740			
71	Total Cost of Service	TC.T	ENERGY		748,371,917	95,856,917	117,192,823	70,998,350	67,381,290	3,435,995	16,776,071	2,916,268	533,740			
72	CHECK	(71-7)	*		0	0	0	0	0	0	0	0	(0)			
8	Total Plant In Service	EP.T	ENERGY		1,533,798,593	755,791,773	193,479,017	142,827,602	136,164,605	28,120,862	33,947,217	5,913,367	2,476,999			
9	Plant Held For Future Use	PHFU.T	ENERGY		4,904,626	2,333,450	597,208	440,612	420,234	246,992	104,725	18,265	17,968			
10	Bonneville Exchange Power	BPA.T	ENERGY		237,468,696	115,710,587	31,387,256	23,308,591	22,210,706	0	5,542,053	964,653	109,434			
11	Working Capital	WC.T	ENERGY		17,801,228	8,771,701	2,245,513	1,657,654	1,580,323	326,369	393,991	68,630	28,748			
12	Conservation & Misc Def Debits	CMMD.T	ENERGY		88,654,899	43,981,974	11,256,657	8,305,369	7,921,009	1,093,002	1,974,029	344,255	109,325			
13	Accum Provision For Depr & Amort	PFDA.T	ENERGY		(633,951,052)	(313,143,763)	(80,158,068)	(59,164,192)	(56,410,552)	(10,249,190)	(14,062,150)	(2,450,342)	(936,371)			
14	Accumulated Deferred Income Tax	ADIT.T	ENERGY		(124,977,698)	(61,972,197)	(15,860,982)	(11,702,427)	(11,160,925)	(1,596,689)	(2,781,446)	(485,071)	(157,690)			
15	Customer Deposits	ID235.00	ENERGY		0	0	0	0	0	0	0	0	0			
16	Customer Advances	ID252.00	ENERGY		0	0	0	0	0	0	0	0	0			
17	Gain on Property Sales	IDGAIN.T	ENERGY		0	0	0	0	0	0	0	0	0			
18	Net Investment In Plant (RB.T)	(8+9+10+11+12+13+14+15+16+17)	*		1,123,699,293	551,473,525	142,946,600	105,673,209	100,725,401	17,941,345	25,118,419	4,373,757	1,648,412			

Cost of Service Report
 Allocated Costs Versus Revenue - Customer Related
 Test Year Twelve Months Ended June 30, 2001

General Rate Case Filing
 Exhibit No. _____ JAH-2

Description	Category Reference	Category	Total	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	
	ID #	Classification 2	Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale	
Operating Expense													
1	Operation & Maintenance Expense	OME.T	CUST	73,057,642	57,327,763	8,134,892	1,338,348	118,013	1,068,592	77,699	80,197	4,895,336	16,801
2	Depreciation & Amortization Expense	DAE.T	CUST	12,916,618	9,553,013	1,136,038	340,248	31,969	406,701	27,196	19,411	1,396,083	5,959
3	Taxes Other Than FIT	TOTF.T	CUST	7,529,822	5,671,954	731,150	195,016	17,323	195,424	15,249	10,027	691,759	1,919
4	Total Federal Income Tax	FIT.T	CUST	(21,371,767)	(17,434,449)	(1,853,991)	(284,928)	26,949	(295,464)	(13,788)	(18,845)	(1,491,929)	(5,323)
5	Total Operating Expense (OE.T)	(1+2+3+4)	*	72,132,315	55,118,280	8,148,089	1,588,684	194,253	1,375,255	106,356	90,791	5,491,250	19,357
6	Requested Return On Net Investment (RRB.T)	RRB.T	CUST	19,054,549	13,467,555	1,607,226	579,124	54,591	763,400	49,020	33,868	2,488,695	11,070
7	Total Cost of Service (TC.T)	(5+6)	*	91,186,864	68,585,836	9,755,315	2,167,808	248,844	2,138,655	155,376	124,659	7,979,945	30,427
8	Total Plant In Service	EP.T	CUST	336,883,088	245,258,564	28,510,526	9,591,924	910,723	12,100,327	770,675	528,821	39,036,422	175,106
9	Plant Held For Future Use	PHFU.T	CUST	227,258	162,209	18,303	7,067	678	9,404	571	375	28,516	134
10	Bonneville Exchange Power	BPA.T	CUST	0	0	0	0	0	0	0	0	0	0
11	Working Capital	WC.T	CUST	3,909,519	2,846,218	330,864	111,314	10,569	140,424	8,944	6,137	453,017	2,032
12	Conservation & Misc Def Debits	CMMD.T	CUST	1,984,393	1,437,624	165,913	57,801	5,504	73,981	4,651	3,156	234,697	1,067
13	Accum Provision For Depr & Amort	PFDA.T	CUST	(118,685,373)	(86,168,168)	(9,976,197)	(3,423,018)	(325,539)	(4,353,981)	(275,252)	(187,681)	(13,912,647)	(62,890)
14	Accumulated Deferred Income Tax	ADIT.T	CUST	(16,628,215)	(11,892,755)	(1,346,107)	(512,672)	(49,156)	(678,848)	(41,394)	(27,335)	(2,070,229)	(9,719)
15	Customer Deposits	ID235.00	CUST	(7,387,296)	(6,734,738)	(456,014)	(175,094)	(21,450)	0	0	0	0	0
16	Customer Advances	ID252.00	CUST	(18,311,497)	(16,279,008)	(1,896,515)	(126,050)	(9,924)	0	0	0	0	0
17	Gain on Property Sales	IDGAIN.T	CUST	0	0	0	0	0	0	0	0	0	0
18	Net Investment In Plant (RB.T)	(8+9+10+11+12+13+14+15+16+17)	*	181,991,876	128,629,945	15,350,771	5,531,273	521,404	7,291,308	468,194	323,473	23,769,775	105,731

Cost of Service Report
 Cost Based Basic Charge
 Test Year Twelve Months Ended June 30, 2001

General Rate Case Filing
 Exhibit No. _____ JAH-2

	Category	Category	Total	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	
	Description	ID #	Classification 2	Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling	High Voltage	Lighting Svc	Firm Resale
PLANT INVESTMENT													
1	Meters (A/C 370)	ID370.00	*	\$101,059,650	\$60,256,261	\$20,539,409	\$7,942,260	\$762,488	\$10,572,760	\$413,066	\$422,193	\$0	\$151,213
2	OH Line Transformers (A/C 368)	ID368.OH	*	\$105,758,755	\$82,612,065	\$18,016,000	\$5,030,214	\$100,476	\$0	\$0	\$0	\$0	\$0
3	UG Line Transformers (A/C 368)	ID368.UG	*	\$182,686,314	\$121,287,394	\$28,164,134	\$24,431,478	\$8,803,308	\$0	\$0	\$0	\$0	\$0
4	Direct Assignment Line Transformers (A/C 368)	ID368.03	*	\$805,350	\$0	\$276	\$0	\$0	\$784,078	\$0	\$6,227	\$0	\$14,769
5	Service (A/C 369)	ID369.UG	*	\$118,671,188	\$118,671,188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Service (A/C 369)	ID369.OH	*	\$44,307,633	\$39,141,700	\$4,885,650	\$268,010	\$12,273	\$0	\$0	\$0	\$0	\$0
7	Subtotal Transformer, Meter & Service	(1+2+3+4+5+6)		\$553,288,889	\$421,968,608	\$71,605,468	\$37,671,962	\$9,678,545	\$11,356,838	\$413,066	\$428,419	\$0	\$165,983
8	General Plant (GP.T)	GP.T	*	\$266,125,394	\$167,955,648	\$31,505,334	\$26,893,892	\$14,174,914	\$15,460,883	\$2,250,679	\$2,386,218	\$5,092,854	\$404,972
9	Prod, Trans & Dist Plant	PTDP.T	*	\$3,628,792,404	\$2,157,698,490	\$437,256,794	\$424,152,857	\$232,445,808	\$245,765,262	\$40,237,451	\$41,431,764	\$43,413,254	\$6,390,725
10	Total Related Other Plant	((7/9)*8)		\$41,757,042	\$32,846,114	\$5,159,335	\$2,388,633	\$590,213	\$714,449	\$23,105	\$24,674	\$0	\$10,518
11	Total Distribution Plant	DP.T	*	\$1,957,694,623	\$1,312,352,055	\$227,916,249	\$176,320,253	\$79,507,256	\$104,423,990	\$10,422,579	\$5,926,078	\$37,102,712	\$3,723,450
12	Distribution Accum Depreciation	ID108.50	*	(\$720,651,715)	(\$483,093,097)	(\$83,898,803)	(\$64,905,676)	(\$29,267,609)	(\$38,439,768)	(\$3,836,681)	(\$2,181,463)	(\$13,657,969)	(\$1,370,648)
13	Distribution Related Accum Depr	((7/11)*12)		(\$203,672,515)	(\$155,331,888)	(\$26,358,862)	(\$13,867,517)	(\$3,562,793)	(\$4,180,593)	(\$152,055)	(\$157,707)	\$0	(\$61,100)
14	General Accum Depreciation	ID108.60	*	(\$93,260,565)	(\$58,858,113)	(\$11,040,680)	(\$9,424,653)	(\$4,967,434)	(\$5,418,088)	(\$788,724)	(\$836,222)	(\$1,784,732)	(\$141,918)
15	General Related Accum Depr	((10/8)*14)		(\$14,633,272)	(\$11,510,541)	(\$1,808,029)	(\$837,069)	(\$206,833)	(\$250,370)	(\$8,097)	(\$8,647)	\$0	(\$3,686)
16	Net Plant Investment	(7+10+13+15)		\$376,740,144	\$287,972,294	\$48,597,911	\$25,356,009	\$6,499,132	\$7,640,324	\$276,019	\$286,740	\$0	\$111,715
EXPENSES:													
17	Supervision & Eng (A/C 580)	ID580.00	CUST	\$921,197	\$447,302	\$151,156	\$58,437	\$5,610	\$77,786	\$3,039	\$3,106	\$173,648	\$1,112
18	Meters (A/C 586)	ID586.00	*	\$1,844,793	\$1,099,948	\$374,937	\$144,982	\$13,919	\$193,000	\$7,540	\$7,707	\$0	\$2,760
19	Custmer Installation (A/C 587)	ID587.00	*	\$2,427,142	\$1,447,170	\$493,293	\$190,749	\$18,313	\$253,925	\$9,921	\$10,140	\$0	\$3,632
20	Line Transformers (A/C 595)	ID595.00	*	\$533,944	\$376,390	\$85,247	\$54,385	\$16,436	\$1,447	\$0	\$11	\$0	\$27
21	Meters (A/C 597)	ID597.00	*	\$120,170	\$71,651	\$24,423	\$9,444	\$907	\$12,572	\$491	\$502	\$0	\$180
22	Supervision (A/C 901)	ID901.00	CUST	\$307,305	\$262,385	\$35,509	\$4,965	\$410	\$2,197	\$395	\$418	\$978	\$46
23	Meter Reading (A/C 902)	ID902.00	*	\$10,924,065	\$9,482,345	\$1,107,472	\$227,218	\$19,368	\$30,111	\$28,584	\$28,573	\$0	\$393
24	Records & Collections (A/C 903)	ID903.00	*	\$15,756,592	\$13,335,888	\$1,988,663	\$197,219	\$15,527	\$149,499	\$6,207	\$7,869	\$51,989	\$3,731
25	Subtotal	(17+18+19+20+21+22+23+24)		\$32,835,208	\$26,523,079	\$4,260,700	\$887,399	\$90,489	\$720,538	\$56,178	\$58,327	\$226,616	\$11,882
26	Total Admin & General	AGE.T	*	\$56,978,733	\$35,912,275	\$6,799,986	\$5,720,202	\$3,056,755	\$3,341,435	\$329,178	\$557,072	\$1,203,353	\$58,478
27	Total Prod, Tran, Dist & Customer	PTDC.T	*	\$911,896,280	\$492,813,980	\$114,950,760	\$127,475,035	\$77,290,278	\$73,441,140	\$777,923	\$17,564,400	\$7,094,547	\$488,218
28	Related Admin & General	((25/27)*26)		\$2,326,496	\$1,932,786	\$252,044	\$39,820	\$3,579	\$32,783	\$23,772	\$1,850	\$38,438	\$1,423
29	Distribution Depr Expense	ID403.07	*	\$55,159,638	\$36,976,586	\$6,421,726	\$4,967,967	\$2,240,182	\$2,942,231	\$293,665	\$166,972	\$1,045,399	\$104,911
30	Related Distribution Depr Expense	((7/11)*29)		\$15,589,364	\$11,889,309	\$2,017,542	\$1,061,438	\$272,701	\$319,988	\$11,638	\$12,071	\$0	\$4,677
31	Total Depreciation Expense	DEP.T	*	\$114,488,642	\$68,491,741	\$13,785,637	\$13,231,570	\$7,233,901	\$7,660,445	\$1,156,997	\$1,286,800	\$1,448,335	\$193,216
32	General Depr Expense	ID403.08	*	\$11,622,980	\$7,335,434	\$1,375,990	\$1,174,586	\$619,087	\$675,251	\$98,298	\$104,218	\$222,429	\$17,687
33	Depreciation Net of General Exp	(31-32)		\$102,865,662	\$61,156,308	\$12,409,647	\$12,056,984	\$6,614,814	\$6,985,194	\$1,058,699	\$1,182,582	\$1,225,905	\$175,529

Cost of Service Report
 Cost Based Basic Charge
 Test Year Twelve Months Ended June 30, 2001

General Rate Case Filing
 Exhibit No. _____ JAH-2

Description	Category	Category	Total	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
	ID #	Classification 2	Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling	High Voltage	Lighting Svc	Firm Resale
34	Related General Depr Expense	((30/33)*32)	\$1,812,253	\$1,426,071	\$223,706	\$103,405	\$25,522	\$30,933	\$1,081	\$1,064	\$0	\$471
35	Total Plant in Service	EPIS.T	\$4,064,815,405	\$2,431,349,174	\$488,998,414	\$468,879,955	\$256,199,393	\$271,469,427	\$43,815,917	\$45,508,780	\$51,553,996	\$7,040,349
36	Property Tax (A/C 236.00)	ID236.00	\$33,084,766	\$19,754,903	\$3,981,826	\$3,831,346	\$2,094,881	\$2,218,944	\$360,909	\$372,205	\$412,027	\$57,725
37	Related Property Taxes	((16/35)*36)	\$3,063,840	\$2,339,797	\$395,724	\$207,191	\$53,142	\$62,451	\$2,274	\$2,345	\$0	\$916
38	Total Related Expenses	(25+28+30+34+37)	\$55,627,160	\$44,111,042	\$7,149,718	\$2,299,253	\$445,433	\$1,166,693	\$94,942	\$75,656	\$265,053	\$19,369
39	Number of Customers	CUST1	923,810	818,536	95,360	6,338	499	635	15	19	2,399	9
40	Cost of Capital (Net of Tax)	0.0917	0.0917	0.0917	0.0917	0.0917	0.0917	0.0917	0.0917	0.0917	0.0917	0.0917
41	Conversion Factor	0.6209019	0.6209019	0.6209019	0.6209019	0.6209019	0.6209019	0.6209019	0.6209019	0.6209019	0.6209019	0.6209019
42	1-FIT Rate	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65
43	\$ per Customer for Plant Investment	((16*40)/41)/39/12	\$5.02	\$4.33	\$6.27	\$49.25	\$160.32	\$148.11	\$226.51	\$185.77	\$0.00	\$152.79
44	\$ per Customer for Expenses	((38*42/41)/39)/12	\$5.25	\$4.70	\$6.54	\$31.65	\$77.87	\$160.28	\$552.18	\$347.38	\$9.64	\$187.75
45	TOTAL MONTHLY BASIC CHARGE	(43+44)	\$10.27	\$9.03	\$12.81	\$80.89	\$238.19	\$308.39	\$778.69	\$533.15	\$9.64	\$340.54

Test Year Twelve Months Ended June 30, 2001

ID #	Description	Category Reference	Category Allocation	Total Allocation	Res Svc		Sec Svc 24		Sec Svc 25		Sec Svc 26		Pri Svc		Retail Wheeling		High Voltage		Summary		Summary		Summary		
					Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class
PRODUCTION RATEBASE:																									
1	Steam Production Plant	ID310.00	PC1	687,771,741	354,617,375	87,829,112	103,989,862	64,168,273	59,310,565	0	14,898,607	2,647,760	310,187												
2	Hydro Production Plant	ID330.00	PC1	197,211,547	101,682,923	25,184,104	29,818,035	18,399,599	17,006,701	0	4,272,024	759,218	88,943												
3	Other Production Plant	ID340.00	PC1	169,215,422	87,248,029	21,608,972	25,585,070	15,787,594	14,592,432	0	3,665,568	651,440	76,317												
4	Total Production Plant In Service	(1+2+3)	*	1,054,198,710	543,548,327	134,622,188	159,392,967	98,355,466	90,909,698	0	22,836,198	4,058,418	475,447												
5	Production Plant Allocator	(1/4)	*	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%
6	% - Steam Production	(2/4)	*	19%	19%	19%	19%	19%	19%	19%	19%	19%	19%	19%	19%	19%	19%	19%	19%	19%	19%	19%	19%	19%	19%
7	% - Other Production	(3/4)	*	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%
Other Direct Production Ratebase:																									
8	Intangible Plant - Production	ID300.00	PP.T	13,217,870	6,815,177	1,687,935	1,998,518	1,233,211	1,139,854	0	286,327	50,886	5,961												
9	Constr Compl, Not Class - Prod	ID106.01	PP.T	0	0	0	0	0	0	0	0	0	0												
10	Bonneville Exchange Power	BEP.T	PC1	292,429,286	150,777,503	37,343,501	44,214,787	27,283,299	25,217,881	0	6,334,644	1,125,784	131,887												
11	Misc Def Debits - WUTC AFUDC Prod	ID186.03	PP.T	1,006,218	518,809	128,495	152,138	93,879	86,772	0	21,797	3,874	454												
12	Misc Def Debits - Colstrip FERC Adj. - Prod	ID186.06	PP.T	10,460,881	5,393,665	1,335,865	1,581,667	975,988	902,103	0	226,605	40,272	4,718												
13	Misc Def Debits - Acquis Adj - Production	ID114.00	PP.T	64,520,388	33,266,925	8,239,316	9,755,368	6,019,674	5,563,969	0	1,397,650	248,388	29,099												
14	Prov for Depr Production - Steam	ID108.10	PC1	-333,805,485	-172,111,207	-42,627,281	-50,470,795	-31,143,649	-28,785,992	0	-7,230,941	-1,285,073	-150,547												
15	Prov for Depr Production - Hydro	ID108.20	HP.T	-84,102,197	-43,363,370	-10,739,931	-12,716,102	-7,846,633	-7,252,623	0	-1,821,833	-323,774	-37,930												
16	Prov for Depr Production - Other	ID108.30	OP.T	-84,791,079	-43,718,560	-10,827,902	-12,820,260	-7,910,905	-7,312,029	0	-1,836,756	-326,426	-38,241												
17	Prov for Amort - Hydro	ID111.01	PC1	-291,933	-150,522	-37,260	-44,140	-27,237	-25,175	0	-6,324	-1,124	-132												
18	Prov for Amort - Other Prod	ID111.02	PC1	-581,810	-299,983	-74,298	-87,969	-54,282	-50,173	0	-12,603	-2,240	-262												
19	Accum Deferred Income Tax - Prod	ID282.00	PP.T	-101,467,384	-52,316,917	-12,957,482	-15,341,688	-9,466,784	-8,750,124	0	-2,198,001	-390,626	-45,762												
20	Other Direct Production Ratebase	(8+9+10+11+12+13+14+15+16+17+18+19)	*	-223,405,245	-115,188,480	-28,529,064	-33,778,475	-20,843,440	-19,265,536	0	-4,839,435	-860,058	-100,757												
21	Total Direct Production Ratebase	(4+20)	*	830,793,465	428,359,847	106,093,124	125,614,492	77,512,027	71,644,162	0	17,996,763	3,198,360	374,691												
22	Requested Return on Net Investment	RRB.T	*	278,782,224	163,520,990	33,865,486	33,388,897	18,541,373	19,317,900	2,880,977	3,428,198	462,350													
23	Net Investment in Plant	RB.T	*	2,662,676,446	1,561,805,066	323,452,588	318,900,638	177,090,474	184,507,161	27,516,498	32,743,054	4,415,952													
24	Rate of Return	(22/23)	*	10.47%	10.47%	10.47%	10.47%	10.47%	10.47%	10.47%	10.47%	10.47%	10.47%												
25	TOTAL RETURN ON DIRECT PRODUCTION RATEBASE	(21*24)	*	86,984,076	44,849,276	11,107,950	13,151,837	8,115,509	7,501,144	0	1,884,261	334,868	39,230												
DEMAND SIDE MANAGEMENT RATEBASE:																									
26	Total Demand Side Management Investment	WEATH.T	*	12,118,249	5,696,277	1,409,835	1,668,330	1,029,813	951,195	1,010,979	238,979	70,353													
27	Accum Deferred Income Tax - DSM	ID282.02	WEATH.T	988,247	450,431	111,482	131,923	81,432	75,215	79,943	18,897	5,563													
28	Demand Side Management Ratebase	(26+27)	*	13,076,496	6,146,708	1,521,317	1,800,253	1,111,245	1,026,410	1,090,921	257,876	45,848													
29	TOTAL RETURN ON DEMAND SIDE MANAGEMENT RATEBASE	(28*24)	*	1,369,109	643,560	159,282	188,486	116,347	107,465	114,219	27,000	4,800	7,948												
TRANSMISSION & DISTRIBUTION ALLOCATORS:																									
30	Total Transmission Plant	TP.T	*	616,899,071	301,798,107	74,718,357	88,439,637	54,583,085	50,431,574	29,814,873	12,669,487	2,252,123	2,191,827												
31	Total Distribution Plant	DP.T	*	1,957,694,623	1,312,352,055	227,916,249	176,320,253	79,507,256	104,423,990	10,422,579	5,926,078	37,102,712	3,723,450												
32	Total Transmission / Distribution Plant	(30+31)	*	2,574,593,694	1,614,150,163	302,634,606	264,759,890	134,090,341	154,855,564	40,237,451	18,595,565	39,354,835	5,915,277												
33	% - Transmission Plant	(30/32)	*	24%	19%	25%	33%	41%	33%	74%	68%	6%	37%												

Test Year Twelve Months Ended June 30, 2001

34	%	-	Distribution Plant	Category Reference	Category Allocation	Total Allocation	81%		75%		67%		59%		67%		26%		32%		94%		63%		
							Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale										
34				(31/32)	*		76%	81%	75%	67%	59%	67%	26%	32%	94%										
			TRANSMISSION RATEBASE																						
35			Total Transmission Plant	TP-T	*	616,899,071	301,798,107	74,718,357	88,439,637	54,583,085	50,431,574	29,814,873	12,669,487	2,252,123	2,191,827										
36			Intangible Plant - Transmission	TP-T		86,574	42,354	10,486	12,411	7,660	7,077	4,184	1,778	316	308										
37			Constr Compl, Not Class - Trans	TP-T		3,649	1,785	442	323	323	298	176	75	13	13										
38			Plant Held for Future Use - Transmission	TP-T		5,838,841	2,856,466	707,196	837,066	516,619	477,326	282,193	119,914	21,316	20,745										
39			Misc Def Debits - WUTC AFUDC Trans	PC1		6,604	3,405	843	999	616	570	143	25	3											
40			Misc Def Debits - Colstrip FERC Adj. - Trans	PC1		5,819,659	3,000,635	743,176	879,922	542,967	501,863	126,066	22,404	2,625											
41			Misc Def Debits - Acquis Adj - Transmission	PC2		459,383	215,123	53,242	63,002	38,890	35,920	39,814	9,025	1,605	2,763										
42			Prov for Depr Transmission Integrated Gen	PC1		-47,900,444	-24,697,627	-6,116,933	-7,242,462	-4,469,054	-4,130,734	0	-1,037,626	-184,406	-21,603										
43			Prov for Depr Transmission Bulk > 230 KV	PC1		-33,322,048	-17,180,958	-4,255,258	-5,038,234	-3,108,907	-2,873,554	0	-721,827	-12,828	-15,028										
44			Prov for Depr Transmission Sub < 230 KV	PC2		-127,040,308	-59,491,362	-14,723,742	-17,422,949	-10,754,849	-9,933,504	-11,010,470	-2,495,724	-443,728	-763,979										
45			Subtotal Transmission Plant	*		420,850,981	206,547,929	51,137,810	60,529,914	37,357,352	34,516,836	19,130,770	8,671,312	1,541,387	1,417,673										
			Trans/Dist Plant to be Alloc Transmission																						
46			Accum Deferred Income Tax - T/D	TDP-T		-142,907,029	-89,596,042	-16,798,228	-14,695,930	-7,442,903	-8,595,511	-2,233,445	-1,032,177	-2,184,454	-328,337										
47			Allocated Transmission Plant	*		-34,241,991	-16,751,797	-4,147,364	-4,908,987	-3,029,723	-2,799,287	-1,654,923	-703,241	-125,008	-121,661										
48			Total Transmission Ratebase	*		386,608,990	189,796,132	46,990,445	55,620,928	34,327,628	31,717,549	17,475,847	7,968,071	1,416,379	1,236,012										
49			Return on Transmission	*		40,477,961	19,871,655	4,919,900	5,823,511	3,594,103	3,320,827	1,829,721	834,257	148,295	135,692										
			DISTRIBUTION RATEBASE																						
50			PRIMARY DISTRIBUTION - DIRECT																						
51			Land and Land Rights - Assigned	DIR360.01		385,759	0	0	0	0	0	0	290,454	0	95,305										
52			Structures and Improve - Allocated	360-NCP		10,920,492	4,342,885	1,387,627	1,979,855	1,945,532	1,171,389	55,085	0	38,118	0										
53			Structures and Improve - Allocated	DIR361.01		329,556	0	0	0	0	0	166,141	145,789	0	17,626										
54			Station Equipment - Assigned	361-NCP		3,490,244	1,760,392	462,126	538,352	403,334	297,052	12,299	0	16,687	0										
55			Station Equipment - Allocated	DIR362.01		13,302,762	0	0	0	0	0	6,154,716	5,061,416	0	2,086,631										
56			Poles Towers and Fixtures	362-NCP		152,875,820	83,927,047	19,532,811	20,301,761	12,385,700	14,967,012	640,515	0	1,120,975	0										
57			Overhead Cond and Devices	OH-NCP		208,096,099	140,368,412	24,925,784	19,244,960	7,771,262	14,424,089	538,506	0	687,838	135,248										
58			Underground Conduit	OH-SVC		216,860,741	146,280,483	25,975,614	20,055,524	8,098,574	15,031,606	561,187	0	716,808	140,944										
59			Underground Cond and Devices	UG-NCP		355,483,712	237,923,780	39,155,148	35,689,347	18,301,757	21,991,493	770,073	0	1,147,078	505,036										
60			Easements	UG-NCP		401,950,093	269,023,537	44,273,239	40,354,412	20,694,036	24,866,070	870,732	0	1,297,016	571,050										
61			Subtotal Direct Primary Distribution	LINE-T		4,920,488	3,302,530	559,010	480,002	228,322	317,576	11,405	0	16,016	5,627										
			(50+51+52+53+54+55+56+57+58+59+60)	*		1,368,615,766	886,929,066	156,271,360	138,644,213	69,828,517	93,066,288	9,780,658	5,497,659	5,040,537	3,557,467										
			SECONDARY DISTRIBUTION RATEBASE - DIRECT																						
62			Line Transf OVHD	OH-TFMR		105,758,755	82,612,065	18,016,000	5,030,214	100,476	0	0	0	0	0										
63			Line Transf UNGD	UG-TFMR		182,686,314	121,287,394	28,164,134	24,431,478	8,803,308	784,078	0	6,227	0	14,769										
64			Line Transf Assigned	DIR368.03		805,350	0	276	0	0	0	0	0	0	0										
65			Services - OVHD	OH-SVC		44,307,633	39,141,700	4,885,650	268,010	12,273	0	0	0	0	0										
66			Services - UNGD	DIR_RESID		118,671,188	118,671,188	0	0	0	0	0	0	0	0										
67			Installation on Customer Premises - Capacitor	DIR_449		228,855	0	0	0	0	0	228,855	0	0	0										
68			Str & Area Lighting Sys	DIR373.00		32,062,175	0	0	0	0	0	0	0	0	0										
69			BPA Residential Exchange	RES-T		-8,171,904	-7,775,598	-216,967	-140,739	-8,578	-28,093	0	0	0	0										
70			Customer Advances	BPAX		-18,311,497	-16,279,008	-1,896,515	-126,050	-9,924	0	0	0	0	0										
71			Subtotal Direct Secondary Distribution	CUST4		458,036,888	337,657,741	48,952,576	29,462,913	8,897,555	755,985	228,855	6,227	32,060,247	14,769										
			(62+63+64+65+66+67+68+69+70)	*																					

Puget Sound Energy
Unbundled Costs

General Rate Case Filing
Exhibit No. _____ JAH-2

Test Year Twelve Months Ended June 30, 2001

	Description	Category Reference	Category Allocation	Total Allocation	Res Svc		Sec Svc. 24		Sec Svc 25		Sec Svc 26		Pri Svc		Retail Wheeling		High Voltage		Summary		Firm Resale	
					Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class	Class		Class
72	METER, METER READING, BILLING - DIRECT Meters	ID370.00	METER	101,059,650	60,256,261	20,539,409	7,942,260	762,488	413,066	422,193	0	151,213	0	151,213	0	151,213	0	151,213	0	151,213	0	151,213
73	Customer Deposits	ID235.00	DIR235.00	-7,387,296	-6,734,738	-456,014	-175,094	-21,450	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74	Subtotal Meters / Billing	(72+73)	*	93,672,354	53,521,524	20,083,394	7,767,166	741,038	413,066	422,193	0	151,213	0	151,213	0	151,213	0	151,213	0	151,213	0	151,213
75	Total Direct Distribution Ratebase	(61+71+74)	*	1,920,324,988	1,278,108,331	225,307,331	175,874,292	79,467,110	104,395,033	5,926,078	37,100,784	3,723,450	3,723,450	3,723,450	3,723,450	3,723,450	3,723,450	3,723,450	3,723,450	3,723,450	3,723,450	3,723,450
76	% - Primary	(61/75)	*	71%	69%	69%	79%	88%	89%	94%	93%	96%	96%	96%	96%	96%	96%	96%	96%	96%	96%	96%
77	% - Secondary	(71/75)	*	24%	26%	22%	17%	11%	1%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
78	% - Meters	(74/75)	*	5%	4%	9%	4%	1%	10%	7%	0%	4%	4%	7%	0%	7%	0%	7%	0%	4%	4%	4%
79	Non-Direct Distribution Ratebase	(46)	*	-142,907,029	-89,596,042	-16,798,228	-14,695,930	-7,442,903	-2,233,445	-1,032,177	-2,184,454	-328,337	-328,337	-328,337	-328,337	-328,337	-328,337	-328,337	-328,337	-328,337	-328,337	-328,337
80	T&D Plant to be allocated to Distribution Allocated Distribution Plant	(79+34)	*	-108,665,038	-72,844,245	-12,650,864	-9,786,944	-4,413,180	-5,796,224	-5,796,224	-5,796,224	-5,796,224	-5,796,224	-5,796,224	-5,796,224	-5,796,224	-5,796,224	-5,796,224	-5,796,224	-5,796,224	-5,796,224	-5,796,224
81	Leased Prop Assigned	ID372.00	DIR372.00	3,498,938	3,454,381	39,421	4,078	194	864	0	0	0	0	0	0	0	0	0	0	0	0	0
82	Intangible Plant - Production	ID300.02	DP.T	235,938	158,162	27,468	21,250	9,582	12,585	714	4,472	449	449	449	449	449	449	449	449	449	449	449
83	Constr Compl, Not Class - Dist	ID106.03	DP.T	179,605	120,399	20,910	16,176	7,294	9,580	544	3,404	342	342	342	342	342	342	342	342	342	342	342
84	Plant Held for Future Use - Distribution	ID105.02	DP.T	1,167,195	202,707	156,818	70,713	92,874	9,270	5,271	32,999	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312
85	Misc Def Debits - Acquis Adj - Distribution	ID114.02	DP.T	120,359	80,683	14,012	10,840	4,888	6,420	364	2,281	229	229	229	229	229	229	229	229	229	229	229
86	Prov for Depr Distribution	ID108.50	DP.T	-720,651,715	-483,093,097	-83,898,803	-64,905,676	-29,267,609	-38,439,768	-2,181,463	-13,657,969	-1,370,648	-1,370,648	-1,370,648	-1,370,648	-1,370,648	-1,370,648	-1,370,648	-1,370,648	-1,370,648	-1,370,648	-1,370,648
87	Total Non-Direct Distribution	(80+81+82+83+84+85+86)	*	-823,540,756	-550,956,521	-96,245,149	-74,483,458	-33,588,117	-44,113,670	-4,403,080	-2,503,507	-15,674,261	-15,674,261	-15,674,261	-15,674,261	-15,674,261	-15,674,261	-15,674,261	-15,674,261	-15,674,261	-15,674,261	-15,674,261
88	Allocated Primary Non Direct Distribution	(87/76)	*	-586,937,560	-382,330,152	-66,754,864	-58,716,372	-29,514,203	-39,326,540	-4,131,897	-2,322,519	-2,129,516	-1,502,873	-1,502,873	-1,502,873	-1,502,873	-1,502,873	-1,502,873	-1,502,873	-1,502,873	-1,502,873	-1,502,873
89	Allocated Secondary Non Direct Distribution	(87/77)	*	-196,431,349	-145,554,747	-20,911,206	-12,477,660	-3,760,702	-319,453	-96,681	-2,630	-6,239	-6,239	-6,239	-6,239	-6,239	-6,239	-6,239	-6,239	-6,239	-6,239	-6,239
90	Allocated Meter Non Direct Distribution	(87/78)	*	-40,171,847	-23,071,622	-8,579,078	-3,289,426	-313,212	-4,467,677	-174,502	-178,358	-63,881	-63,881	-63,881	-63,881	-63,881	-63,881	-63,881	-63,881	-63,881	-63,881	-63,881
91	Total Primary Distribution Ratebase	(61+88)	*	781,678,206	504,598,914	89,516,495	79,927,841	40,314,314	53,739,748	5,648,761	3,175,140	2,054,594	2,054,594	2,054,594	2,054,594	2,054,594	2,054,594	2,054,594	2,054,594	2,054,594	2,054,594	2,054,594
92	Return on Primary Distribution	(91+24)	*	81,841,708	52,831,506	9,372,377	8,368,445	4,220,909	5,626,552	591,425	332,437	215,116	215,116	215,116	215,116	215,116	215,116	215,116	215,116	215,116	215,116	215,116
93	Total Secondary Distribution Ratebase	(71+89)	*	261,605,519	192,102,994	28,041,370	16,985,253	5,136,853	436,532	132,174	3,596	8,530	8,530	8,530	8,530	8,530	8,530	8,530	8,530	8,530	8,530	8,530
94	Return on Secondary Distribution	(93+24)	*	27,390,098	20,113,184	2,835,931	1,778,356	537,828	45,705	13,839	377	893	893	893	893	893	893	893	893	893	893	893
95	Total Meter Distribution Ratebase	(74+90)	*	53,500,507	30,449,901	11,504,316	4,477,741	427,826	6,105,084	238,564	243,835	87,332	87,332	87,332	87,332	87,332	87,332	87,332	87,332	87,332	87,332	87,332
96	Return on Meter Distribution	(95+24)	*	5,601,503	3,188,105	1,204,502	468,819	44,793	639,202	24,978	25,530	9,144	9,144	9,144	9,144	9,144	9,144	9,144	9,144	9,144	9,144	9,144
97	Total Distribution Return	(92+94+96)	*	114,833,309	76,132,794	13,512,810	10,615,620	4,803,531	6,311,459	630,241	358,343	225,153	225,153	225,153	225,153	225,153	225,153	225,153	225,153	225,153	225,153	225,153
98	GENERAL / OTHER RATEBASE: Functionalized on PTD Plant:																					
99	Production	(4)	*	1,054,198,710	543,548,327	134,622,188	159,392,967	98,355,466	90,909,698	22,836,198	4,058,418	475,447	475,447	475,447	475,447	475,447	475,447	475,447	475,447	475,447	475,447	475,447
100	Transmission	(30)	*	616,899,071	301,798,107	74,718,357	88,438,637	54,583,085	50,431,574	12,669,487	2,252,123	2,191,827	2,191,827	2,191,827	2,191,827	2,191,827	2,191,827	2,191,827	2,191,827	2,191,827	2,191,827	2,191,827
101	Distribution	(31)	*	1,957,694,623	1,312,352,055	227,916,249	176,320,253	79,507,255	104,423,990	5,926,078	37,102,712	3,723,450	3,723,450	3,723,450	3,723,450	3,723,450	3,723,450	3,723,450	3,723,450	3,723,450	3,723,450	3,723,450
102	Total	(98+99+100)	*	3,628,792,404	2,157,698,490	437,256,794	424,152,857	232,445,808	245,765,262	40,237,451	41,431,764	6,300,725	6,300,725	6,300,725	6,300,725	6,300,725	6,300,725	6,300,725	6,300,725	6,300,725	6,300,725	6,300,725
103	% - Production	(98/101)		29%	25%	31%	38%	42%	37%	0%	55%	7%	7%	7%	9%	9%	9%	9%	9%	9%	9%	9%
104	% - Transmission	(99/101)		17%	14%	17%	21%	23%	21%	74%	31%	34%	34%	34%	5%	5%	5%	5%	5%	5%	5%	5%
105	% - Distribution	(100/101)		54%	61%	52%	42%	42%	42%	26%	14%	14%	14%	14%	85%	85%	85%	85%	85%	85%	85%	85%
106	Constr Compl, Not Class - Gen	ID106.04	GP.T	48,687	30,727	5,764	4,920	2,593	2,829	412	437	74	74	74	74	74	74	74	74	74	74	74

Puget Sound Energy
Unbundled Costs

General Rate Case Filing
Exhibit No. _____ JAH-2

Test Year Twelve Months Ended June 30, 2001

Category Reference	Category Allocation	Description	Total Allocation	Summary Class		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class					
				Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale
106	WC.T	Working Capital	47,176,662	28,218,486	5,675,365	5,441,869	2,973,476	3,150,702	508,532	528,180	598,341	81,711									
107	ID186.05	Misc Def Debits - WUTC AFUDC Non Project	24,529,896	14,646,793	2,952,228	2,840,658	1,553,199	1,645,182	267,587	275,962	305,488	42,799									
108	ID186.08	Misc Def Debits - Colstrip FERC Adj. - General	191,818	121,059	22,708	19,385	10,217	11,144	1,622	1,720	3,671	292									
109	ID111.03	Prov for Amort - General	-34,707,450	-21,904,382	-4,108,852	-3,507,438	-1,848,659	-2,016,372	-293,528	-311,205	-664,198	-52,816									
110	ID282.03	Accum Deferred Income Tax - Other	-31,048,404	-18,538,992	-3,736,745	-3,595,527	-1,965,941	-2,082,369	-338,695	-349,296	-386,667	-54,172									
111	(105+106+107+108+109+110)	Subtotal	6,191,209	2,573,692	810,469	1,203,866	724,885	711,116	145,930	145,798	-142,434	17,888									
112	(111+102)	Allocated Production	1,798,605	648,342	249,526	452,402	306,723	263,045	0	80,360	-13,315	1,331									
113	(111+103)	Allocated Transmission	1,052,513	359,983	138,493	251,017	170,218	145,923	108,130	44,584	-7,389	6,135									
114	(111+104)	Allocated Distribution	3,340,091	1,585,367	422,450	500,447	247,944	302,148	37,800	20,854	-121,730	10,422									
Functionalized on PTD Salaries																					
115	S100	Production	6,802,553	3,507,419	868,693	1,028,534	634,670	586,624	0	147,358	26,188	3,068									
116	S101	Transmission	3,163,212	1,547,500	383,126	453,483	279,880	258,593	152,879	64,964	11,548	11,239									
117	S102	Distribution	20,809,486	13,949,761	2,422,696	1,874,212	845,129	1,109,984	110,788	62,992	394,387	39,579									
118	(115+116+117)	Total	30,775,251	19,004,680	3,674,474	3,356,229	1,759,680	1,955,201	263,666	275,314	432,123	53,886									
119	(116+118)	% - Production	22%	18%	24%	31%	36%	30%	0%	54%	6%	6%									
120	(116+118)	% - Transmission	10%	8%	10%	14%	16%	13%	58%	24%	3%	21%									
121	(117+118)	% - Distribution	68%	73%	66%	56%	48%	57%	42%	23%	91%	73%									
122	GP.T	Total General Plant	266,125,394	167,955,648	31,505,334	28,893,892	14,174,914	15,460,883	2,250,679	2,386,218	5,092,854	404,972									
123	ID300.03	Intangible Plant - General	156,357,225	98,679,343	18,510,397	15,801,026	8,328,218	9,083,766	1,322,346	1,401,980	2,992,215	237,934									
124	ID108.60	Prov for Depr General	-93,260,565	-58,858,113	-11,040,680	-9,424,653	-4,967,434	-5,418,088	-788,724	-836,222	-1,784,732	-141,918									
125	(122+123+124)	Subtotal Allocate on S&W PTD	329,222,054	207,776,877	38,975,051	33,270,265	17,535,697	19,126,561	2,784,301	2,951,975	6,300,338	500,988									
126	(125+119)	Allocated Production	72,771,152	38,346,372	9,214,199	10,195,848	6,324,663	5,738,590	0	1,580,004	381,824	28,524									
127	(125+120)	Allocated Transmission	33,838,852	16,918,714	4,063,806	4,495,374	2,789,085	2,529,661	1,614,390	696,559	168,369	104,490									
128	(125+121)	Allocated Distribution	222,612,050	152,511,791	25,697,046	18,579,043	8,421,949	10,858,310	1,169,911	675,412	5,750,144	367,974									
Total General Plant																					
129	(112+126)	Production	74,569,757	38,994,713	9,463,726	10,648,250	6,631,386	6,001,635	0	1,660,364	368,509	29,855									
130	(113+127)	Transmission	34,891,365	17,278,698	4,202,299	4,746,391	2,969,303	2,675,563	1,722,520	741,143	160,980	110,625									
131	(114+128)	Distribution	225,952,141	154,077,158	26,119,495	19,079,490	8,669,893	11,160,458	1,207,711	696,266	5,628,415	378,397									
132	(129+130+131)	Total General Plant	335,413,263	210,350,569	39,785,520	34,474,132	18,260,581	19,837,677	2,930,231	3,097,772	6,157,903	518,877									
Return on General Plant																					
133	(129+24)	Production	7,807,454	4,082,746	990,852	1,114,872	694,306	628,371	0	173,840	36,583	3,126									
134	(130+24)	Transmission	3,653,126	1,809,080	439,981	496,947	309,839	280,134	180,348	77,598	16,855	11,582									
135	(131+24)	Distribution	23,657,189	16,131,878	2,734,711	1,997,623	907,738	1,168,500	126,447	72,899	589,295	39,618									
136	(133+134+135)	Total Return on General Ratebase	35,117,769	22,023,705	4,165,544	3,609,442	1,911,883	2,077,005	306,795	324,337	644,732	54,326									
137	(25+29+49+97+136)	Total Return on Ratebase	278,782,224	163,520,990	33,865,486	33,388,897	18,541,373	19,317,900	2,880,977	3,428,198	3,376,053	462,350									
138	RRB.T	Total Return on Ratebase	278,782,224	163,520,990	33,865,486	33,388,897	18,541,373	19,317,900	2,880,977	3,428,198	3,376,053	462,350									
139	(138-137)	Check	0	0	0	0	0	0	0	0	0	0									
PRODUCTION EXPENSES																					

Test Year Twelve Months Ended June 30, 2001

Category Reference	Category Allocation	Description	Total Allocation	Summary Class											Summary Class
				Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale			
140	FUEL.T	Production O&M - Fuel	93,669,558	48,236,333	11,961,693	14,162,670	8,739,257	8,077,672	0	2,029,083	360,606	42,245			
141	OPGE.T	Other Energy Supply Expense	52,014,969	26,819,089	7,864,571	4,852,934	4,485,554	0	1,126,755	200,245	23,459				
142	OPSE.T	Purchased Power Expense	592,688,490	305,592,138	75,686,890	89,613,444	55,297,120	51,110,982	0	12,838,900	2,281,712	267,305			
143	ID565.00	Wheeling by Others - Wheeling	41,435,360	21,364,208	5,291,335	6,264,953	3,865,869	3,573,213	0	897,578	159,516	18,687			
144	ID403.01	Depr Exp - Steam Gen	18,598,080	9,589,231	2,374,993	2,811,997	1,735,178	1,603,821	0	402,874	71,598	8,388			
145	ID403.02	Depr Exp - Hydro Gen	10,934,910	5,638,076	1,396,399	1,653,339	1,020,214	942,981	0	236,874	42,097	4,932			
146	ID403.03	Depr Exp - Other Gen	3,702,431	1,908,986	472,804	569,801	345,432	319,282	0	80,203	14,253	1,670			
147	ID404.00	Amort Exp - Hydro	289,626	139,020	34,431	40,767	25,156	23,251	0	5,841	1,038	122			
148	ID404.01	Amort Exp - Other Prod	62,894	32,428	8,032	9,509	5,868	5,424	0	1,362	242	28			
149	ID405.00	Amort Exp - WUTC AFUDC - Production	47,687	24,588	6,090	7,210	4,449	4,112	0	1,033	184	22			
150	ID406.02	Amort Exp - FERC Colstrip	445,944	229,930	56,947	67,426	41,606	38,456	0	9,660	1,717	201			
151	ID406.05	Amort Exp - Acq Adjustment - Prod	8,505,944	4,385,693	1,086,217	1,286,084	793,594	733,517	0	184,257	32,746	3,836			
152	ID407.00	Amort Exp - Property Losses	-488,899	-252,078	-62,433	-73,921	-45,614	-42,161	0	-10,591	-1,882	-220			
153	(140+141+142+143+144+145+146+147+148+149+150+151+152)	Subtotal Production Expenses	821,886,994	423,767,641	104,955,759	124,267,849	76,681,064	70,876,105	0	17,803,830	3,164,073	370,674			
154	ID454.01	Less: Other Revenue	155,436	80,143	19,849	23,502	14,502	13,404	0	3,367	598	70			
155	ID456.03	Rental Revenue - Steam Plant	23,979	12,364	3,062	3,626	2,237	2,068	0	519	92	11			
156	ID456.04	Other Elect Revenue - Sand & Gravel Sales	-13	-7	-2	-2	-1	-1	0	0	0	0			
157	ID456.08	Other Elect Revenue - Baker Resort Sales	-1,077,379	-555,500	-137,582	-162,898	-100,518	-92,909	0	-23,338	-4,148	-486			
158	ID456.13	Other Elect Revenue - NonCore Gas Sales	3,175,435	1,637,265	405,506	480,120	296,264	273,836	0	68,787	12,225	1,432			
159	ID447.03	Other Elect Revenue - Centralia Credit	37,525,193	19,348,113	4,792,003	5,673,742	3,501,055	3,236,016	0	812,876	144,463	16,924			
160	(154+155+156+157+158+159)	Subtotal Production Other Operating Revenue	39,802,651	20,522,378	5,082,837	6,018,090	3,713,539	3,432,415	0	862,211	153,231	17,951			
161	(153-160)	Subtotal Production Costs	782,084,343	403,245,263	118,249,759	72,967,525	67,443,690	67,443,690	0	16,941,619	3,010,842	352,723			
162	(25)	Add: Return on Production Ratebase	86,984,076	44,849,276	11,107,950	13,151,837	8,115,509	7,501,144	0	1,884,261	334,868	39,230			
163	(161+162)	Production Cost of Service	869,068,419	448,094,539	110,980,872	131,401,596	81,083,034	74,944,834	0	18,825,880	3,345,710	391,953			
164	ID908.02	DEMAND SIDE MANAGEMENT EXPENSE	11,951,920	6,162,449	1,526,272	1,807,109	1,115,100	1,030,684	0	258,904	46,012	5,390			
165	ID456.11	Cust Svc Exp - Weatherization	0	0	0	0	0	0	0	0	0	0			
166	(29)	Other Elect Revenue - Conservation Trust	1,369,109	643,560	159,282	188,486	116,347	107,465	114,219	27,000	4,800	7,948			
167	(164-165+166)	Add: Return on Conservation Ratebase	13,321,029	6,806,010	1,685,554	1,995,595	1,231,447	1,138,149	114,219	285,904	50,812	13,339			
168	TE.T	TRANSMISSION EXPENSE	7,863,948	3,817,554	945,084	1,118,588	690,388	637,841	434,342	160,242	28,486	31,424			
169	ID403.04	Transmission O&M	3,328,238	1,716,050	425,019	503,224	310,521	287,013	0	72,097	12,813	1,501			
170	ID403.05	Depr Exp - Transmission - Integrate Generation	2,315,297	1,193,775	295,666	350,069	216,014	199,662	0	50,154	8,913	1,044			
171	ID403.06	Depr Exp - Transmission - Bulk > 230kV	8,827,068	4,133,604	1,023,041	1,210,589	747,273	690,204	765,034	173,400	30,831	53,083			
172	ID405.01	Amort Exp - WUTC AFUDC - Transmission	182	94	23	28	17	16	0	4	1	0			
173	ID406.03	Amort Exp - Acq Adjustment - Transmission	25,800	12,082	2,990	3,538	2,184	2,017	2,236	507	90	155			
174	ID406.00	Amort Exp - FERC Colstrip	248,124	127,934	31,686	37,516	23,150	21,397	0	5,375	955	112			
175	(168+169+170+171+172+173+174)	Subtotal Transmission Expense	22,608,657	11,001,092	2,723,509	3,223,550	1,989,547	1,838,150	1,201,612	461,787	82,089	87,319			
		Less: Other Revenue													
		Allocate T/D Revenue													

Puget Sound Energy
Unbundled Costs

General Rate Case Filing
Exhibit No. _____ JAH-2

Test Year Twelve Months Ended June 30, 2001

Line	Description	Category Reference	Category Allocation	Total Allocation	Summary			Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Summary	
					Class	Class	Class									Class	Class
176	Other Electric Revenue - Royalties	ID456.12	TDP.T	161,025	100,955	18,928	16,559	8,387	9,885	2,517	1,163	2,461	370				
177	Other Electric Revenue - Royalties - Transmission	(176*33)	*	38,583	18,876	4,673	5,531	3,414	3,154	1,865	792	141	137				
178	Rental Revenue - Transmission Pole Contacts	ID454.02T	TP.T	276,815	135,423	33,528	39,685	24,493	22,630	13,379	5,685	1,011	984				
179	Other Electric Revenue - Wheeling	ID456.01	PC1	9,399,202	4,846,260	1,200,287	1,421,143	876,934	810,548	0	203,607	36,185	4,239				
180	Other Electric Revenue - Trans Timber Sales	ID456.05T	TP.T	287,811	140,802	34,859	41,261	25,465	23,529	13,910	5,911	1,051	1,023				
181	Subtotal Transmission Revenue	(177+178+179+180)	*	10,002,412	5,141,361	1,273,347	1,507,620	930,306	859,860	29,153	215,995	38,387	6,382				
182	Add: Return on Transmission Ratebase	(49)	*	40,477,961	19,871,655	4,919,900	5,823,511	3,594,103	3,320,827	1,829,721	834,257	148,295	135,692				
183	Transmission Cost of Service	(175-181+182)	*	53,084,207	25,731,386	6,370,062	7,539,442	4,653,344	4,299,117	3,002,180	1,080,049	191,997	216,630				
DISTRIBUTION EXPENSE																	
PRIMARY DISTRIBUTION - DIRECT																	
184	Dist O&M - Load Dispatch	ID581.00	LINE.T	2,615,115	1,755,211	297,100	255,109	121,347	168,783	6,061	0	8,512	2,991				
185	Dist O&M - Station	ID582.00	362.T	1,163,503	587,617	136,759	142,143	86,719	104,792	47,577	35,438	7,849	14,610				
186	Dist O&M - OVHD Lines	ID583.00	364.T	3,035,750	2,047,724	363,623	280,750	113,369	210,422	7,856	0	10,034	1,973				
187	Dist O&M - UNGD Lines	ID584.00	366.T	2,661,547	1,781,362	293,159	267,210	137,027	164,653	5,766	0	8,588	3,781				
188	Dist O&M - Structures	ID591.00	361.T	6,320	2,913	765	891	667	491	295	241	28	29				
189	Dist O&M - Station Equipment	ID592.00	362.T	2,004,620	1,012,416	235,625	244,901	149,409	180,548	81,971	61,056	13,522	25,171				
190	Dist O&M - OVHD Lines	ID593.00	364.T	23,516,534	15,862,760	2,816,814	2,174,835	878,215	1,630,038	60,856	0	77,731	15,284				
191	Dist O&M - UNGD Lines	ID594.00	366.T	9,861,507	6,000,266	1,086,207	990,062	507,711	610,068	21,363	0	31,821	14,010				
192	Subtotal Direct Primary Dist O&M	(184+185+186+187+188+189+190+191)	*	44,864,896	29,650,270	5,230,051	4,355,901	1,984,465	3,069,795	231,744	96,735	158,086	77,849				
SECONDARY DISTRIBUTION RATEBASE - DIRECT																	
193	Dist O&M - Street Lights	ID585.00	DIR373.00	997,725	0	0	0	0	0	0	0	997,725	0				
194	Dist O&M - Line Transformers	ID595.00	368.T	533,944	376,390	85,247	54,385	16,436	1,447	0	11	0	27				
195	Dist O&M - Street Lights	ID596.00	DIR373.00	1,486,150	0	0	0	0	0	0	0	1,486,150	0				
196	Subtotal Direct Secondary Dist O&M	(193+194+195)	*	3,017,819	376,390	85,247	54,385	16,436	1,447	0	11	2,483,875	27				
METER, METER READING, BILLING - DIRECT																	
197	Dist O&M - Meter	ID586.00	370.T	1,844,793	1,099,948	374,937	144,982	13,919	193,000	7,540	7,707	0	2,760				
198	Dist O&M - Customer Installations - Meters	ID587.00	370.T	2,427,142	1,447,170	493,293	190,749	18,313	253,925	9,921	10,140	0	3,632				
199	Dist O&M - Meters	ID597.00	370.T	120,170	71,651	24,423	9,444	907	12,572	491	502	0	180				
200	Subtotal Direct Meters Dist O&M	(197+198+199)	*	4,392,105	2,618,768	892,653	345,175	33,138	459,498	17,952	18,349	0	6,572				
201	Total Direct Distribution O&M	(192+196+200)	*	52,274,820	32,645,428	6,207,952	4,755,460	2,044,039	3,530,740	249,696	115,095	2,641,961	84,448				
202	% - Primary	(192/201)	*	86%	91%	84%	92%	98%	87%	93%	84%	6%	92%				
203	% - Secondary	(196/201)	*	6%	1%	1%	1%	1%	0%	0%	0%	94%	0%				
204	% - Meters	(200/201)	*	8%	8%	14%	7%	2%	13%	7%	16%	0%	8%				
OTHER DISTRIBUTION																	
205	Dist O&M - Supr & Eng	ID580.00	DES1.T	2,570,427	1,521,489	340,976	222,946	85,403	190,680	14,745	9,274	179,737	5,177				
206	Dist O&M - Customer Installations - H2O Heaters	ID587.01	372.T	23,223	22,927	262	27	1	6	0	0	0	0				
207	Dist O&M - Misc Op Exp	ID588.00	DES1.T	2,781,715	1,646,555	369,004	241,272	92,423	206,354	15,957	10,036	194,511	5,603				
208	Dist O&M - Rents	ID589.00	LINE.T	91,825	61,631	10,432	8,958	4,261	5,927	213	0	299	105				
209	Dist O&M - Misc Maint Exp - Water Heaters	ID598.00	372.T	85,659	84,568	965	100	5	21	0	0	0	0				
210	Depr Exp - Distribution	ID403.07	DP.T	55,159,638	36,976,586	6,421,726	4,967,967	2,240,182	2,942,231	293,665	166,972	1,045,399	104,911				
211	Amort Exp - Acq Adjustment - Distribution	ID406.01	DP.T	11,200	7,508	1,304	1,009	455	597	60	34	212	21				
212	Subtotal Other Distribution Expense	(205+206+207+208+209+210+211)	*	60,723,687	40,321,265	7,144,669	5,442,277	2,422,729	3,345,815	324,639	186,316	1,420,159	115,818				

Puget Sound Energy
Unbundled Costs

General Rate Case Filing
Exhibit No. JAH-2

Test Year Twelve Months Ended June 30, 2001

ID #	Category Reference	Category Allocation	Total Allocation	Res Svc		Sec Svc 24		Sec Svc 25		Sec Svc 26		Pri Svc		Retail Wheeling		High Voltage		Lighting Svc		Firm Resale		
				Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
Less: Other Operating Revenue																						
Allocate T/D Revenue																						
213	(176*34)	*	122,442	82,080	14,255	11,028	4,973	6,531	652	371	2,321	233										
214	Other Electric Revenue - Royalties	DIR_RESID	116,812	116,812	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
215	Late Payment Revenue - Field Call	DIR451.01	559,321	243,807	315,514	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
216	Misc Service Revenue - Temporary Service	DIR451.02	25	3	1	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
217	Misc Service Revenue - Seasonal Svc Charge	DIR451.03	374,822	367,138	7,579	105	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
218	Misc Service Revenue - Reconnection Charge	DIR451.04	38,036	34,067	3,969	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
219	Misc Service Revenue - Work Customer Premises	DIR451.05	538,321	527,763	9,341	966	46	205	56	0	4,788	0	0	0	0	0	0	0	0	0	0	
220	Misc Service Revenue - Water Heater Rental	DIR451.06	1,121,800	1,002,538	93,483	20,155	779	56	0	0	4,788	0	0	0	0	0	0	0	0	0	0	
221	Misc Service Revenue - Account Service	CUST4	4,200,005	3,733,824	434,993	28,911	2,276	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
222	Rental Revenue - Deferred FIT CIAC	LINE.T	5,259,494	3,530,064	597,524	513,073	244,053	339,456	12,190	0	17,120	6,015	0	0	0	0	0	0	0	0	0	
223	Rental Revenue - Distribution Pole Contacts	DIR454.03	2,516,833	0	41	0	0	332,674	1,314,226	866,558	0	3,334	0	0	0	0	0	0	0	0	0	
2231	Rental Revenue - Transf & Equipment	DIR373.00	26,946	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
224	Rental Revenue - Pole Rental	LINE.T	123,537	82,915	14,035	12,051	5,732	7,973	286	0	402	141	0	0	0	0	0	0	0	0	0	
225	Other Electric Rev - Jobbing Rev	DP.T	483,722	304,155	52,823	40,865	18,427	24,202	2,416	1,373	8,599	863	0	0	0	0	0	0	0	0	0	
226	Other Electric Revenue - Distribution Timber Sales	DIR_SEC24	246,778	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
227	Other Electric Rev - TCI	DIR_RESID	74,933	74,933	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
228	Other Electric Rev - Water Heater	CUST1	29,676	26,294	3,063	204	16	20	0	1	77	0	0	0	0	0	0	0	0	0	0	
229	Other Electric Rev - Meter Reading	DIR373.00	42,452	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
229	Other Electric Rev - Intolight Sch 52																					
230	Subtotal Distribution Related Other Operating Revenue		15,845,954	10,126,393	1,793,400	627,379	276,302	711,116	1,329,770	868,303	102,705	10,586	0	0	0	0	0	0	0	0	0	
	(213+214+215+216+217+218+219+220+221+222+223+2231+224+225+226+227+228+229)																					
231	(212-230)	*	44,877,733	30,194,873	5,351,269	4,814,898	2,146,427	2,634,699	-1,005,131	-681,987	1,317,454	105,231	0	0	0	0	0	0	0	0	0	
232	Allocated Primary Non Direct Dist Exp & Rev	*	38,516,341	27,424,548	4,508,316	4,410,344	2,094,369	2,290,734	-932,866	-573,195	78,832	97,008	0	0	0	0	0	0	0	0	0	
233	Allocated Secondary Non Direct Dist Exp & Rev	*	2,590,786	348,136	73,483	55,065	17,259	1,080	0	-68	1,238,622	34	0	0	0	0	0	0	0	0	0	
234	Allocated Meters Non Direct Dist Exp & Rev	*	3,770,605	2,422,189	769,469	349,489	34,798	342,885	-72,264	-108,724	0	8,189	0	0	0	0	0	0	0	0	0	
235	Total Primary Distribution Exp	*	83,381,237	57,074,818	9,738,368	8,766,245	4,088,834	5,360,529	-701,122	-476,460	236,918	174,858	0	0	0	0	0	0	0	0	0	
236	Total Secondary Distribution Exp	*	5,608,605	724,526	158,730	109,450	33,695	2,527	0	-57	3,722,497	61	0	0	0	0	0	0	0	0	0	
237	Total Meter Distribution Exp	*	8,162,710	5,040,957	1,662,123	694,664	67,936	802,383	-54,312	-90,375	0	14,761	0	0	0	0	0	0	0	0	0	
238	Cust Accts Exp - Supervision	CAES1.T	364,690	292,797	14,138	5,463	6,965	6,406	695	1,310	1,114	46	0	0	0	0	0	0	0	0	0	
239	Cust Accts Exp - Meter Reading	CUST6	10,924,065	9,482,345	1,107,472	227,218	19,368	30,111	28,584	28,573	0	393	0	0	0	0	0	0	0	0	0	
240	Cust Accts Exp - Records & Collections	CUST5	15,756,592	13,335,888	1,988,663	197,219	15,527	149,499	6,207	7,869	51,989	3,731	0	0	0	0	0	0	0	0	0	
241	Cust Accts Exp - Misc Exp	CUST1	358,778	317,893	37,035	2,461	194	247	6	932	3	0	0	0	0	0	0	0	0	0	0	
242	Total Meter, Meter Reading & Billing	*	35,566,835	28,469,881	4,838,012	1,135,700	108,488	988,645	-18,820	-52,615	54,035	18,935	0	0	0	0	0	0	0	0	0	
	(237+238+239+240+241+242)																					
243	CUSTOMER SERVICE & SALES	CUST1	20,300,912	17,987,495	2,095,555	139,279	10,966	13,954	330	418	52,719	198	0	0	0	0	0	0	0	0	0	
244	Cust Svc Exp - Cust Assistance	CUST1	208,499	184,739	21,522	1,430	113	143	3	4	541	2	0	0	0	0	0	0	0	0	0	
245	Cust Svc Exp - Info & Instruct	CUST1	1,372	1,216	142	9	1	1	0	0	4	0	0	0	0	0	0	0	0	0	0	
246	Cust Svc Exp - Misc	DIR373.00	847,755	0	0	0	0	0	0	0	847,755	0	0	0	0	0	0	0	0	0	0	
247	Cust Svc Exp - Lighting Demonstration	DIR_RESID	216,345	216,345	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
247	Cust Svc Exp - Residential Programs																					

Puget Sound Energy
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Test Year Twelve Months Ended June 30, 2001

ID #	Description	Category Reference	Category Allocation	Total Allocation	Summary Class		Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Summary Class		Retail Wheeling	High Voltage	Summary Class		Lighting Svc	Firm Resale	
					Summary Class	Summary Class						Summary Class	Summary Class							
248	Total Customer Service & Sales	(243+244+245+246+247)	*	21,574,883	18,388,794	2,117,219	140,719	11,079	14,099	333	422	901,019	200							
249	Add: Return on Distribution Ratebase	(97)	*	114,833,309	76,132,794	13,512,810	10,615,620	4,803,531	6,311,459	630,241	358,343	2,243,357	225,153							
250	Distribution Cost of Service	(235+236+242+248+249)	*	260,964,870	180,791,813	30,365,140	20,767,734	9,045,627	12,677,259	-89,367	-170,367	7,157,825	419,206							
ADMINISTRATIVE & GENERAL																				
251	Total A&G Expense	AGE.T	*	56,978,733	35,912,275	6,799,986	5,720,202	3,086,755	3,341,435	329,178	557,072	1,203,353	58,478							
252	Depr Exp - General	ID403.08	GP.T	11,622,980	7,335,434	1,375,990	1,174,586	619,087	675,251	98,298	104,218	222,429	17,687							
253	Amort Exp - Lid Term Plant - Genl	ID404.02	GP.T	17,713,725	11,179,392	2,097,045	1,790,100	943,505	1,029,101	149,809	158,830	338,988	26,956							
254	Amort Exp - FERC Colstrip	ID406.04	GP.T	8,180	5,163	968	827	436	475	69	73	157	12							
255	Less: Rental Revenue - Parking	ID454.04	GP.T	4,418	2,788	523	446	235	257	37	40	85	7							
256	Subtotal to be Allocated S&W PTD	(251+252+253+254-255)	*	86,319,200	54,429,475	10,273,466	8,685,268	4,619,547	5,046,006	577,316	820,154	1,764,842	103,126							
257	Allocated Production	(256*119)	*	19,079,972	10,045,261	2,428,779	2,661,646	1,666,149	1,513,966	0	438,976	106,956	5,871							
258	Allocated Transmission	(256*120)	*	8,872,257	4,432,046	1,071,182	1,173,526	734,747	667,380	334,739	193,527	47,163	21,509							
259	Allocated Distribution	(256*121)	*	58,366,971	39,952,168	6,773,506	4,850,096	2,218,651	2,864,660	242,578	187,651	1,610,723	75,746							
Functionalized on PTD Plant:																				
260	Amort Exp - WUTC - AFUDC - Non Project	ID405.02	PTDP.T	976,916	580,879	117,715	114,187	62,577	66,163	10,832	11,154	11,687	1,720							
261	Less: Misc Service Revenue - NSF Charge	ID451.07	DIR451.07	163,553	155,623	7,363	519	0	47	0	0	0	0							
262	Less: Rental Revenue - Land & Building	ID454.05	PTDP.T	489,018	290,773	58,925	57,159	31,325	33,119	5,422	5,583	5,850	861							
263	Subtotal PTD Functionalization	(260-261-262)	*	324,345	134,483	51,427	56,509	31,253	32,996	5,410	5,571	5,837	859							
264	Allocated Production	(263*102)	*	94,225	33,878	15,833	21,236	13,224	12,206	0	3,070	546	64							
265	Allocated Transmission	(263*103)	*	55,139	18,810	8,788	11,783	7,339	6,771	4,009	1,703	303	295							
266	Allocated Distribution	(263*104)	*	174,981	81,795	26,806	23,491	10,690	14,020	1,401	797	4,989	501							
Total General & Other Expense																				
267	Production	(257+264)	*	19,174,197	10,079,138	2,444,612	2,682,882	1,679,373	1,526,171	0	442,047	107,502	5,935							
268	Transmission	(258+265)	*	8,927,396	4,450,856	1,079,970	1,185,309	742,086	674,151	338,747	195,230	47,466	21,804							
269	Distribution	(259+266)	*	58,541,952	40,033,963	6,800,311	4,873,586	2,229,341	2,878,680	243,979	188,448	1,615,712	76,247							
270	Subtotal Administrative & General Exp	(267+268+269)	*	86,643,545	54,563,958	10,324,893	8,741,777	4,650,799	5,079,002	582,726	825,725	1,770,679	103,985							
271	Add: Return on General / Other Ratebase	(136)	*	35,117,769	22,023,705	4,165,544	3,609,442	1,911,883	2,077,005	306,795	324,337	644,732	54,326							
272	General / Other Cost of Service	(270+271)	*	121,761,314	76,587,663	14,490,437	12,351,218	6,562,682	7,156,007	889,522	1,150,061	2,415,412	158,312							
OTHER COSTS																				
Subtotal before revenue functionalization																				
273	Production	(163)	*	869,068,419	448,094,539	110,980,872	131,401,596	81,083,034	74,944,834	0	18,825,880	3,345,710	391,953							
274	DSM	(167)	*	13,321,029	6,806,010	1,685,554	1,995,595	1,231,447	1,138,149	114,219	285,904	50,812	13,339							
275	Transmission	(183)	*	53,084,207	25,731,386	6,370,062	7,539,442	4,653,344	4,299,117	3,002,180	1,080,049	191,997	216,630							
276	Distribution	(250)	*	260,964,870	180,791,813	30,365,140	20,767,734	9,045,627	12,677,259	-89,367	-170,367	7,157,825	419,206							
277	Subtotal	(273+274+275+276)	*	1,196,438,524	661,423,748	149,401,627	161,704,368	96,013,452	93,059,358	3,027,032	20,021,466	10,746,345	1,041,128							
278	% - Production	(273/277)	*	73%	66%	74%	81%	84%	81%	0%	94%	31%	38%							
279	% - DSM	(274/277)	*	1%	1%	1%	1%	0%	1%	4%	1%	0%	1%							
280	% - Transmission	(275/277)	*	4%	4%	4%	5%	5%	5%	99%	5%	2%	21%							

Puget Sound Energy
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Test Year Twelve Months Ended June 30, 2001

281	Description	Category Reference	Category Allocation	Total	Summary		Res Svc	27%	Sec Svc 24	20%	Sec Svc 25	13%	Sec Svc 26	9%	Pri Svc	14%	Retail Wheeling	-3%	High Voltage	Summary		Firm Resale	
					Class	Class														Class	Class		Class
	% - Distribution	(276/277)	*	22%	Allocation															-1%	67%	40%	
282	Functionalized on Revenue	ID904.00.CLASS	REVFAC6	5,465,358	2,960,892	674,426	833,184	451,847	391,107	27,144	80,350	46,408	0										0
283	Cust Accts Exp - Uncollectable Accts	ID450.01	DIR450.01	3,114,306	1,516,109	412,680	502,913	282,939	292,696	55,125	22,609	29,225	11										11
284	Less: Late Payment Revenue - Interest	(282-283)	*	2,351,052	1,444,784	261,746	330,271	168,908	98,411	-27,981	57,741	17,183	-11										-11
285	Subtotal																						
285	Allocated Production	(284*278)	*	1,707,756	978,797	194,434	268,379	142,643	79,255	0	54,293	5,350	-4										-4
286	Allocated DSM	(284*279)	*	26,176	14,867	2,953	4,076	2,166	1,204	-1,056	825	81	0										0
287	Allocated Transmission	(284*280)	*	104,313	56,206	11,160	15,399	8,186	4,546	-27,751	3,115	307	-2										-2
288	Allocated Distribution	(284*281)	*	512,807	394,913	53,199	42,417	15,913	13,406	826	-491	11,445	-4										-4
289	Other A&G Costs	(285+286+287+288)	*	2,351,052	1,444,784	261,746	330,271	168,908	98,411	-27,981	57,741	17,183	-11										-11
TAXES																							
290	Allocate on PTD Plant:																						
290	Total Property Taxes	PT.T	*	33,084,766	19,754,903	3,981,826	3,831,346	2,094,881	2,218,944	360,909	372,205	412,027	57,725										57,725
291	Total FIT Tax	FIT.T	*	42,857,087	18,633,251	5,294,968	11,174,002	4,344,631	1,890,974	1,086,656	146,052	146,096	140,457										140,457
292	Subtotal to be allocated on PTD Plant	(290+291)		75,941,853	38,388,153	9,276,794	15,005,347	6,439,512	4,109,918	1,447,565	518,257	558,124	198,182										198,182
293	Allocated Production	(292*102)		22,061,831	9,670,404	2,856,130	5,638,880	2,724,769	1,520,278	0	285,651	52,175	14,744										14,744
294	Allocated Transmission	(292*103)		12,910,206	5,369,366	1,585,217	3,128,748	1,512,131	843,364	1,072,607	158,479	28,953	67,971										67,971
295	Allocated Distribution	(292*104)		40,969,816	23,348,384	4,835,447	6,237,720	2,202,612	1,746,276	374,958	74,127	476,995	115,468										115,468
296	Allocate on Salary & Wage	UISS.T	*	5,774,754	3,657,709	682,700	576,148	303,774	330,505	48,597	51,655	115,080	8,587										8,587
297	Total UISS Taxes			1,276,450	675,050	161,399	176,563	109,563	99,162	0	27,648	6,974	489										489
298	Allocated Production	(296*119)		593,554	297,837	71,183	77,847	48,316	43,712	28,177	12,189	3,075	1,791										1,791
299	Allocated Distribution	(296*121)		3,904,750	2,684,821	450,118	321,737	145,895	187,631	20,420	11,819	105,030	6,307										6,307
300	Allocate on Revenue	OT.T	*	52,559,880	28,352,703	6,474,721	7,959,756	4,342,179	3,785,215	402,576	785,394	439,924	17,412										17,412
301	Total Other Taxes			38,178,419	19,208,097	4,809,654	6,468,128	3,666,955	3,048,402	0	738,494	136,964	6,555										6,555
302	Allocated Production	(300*278)		585,197	291,748	73,048	98,231	55,692	46,295	15,190	11,215	2,080	223										223
303	Allocated DSM	(300*279)		2,332,004	1,103,006	276,064	371,122	210,446	174,868	399,271	42,368	7,860	3,623										3,623
304	Allocated Transmission	(300*280)		11,464,260	7,749,853	1,315,955	1,022,273	409,086	515,651	-11,885	-6,683	293,021	7,011										7,011
304	Allocated Distribution	(300*281)		61,516,700	29,553,552	7,827,183	12,283,571	6,501,288	4,667,842	0	1,051,792	196,113	21,788										21,788
305	Taxes Allocated Production	(293+297+301)		585,197	291,748	73,048	98,231	55,692	46,295	15,190	11,215	2,080	223										223
306	Taxes Allocated DSM	(302)		15,835,764	6,770,209	1,932,464	3,577,718	1,770,893	1,061,944	1,500,055	213,035	39,889	73,384										73,384
307	Taxes Allocated Transmission	(294+298+303)		56,338,826	33,783,057	6,601,520	7,581,730	2,757,593	2,449,558	383,492	79,263	875,046	128,786										128,786
308	Taxes Allocated Distribution	(295+299+304)		134,276,487	70,398,566	16,434,215	23,541,251	11,085,465	8,225,639	1,896,738	1,355,306	1,113,128	224,181										224,181
309	Total Taxes	(305+306+307+308)		1,454,827,377	809,854,760	180,588,025	197,927,108	113,830,507	108,539,415	5,787,311	22,584,575	14,292,067	1,423,609										1,423,609
310	Net Cost of Service	(163+167+183+250+272+289+309)	*	1,524,249,689	847,610,184	189,217,100	206,641,234	119,065,154	113,868,925	7,206,819	24,559,316	14,621,550	1,459,408										1,459,408
311	Total Cost of Service	TC.T	*																				

Puget Sound Energy
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Test Year Twelve Months Ended June 30, 2001

Category Reference	Category Allocation	Description	Total		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class	
			Allocation	Method	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale	Class	Class	Class
312	(159)	Sales of Electricity - Net Non-Firm Sales	37,525,193	*	19,348,113	4,792,003	5,673,742	3,501,055	3,236,016	0	812,876	144,463	16,924			
313	REV.T2	Other Operating Revenue	31,897,119	*	18,407,311	3,837,072	3,040,384	1,733,591	2,093,494	1,419,508	1,161,865	185,019	18,875			
314	(311-312-313)	Net Cost of Service	1,454,827,377	*	809,854,760	180,588,025	197,927,108	113,830,507	108,539,415	5,787,311	22,584,575	14,292,067	1,423,609			
315	(314-310)	Check	0	*	0	0	0	0	0	0	0	0	0			
GENERATION																
316	(163)*.19	Capacity Related	165,123,000	*	85,137,962	21,086,366	24,966,303	15,405,776	14,239,518	0	3,576,917	635,685	74,471			
317	(163)*.81	Energy Related	703,945,419	*	382,956,577	89,894,507	106,435,293	65,677,257	60,705,316	0	15,248,963	2,710,025	317,482			
318	(316+317)	Total Power Resources	869,068,419	*	448,094,539	110,980,872	131,401,596	81,083,034	74,944,834	0	18,825,880	3,345,710	391,953			
319	(305)	Taxes	61,516,700	*	29,553,552	7,827,183	12,283,571	6,501,288	4,667,842	0	1,051,792	196,113	21,788			
320	(133+267+285)	Administrative and General	28,689,407	*	15,140,682	3,629,898	4,066,133	2,516,321	2,233,797	0	670,180	151,434	9,057			
321	(318+319+320)	TOTAL GENERATION	959,274,526	*	492,788,773	122,437,954	147,751,300	90,100,643	81,846,473	0	20,547,853	3,693,257	422,798			
DEMAND SIDE MANAGEMENT																
322	(167)	Conservation Program Costs	13,321,029	*	6,806,010	1,685,554	1,995,595	1,231,447	1,138,149	114,219	285,904	50,812	13,339			
323	(306)	Taxes	585,197	*	291,748	73,048	98,231	55,692	46,295	15,190	11,215	2,080	223			
324	(286)	Administrative and General	26,176	*	14,867	4,076	2,953	2,166	1,204	-1,056	825	81	0			
325	(322+323+324)	TOTAL DEMAND SIDE MANAGEMENT	13,932,402	*	7,112,624	1,761,555	2,097,903	1,289,305	1,185,647	128,354	297,944	52,974	13,562			
TRANSMISSION																
326	(183)	Transmission	53,084,207	*	25,731,386	6,370,062	7,539,442	4,653,344	4,299,117	3,002,180	1,080,049	191,997	216,630			
327	(307)	Taxes	15,835,764	*	6,770,209	1,932,464	3,577,718	1,770,893	1,061,944	1,500,055	213,035	39,889	73,384			
328	(134+268+287)	Administrative and General	12,684,834	*	6,316,143	1,531,111	1,697,655	1,060,111	958,831	491,344	275,943	64,628	33,384			
329	(326+327+328)	TOTAL TRANSMISSION	81,604,805	*	38,817,738	9,833,636	12,814,815	7,484,348	6,319,892	4,993,579	1,569,027	296,514	323,398			
DISTRIBUTION																
330	(92+235)	Primary Distribution	165,222,945	*	109,906,324	19,110,745	17,134,690	8,309,743	10,987,081	-109,697	-144,023	541,702	389,974			
331	(94+236)	Secondary Distribution	32,998,703	*	20,837,709	3,094,662	1,887,806	571,524	48,232	13,839	320	5,661,070	954			
332	(96+242)	Meters, Meter Reading & Billing	41,168,338	*	31,657,985	6,042,514	1,604,520	153,282	1,627,847	6,158	-27,086	54,035	28,079			
333	(248)	Customer Service and Sales Expense	21,574,883	*	18,389,794	2,117,219	140,719	11,079	14,099	333	422	901,019	200			
334	(330+331+332+333)	Distribution Subtotal	260,964,870	*	180,791,813	30,365,140	20,767,734	9,045,627	12,677,259	-89,367	-170,367	7,157,825	419,206			
335	(308)	Taxes	56,338,826	*	33,783,057	6,601,520	7,581,730	2,757,593	2,449,558	383,492	79,263	875,046	128,786			
336	(135+269+288)	Administrative and General	82,711,948	*	56,560,755	9,588,221	6,913,626	3,152,992	4,060,586	371,252	260,856	2,216,451	115,860			
337	(334+335+336)	TOTAL DISTRIBUTION	400,015,644	*	271,135,625	46,554,881	35,263,090	14,956,211	19,187,403	665,377	169,752	10,249,322	663,852			
338	(321+325+329+337)	TOTAL ALLOCATED COSTS	1,454,827,377	*	809,854,760	180,588,025	197,927,108	113,830,507	108,539,415	5,787,311	22,584,575	14,292,067	1,423,609			
339	(338-310)	Check	0	*	0	0	0	0	0	0	0	0	0			
GENERATION, Unloaded																
340	(318)	Generation, Unloaded	869,068,419	*	448,094,539	110,980,872	131,401,596	81,083,034	74,944,834	0	18,825,880	3,345,710	391,953			
341	(320)	Administrative and General	28,689,407	*	15,140,682	3,629,898	4,066,133	2,516,321	2,233,797	0	670,180	151,434	9,057			
342	(319)	Taxes	61,516,700	*	29,553,552	7,827,183	12,283,571	6,501,288	4,667,842	0	1,051,792	196,113	21,788			
343	(340+341+342)	GENERATION, Loaded	959,274,526	*	492,788,773	122,437,954	147,751,300	90,100,643	81,846,473	0	20,547,853	3,693,257	422,798			
344	(322)	DSM (Conservation), Unloaded	13,321,029	*	6,806,010	1,685,554	1,995,595	1,231,447	1,138,149	114,219	285,904	50,812	13,339			
345	(324)	Administrative and General	26,176	*	14,867	4,076	2,953	2,166	1,204	-1,056	825	81	0			
346	(323)	Taxes	585,197	*	291,748	73,048	98,231	55,692	46,295	15,190	11,215	2,080	223			

Test Year Twelve Months Ended June 30, 2001

ID #	Description	Category Reference	Category Allocation	Total Allocation	Summary Class		Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Summary Class		Retail Wheeling	High Voltage	Lighting Svc	Firm Resale
					Summary Class	Summary Class						Summary Class	Summary Class				
347	DSM (Conservation), Loaded	(344+345+346)	*	13,932,402	7,112,624	1,761,555	2,097,903	1,289,305	1,185,647	128,354	297,944	52,974	13,562				
348	TRANSMISSION, Unloaded	(326)	*	53,084,207	25,731,386	6,370,062	7,539,442	4,653,344	4,299,117	3,002,180	1,080,049	191,997	216,630				
349	Administrative and General	(328)	*	12,684,834	6,316,143	1,531,111	1,697,655	1,060,111	958,831	491,344	275,943	64,628	33,384				
350	Taxes	(327)	*	15,835,764	6,770,209	1,932,464	3,577,718	1,770,893	1,061,944	1,500,055	213,035	39,889	73,384				
351	TRANSMISSION, Loaded	(348+349+350)	*	81,604,805	38,817,738	9,833,636	12,814,815	7,484,348	6,319,892	4,993,579	1,569,027	296,514	323,398				
352	DISTRIBUTION SERVICES, Unloaded	(334)	*	260,964,870	180,791,813	30,365,140	20,767,734	9,045,627	12,677,259	-89,367	-170,367	7,157,825	419,206				
353	Administrative and General	(336)	*	82,711,948	56,560,755	9,588,221	6,913,626	3,152,992	4,060,586	371,252	260,856	2,216,451	115,860				
354	Taxes	(335)	*	56,338,826	33,783,057	6,601,520	7,581,730	2,757,593	2,449,558	383,492	79,283	875,046	128,786				
355	DISTRIBUTION SERVICES, Loaded	(352+353+354)	*	400,015,644	271,135,625	46,554,881	35,263,090	14,956,211	19,187,403	665,377	169,752	10,249,322	663,852				
357	TOTAL	(343+347+351+355)	*	1,454,827,377	809,854,760	180,588,025	197,927,108	113,830,507	108,539,415	5,787,311	22,584,575	14,292,067	1,423,609				
358	Total Taxes	(342+346+350+354)	*	134,276,487	70,398,566	16,434,215	23,541,251	11,085,465	8,225,639	1,898,738	1,355,306	1,113,128	224,181				
359	Total Administrative and General	(341+345+349+353)	*	124,112,366	78,032,446	14,752,183	12,681,489	6,731,591	7,254,418	861,541	1,207,803	2,432,595	158,301				
360	Unbundled Costs in Dollars / kWh																
360	Total kWh	ENERGY	ENERGY	22,309,230,000	10,137,089,324	2,594,418,404	3,150,332,384	1,914,126,870	1,825,602,508	2,014,683,560	454,951,974	79,347,471	138,677,505				
361	Generation, Unloaded	(340/360)	*	0.38956	0.04203	0.042777	0.041710	0.042380	0.041052	0.000000	0.041380	0.042165	0.002826				
362	Administrative and General	(341/360)	*	0.01286	0.001494	0.001399	0.001291	0.001315	0.001224	0.000000	0.001473	0.001908	0.000065				
363	Taxes	(342/360)	*	0.02757	0.002915	0.003017	0.003899	0.003396	0.002557	0.000000	0.002312	0.002472	0.000157				
364	GENERATION, Loaded	(361+362+363)	*	0.042999	0.048612	0.047193	0.046900	0.047071	0.044833	0.000000	0.045165	0.046545	0.003049				
365	DSM (Conservation), Unloaded	(344/360)	*	0.000597	0.000671	0.000650	0.000633	0.000643	0.000623	0.000057	0.000628	0.000640	0.000096				
366	Administrative and General	(345/360)	*	0.00001	0.00001	0.00001	0.00001	0.00001	0.00001	-0.00001	0.00002	0.00001	0.00000				
367	Taxes	(346/360)	*	0.00026	0.00026	0.00028	0.00031	0.00029	0.00025	0.00008	0.00025	0.00026	0.00000				
368	DSM (Conservation), Loaded	(365+366+367)	*	0.000625	0.000702	0.000679	0.000666	0.000674	0.000649	0.000064	0.000655	0.000668	0.000098				
369	TRANSMISSION, Unloaded	(348/360)	*	0.002379	0.002538	0.002455	0.002393	0.002431	0.002355	0.001490	0.002374	0.002420	0.001562				
370	Administrative and General	(349/360)	*	0.000569	0.000623	0.000590	0.000539	0.000554	0.000525	0.000244	0.000607	0.000814	0.000241				
371	Taxes	(350/360)	*	0.000710	0.000668	0.000745	0.001136	0.000925	0.000582	0.000745	0.000468	0.000503	0.000529				
372	TRANSMISSION, Loaded	(369+370+371)	*	0.003658	0.003829	0.003790	0.004068	0.003910	0.003462	0.002479	0.003449	0.003737	0.002332				
373	DISTRIBUTION SERVICES, Unloaded	(352/360)	*	0.011698	0.017835	0.011704	0.006592	0.004726	0.006944	-0.000044	-0.000374	0.090209	0.003023				
374	Administrative and General	(353/360)	*	0.003708	0.005580	0.003896	0.002195	0.001647	0.002224	0.000184	0.000573	0.027933	0.000835				
375	Taxes	(354/360)	*	0.002525	0.003333	0.002545	0.002407	0.001441	0.001342	0.000190	0.000174	0.011028	0.000929				
376	DISTRIBUTION SERVICES, Loaded	(373+374+375)	*	0.017930	0.026747	0.017944	0.011193	0.007814	0.010510	0.000330	0.000373	0.129170	0.004787				
377	TOTAL	(357/360)	*	0.065212	0.079890	0.069606	0.062827	0.059469	0.059454	0.002873	0.049642	0.180120	0.010266				
378	Total Administrative and General	(359/360)	*	0.005563	0.007698	0.005686	0.004025	0.003517	0.003974	0.000428	0.002655	0.030657	0.001142				
379	Total Taxes	(358/360)	*	0.006019	0.006945	0.006334	0.007473	0.005791	0.004506	0.000942	0.002979	0.014029	0.001617				
380	GENERATION, LOADED	(364)	*	0.042999	0.048612	0.047193	0.046900	0.047071	0.044833	0.000000	0.045165	0.046545	0.003049				
381	DSM (Conservation), Loaded	(368)	*	0.000625	0.000702	0.000679	0.000666	0.000674	0.000649	0.000064	0.000655	0.000668	0.000098				
382	TRANSMISSION, Loaded	(372)	*	0.003658	0.003829	0.003790	0.004068	0.003910	0.003462	0.002479	0.003449	0.003737	0.002332				

Puget Sound Energy
Unbundled Costs

General Rate Case Filing
Exhibit No. _____ JAH-2

Test Year Twelve Months Ended June 30, 2001

ID #	Description	Category Reference	Category Allocation	Total Allocation	Res Svc		Sec Svc 24		Sec Svc 25		Sec Svc 26		Pri Svc		Retail Wheeling		High Voltage		Lighting Svc		Firm Resale		
					Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
383	DISTRIBUTION SERVICES, Loaded	(376)	*	0.017930	0.026747	0.017944	0.011193	0.007814	0.010510	0.000330	0.000373	0.129170	0.004787										
384	TOTAL	(377)	*	0.065212	0.079890	0.069606	0.062827	0.059469	0.059454	0.002873	0.049642	0.180120	0.010266										
385	mWh Billed	(360)/1000	*	22,309,230	10,137,089	2,594,418	3,150,332	1,914,127	1,825,603	2,014,684	454,952	79,347	138,678										
386	Total Administrative and General	(378)	*	0.005563	0.007698	0.005686	0.004025	0.003517	0.003974	0.000428	0.002655	0.030657	0.001142										
387	Total Taxes	(379)	*	0.006019	0.006945	0.006334	0.007473	0.005791	0.004506	0.000942	0.002979	0.014029	0.001617										