

PUGET SOUND ENERGY - GAS
 COSS Detailed Results
 12 Months Ended June 30, 2001

Docket No. _____
 Exhibit No. _____(RAF-4)
 Page 1 of 12

| No. | Account Description | Margin Analysis | Residential | | | C & I Heating | | |
|---|---|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| | | | DEM | COM | CUS | DEM | COM | CUS |
| RATE BASE | | | | | | | | |
| Plant-in-Service | | | | | | | | |
| Intangible Plant | | | | | | | | |
| 301 | Organization | 158,692 | 37,543 | 16,607 | 51,551 | 12,547 | 7,020 | 9,721 |
| 302 | Franchise and Consents | 7,460 | 1,765 | 781 | 2,424 | 590 | 330 | 457 |
| 303 | Misc. Intangible | 88,132,882 | 6,674,444 | 7,274,033 | 52,165,213 | 2,223,494 | 3,060,438 | 6,787,480 |
| | Sub-total | 88,299,034 | 6,713,753 | 7,291,420 | 52,219,188 | 2,236,631 | 3,067,788 | 6,797,658 |
| Production Plant | | | | | | | | |
| 304 | Land and Land Rights | 146,526 | 106,380 | - | - | 35,395 | - | - |
| 305 | Structures and Improvements | 367,256 | 266,632 | - | - | 88,715 | - | - |
| 311 | Liquefied Petroleum Gas Equipment | 6,333,409 | 4,598,129 | - | - | 1,529,907 | - | - |
| 320 | Other Equipment | 77,400 | 56,193 | - | - | 18,697 | - | - |
| | Sub-total | 6,924,590 | 5,027,334 | - | - | 1,672,714 | - | - |
| Natural Gas Storage & Processing Plant | | | | | | | | |
| 350 | Land and Land Rights | 407,967 | 279,304 | - | - | 103,370 | - | - |
| | - JP Storage Balancing - DIR | 4,474,463 | - | 2,061,725 | - | - | 871,504 | - |
| 351 | Structures and Improvements | 648,254 | 443,810 | - | - | 164,253 | - | - |
| 352 | Wells | 8,262,655 | 5,656,808 | - | - | 2,093,577 | - | - |
| 353 | Lines | 1,120,244 | 766,945 | - | - | 283,845 | - | - |
| 354 | Compressor Equipment | 5,495,201 | 3,762,144 | - | - | 1,392,364 | - | - |
| 355 | Measuring and Regulating Equipment | 708,947 | 485,362 | - | - | 179,632 | - | - |
| 356 | Purification Equipment | 839,366 | 574,650 | - | - | 212,677 | - | - |
| 357 | Other Equipment | 415,218 | 284,268 | - | - | 105,207 | - | - |
| | Sub-total | 22,372,313 | 12,253,290 | 2,061,725 | - | 4,534,926 | 871,504 | - |
| Transmission Plant | | | | | | | | |
| 365 | Land and Land Rights | 550,386 | 238,249 | 97,967 | - | 79,271 | 41,411 | - |
| 366 | Structures and Improvements | 217,154 | 94,001 | 38,653 | - | 31,276 | 16,339 | - |
| 367 | Mains | 67,389,697 | 29,171,378 | 11,995,116 | - | 9,706,012 | 5,070,416 | - |
| 369 | Measuring and Regulating Station Equipment | 12,407,303 | 5,370,823 | 2,208,454 | - | 1,787,001 | 933,528 | - |
| | Sub-total | 80,564,540 | 34,874,450 | 14,340,189 | - | 11,603,559 | 6,061,694 | - |
| Distribution Plant | | | | | | | | |
| 374 | Land and Land Rights | 1,489,298 | 336,055 | 157,267 | 554,009 | 111,814 | 66,478 | 104,470 |
| 375 | Structures and Improvements | 8,817,675 | 1,989,680 | 931,128 | 3,280,118 | 662,014 | 393,594 | 618,534 |
| 376 | Mains - Large Diameter | 318,999,311 | 138,087,122 | 56,780,694 | - | 45,944,872 | 24,001,580 | - |
| 376 | Mains - Small Diameter | 245,841,087 | 109,921,747 | 59,747,886 | - | 36,573,581 | 25,255,832 | - |
| 376 | Mains - Small Diameter - DIR | 2,263,273 | - | - | - | - | - | - |
| 378 | Meas. & Reg. Station Equipment - General | 18,946,119 | 8,201,319 | 3,372,339 | - | 2,728,774 | 1,425,510 | - |
| 380 | Services | 439,637,205 | - | - | 352,344,276 | - | - | 50,322,649 |
| 380 | Services - DIR | 1,327,460 | - | - | - | - | - | - |
| 381 | Meters | 40,511,492 | - | - | 29,443,229 | - | - | 10,190,423 |
| 382 | Meter Installations | 33,986,947 | - | - | 30,769,577 | - | - | 3,090,289 |
| 382 | Meter Installations - DIR | 389,318 | - | - | - | - | - | 191,170 |
| 383 | House Regulators | 7,049,338 | - | - | 5,123,368 | - | - | 1,773,219 |
| 384 | House Regulators Installations | 6,465,060 | - | - | 4,698,722 | - | - | 1,626,247 |
| 385 | Indust. Meas. & Reg. Station Equip. | 11,375,773 | - | - | - | - | - | 7,831,201 |
| 385 | Indust. Meas. & Reg. Station Equip. - DIR | 8,655,402 | - | - | - | - | - | 4,623,179 |
| 386 | Rental Property on Customers Premise | 543,211 | 122,574 | 57,362 | 202,071 | 40,783 | 24,247 | 38,105 |
| 386 | Rental Property on Customers Premise - DIR | 57,344,710 | - | - | - | - | - | - |
| 387 | Other Equipment | 5,915,107 | 1,334,725 | 624,623 | 2,200,381 | 444,095 | 264,032 | 414,928 |
| | Sub-total | 1,209,557,785 | 259,993,222 | 121,671,298 | 428,615,752 | 86,505,933 | 51,431,273 | 80,824,412 |
| General Plant | | | | | | | | |
| 389 | Land and Land Rights | 3,374,901 | 834,713 | 369,220 | 1,146,157 | 278,953 | 156,072 | 216,132 |
| 390 | Structures and Improvements | 32,359,873 | 8,003,552 | 3,540,228 | 10,989,804 | 2,674,715 | 1,496,478 | 2,072,356 |
| 391 | Office Furniture and Equipment | 34,911,447 | 2,643,900 | 2,881,411 | 20,663,833 | 880,777 | 1,212,310 | 2,688,676 |
| 392 | Transportation Equipment | 6,867,259 | 520,069 | 566,788 | 4,064,681 | 173,253 | 238,467 | 528,876 |
| 393 | Stores Equipment | 245,736 | 60,778 | 26,884 | 83,455 | 20,311 | 11,364 | 15,737 |
| 394 | Tools, Shop, and Garage Equipment | 4,975,026 | 376,767 | 410,613 | 2,944,682 | 125,514 | 172,759 | 383,147 |
| 395 | Laboratory Equipment | 40,178 | 9,937 | 4,396 | 13,645 | 3,321 | 1,858 | 2,573 |
| 396 | Power Operated Equipment | 1,623,512 | 401,542 | 177,615 | 551,364 | 134,192 | 75,079 | 103,971 |
| 397 | Communication Equipment | 21,223,896 | 1,607,320 | 1,751,711 | 12,562,270 | 535,455 | 737,006 | 1,634,540 |
| 398 | Misc. Equipment | 367,415 | 90,873 | 40,196 | 124,779 | 30,369 | 16,991 | 23,530 |
| | Sub-total | 105,989,243 | 14,549,449 | 9,769,061 | 53,144,669 | 4,856,860 | 4,118,384 | 7,669,539 |
| Other Assets | | | | | | | | |
| 105 | Plant Held for Future Use | 72,057 | 17,822 | 7,883 | 24,471 | 5,956 | 3,332 | 4,615 |
| 114 | Plant Acquisition Adjustment | 317,010 | 71,532 | 33,476 | 117,926 | 23,800 | 14,150 | 22,237 |
| 117 | Gas Stored at JP Reservoir | 3,241,171 | - | 2,218,982 | - | - | 821,242 | - |
| | Sub-total | 3,630,237 | 89,354 | 2,260,340 | 142,397 | 29,756 | 838,725 | 26,852 |
| | TOTAL PLANT-IN-SERVICE | 1,517,337,743 | 333,500,852 | 157,394,035 | 534,122,006 | 111,440,380 | 66,389,369 | 95,318,460 |
| Depreciation Reserve | | | | | | | | |
| 108 | Manufactured Gas Production | (3,747,016) | (2,720,378) | - | - | (905,134) | - | - |
| 108 | Underground Storage | (9,484,916) | (5,194,878) | (874,084) | - | (1,922,617) | (369,481) | - |
| 108 | Transmission | (15,246,637) | (6,599,902) | (2,713,845) | - | (2,195,945) | (1,147,160) | - |
| 108 | Distribution | (363,959,549) | (82,126,317) | (38,433,370) | (135,390,579) | (27,325,380) | (16,246,043) | (25,530,709) |
| 108 | Distribution - DIR | (14,997,979) | - | - | - | - | - | - |
| 109 | General | (12,837,043) | (1,762,178) | (1,183,194) | (6,436,695) | (588,246) | (498,804) | (928,907) |
| | TOTAL DEPRECIATION RESERVE | (420,273,141) | (98,403,652) | (43,204,493) | (141,827,274) | (32,937,322) | (18,261,489) | (26,459,616) |
| Rate Base Adjustments | | | | | | | | |
| 111 | Accumulated Provision for Amortization | (23,104,356) | (5,714,389) | (2,527,658) | (7,846,518) | (1,909,697) | (1,068,458) | (1,479,624) |
| 115 | Accum. Prov. for Amort. of Plant Acquis. Adj. | (317,010) | (71,532) | (33,476) | (117,926) | (23,800) | (14,150) | (22,237) |
| 252 | Customer Advances in Aid for Construction | (12,162,833) | - | - | (9,265,839) | - | - | (2,896,994) |
| 282 | Accumulated Deferred Federal Income Tax | (76,688,136) | (18,142,885) | (8,025,180) | (24,912,281) | (6,063,188) | (3,392,297) | (4,697,729) |
| | TOTAL OTHER RATE BASE | (112,272,335) | (23,928,806) | (10,586,314) | (42,142,564) | (7,996,685) | (4,474,906) | (9,096,584) |
| | TOTAL RATE BASE | 984,792,267 | 211,168,393 | 103,603,228 | 350,152,168 | 70,506,372 | 43,652,974 | 59,762,260 |

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| No. | Account Description | Margin Analysis | Residential | | | C & I Heating | | |
|--|---|-------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| | | | DEM | COM | CUS | DEM | COM | CUS |
| EXPENSES | | | | | | | | |
| O & M Expenses | | | | | | | | |
| Production Expense | | | | | | | | |
| 710 | Operation Supervision and Engineering | 256 | 124 | 60 | - | 41 | 20 | - |
| 717 | Liquefied Petroleum Gas Expenses | 46,623 | - | 33,849 | - | - | 11,262 | - |
| 735 | Miscellaneous Production Expenses | 5,609 | - | 3,173 | - | - | 1,341 | - |
| 741 | Maintenance of Structures and Improvements | 77,273 | 56,101 | - | - | 18,666 | - | - |
| 742 | Maintenance of Production Equipment | 68,166 | 49,489 | - | - | 16,466 | - | - |
| | Sub-total | 197,928 | 105,715 | 37,082 | - | 35,174 | 12,624 | - |
| Other Gas Supply Expenses | | | | | | | | |
| 804 | Natural Gas Purchases - City Gate | - | - | - | - | - | - | - |
| 805 | Other Gas Purchases | - | - | - | - | - | - | - |
| 805 | Purchased Gas Cost Adjustment | - | - | - | - | - | - | - |
| 807 | Operations of Purchased Gas Measuring Stations | 310,867 | - | 175,829 | - | - | 74,324 | - |
| 807 | Purchased Gas Calculation Expenses | 364,208 | - | 205,999 | - | - | 87,077 | - |
| 808 | Gas Withdrawn From Storage | - | - | - | - | - | - | - |
| 808 | Gas Delivered to Storage | - | - | - | - | - | - | - |
| 812 | Gas Used for Other Utility Operations | (51,252) | - | (28,988) | - | - | (12,254) | - |
| | Sub-total | 623,823 | - | 352,839 | - | - | 149,147 | - |
| Natural Gas Storage, Terminating, & Processing Expenses | | | | | | | | |
| 814 | Operation Supervision and Engineering | 78,994 | - | 54,081 | - | - | 20,015 | - |
| 816 | Wells | 26,530 | - | 18,163 | - | - | 6,722 | - |
| 818 | Compressor Station Expenses | 101,660 | - | 69,599 | - | - | 25,759 | - |
| 819 | Compressor Station Fuel and Power Expenses | 13,068 | - | 8,947 | - | - | 3,311 | - |
| 820 | Measuring and Regulating Station Expenses | 21,752 | - | 14,892 | - | - | 5,511 | - |
| 821 | Purification Expenses | 4,909 | - | 3,361 | - | - | 1,244 | - |
| 824 | Other Expenses | 18,417 | - | 12,608 | - | - | 4,666 | - |
| 825 | Storage Well Royalties | 39,990 | - | 27,378 | - | - | 10,133 | - |
| 826 | Rents | (3,378) | (1,850) | (311) | - | (685) | (132) | - |
| 830 | Maintenance Supervision and Engineering | 62,873 | 34,435 | 5,794 | - | 12,744 | 2,449 | - |
| 831 | Maintenance of Structures and Improvements | 3,863 | 2,116 | 356 | - | 783 | 150 | - |
| 832 | Maintenance of Reservoirs and Wells | 16,582 | 9,082 | 1,528 | - | 3,361 | 646 | - |
| 833 | Maintenance of Lines | 3,904 | 2,138 | 360 | - | 791 | 152 | - |
| 834 | Maintenance of Compressor Stations | 82,316 | 45,085 | 7,586 | - | 16,686 | 3,207 | - |
| 836 | Maintenance of Purification Equipment | 7,469 | 4,091 | 688 | - | 1,514 | 291 | - |
| 837 | Maintenance of Other | 7,454 | 4,082 | 687 | - | 1,511 | 290 | - |
| | Sub-total | 486,401 | 99,178 | 225,716 | - | 36,706 | 84,415 | - |
| Transmission | | | | | | | | |
| 850 | Operation Supervision and Engineering | 29,046 | 12,573 | 5,170 | - | 4,183 | 2,185 | - |
| 856 | Mains expense | 182,514 | 79,006 | 32,487 | - | 26,287 | 13,732 | - |
| 857 | Measuring and Regulating Station Expenses | 70,731 | 30,618 | 12,590 | - | 10,187 | 5,322 | - |
| 862 | Maintenance of Structures and Improvements | 22,260 | 9,636 | 3,962 | - | 3,206 | 1,675 | - |
| 863 | Maintenance of Mains | 104,664 | 45,307 | 18,630 | - | 15,075 | 7,875 | - |
| 867 | Maintenance of Other Equipment | 16,861 | 7,299 | 3,001 | - | 2,429 | 1,269 | - |
| | Sub-total | 426,076 | 184,438 | 75,840 | - | 61,367 | 32,058 | - |
| Distribution | | | | | | | | |
| 870 | Operation Supervision and Engineering | 757,093 | 75,035 | 36,607 | 480,660 | 24,966 | 15,474 | 73,525 |
| 871 | Operation Supervision and Engineering -DIR | 919 | - | - | - | - | - | - |
| 871 | Distribution Load Dispatching | 129,739 | - | 59,781 | - | - | 25,270 | - |
| 874 | Mains and Services Expense | 7,541,588 | 1,855,411 | 871,777 | 2,635,968 | 617,339 | 368,506 | 376,475 |
| 875 | Measuring and Regulating Station Expense | 1,273,778 | 551,388 | 226,728 | - | 183,460 | 95,839 | - |
| 875 | Measuring and Regulating Station Expense -DIR | 23,591 | - | - | - | - | - | - |
| 876 | Measuring and Regulating Station - Industrial | 76,181 | - | - | - | - | - | 47,366 |
| 878 | Meter and House Regulator Expense | 3,356,686 | - | - | 2,659,269 | - | - | 640,616 |
| 879 | Customer Installation Expense | 6,607,660 | - | - | 6,084,192 | - | - | 523,468 |
| 879 | Customer Installation Expense - DIR | 1,911 | - | - | - | - | - | - |
| 880 | Other Expenses | 1,572,174 | 234,486 | 112,073 | 835,349 | 78,019 | 47,374 | 138,002 |
| 880 | Other Expenses - DIR | 859 | - | - | - | - | - | - |
| 881 | Misc. Distribution Expenses | 193,832 | 28,910 | 13,817 | 102,990 | 9,619 | 5,841 | 17,014 |
| 887 | Maintenance of Mains | 2,322,253 | 1,015,580 | 477,177 | - | 337,908 | 201,706 | - |
| 889 | Maint. of Meas. and Reg. Station Equip. | 16,499 | 7,142 | 2,937 | - | 2,376 | 1,241 | - |
| 890 | Maint. of Meas. and Reg. Station Equip. - Industrial | 505,977 | - | - | - | - | - | 314,591 |
| 890 | Maint. of Meas. and Reg. Station Equip. - Industrial -DIR | 310 | - | - | - | - | - | - |
| 892 | Maintenance of Services | 478,793 | - | - | 383,726 | - | - | 54,805 |
| 893 | Maintenance of Meters and House Regulators | 89,211 | - | - | 70,676 | - | - | 17,026 |
| 893 | Maintenance of Meters and House Regulators -DIR | 128,503 | - | - | - | - | - | - |
| 894 | Maintenance of Other Equipment | 185,714 | - | - | 170,402 | - | - | 14,661 |
| 894 | Maintenance of Other Equipment - DIR | 691,618 | - | - | - | - | - | - |
| | Sub-total | 25,954,890 | 3,767,951 | 1,800,896 | 13,423,231 | 1,253,687 | 761,251 | 2,217,548 |
| Customer Accounts Expense | | | | | | | | |
| 901 | Supervision - Customer Accounting | 229,349 | - | - | 188,388 | - | - | 20,581 |
| 902 | Meter Reading Expenses | 7,146,271 | - | - | 6,502,913 | - | - | 608,965 |
| 902 | Meter Reading Expenses - DIR | 934,873 | - | - | - | - | - | - |
| 903 | Customer Records & Collection Expenses | 8,160,076 | - | - | 7,487,282 | - | - | 644,187 |
| 903 | Customer Records & Collection Expenses -DIR | 622,582 | - | - | - | - | - | - |
| 904 | Uncollectible Accounts | 1,372,792 | - | - | 989,424 | - | - | 383,368 |
| 905 | Customer Assistance Expenses | (22,304) | - | - | (18,320) | - | - | (2,002) |
| | Sub-total | 18,443,640 | - | - | 15,149,687 | - | - | 1,655,100 |
| Customer Service & Information Expenses | | | | | | | | |
| 908 | Customer Assistance Expenses - Conserv. & Amortization | 931,740 | - | 526,999 | - | - | 222,766 | - |
| 908 | Customer Assistance Expenses | 7,720,745 | - | 3,825,561 | - | - | 1,617,090 | 75,558 |
| 908 | Customer Assistance Expenses - DIR | 751,293 | - | - | - | - | - | - |
| 909 | Information, Instructional Advertising | 131,849 | - | - | 120,978 | - | - | 10,409 |
| 910 | Misc. Customer Serv. & Information Expenses | 876 | - | 434 | 100 | - | 184 | 9 |
| | Sub-total | 9,536,503 | - | 4,352,994 | 999,272 | - | 1,840,040 | 85,975 |

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|--|---|--------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|
| | | | DEM | COM | CUS | DEM | COM | CUS |
| Sales Expense | | | | | | | | |
| 912 | Demonstrating and Selling | 776,897 | - | - | 712,842 | - | - | 61,331 |
| 912 | Demonstrating and Selling -DIR | 21,952 | - | - | - | - | - | - |
| 913 | Advertising Expense | 10,349 | - | - | 9,494 | - | - | 817 |
| | Sub-total | 809,197 | - | - | 722,336 | - | - | 62,148 |
| TOTAL O & M EXPENSES | | | | | | | | |
| | | 56,478,458 | 4,157,282 | 6,845,366 | 30,294,526 | 1,386,933 | 2,879,535 | 4,020,771 |
| Administrative & General Expenses | | | | | | | | |
| 920 | Administrative & General Salaries | 10,870,944 | 799,466 | 1,321,973 | 5,825,788 | 266,714 | 556,105 | 773,214 |
| 920 | Administrative & General Salaries - DIR | 172,653 | - | - | - | - | - | - |
| 922 | Admin. Expenses Transferred- Credit | (76,742) | (5,644) | (9,332) | (41,127) | (1,883) | (3,926) | (5,458) |
| 923 | Outside Services Employed | 1,620,438 | 119,170 | 197,055 | 868,400 | 39,757 | 82,894 | 115,256 |
| 923 | Outside Services Employed -DIR | 6,530 | - | - | - | - | - | - |
| 924 | Property Insurance | 889,240 | 219,935 | 97,284 | 301,997 | 73,500 | 41,123 | 56,948 |
| 925 | Injuries and Damages | 307,950 | 23,322 | 25,417 | 182,273 | 7,769 | 10,694 | 23,716 |
| 926 | Employee Pensions and Benefits | 7,290,758 | 552,141 | 601,742 | 4,315,347 | 183,938 | 253,174 | 561,492 |
| 926 | Employee Pensions and Benefits - DIR | 36,610 | - | - | - | - | - | - |
| 928 | Regulatory Commission Expenses | 2,374,896 | 174,654 | 288,802 | 1,272,718 | 58,267 | 121,488 | 168,918 |
| 930 | Misc. General Expenses | 873,506 | 64,239 | 106,224 | 468,116 | 21,431 | 44,684 | 62,130 |
| 931 | Rents | 1,123,497 | 82,624 | 136,624 | 602,087 | 27,565 | 57,473 | 79,911 |
| 932 | Maintenance of General Plant | 629,664 | 86,436 | 58,036 | 315,723 | 28,854 | 24,467 | 45,563 |
| 935 | Maintenance of General Plant | 1,346,655 | 184,859 | 124,122 | 675,234 | 61,709 | 52,326 | 97,446 |
| | TOTAL A & G EXPENSE | 27,466,598 | 2,301,201 | 2,947,945 | 14,786,556 | 767,621 | 1,240,502 | 1,979,136 |
| Depreciation Expense | | | | | | | | |
| 403 | Manufactured Gas Production | 337,264 | 244,858 | - | - | 81,470 | - | - |
| 403 | Underground Storage | 705,288 | 386,285 | 64,996 | - | 142,964 | 27,474 | - |
| 403 | Transmission | 1,686,505 | 730,047 | 300,192 | - | 242,904 | 126,893 | - |
| 403 | Distribution | 34,960,601 | 7,888,749 | 3,691,767 | 13,005,116 | 2,624,774 | 1,560,534 | 2,452,385 |
| 403 | Distribution -DIR | 8,289,998 | - | - | - | - | - | - |
| 404 | General | 4,443,573 | 609,982 | 409,565 | 2,228,077 | 203,623 | 172,662 | 321,544 |
| | TOTAL DEPRECIATION EXPENSE | 50,423,229 | 9,859,921 | 4,466,520 | 15,233,193 | 3,295,735 | 1,887,564 | 2,773,928 |
| Other Expenses | | | | | | | | |
| 404 | Amort. Ltd - Term Plant | 8,530,951 | 2,109,956 | 933,301 | 2,897,214 | 705,128 | 394,513 | 546,330 |
| 407 | Amortization of Property Losses | 47,294 | 11,697 | 5,174 | 16,062 | 3,909 | 2,187 | 3,029 |
| | TOTAL OTHER EXPENSES | 8,578,245 | 2,121,653 | 938,475 | 2,913,276 | 709,037 | 396,700 | 549,359 |
| Taxes Other Than F.I.T | | | | | | | | |
| 408 | Taxes other than Income Taxes | 25,387,501 | 6,006,177 | 2,656,725 | 8,247,176 | 2,007,210 | 1,123,015 | 1,555,177 |
| 408 | Taxes other than Income Taxes - DIR | 39,307 | - | - | - | - | - | - |
| | TOTAL TAXES OTHER THAN F.I.T | 25,426,808 | 6,006,177 | 2,656,725 | 8,247,176 | 2,007,210 | 1,123,015 | 1,555,177 |
| Federal Income Tax | | | | | | | | |
| 409 | Income Taxes, utility operating income | 31,643,305 | - | - | 13,258,833 | - | - | 8,970,696 |
| | TOTAL FEDERAL INCOME TAX | 31,643,305 | - | - | 13,258,833 | - | - | 8,970,696 |
| Deferred Income Tax | | | | | | | | |
| 410 | Deferred Income Tax, utility operating income | 24,959,200 | 5,351,986 | 2,625,786 | 8,874,479 | 1,786,958 | 1,106,369 | 1,514,653 |
| 411 | Provision for deferred income taxes - credit | (22,145,550) | (4,748,657) | (2,329,781) | (7,874,059) | (1,585,514) | (981,648) | (1,343,906) |
| 411 | Investment tax credit adjustments | (696,000) | (149,243) | (73,221) | (247,469) | (49,830) | (30,852) | (42,237) |
| | TOTAL DEFERRED INCOME TAX | 2,117,650 | 454,086 | 222,783 | 752,950 | 151,614 | 93,869 | 128,510 |
| TOTAL EXPENSES | | | | | | | | |
| | | 202,134,294 | 24,900,320 | 18,077,815 | 85,486,510 | 8,318,150 | 7,621,185 | 19,977,576 |

PUGET SOUND ENERGY - GAS
 COSS Detailed Results
 12 Months Ended June 30, 2001

Docket No. _____
 Exhibit No. _____(RAF-4)
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C & I - 41

Rate 85

Rate 86

| No. | Account Description | C & I - 41 | | | Rate 85 | | | Rate 86 | | |
|---|---|--------------------|--------------------|--------------------|------------------|--------------------|------------------|------------------|--------------------|--------------------|
| | | DEM | COM | CUS | DEM | COM | CUS | DEM | COM | CUS |
| RATE BASE | | | | | | | | | | |
| Plant-in-Service | | | | | | | | | | |
| Intangible Plant | | | | | | | | | | |
| 301 | Organization | 1,240 | 1,871 | 3,571 | 146 | 500 | 122 | 278 | 897 | 1,792 |
| 302 | Franchise and Consents | 58 | 88 | 168 | 7 | 23 | 6 | 13 | 42 | 84 |
| 303 | Misc. Intangible | 224,552 | 798,929 | 2,010,451 | 23,492 | 305,691 | 101,342 | 42,224 | 387,593 | 958,453 |
| | Sub-total | 225,850 | 800,888 | 2,014,190 | 23,645 | 306,214 | 101,470 | 42,515 | 388,532 | 960,329 |
| Production Plant | | | | | | | | | | |
| 304 | Land and Land Rights | 3,605 | - | - | 302 | - | - | 629 | - | - |
| 305 | Structures and Improvements | 9,035 | - | - | 757 | - | - | 1,576 | - | - |
| 311 | Liquefied Petroleum Gas Equipment | 155,812 | - | - | 13,062 | - | - | 27,178 | - | - |
| 320 | Other Equipment | 1,904 | - | - | 160 | - | - | 332 | - | - |
| | Sub-total | 170,356 | - | - | 14,281 | - | - | 29,715 | - | - |
| Natural Gas Storage & Processing Plant | | | | | | | | | | |
| 350 | Land and Land Rights | 3,315 | - | - | 2,415 | - | - | 12,188 | - | - |
| | - JP Storage Balancing - DIR | - | 232,238 | - | - | 100,939 | - | - | 111,307 | - |
| 351 | Structures and Improvements | 5,268 | - | - | 3,837 | - | - | 19,367 | - | - |
| 352 | Wells | 67,140 | - | - | 48,911 | - | - | 246,849 | - | - |
| 353 | Lines | 9,103 | - | - | 6,631 | - | - | 33,468 | - | - |
| 354 | Compressor Equipment | 44,653 | - | - | 32,529 | - | - | 164,171 | - | - |
| 355 | Measuring and Regulating Equipment | 5,761 | - | - | 4,197 | - | - | 21,180 | - | - |
| 356 | Purification Equipment | 6,820 | - | - | 4,969 | - | - | 25,076 | - | - |
| 357 | Other Equipment | 3,374 | - | - | 2,458 | - | - | 12,405 | - | - |
| | Sub-total | 145,434 | 232,238 | - | 105,946 | 100,939 | - | 534,703 | 111,307 | - |
| Transmission Plant | | | | | | | | | | |
| 365 | Land and Land Rights | 8,073 | 11,035 | - | 677 | 4,796 | - | 1,408 | 5,289 | - |
| 366 | Structures and Improvements | 3,185 | 4,354 | - | 267 | 1,892 | - | 556 | 2,087 | - |
| 367 | Mains | 988,501 | 1,351,169 | - | 82,866 | 587,265 | - | 172,425 | 647,571 | - |
| 369 | Measuring and Regulating Station Equipment | 181,996 | 248,767 | - | 15,257 | 108,123 | - | 31,746 | 119,226 | - |
| | Sub-total | 1,181,755 | 1,615,325 | - | 99,066 | 702,076 | - | 206,135 | 774,173 | - |
| Distribution Plant | | | | | | | | | | |
| 374 | Land and Land Rights | 11,388 | 17,715 | 38,376 | 1,290 | 4,332 | 1,310 | 1,986 | 8,490 | 19,259 |
| 375 | Structures and Improvements | 67,422 | 104,885 | 227,213 | 7,641 | 25,648 | 7,753 | 11,761 | 50,268 | 114,026 |
| 376 | Mains - Large Diameter | 4,679,218 | 6,395,962 | - | 392,259 | 2,779,906 | - | 816,200 | 3,065,376 | - |
| 376 | Mains - Small Diameter | 3,724,807 | 6,730,196 | - | - | - | - | 649,721 | 3,225,564 | - |
| 376 | Mains - Small Diameter - DIR | - | - | - | 568,314 | 357,727 | - | - | - | - |
| 378 | Meas. & Reg. Station Equipment - General | 277,910 | 379,871 | - | 23,297 | 165,105 | - | 48,476 | 182,060 | - |
| 380 | Services | - | - | 25,460,071 | - | - | - | - | - | 11,510,208 |
| 380 | Services - DIR | - | - | - | - | - | 487,726 | - | - | - |
| 381 | Meters | - | - | 687,313 | - | - | - | - | - | 189,835 |
| 382 | Meter Installations | - | - | 100,155 | - | - | - | - | - | 26,861 |
| 382 | Meter Installations - DIR | - | - | 14,342 | - | - | 54,830 | - | - | 128,976 |
| 383 | House Regulators | - | - | 119,598 | - | - | - | - | - | 33,033 |
| 384 | House Regulators Installations | - | - | 109,685 | - | - | - | - | - | 30,295 |
| 385 | Indust. Meas. & Reg. Station Equip. | - | - | 1,857,671 | - | - | - | - | - | 1,683,639 |
| 385 | Indust. Meas. & Reg. Station Equip. - DIR | - | - | 909,244 | - | - | 455,855 | - | - | 1,080,284 |
| 386 | Rental Property on Customers Premise | 4,154 | 6,461 | 13,997 | 471 | 1,580 | 478 | 725 | 3,097 | 7,025 |
| 386 | Rental Property on Customers Premise - DIR | - | - | - | - | - | - | - | - | - |
| 387 | Other Equipment | 45,228 | 70,360 | 152,420 | 5,125 | 17,206 | 5,201 | 7,889 | 33,721 | 76,492 |
| | Sub-total | 8,810,126 | 13,705,450 | 29,690,084 | 998,397 | 3,351,505 | 1,013,153 | 1,536,758 | 6,568,576 | 14,899,934 |
| General Plant | | | | | | | | | | |
| 389 | Land and Land Rights | 27,564 | 41,590 | 79,394 | 3,256 | 11,110 | 2,709 | 6,170 | 19,933 | 39,844 |
| 390 | Structures and Improvements | 264,291 | 398,783 | 761,260 | 31,222 | 106,523 | 25,977 | 59,160 | 191,124 | 382,038 |
| 391 | Office Furniture and Equipment | 88,950 | 316,474 | 796,386 | 9,306 | 121,091 | 40,144 | 16,726 | 153,534 | 379,665 |
| 392 | Transportation Equipment | 17,497 | 62,252 | 156,653 | 1,830 | 23,819 | 7,897 | 3,290 | 30,201 | 74,682 |
| 393 | Stores Equipment | 2,007 | 3,028 | 5,781 | 237 | 809 | 197 | 449 | 1,451 | 2,901 |
| 394 | Tools, Shop, and Garage Equipment | 12,676 | 45,099 | 113,488 | 1,326 | 17,256 | 5,721 | 2,384 | 21,879 | 54,104 |
| 395 | Laboratory Equipment | 328 | 495 | 945 | 39 | 132 | 32 | 73 | 237 | 474 |
| 396 | Power Operated Equipment | 13,260 | 20,007 | 38,193 | 1,566 | 5,344 | 1,303 | 2,968 | 9,589 | 19,167 |
| 397 | Communication Equipment | 54,076 | 192,396 | 484,151 | 5,657 | 73,616 | 24,405 | 10,168 | 93,339 | 230,812 |
| 398 | Misc. Equipment | 3,001 | 4,528 | 8,643 | 354 | 1,209 | 295 | 672 | 2,170 | 4,338 |
| | Sub-total | 483,649 | 1,084,652 | 2,444,894 | 54,794 | 360,909 | 108,681 | 102,061 | 523,458 | 1,188,024 |
| Other Assets | | | | | | | | | | |
| 105 | Plant Held for Future Use | 589 | 888 | 1,695 | 70 | 237 | 58 | 132 | 426 | 851 |
| 114 | Plant Acquisition Adjustment | 2,424 | 3,771 | 8,169 | 275 | 922 | 279 | 423 | 1,807 | 4,099 |
| 117 | Gas Stored at JP Reservoir | - | 26,337 | - | - | 19,186 | - | - | 96,831 | - |
| | Sub-total | 3,012 | 30,996 | 9,864 | 344 | 20,345 | 337 | 555 | 99,064 | 4,950 |
| | TOTAL PLANT-IN-SERVICE | 11,020,182 | 17,469,548 | 34,159,032 | 1,296,474 | 4,841,989 | 1,223,641 | 2,452,442 | 8,465,108 | 17,053,238 |
| Depreciation Reserve | | | | | | | | | | |
| 108 | Manufactured Gas Production | (92,183) | - | - | (7,728) | - | - | (16,080) | - | - |
| 108 | Underground Storage | (61,658) | (98,459) | - | (44,917) | (42,794) | - | (226,692) | (47,189) | - |
| 108 | Transmission | (223,644) | (305,696) | - | (18,748) | (132,866) | - | (39,010) | (146,510) | - |
| 108 | Distribution | (2,782,931) | (4,329,259) | (9,378,465) | (315,372) | (1,058,669) | (320,034) | (485,429) | (2,074,873) | (4,706,571) |
| 108 | Distribution - DIR | - | - | - | - | - | - | - | - | - |
| 109 | General | (58,578) | (131,369) | (296,117) | (6,636) | (43,712) | (13,163) | (12,361) | (63,399) | (143,889) |
| | TOTAL DEPRECIATION RESERVE | (3,218,994) | (4,864,784) | (9,674,582) | (393,401) | (1,278,041) | (333,197) | (779,572) | (2,331,972) | (4,850,461) |
| Rate Base Adjustments | | | | | | | | | | |
| 111 | Accumulated Provision for Amortization | (188,699) | (284,724) | (543,526) | (22,292) | (76,055) | (18,547) | (42,239) | (136,459) | (272,768) |
| 115 | Accum. Prov. for Amort. of Plant Acquis. Adj. | (2,424) | (3,771) | (8,169) | (275) | (922) | (279) | (423) | (1,807) | (4,099) |
| 252 | Customer Advances in Aid for Construction | - | - | - | - | - | - | - | - | - |
| 282 | Accumulated Deferred Federal Income Tax | (599,109) | (903,982) | (1,725,666) | (70,775) | (241,472) | (58,887) | (134,107) | (433,249) | (866,024) |
| | TOTAL OTHER RATE BASE | (790,232) | (1,192,477) | (2,277,361) | (93,342) | (318,449) | (77,713) | (176,769) | (571,515) | (1,142,891) |
| | TOTAL RATE BASE | 7,010,957 | 11,412,288 | 22,207,090 | 809,731 | 3,245,499 | 812,731 | 1,496,101 | 5,561,621 | 11,059,886 |

C & I - 41

Rate 85

Rate 86

| No. | Account Description | C & I - 41 | | | Rate 85 | | | Rate 86 | | |
|--|---|----------------|----------------|----------------|---------------|----------------|---------------|---------------|----------------|----------------|
| | | DEM | COM | CUS | DEM | COM | CUS | DEM | COM | CUS |
| EXPENSES | | | | | | | | | | |
| O & M Expenses | | | | | | | | | | |
| Production Expense | | | | | | | | | | |
| 710 | Operation Supervision and Engineering | 4 | 2 | - | 0 | 0 | - | 1 | 1 | - |
| 717 | Liquefied Petroleum Gas Expenses | - | 1,147 | - | - | 96 | - | - | 200 | - |
| 735 | Miscellaneous Production Expenses | - | 357 | - | - | 155 | - | - | 171 | - |
| 741 | Maintenance of Structures and Improvements | 1,901 | - | - | 159 | - | - | 332 | - | - |
| 742 | Maintenance of Production Equipment | 1,677 | - | - | 141 | - | - | 293 | - | - |
| | Sub-total | 3,582 | 1,507 | - | 300 | 252 | - | 625 | 372 | - |
| Other Gas Supply Expenses | | | | | | | | | | |
| 804 | Natural Gas Purchases - City Gate | - | - | - | - | - | - | - | - | - |
| 805 | Other Gas Purchases | - | - | - | - | - | - | - | - | - |
| 805 | Purchased Gas Cost Adjustment | - | - | - | - | - | - | - | - | - |
| 807 | Operations of Purchased Gas Measuring Stations | - | 19,806 | - | - | 8,608 | - | - | 9,492 | - |
| 807 | Purchased Gas Calculation Expenses | - | 23,204 | - | - | 10,085 | - | - | 11,121 | - |
| 808 | Gas Withdrawn From Storage | - | - | - | - | - | - | - | - | - |
| 808 | Gas Delivered to Storage | - | - | - | - | - | - | - | - | - |
| 812 | Gas Used for Other Utility Operations | - | (3,265) | - | - | (1,419) | - | - | (1,565) | - |
| | Sub-total | - | 39,745 | - | - | 17,275 | - | - | 19,048 | - |
| Natural Gas Storage, Terminating, & Processing Expenses | | | | | | | | | | |
| 814 | Operation Supervision and Engineering | - | 642 | - | - | 468 | - | - | 2,360 | - |
| 816 | Wells | - | 216 | - | - | 157 | - | - | 793 | - |
| 818 | Compressor Station Expenses | - | 826 | - | - | 602 | - | - | 3,037 | - |
| 819 | Compressor Station Fuel and Power Expenses | - | 106 | - | - | 77 | - | - | 390 | - |
| 820 | Measuring and Regulating Station Expenses | - | 177 | - | - | 129 | - | - | 650 | - |
| 821 | Purification Expenses | - | 40 | - | - | 29 | - | - | 147 | - |
| 824 | Other Expenses | - | 150 | - | - | 109 | - | - | 550 | - |
| 825 | Storage Well Royalties | - | 325 | - | - | 237 | - | - | 1,195 | - |
| 826 | Rents | (22) | (35) | - | (16) | (15) | - | (81) | (17) | - |
| 830 | Maintenance Supervision and Engineering | 409 | 653 | - | 298 | 284 | - | 1,503 | 313 | - |
| 831 | Maintenance of Structures and Improvements | 25 | 40 | - | 18 | 17 | - | 92 | 19 | - |
| 832 | Maintenance of Reservoirs and Wells | 108 | 172 | - | 79 | 75 | - | 396 | 82 | - |
| 833 | Maintenance of Lines | 25 | 41 | - | 18 | 18 | - | 93 | 19 | - |
| 834 | Maintenance of Compressor Stations | 535 | 854 | - | 390 | 371 | - | 1,967 | 410 | - |
| 836 | Maintenance of Purification Equipment | 49 | 78 | - | 35 | 34 | - | 179 | 37 | - |
| 837 | Maintenance of Other | 48 | 77 | - | 35 | 34 | - | 178 | 37 | - |
| | Sub-total | 1,177 | 4,361 | - | 858 | 2,624 | - | 4,328 | 10,022 | - |
| Transmission | | | | | | | | | | |
| 850 | Operation Supervision and Engineering | 426 | 582 | - | 36 | 253 | - | 74 | 279 | - |
| 856 | Mains expense | 2,677 | 3,659 | - | 224 | 1,591 | - | 467 | 1,754 | - |
| 857 | Measuring and Regulating Station Expenses | 1,038 | 1,418 | - | 87 | 616 | - | 181 | 680 | - |
| 862 | Maintenance of Structures and Improvements | 327 | 446 | - | 27 | 194 | - | 57 | 214 | - |
| 863 | Maintenance of Mains | 1,535 | 2,099 | - | 129 | 912 | - | 268 | 1,006 | - |
| 867 | Maintenance of Other Equipment | 247 | 338 | - | 21 | 147 | - | 43 | 162 | - |
| | Sub-total | 6,250 | 8,543 | - | 524 | 3,713 | - | 1,090 | 4,094 | - |
| Distribution | | | | | | | | | | |
| 870 | Operation Supervision and Engineering | 2,543 | 4,124 | 7,793 | 250 | 1,419 | 551 | 444 | 1,976 | 4,707 |
| 870 | Operation Supervision and Engineering -DIR | - | - | - | - | - | - | - | - | - |
| 871 | Distribution Load Dispatching | - | 6,734 | - | - | 2,927 | - | - | 3,227 | - |
| 874 | Mains and Services Expense | 62,872 | 98,200 | 190,473 | 7,186 | 23,473 | 3,649 | 10,967 | 47,064 | 86,110 |
| 875 | Measuring and Regulating Station Expense | 18,684 | 25,539 | - | 1,586 | 11,100 | - | 3,259 | 12,240 | - |
| 875 | Measuring and Regulating Station Expense -DIR | - | - | - | - | - | - | - | - | - |
| 876 | Measuring and Regulating Station - Industrial | - | - | 10,523 | - | - | 1,734 | - | - | 10,512 |
| 878 | Meter and House Regulator Expense | - | - | 39,151 | - | - | 2,082 | - | - | 15,530 |
| 879 | Customer Installation Expense | - | - | - | - | - | - | - | - | - |
| 879 | Customer Installation Expense - DIR | - | - | - | - | - | - | - | - | - |
| 880 | Other Expenses | 7,946 | 12,624 | 23,219 | 867 | 3,473 | 1,312 | 1,386 | 6,050 | 13,369 |
| 880 | Other Expenses - DIR | - | - | - | - | - | - | - | - | - |
| 881 | Misc. Distribution Expenses | 980 | 1,556 | 2,863 | 107 | 428 | 162 | 171 | 746 | 1,648 |
| 887 | Maintenance of Mains | 34,414 | 53,751 | - | 3,933 | 12,848 | - | 6,003 | 25,761 | - |
| 889 | Maint. of Meas. and Reg. Station Equip. | 242 | 331 | - | 20 | 144 | - | 42 | 159 | - |
| 890 | Maint. of Meas. and Reg. Station Equip. - Industrial | - | - | 69,891 | - | - | 11,515 | - | - | 69,815 |
| 890 | Maint. of Meas. and Reg. Station Equip. - Industrial -DIR | - | - | - | - | - | - | - | - | - |
| 892 | Maintenance of Services | - | - | 27,728 | - | - | - | - | - | 12,535 |
| 893 | Maintenance of Meters and House Regulators | - | - | 1,041 | - | - | 55 | - | - | 413 |
| 893 | Maintenance of Meters and House Regulators -DIR | - | - | - | - | - | - | - | - | - |
| 894 | Maintenance of Other Equipment | - | - | 429 | - | - | 17 | - | - | 194 |
| 894 | Maintenance of Other Equipment - DIR | - | - | - | - | - | - | - | - | - |
| | Sub-total | 127,681 | 202,859 | 373,110 | 13,931 | 55,813 | 21,076 | 22,271 | 97,224 | 214,834 |
| Customer Accounts Expense | | | | | | | | | | |
| 901 | Supervision - Customer Accounting | - | - | 11,822 | - | - | 466 | - | - | 5,345 |
| 902 | Meter Reading Expenses | - | - | 20,372 | - | - | 1,413 | - | - | 9,251 |
| 902 | Meter Reading Expenses - DIR | - | - | 589,737 | - | - | 22,865 | - | - | 266,611 |
| 903 | Customer Records & Collection Expenses | - | - | 18,964 | - | - | 731 | - | - | 8,528 |
| 903 | Customer Records & Collection Expenses -DIR | - | - | 311,047 | - | - | 12,060 | - | - | 140,620 |
| 904 | Uncollectible Accounts | - | - | - | - | - | - | - | - | - |
| 905 | Customer Assistance Expenses | - | - | (1,150) | - | - | (45) | - | - | (520) |
| | Sub-total | - | - | 950,693 | - | - | 37,489 | - | - | 429,836 |
| Customer Service & Information Expenses | | | | | | | | | | |
| 908 | Customer Assistance Expenses - Conserv. & Amortization | - | 59,363 | - | - | 25,801 | - | - | 28,451 | - |
| 908 | Customer Assistance Expenses | - | 430,924 | 2,213 | - | 187,294 | 86 | - | 206,528 | 1,000 |
| 908 | Customer Assistance Expenses - DIR | - | - | 116,570 | - | - | 16,281 | - | - | 9,768 |
| 909 | Information, Instructional Advertising | - | - | 305 | - | - | 12 | - | - | 138 |
| 910 | Misc. Customer Serv. & Information Expenses | - | 49 | 0 | - | 21 | 0 | - | 23 | 0 |
| | Sub-total | - | 490,335 | 119,088 | - | 213,117 | 16,378 | - | 235,002 | 10,907 |

PUGET SOUND ENERGY - GAS
 COSS Detailed Results
 12 Months Ended June 30, 2001

Docket No. _____
 Exhibit No. _____(RAF-4)
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| No. | Account Description | C & I - 41 | | | Rate 85 | | | Rate 86 | | |
|--|---|----------------|------------------|------------------|---------------|----------------|------------------|----------------|----------------|------------------|
| | | DEM | COM | CUS | DEM | COM | CUS | DEM | COM | CUS |
| Sales Expense | | | | | | | | | | |
| 912 | Demonstrating and Selling | - | - | 1,796 | - | - | 70 | - | - | 812 |
| 912 | Demonstrating and Selling -DIR | - | - | - | - | - | - | - | - | - |
| 913 | Advertising Expense | - | - | 24 | - | - | 1 | - | - | 11 |
| | Sub-total | - | - | 1,820 | - | - | 71 | - | - | 823 |
| TOTAL O & M EXPENSES | | 138,690 | 747,349 | 1,444,711 | 15,612 | 292,793 | 75,014 | 28,314 | 365,762 | 656,400 |
| Administrative & General Expenses | | | | | | | | | | |
| 920 | Administrative & General Salaries | 26,671 | 144,347 | 277,825 | 3,002 | 56,579 | 14,426 | 5,445 | 70,639 | 126,229 |
| 920 | Administrative & General Salaries - DIR | - | - | - | - | - | - | - | - | - |
| 922 | Admin. Expenses Transferred- Credit | (188) | (1,019) | (1,961) | (21) | (399) | (102) | (38) | (499) | (891) |
| 923 | Outside Services Employed | 3,976 | 21,517 | 41,413 | 448 | 8,434 | 2,150 | 812 | 10,530 | 18,816 |
| 923 | Outside Services Employed -DIR | - | - | - | - | - | - | - | - | - |
| 924 | Property Insurance | 7,263 | 10,958 | 20,919 | 858 | 2,927 | 714 | 1,626 | 5,252 | 10,498 |
| 925 | Injuries and Damages | 785 | 2,792 | 7,025 | 82 | 1,068 | 354 | 148 | 1,354 | 3,349 |
| 926 | Employee Pensions and Benefits | 18,576 | 66,091 | 166,314 | 1,943 | 25,288 | 8,384 | 3,493 | 32,063 | 79,288 |
| 926 | Employee Pensions and Benefits - DIR | - | - | - | - | - | - | - | - | - |
| 928 | Regulatory Commission Expenses | 5,827 | 31,534 | 60,694 | 656 | 12,360 | 3,151 | 1,190 | 15,432 | 27,576 |
| 930 | Misc. General Expenses | 2,143 | 11,599 | 22,324 | 241 | 4,546 | 1,159 | 438 | 5,676 | 10,143 |
| 931 | Rents | 2,756 | 14,918 | 28,713 | 310 | 5,847 | 1,491 | 563 | 7,300 | 13,046 |
| 932 | Maintenance of General Plant | 2,873 | 6,444 | 14,525 | 326 | 2,144 | 646 | 606 | 3,110 | 7,058 |
| 935 | Maintenance of General Plant | 6,145 | 13,781 | 31,064 | 696 | 4,586 | 1,381 | 1,297 | 6,651 | 15,095 |
| | TOTAL A & G EXPENSE | 76,826 | 322,962 | 668,854 | 8,541 | 123,380 | 33,753 | 15,577 | 157,509 | 310,206 |
| Depreciation Expense | | | | | | | | | | |
| 403 | Manufactured Gas Production | 8,297 | - | - | 696 | - | - | 1,447 | - | - |
| 403 | Underground Storage | 4,585 | 7,321 | - | 3,340 | 3,182 | - | 16,857 | 3,509 | - |
| 403 | Transmission | 24,738 | 33,815 | - | 2,074 | 14,697 | - | 4,315 | 16,206 | - |
| 403 | Distribution | 267,318 | 415,853 | 900,860 | 30,294 | 101,692 | 30,741 | 46,629 | 199,305 | 452,096 |
| 403 | Distribution -DIR | - | - | - | - | - | - | - | - | - |
| 404 | General | 20,277 | 45,474 | 102,502 | 2,297 | 15,131 | 4,556 | 4,279 | 21,946 | 49,808 |
| | TOTAL DEPRECIATION EXPENSE | 325,215 | 502,462 | 1,003,362 | 38,700 | 134,702 | 35,298 | 73,526 | 240,966 | 501,903 |
| Other Expenses | | | | | | | | | | |
| 404 | Amort. Ltd - Term Plant | 69,674 | 105,130 | 200,689 | 8,231 | 28,082 | 6,848 | 15,596 | 50,385 | 100,716 |
| 407 | Amortization of Property Losses | 386 | 583 | 1,113 | 46 | 156 | 38 | 86 | 279 | 558 |
| | TOTAL OTHER EXPENSES | 70,061 | 105,713 | 201,802 | 8,277 | 28,238 | 6,886 | 15,683 | 50,665 | 101,274 |
| Taxes Other Than F.I.T | | | | | | | | | | |
| 408 | Taxes other than Income Taxes | 198,334 | 299,262 | 571,279 | 23,430 | 79,939 | 19,495 | 44,396 | 143,427 | 286,696 |
| 408 | Taxes other than Income Taxes - DIR | - | - | - | - | - | - | - | - | - |
| | TOTAL TAXES OTHER THAN F.I.T | 198,334 | 299,262 | 571,279 | 23,430 | 79,939 | 19,495 | 44,396 | 143,427 | 286,696 |
| Federal Income Tax | | | | | | | | | | |
| 409 | Income Taxes, utility operating income | - | - | 2,812,281 | - | - | 1,464,384 | - | - | 1,054,575 |
| | TOTAL FEDERAL INCOME TAX | - | - | 2,812,281 | - | - | 1,464,384 | - | - | 1,054,575 |
| Deferred Income Tax | | | | | | | | | | |
| 410 | Deferred Income Tax, utility operating income | 177,690 | 289,240 | 562,831 | 20,522 | 82,256 | 20,598 | 37,918 | 140,957 | 280,309 |
| 411 | Provision for deferred income taxes - credit | (157,659) | (256,634) | (499,383) | (18,209) | (72,983) | (18,276) | (33,644) | (125,067) | (248,710) |
| 411 | Investment tax credit adjustments | (4,955) | (8,066) | (15,695) | (572) | (2,294) | (574) | (1,057) | (3,931) | (7,817) |
| | TOTAL DEFERRED INCOME TAX | 15,076 | 24,540 | 47,753 | 1,741 | 6,979 | 1,748 | 3,217 | 11,959 | 23,783 |
| TOTAL EXPENSES | | 824,202 | 2,002,288 | 6,750,043 | 96,301 | 666,031 | 1,636,578 | 180,714 | 970,287 | 2,934,836 |

PUGET SOUND ENERGY - GAS
 COSS Detailed Results
 12 Months Ended June 30, 2001

Docket No. _____
 Exhibit No. _____(RAF-4)
 Page 7 of 12

| No. | Account Description | Rate 87 | | | Rate 57 | | | Transport Contracts | | |
|---|---|------------------|--------------------|------------------|--------------------|--------------------|------------------|---------------------|--------------------|------------------|
| | | DEM | COM | CUS | DEM | COM | CUS | DEM | COM | CUS |
| RATE BASE | | | | | | | | | | |
| Plant-in-Service | | | | | | | | | | |
| Intangible Plant | | | | | | | | | | |
| 301 | Organization | 88 | 1,209 | 44 | 661 | 2,876 | 184 | 325 | 931 | 61 |
| 302 | Franchise and Consents | 4 | 57 | 2 | 31 | 135 | 9 | 15 | 44 | 3 |
| 303 | Misc. Intangible | 12,115 | 794,316 | 40,719 | 132,250 | 646,337 | 1,176,704 | 67,824 | 210,400 | 194,922 |
| | Sub-total | 12,207 | 795,582 | 40,765 | 132,942 | 649,349 | 1,176,897 | 68,164 | 211,374 | 194,986 |
| Production Plant | | | | | | | | | | |
| 304 | Land and Land Rights | 212 | - | - | - | - | - | - | - | - |
| 305 | Structures and Improvements | 532 | - | - | - | - | - | - | - | - |
| 311 | Liquefied Petroleum Gas Equipment | 9,171 | - | - | - | - | - | - | - | - |
| 320 | Other Equipment | 112 | - | - | - | - | - | - | - | - |
| | Sub-total | 10,027 | - | - | - | - | - | - | - | - |
| Natural Gas Storage & Processing Plant | | | | | | | | | | |
| 350 | Land and Land Rights | 7,355 | - | - | - | - | - | - | - | - |
| | - JP Storage Balancing - DIR | - | 267,157 | - | - | 624,384 | - | - | 204,926 | - |
| 351 | Structures and Improvements | 11,688 | - | - | - | - | - | - | - | - |
| 352 | Wells | 148,973 | - | - | - | - | - | - | - | - |
| 353 | Lines | 20,198 | - | - | - | - | - | - | - | - |
| 354 | Compressor Equipment | 99,077 | - | - | - | - | - | - | - | - |
| 355 | Measuring and Regulating Equipment | 12,782 | - | - | - | - | - | - | - | - |
| 356 | Purification Equipment | 15,133 | - | - | - | - | - | - | - | - |
| 357 | Other Equipment | 7,486 | - | - | - | - | - | - | - | - |
| | Sub-total | 322,692 | 267,157 | - | - | 624,384 | - | - | 204,926 | - |
| Transmission Plant | | | | | | | | | | |
| 365 | Land and Land Rights | 475 | 12,695 | - | 6,188 | 29,669 | - | 3,424 | 9,738 | - |
| 366 | Structures and Improvements | 187 | 5,009 | - | 2,441 | 11,706 | - | 1,351 | 3,842 | - |
| 367 | Mains | 58,183 | 1,554,328 | - | 757,668 | 3,632,659 | - | 419,284 | 1,192,268 | - |
| 369 | Measuring and Regulating Station Equipment | 10,712 | 286,172 | - | 139,496 | 668,819 | - | 77,196 | 219,512 | - |
| | Sub-total | 69,558 | 1,858,203 | - | 905,794 | 4,342,852 | - | 501,255 | 1,425,359 | - |
| Distribution Plant | | | | | | | | | | |
| 374 | Land and Land Rights | 426 | 10,251 | 477 | 5,931 | 24,491 | 1,983 | 2,844 | 7,896 | 652 |
| 375 | Structures and Improvements | 2,522 | 60,693 | 2,825 | 35,116 | 145,001 | 11,738 | 16,836 | 46,751 | 3,863 |
| 376 | Mains - Large Diameter | 275,417 | 7,357,648 | - | 3,586,536 | 17,195,740 | - | 1,984,744 | 5,643,780 | - |
| 376 | Mains - Small Diameter | - | - | - | - | - | - | - | - | - |
| 376 | Mains - Small Diameter - DIR | 32,953 | 20,743 | - | 722,376 | 454,702 | - | 65,333 | 41,124 | - |
| 378 | Meas. & Reg. Station Equipment - General | 16,358 | 436,988 | - | 213,013 | 1,021,295 | - | 117,879 | 335,197 | - |
| 380 | Services | - | - | - | - | - | - | - | - | - |
| 380 | Services - DIR | - | - | 106,488 | - | - | 590,136 | - | - | 143,110 |
| 381 | Meters | - | - | - | - | - | - | - | - | - |
| 382 | Meter Installations | - | - | - | - | - | - | - | - | - |
| 382 | Meter Installations - DIR | - | - | - | - | - | - | - | - | - |
| 383 | House Regulators | - | - | - | - | - | - | - | - | - |
| 384 | House Regulators Installations | - | - | - | - | - | - | - | - | - |
| 385 | Indust. Meas. & Reg. Station Equip. | - | - | - | - | - | - | - | - | - |
| 385 | Indust. Meas. & Reg. Station Equip. - DIR | - | - | 257,297 | - | - | 921,386 | - | - | 354,321 |
| 386 | Rental Property on Customers Premise | 155 | 3,739 | 174 | 2,163 | 8,933 | 723 | 1,037 | 2,880 | 238 |
| 386 | Rental Property on Customers Premise - DIR | - | - | - | - | - | - | - | - | - |
| 387 | Other Equipment | 1,692 | 40,714 | 1,895 | 23,557 | 97,270 | 7,874 | 11,294 | 31,362 | 2,591 |
| | Sub-total | 329,523 | 7,930,776 | 369,156 | 4,588,693 | 18,947,432 | 1,533,840 | 2,199,966 | 6,108,990 | 504,775 |
| General Plant | | | | | | | | | | |
| 389 | Land and Land Rights | 1,957 | 26,891 | 987 | 14,693 | 63,950 | 4,102 | 7,223 | 20,696 | 1,350 |
| 390 | Structures and Improvements | 18,764 | 257,842 | 9,465 | 140,880 | 613,177 | 39,328 | 69,260 | 198,437 | 12,943 |
| 391 | Office Furniture and Equipment | 4,799 | 314,647 | 16,130 | 52,387 | 256,029 | 466,119 | 26,867 | 83,344 | 77,213 |
| 392 | Transportation Equipment | 944 | 61,893 | 3,173 | 10,305 | 50,362 | 91,688 | 5,285 | 16,394 | 15,188 |
| 393 | Stores Equipment | 142 | 1,958 | 72 | 1,070 | 4,656 | 299 | 526 | 1,507 | 98 |
| 394 | Tools, Shop, and Garage Equipment | 684 | 44,838 | 2,299 | 7,465 | 36,485 | 66,424 | 3,829 | 11,877 | 11,003 |
| 395 | Laboratory Equipment | 23 | 320 | 12 | 175 | 761 | 49 | 86 | 246 | 16 |
| 396 | Power Operated Equipment | 941 | 12,936 | 475 | 7,068 | 30,763 | 1,973 | 3,475 | 9,956 | 649 |
| 397 | Communication Equipment | 2,918 | 191,285 | 9,806 | 31,848 | 155,649 | 283,370 | 16,333 | 50,668 | 46,941 |
| 398 | Misc. Equipment | 213 | 2,928 | 107 | 1,600 | 6,962 | 447 | 786 | 2,253 | 147 |
| | Sub-total | 31,385 | 915,537 | 42,525 | 267,490 | 1,218,796 | 953,798 | 133,670 | 395,377 | 165,548 |
| Other Assets | | | | | | | | | | |
| 105 | Plant Held for Future Use | 42 | 574 | 21 | 314 | 1,365 | 88 | 154 | 442 | 29 |
| 114 | Plant Acquisition Adjustment | 91 | 2,182 | 102 | 1,262 | 5,213 | 422 | 605 | 1,681 | 139 |
| 117 | Gas Stored at JP Reservoir | - | 58,437 | - | - | - | - | - | - | - |
| | Sub-total | 132 | 61,193 | 123 | 1,576 | 6,578 | 510 | 760 | 2,123 | 168 |
| | TOTAL PLANT-IN-SERVICE | 775,525 | 11,828,448 | 452,569 | 5,896,494 | 25,789,392 | 3,665,045 | 2,903,814 | 8,348,150 | 865,477 |
| Depreciation Reserve | | | | | | | | | | |
| 108 | Manufactured Gas Production | (5,426) | - | - | - | - | - | - | - | - |
| 108 | Underground Storage | (136,808) | (113,263) | - | - | (264,713) | - | - | (86,880) | - |
| 108 | Transmission | (13,164) | (351,660) | - | (171,419) | (821,874) | - | (94,861) | (269,746) | - |
| 108 | Distribution | (104,089) | (2,505,163) | (116,609) | (1,449,470) | (5,985,090) | (484,507) | (694,922) | (1,929,700) | (159,448) |
| 108 | Distribution - DIR | - | - | - | - | - | - | - | - | - |
| 109 | General | (3,801) | (110,887) | (5,150) | (32,397) | (147,616) | (115,521) | (16,190) | (47,887) | (20,051) |
| | TOTAL DEPRECIATION RESERVE | (263,288) | (3,080,973) | (121,759) | (1,653,287) | (7,219,293) | (600,028) | (805,973) | (2,334,212) | (179,498) |
| Rate Base Adjustments | | | | | | | | | | |
| 111 | Accumulated Provision for Amortization | (13,397) | (184,094) | (6,758) | (100,586) | (437,797) | (28,079) | (49,450) | (141,680) | (9,241) |
| 115 | Accum. Prov. for Amort. of Plant Acquis. Adj. | (91) | (2,182) | (102) | (1,262) | (5,213) | (422) | (605) | (1,681) | (139) |
| 252 | Customer Advances in Aid for Construction | - | - | - | - | - | - | - | - | - |
| 282 | Accumulated Deferred Federal Income Tax | (42,534) | (584,489) | (21,456) | (319,354) | (1,389,984) | (89,151) | (157,002) | (449,827) | (29,339) |
| | TOTAL OTHER RATE BASE | (56,022) | (770,765) | (28,316) | (421,202) | (1,832,994) | (117,652) | (207,058) | (593,188) | (38,719) |
| | TOTAL RATE BASE | 456,215 | 7,976,710 | 302,494 | 3,822,005 | 16,737,105 | 2,947,364 | 1,890,783 | 5,420,749 | 647,260 |

PUGET SOUND ENERGY - GAS
 COSS Detailed Results
 12 Months Ended June 30, 2011

Docket No. _____
 Exhibit No. _____(RAF-4)
 Page 8 of 12

| No. | Account Description | Rate 87 | | | Rate 57 | | | Transport Contracts | | |
|--|---|--------------|----------------|---------------|---------------|----------------|----------------|---------------------|----------------|---------------|
| | | DEM | COM | CUS | DEM | COM | CUS | DEM | COM | CUS |
| EXPENSES | | | | | | | | | | |
| O & M Expenses | | | | | | | | | | |
| Production Expense | | | | | | | | | | |
| 710 | Operation Supervision and Engineering | 0 | 1 | - | - | - | - | - | - | - |
| 717 | Liquefied Petroleum Gas Expenses | - | 68 | - | - | - | - | - | - | - |
| 735 | Miscellaneous Production Expenses | - | 411 | - | - | - | - | - | - | - |
| 741 | Maintenance of Structures and Improvements | 112 | - | - | - | - | - | - | - | - |
| 742 | Maintenance of Production Equipment | 99 | - | - | - | - | - | - | - | - |
| | Sub-total | 211 | 479 | - | - | - | - | - | - | - |
| Other Gas Supply Expenses | | | | | | | | | | |
| 804 | Natural Gas Purchases - City Gate | - | - | - | - | - | - | - | - | - |
| 805 | Other Gas Purchases | - | - | - | - | - | - | - | - | - |
| 805 | Purchased Gas Cost Adjustment | - | - | - | - | - | - | - | - | - |
| 807 | Operations of Purchased Gas Measuring Stations | - | 22,784 | - | - | - | - | - | - | - |
| 807 | Purchased Gas Calculation Expenses | - | 26,693 | - | - | - | - | - | - | - |
| 808 | Gas Withdrawn From Storage | - | - | - | - | - | - | - | - | - |
| 808 | Gas Delivered to Storage | - | - | - | - | - | - | - | - | - |
| 812 | Gas Used for Other Utility Operations | - | (3,756) | - | - | - | - | - | - | - |
| | Sub-total | - | 45,721 | - | - | - | - | - | - | - |
| Natural Gas Storage, Terminating, & Processing Expenses | | | | | | | | | | |
| 814 | Operation Supervision and Engineering | - | 1,424 | - | - | - | - | - | - | - |
| 816 | Wells | - | 478 | - | - | - | - | - | - | - |
| 818 | Compressor Station Expenses | - | 1,833 | - | - | - | - | - | - | - |
| 819 | Compressor Station Fuel and Power Expenses | - | 236 | - | - | - | - | - | - | - |
| 820 | Measuring and Regulating Station Expenses | - | 392 | - | - | - | - | - | - | - |
| 821 | Purification Expenses | - | 88 | - | - | - | - | - | - | - |
| 824 | Other Expenses | - | 332 | - | - | - | - | - | - | - |
| 825 | Storage Well Royalties | - | 721 | - | - | - | - | - | - | - |
| 826 | Rents | (49) | (40) | - | - | (94) | - | - | (31) | - |
| 830 | Maintenance Supervision and Engineering | 907 | 751 | - | - | 1,755 | - | - | 576 | - |
| 831 | Maintenance of Structures and Improvements | 56 | 46 | - | - | 108 | - | - | 35 | - |
| 832 | Maintenance of Reservoirs and Wells | 239 | 198 | - | - | 463 | - | - | 152 | - |
| 833 | Maintenance of Lines | 56 | 47 | - | - | 109 | - | - | 36 | - |
| 834 | Maintenance of Compressor Stations | 1,187 | 983 | - | - | 2,297 | - | - | 754 | - |
| 836 | Maintenance of Purification Equipment | 108 | 89 | - | - | 208 | - | - | 68 | - |
| 837 | Maintenance of Other | 108 | 89 | - | - | 208 | - | - | 68 | - |
| | Sub-total | 2,612 | 7,667 | - | - | 5,054 | - | - | 1,659 | - |
| Transmission | | | | | | | | | | |
| 850 | Operation Supervision and Engineering | 25 | 670 | - | 327 | 1,566 | - | 181 | 514 | - |
| 856 | Mains expense | 158 | 4,210 | - | 2,052 | 9,838 | - | 1,136 | 3,229 | - |
| 857 | Measuring and Regulating Station Expenses | 61 | 1,631 | - | 795 | 3,813 | - | 440 | 1,251 | - |
| 862 | Maintenance of Structures and Improvements | 19 | 513 | - | 250 | 1,200 | - | 138 | 394 | - |
| 863 | Maintenance of Mains | 90 | 2,414 | - | 1,177 | 5,642 | - | 651 | 1,852 | - |
| 867 | Maintenance of Other Equipment | 15 | 389 | - | 190 | 909 | - | 105 | 298 | - |
| | Sub-total | 368 | 9,827 | - | 4,790 | 22,968 | - | 2,651 | 7,538 | - |
| Distribution | | | | | | | | | | |
| 870 | Operation Supervision and Engineering | 123 | 3,620 | 233 | 1,639 | 8,520 | 7,795 | 858 | 2,781 | 1,392 |
| 870 | Operation Supervision and Engineering -DIR | - | - | - | - | - | 796 | - | - | 123 |
| 871 | Distribution Load Dispatching | - | 7,746 | - | - | 18,104 | - | - | 5,942 | - |
| 874 | Mains and Services Expense | 2,307 | 55,199 | 797 | 32,236 | 132,047 | 4,415 | 15,337 | 42,530 | 1,071 |
| 875 | Measuring and Regulating Station Expense | 1,100 | 29,379 | - | 14,321 | 68,663 | - | 7,925 | 22,536 | - |
| 875 | Measuring and Regulating Station Expense -DIR | - | - | - | - | - | 20,432 | - | - | 3,160 |
| 876 | Measuring and Regulating Station - Industrial | - | - | 979 | - | - | 3,504 | - | - | 1,348 |
| 878 | Meter and House Regulator Expense | - | - | - | - | - | - | - | - | - |
| 879 | Customer Installation Expense | - | - | - | - | - | - | - | - | - |
| 879 | Customer Installation Expense - DIR | - | - | - | - | - | 1,655 | - | - | 256 |
| 880 | Other Expenses | 322 | 8,467 | 570 | 4,418 | 20,106 | 11,654 | 2,182 | 6,514 | 2,253 |
| 880 | Other Expenses - DIR | - | - | - | - | - | 744 | - | - | 115 |
| 881 | Misc. Distribution Expenses | 40 | 1,044 | 70 | 545 | 2,479 | 1,437 | 269 | 803 | 278 |
| 887 | Maintenance of Mains | 1,263 | 30,214 | - | 17,645 | 72,277 | - | 8,395 | 23,279 | - |
| 889 | Maint. of Meas. and Reg. Station Equip. | 14 | 381 | - | 185 | 889 | - | 103 | 292 | - |
| 890 | Maint. of Meas. and Reg. Station Equip. - Industrial | - | - | 6,499 | - | - | 23,274 | - | - | 8,950 |
| 890 | Maint. of Meas. and Reg. Station Equip. - Industrial -DIR | - | - | - | - | - | 269 | - | - | 42 |
| 892 | Maintenance of Services | - | - | - | - | - | - | - | - | - |
| 893 | Maintenance of Meters and House Regulators | - | - | - | - | - | - | - | - | - |
| 893 | Maintenance of Meters and House Regulators -DIR | - | - | - | - | - | 111,293 | - | - | 17,210 |
| 894 | Maintenance of Other Equipment | - | - | 5 | - | - | - | - | - | - |
| 894 | Maintenance of Other Equipment - DIR | - | - | - | - | - | 2,636 | - | - | 408 |
| | Sub-total | 5,168 | 136,051 | 9,153 | 70,988 | 323,086 | 189,903 | 35,069 | 104,677 | 36,604 |
| Customer Accounts Expense | | | | | | | | | | |
| 901 | Supervision - Customer Accounting | - | - | 150 | - | - | 1,938 | - | - | 302 |
| 902 | Meter Reading Expenses | - | - | 481 | - | - | 2,305 | - | - | 541 |
| 902 | Meter Reading Expenses - DIR | - | - | 7,334 | - | - | 41,854 | - | - | 6,472 |
| 903 | Customer Records & Collection Expenses | - | - | 235 | - | - | - | - | - | - |
| 903 | Customer Records & Collection Expenses -DIR | - | - | 3,868 | - | - | 109,906 | - | - | 16,996 |
| 904 | Uncollectible Accounts | - | - | - | - | - | - | - | - | - |
| 905 | Customer Assistance Expenses | - | - | (15) | - | - | (188) | - | - | (29) |
| | Sub-total | - | - | 12,053 | - | - | 155,814 | - | - | 24,282 |
| Customer Service & Information Expenses | | | | | | | | | | |
| 908 | Customer Assistance Expenses - Conserv. & Amortization | - | 68,289 | - | - | - | - | - | - | - |
| 908 | Customer Assistance Expenses | - | 495,717 | 28 | - | - | - | - | - | - |
| 908 | Customer Assistance Expenses - DIR | - | - | 11,071 | - | - | 63,173 | - | - | 9,769 |
| 909 | Information, Instructional Advertising | - | - | 4 | - | - | - | - | - | - |
| 910 | Misc. Customer Serv. & Information Expenses | - | 56 | 0 | - | - | - | - | - | - |
| | Sub-total | - | 564,061 | 11,102 | - | - | 63,173 | - | - | 9,769 |

| No. | Account Description | Rate 87 | | | Rate 57 | | | Transport Contracts | | |
|--|---|---------------|------------------|------------------|----------------|------------------|------------------|---------------------|----------------|----------------|
| | | DEM | COM | CUS | DEM | COM | CUS | DEM | COM | CUS |
| Sales Expense | | | | | | | | | | |
| 912 | Demonstrating and Selling | - | - | 22 | - | - | - | - | - | - |
| 912 | Demonstrating and Selling - DIR | - | - | - | - | - | - | - | - | - |
| 913 | Advertising Expense | - | - | 0 | - | - | 2 | - | - | 0 |
| | Sub-total | - | - | 23 | - | - | 2 | - | - | 0 |
| TOTAL O & M EXPENSES | | 8,358 | 763,807 | 32,331 | 75,779 | 351,108 | 408,891 | 37,720 | 113,874 | 70,655 |
| Administrative & General Expenses | | | | | | | | | | |
| 920 | Administrative & General Salaries | 1,607 | 147,606 | 6,217 | 14,573 | 67,520 | 78,632 | 7,254 | 21,899 | 13,587 |
| 920 | Administrative & General Salaries - DIR | - | - | - | - | - | 149,530 | - | - | 23,123 |
| 922 | Admin. Expenses Transferred- Credit | (11) | (1,042) | (44) | (103) | (477) | (555) | (51) | (155) | (96) |
| 923 | Outside Services Employed | 240 | 22,002 | 927 | 2,172 | 10,065 | 11,721 | 1,081 | 3,264 | 2,025 |
| 923 | Outside Services Employed -DIR | - | - | - | - | - | 5,655 | - | - | 875 |
| 924 | Property Insurance | 516 | 7,085 | 260 | 3,871 | 16,850 | 1,081 | 1,903 | 5,453 | 356 |
| 925 | Injuries and Damages | 42 | 2,775 | 142 | 462 | 2,258 | 4,112 | 237 | 735 | 681 |
| 926 | Employee Pensions and Benefits | 1,002 | 65,709 | 3,368 | 10,940 | 53,468 | 97,342 | 5,611 | 17,405 | 16,125 |
| 926 | Employee Pensions and Benefits - DIR | - | - | - | - | - | 31,707 | - | - | 4,903 |
| 928 | Regulatory Commission Expenses | 351 | 32,246 | 1,358 | 3,184 | 14,751 | 17,178 | 1,585 | 4,784 | 2,968 |
| 930 | Misc. General Expenses | 129 | 11,861 | 500 | 1,171 | 5,425 | 6,318 | 583 | 1,760 | 1,092 |
| 931 | Rents | 166 | 15,255 | 643 | 1,506 | 6,978 | 8,126 | 750 | 2,263 | 1,404 |
| 932 | Maintenance of General Plant | 186 | 5,439 | 253 | 1,589 | 7,241 | 5,666 | 794 | 2,349 | 983 |
| 935 | Maintenance of General Plant | 399 | 11,632 | 540 | 3,399 | 15,486 | 12,119 | 1,698 | 5,024 | 2,103 |
| | TOTAL A & G EXPENSE | 4,627 | 320,570 | 14,164 | 42,764 | 199,564 | 428,632 | 21,445 | 64,781 | 70,130 |
| Depreciation Expense | | | | | | | | | | |
| 403 | Manufactured Gas Production | 488 | - | - | - | - | - | - | - | - |
| 403 | Underground Storage | 10,173 | 8,422 | - | - | 19,684 | - | - | 6,460 | - |
| 403 | Transmission | 1,456 | 38,899 | - | 18,962 | 90,911 | - | 10,493 | 29,838 | - |
| 403 | Distribution | 9,998 | 240,637 | 11,201 | 139,231 | 574,905 | 46,540 | 66,752 | 185,360 | 15,316 |
| 403 | Distribution -DIR | - | - | - | - | - | - | - | - | - |
| 404 | General | 1,316 | 38,384 | 1,783 | 11,214 | 51,098 | 39,988 | 5,604 | 16,576 | 6,941 |
| | TOTAL DEPRECIATION EXPENSE | 23,432 | 326,341 | 12,984 | 169,407 | 736,598 | 86,528 | 82,849 | 238,234 | 22,257 |
| Other Expenses | | | | | | | | | | |
| 404 | Amort. Ltd - Term Plant | 4,947 | 67,974 | 2,495 | 37,140 | 161,650 | 10,368 | 18,259 | 52,313 | 3,412 |
| 407 | Amortization of Property Losses | 27 | 377 | 14 | 206 | 896 | 57 | 101 | 290 | 19 |
| | TOTAL OTHER EXPENSES | 4,974 | 68,351 | 2,509 | 37,346 | 162,547 | 10,425 | 18,360 | 52,603 | 3,431 |
| Taxes Other Than F.I.T | | | | | | | | | | |
| 408 | Taxes other than Income Taxes | 14,081 | 193,494 | 7,103 | 105,722 | 460,152 | 29,513 | 51,975 | 148,915 | 9,713 |
| 408 | Taxes other than Income Taxes - DIR | - | - | - | - | - | 34,043 | - | - | 5,264 |
| | TOTAL TAXES OTHER THAN F.I.T | 14,081 | 193,494 | 7,103 | 105,722 | 460,152 | 63,556 | 51,975 | 148,915 | 14,977 |
| Federal Income Tax | | | | | | | | | | |
| 409 | Income Taxes, utility operating income | - | - | 2,072,494 | - | - | 2,340,113 | - | - | 366,842 |
| | TOTAL FEDERAL INCOME TAX | - | - | 2,072,494 | - | - | 2,340,113 | - | - | 366,842 |
| Deferred Income Tax | | | | | | | | | | |
| 410 | Deferred Income Tax, utility operating income | 11,563 | 202,167 | 7,667 | 96,867 | 424,196 | 74,700 | 47,921 | 137,387 | 16,405 |
| 411 | Provision for deferred income taxes - credit | (10,259) | (179,377) | (6,802) | (85,947) | (376,376) | (66,279) | (42,519) | (121,899) | (14,555) |
| 411 | Investment tax credit adjustments | (322) | (5,638) | (214) | (2,701) | (11,829) | (2,083) | (1,336) | (3,831) | (457) |
| | TOTAL DEFERRED INCOME TAX | 981 | 17,153 | 650 | 8,219 | 35,991 | 6,338 | 4,066 | 11,657 | 1,392 |
| TOTAL EXPENSES | | 56,453 | 1,689,716 | 2,142,236 | 439,236 | 1,945,960 | 3,344,483 | 216,415 | 630,063 | 549,684 |

PUGET SOUND ENERGY - GAS
 COSS Detailed Results
 12 Months Ended June 30, 2001

Docket No. _____
 Exhibit No. _____ (RAF-4)
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| No. | Account Description | CNG Service | | | Rentals | | |
|---|---|----------------|----------------|------------------|---------|-----|---------------------|
| | | DEM | COM | CUS | DEM | COM | CUS |
| RATE BASE | | | | | | | |
| Plant-in-Service | | | | | | | |
| Intangible Plant | | | | | | | |
| 301 | Organization | 1 | 2 | 31 | - | - | 6,873 |
| 302 | Franchise and Consents | 0 | 0 | 1 | - | - | 323 |
| 303 | Misc. Intangible | 219 | 980 | 35,001 | - | - | 1,783,265 |
| | Sub-total | 220 | 983 | 35,033 | - | - | 1,790,461 |
| Production Plant | | | | | | | |
| 304 | Land and Land Rights | 3 | - | - | - | - | - |
| 305 | Structures and Improvements | 9 | - | - | - | - | - |
| 311 | Liquefied Petroleum Gas Equipment | 149 | - | - | - | - | - |
| 320 | Other Equipment | 2 | - | - | - | - | - |
| | Sub-total | 163 | - | - | - | - | - |
| Natural Gas Storage & Processing Plant | | | | | | | |
| 350 | Land and Land Rights | 20 | - | - | - | - | - |
| | - JP Storage Balancing - DIR | - | 282 | - | - | - | - |
| 351 | Structures and Improvements | 31 | - | - | - | - | - |
| 352 | Wells | 397 | - | - | - | - | - |
| 353 | Lines | 54 | - | - | - | - | - |
| 354 | Compressor Equipment | 264 | - | - | - | - | - |
| 355 | Measuring and Regulating Equipment | 34 | - | - | - | - | - |
| 356 | Purification Equipment | 40 | - | - | - | - | - |
| 357 | Other Equipment | 20 | - | - | - | - | - |
| | Sub-total | 860 | 282 | - | - | - | - |
| Transmission Plant | | | | | | | |
| 365 | Land and Land Rights | 8 | 13 | - | - | - | - |
| 366 | Structures and Improvements | 3 | 5 | - | - | - | - |
| 367 | Mains | 944 | 1,646 | - | - | - | - |
| 369 | Measuring and Regulating Station Equipment | 174 | 303 | - | - | - | - |
| | Sub-total | 1,128 | 1,968 | - | - | - | - |
| Distribution Plant | | | | | | | |
| 374 | Land and Land Rights | 11 | 22 | 76 | - | - | - |
| 375 | Structures and Improvements | 64 | 128 | 451 | - | - | - |
| 376 | Mains - Large Diameter | 4,467 | 7,791 | - | - | - | - |
| 376 | Mains - Small Diameter | 3,556 | 8,198 | - | - | - | - |
| 376 | Mains - Small Diameter - DIR | - | - | - | - | - | - |
| 378 | Meas. & Reg. Station Equipment - General | 265 | 463 | - | - | - | - |
| 380 | Services | - | - | - | - | - | - |
| 380 | Services - DIR | - | - | - | - | - | - |
| 381 | Meters | - | - | 692 | - | - | - |
| 382 | Meter Installations | - | - | 65 | - | - | - |
| 382 | Meter Installations - DIR | - | - | - | - | - | - |
| 383 | House Regulators | - | - | 120 | - | - | - |
| 384 | House Regulators Installations | - | - | 110 | - | - | - |
| 385 | Indust. Meas. & Reg. Station Equip. | - | - | 3,263 | - | - | - |
| 385 | Indust. Meas. & Reg. Station Equip. - DIR | - | - | 53,837 | - | - | - |
| 386 | Rental Property on Customers Premise | 4 | 8 | 28 | - | - | - |
| 386 | Rental Property on Customers Premise - DIR | - | - | 199,152 | - | - | 57,145,558 |
| 387 | Other Equipment | 43 | 86 | 303 | - | - | - |
| | Sub-total | 8,411 | 16,694 | 258,097 | - | - | 57,145,558 |
| General Plant | | | | | | | |
| 389 | Land and Land Rights | 28 | 51 | 158 | - | - | - |
| 390 | Structures and Improvements | 271 | 486 | 1,511 | - | - | - |
| 391 | Office Furniture and Equipment | 87 | 388 | 13,865 | - | - | 706,392 |
| 392 | Transportation Equipment | 17 | 76 | 2,727 | - | - | 138,951 |
| 393 | Stores Equipment | 2 | 4 | 11 | - | - | - |
| 394 | Tools, Shop, and Garage Equipment | 12 | 55 | 1,976 | - | - | 100,664 |
| 395 | Laboratory Equipment | 0 | 1 | 2 | - | - | - |
| 396 | Power Operated Equipment | 14 | 24 | 76 | - | - | - |
| 397 | Communication Equipment | 53 | 236 | 8,429 | - | - | 429,440 |
| 398 | Misc. Equipment | 3 | 6 | 17 | - | - | - |
| | Sub-total | 487 | 1,327 | 28,772 | - | - | 1,375,447 |
| Other Assets | | | | | | | |
| 105 | Plant Held for Future Use | 1 | 1 | 3 | - | - | - |
| 114 | Plant Acquisition Adjustment | 2 | 5 | 16 | - | - | - |
| 117 | Gas Stored at JP Reservoir | - | 156 | - | - | - | - |
| | Sub-total | 3 | 161 | 20 | - | - | - |
| | TOTAL PLANT-IN-SERVICE | 11,271 | 21,415 | 321,921 | - | - | 60,311,466 |
| Depreciation Reserve | | | | | | | |
| 108 | Manufactured Gas Production | (88) | - | - | - | - | - |
| 108 | Underground Storage | (364) | (120) | - | - | - | - |
| 108 | Transmission | (214) | (372) | - | - | - | - |
| 108 | Distribution | (2,657) | (5,273) | (18,619) | - | - | - |
| 108 | Distribution - DIR | - | - | (96,543) | - | - | (14,901,436) |
| 109 | General | (59) | (161) | (3,485) | - | - | (166,589) |
| | TOTAL DEPRECIATION RESERVE | (3,382) | (5,926) | (118,647) | - | - | (15,068,025) |
| Rate Base Adjustments | | | | | | | |
| 111 | Accumulated Provision for Amortization | (193) | (347) | (1,079) | - | - | - |
| 115 | Accum. Prov. for Amort. of Plant Acquis. Adj. | (2) | (5) | (16) | - | - | - |
| 252 | Customer Advances in Aid for Construction | - | - | - | - | - | - |
| 282 | Accumulated Deferred Federal Income Tax | (614) | (1,101) | (15,001) | - | - | (3,321,451) |
| | TOTAL OTHER RATE BASE | (810) | (1,452) | (16,097) | - | - | (3,321,451) |
| | TOTAL RATE BASE | 7,080 | 14,036 | 187,177 | - | - | 41,921,990 |

PUGET SOUND ENERGY - GAS
 COSS Detailed Results
 12 Months Ended June 30, 2001

| No. | Account Description | CNG Service | | | Rentals | | |
|--|---|-------------|------------|---------------|----------|----------|----------------|
| | | DEM | COM | CUS | DEM | COM | CUS |
| EXPENSES | | | | | | | |
| O & M Expenses | | | | | | | |
| Production Expense | | | | | | | |
| 710 | Operation Supervision and Engineering | 0 | 0 | - | - | - | - |
| 717 | Liquefied Petroleum Gas Expenses | - | 1 | - | - | - | - |
| 735 | Miscellaneous Production Expenses | - | 0 | - | - | - | - |
| 741 | Maintenance of Structures and Improvements | 2 | - | - | - | - | - |
| 742 | Maintenance of Production Equipment | - | - | - | - | - | - |
| | Sub-total | 3 | 2 | - | - | - | - |
| Other Gas Supply Expenses | | | | | | | |
| 804 | Natural Gas Purchases - City Gate | - | - | - | - | - | - |
| 805 | Other Gas Purchases | - | - | - | - | - | - |
| 805 | Purchased Gas Cost Adjustment | - | - | - | - | - | - |
| 807 | Operations of Purchased Gas Measuring Stations | - | 24 | - | - | - | - |
| 807 | Purchased Gas Calculation Expenses | - | 28 | - | - | - | - |
| 808 | Gas Withdrawn From Storage | - | - | - | - | - | - |
| 808 | Gas Delivered to Storage | - | - | - | - | - | - |
| 812 | Gas Used for Other Utility Operations | - | (4) | - | - | - | - |
| | Sub-total | - | 48 | - | - | - | - |
| Natural Gas Storage, Terminating, & Processing Expenses | | | | | | | |
| 814 | Operation Supervision and Engineering | - | 4 | - | - | - | - |
| 816 | Wells | - | 1 | - | - | - | - |
| 818 | Compressor Station Expenses | - | 5 | - | - | - | - |
| 819 | Compressor Station Fuel and Power Expenses | - | 1 | - | - | - | - |
| 820 | Measuring and Regulating Station Expenses | - | 1 | - | - | - | - |
| 821 | Purification Expenses | - | 0 | - | - | - | - |
| 824 | Other Expenses | - | 1 | - | - | - | - |
| 825 | Storage Well Royalties | - | 2 | - | - | - | - |
| 826 | Rents | (0) | (0) | - | - | - | - |
| 830 | Maintenance Supervision and Engineering | 2 | 1 | - | - | - | - |
| 831 | Maintenance of Structures and Improvements | 0 | 0 | - | - | - | - |
| 832 | Maintenance of Reservoirs and Wells | 1 | 0 | - | - | - | - |
| 833 | Maintenance of Lines | 0 | 0 | - | - | - | - |
| 834 | Maintenance of Compressor Stations | 3 | 1 | - | - | - | - |
| 836 | Maintenance of Purification Equipment | 0 | 0 | - | - | - | - |
| 837 | Maintenance of Other | 0 | 0 | - | - | - | - |
| | Sub-total | 7 | 17 | - | - | - | - |
| Transmission | | | | | | | |
| 850 | Operation Supervision and Engineering | 0 | 1 | - | - | - | - |
| 856 | Mains expense | 3 | 4 | - | - | - | - |
| 857 | Measuring and Regulating Station Expenses | 1 | 2 | - | - | - | - |
| 862 | Maintenance of Structures and Improvements | 0 | 1 | - | - | - | - |
| 863 | Maintenance of Mains | 1 | 3 | - | - | - | - |
| 867 | Maintenance of Other Equipment | 0 | 0 | - | - | - | - |
| | Sub-total | 6 | 10 | - | - | - | - |
| Distribution | | | | | | | |
| 870 | Operation Supervision and Engineering | 2 | 5 | 50 | - | - | - |
| 870 | Operation Supervision and Engineering -DIR | - | - | - | - | - | - |
| 871 | Distribution Load Dispatching | - | 8 | - | - | - | - |
| 874 | Mains and Services Expense | 60 | 120 | - | - | - | - |
| 875 | Measuring and Regulating Station Expense | 18 | 31 | - | - | - | - |
| 875 | Measuring and Regulating Station Expense -DIR | - | - | - | - | - | - |
| 876 | Measuring and Regulating Station - Industrial | - | - | 217 | - | - | - |
| 878 | Meter and House Regulator Expense | - | - | 37 | - | - | - |
| 879 | Customer Installation Expense | - | - | - | - | - | - |
| 879 | Customer Installation Expense - DIR | - | - | - | - | - | - |
| 880 | Other Expenses | 8 | 15 | 117 | - | - | - |
| 880 | Other Expenses - DIR | - | - | - | - | - | - |
| 881 | Misc. Distribution Expenses | 1 | 2 | 14 | - | - | - |
| 887 | Maintenance of Mains | 33 | 65 | - | - | - | - |
| 889 | Maint. of Meas. and Reg. Station Equip. | 0 | 0 | - | - | - | - |
| 890 | Maint. of Meas. and Reg. Station Equip. - Industrial | - | - | 1,442 | - | - | - |
| 890 | Maint. of Meas. and Reg. Station Equip. - Industrial -DIR | - | - | - | - | - | - |
| 892 | Maintenance of Services | - | - | - | - | - | - |
| 893 | Maintenance of Meters and House Regulators | - | - | 1 | - | - | - |
| 893 | Maintenance of Meters and House Regulators -DIR | - | - | - | - | - | - |
| 894 | Maintenance of Other Equipment | - | - | 6 | - | - | - |
| 894 | Maintenance of Other Equipment - DIR | - | - | - | - | - | 688,574 |
| | Sub-total | 122 | 247 | 1,886 | - | - | 688,574 |
| Customer Accounts Expense | | | | | | | |
| 901 | Supervision - Customer Accounting | - | - | 4 | - | - | 353 |
| 902 | Meter Reading Expenses | - | - | 30 | - | - | - |
| 902 | Meter Reading Expenses - DIR | - | - | - | - | - | - |
| 903 | Customer Records & Collection Expenses | - | - | 248 | - | - | - |
| 903 | Customer Records & Collection Expenses -DIR | - | - | - | - | - | 28,086 |
| 904 | Uncollectible Accounts | - | - | - | - | - | - |
| 905 | Customer Assistance Expenses | - | - | (0) | - | - | (34) |
| | Sub-total | - | - | 282 | - | - | 28,405 |
| Customer Service & Information Expenses | | | | | | | |
| 908 | Customer Assistance Expenses - Conserv. & Amortization | - | 72 | - | - | - | - |
| 908 | Customer Assistance Expenses | - | 525 | 29 | - | - | - |
| 908 | Customer Assistance Expenses - DIR | - | - | 25,188 | - | - | 499,472 |
| 909 | Information, Instructional Advertising | - | - | 4 | - | - | - |
| 910 | Misc. Customer Serv. & Information Expenses | - | 0 | 0 | - | - | - |
| | Sub-total | - | 597 | 25,221 | - | - | 499,472 |

PUGET SOUND ENERGY - GAS
COSS Detailed Results
12 Months Ended June 30, 2001

Docket No. _____
Exhibit No. _____(RAF-4)
Page 12 of 12

| No. | Account Description | CNG Service | | | Rentals | | |
|--|---|-------------|-------|---------|---------|-----|------------|
| | | DEM | COM | CUS | DEM | COM | CUS |
| Sales Expense | | | | | | | |
| 912 | Demonstrating and Selling | - | - | 24 | - | - | - |
| 912 | Demonstrating and Selling -DIR | - | - | 21,952 | - | - | - |
| 913 | Advertising Expense | - | - | 0 | - | - | - |
| | Sub-total | - | - | 21,975 | - | - | - |
| | TOTAL O & M EXPENSES | 138 | 922 | 49,364 | - | - | 1,216,451 |
| Administrative & General Expenses | | | | | | | |
| 920 | Administrative & General Salaries | 27 | 178 | 9,493 | - | - | 233,929 |
| 920 | Administrative & General Salaries - DIR | - | - | - | - | - | - |
| 922 | Admin. Expenses Transferred- Credit | (0) | (1) | (67) | - | - | (1,651) |
| 923 | Outside Services Employed | 4 | 27 | 1,415 | - | - | 34,870 |
| 923 | Outside Services Employed -DIR | - | - | - | - | - | - |
| 924 | Property Insurance | 7 | 13 | 42 | - | - | - |
| 925 | Injuries and Damages | 1 | 3 | 122 | - | - | 6,231 |
| 926 | Employee Pensions and Benefits | 18 | 81 | 2,895 | - | - | 147,520 |
| 926 | Employee Pensions and Benefits - DIR | - | - | - | - | - | - |
| 928 | Regulatory Commission Expenses | 6 | 39 | 2,074 | - | - | 51,105 |
| 930 | Misc. General Expenses | 2 | 14 | 763 | - | - | 18,797 |
| 931 | Rents | 3 | 18 | 981 | - | - | 24,176 |
| 932 | Maintenance of General Plant | 3 | 8 | 171 | - | - | 8,171 |
| 935 | Maintenance of General Plant | 6 | 17 | 366 | - | - | 17,476 |
| | TOTAL A & G EXPENSE | 76 | 397 | 18,254 | - | - | 540,624 |
| Depreciation Expense | | | | | | | |
| 403 | Manufactured Gas Production | 8 | - | - | - | - | - |
| 403 | Underground Storage | 27 | 9 | - | - | - | - |
| 403 | Transmission | 24 | 41 | - | - | - | - |
| 403 | Distribution | 255 | 507 | 1,789 | - | - | - |
| 403 | Distribution -DIR | - | - | 5,576 | - | - | 8,284,422 |
| 404 | General | 20 | 56 | 1,206 | - | - | 57,665 |
| | TOTAL DEPRECIATION EXPENSE | 334 | 612 | 8,571 | - | - | 8,342,087 |
| Other Expenses | | | | | | | |
| 404 | Amort. Ltd - Term Plant | 71 | 128 | 398 | - | - | - |
| 407 | Amortization of Property Losses | 0 | 1 | 2 | - | - | - |
| | TOTAL OTHER EXPENSES | 72 | 129 | 401 | - | - | - |
| Taxes Other Than F.I.T | | | | | | | |
| 408 | Taxes other than Income Taxes | 203 | 364 | 4,966 | - | - | 1,099,562 |
| 408 | Taxes other than Income Taxes - DIR | - | - | - | - | - | - |
| | TOTAL TAXES OTHER THAN F.I.T | 203 | 364 | 4,966 | - | - | 1,099,562 |
| Federal Income Tax | | | | | | | |
| 409 | Income Taxes, utility operating income | - | - | (8,543) | - | - | (688,370) |
| | TOTAL FEDERAL INCOME TAX | - | - | (8,543) | - | - | (688,370) |
| Deferred Income Tax | | | | | | | |
| 410 | Deferred Income Tax, utility operating income | 179 | 356 | 4,744 | - | - | 1,062,498 |
| 411 | Provision for deferred income taxes - credit | (159) | (316) | (4,209) | - | - | (942,722) |
| 411 | Investment tax credit adjustments | (5) | (10) | (132) | - | - | (29,628) |
| | TOTAL DEFERRED INCOME TAX | 15 | 30 | 402 | - | - | 90,147 |
| | TOTAL EXPENSES | 839 | 2,455 | 73,416 | - | - | 10,600,500 |