Exhibit ____ (DRS-3)
Docket Nos. UE-920433, UE-920499 and UE-921262
Witness: Diane R. Sorrells

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Petition of PUGET SOUND POWER &)
LIGHT COMPANY for an Order)
Regarding the Accounting Treatment)
of Residential Exchange Benefits)

DOCKET NO. UE-920433

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

DOCKET NO. UE-920499

V.

PUGET SOUND POWER & LIGHT COMPANY,

Respondent.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

DOCKET NO. UE-921262

V.

PUGET SOUND POWER & LIGHT COMPANY,

Respondent.

EXHIBIT OF

DIANE R. SORRELLS

For Commission Staff

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION UE-920433; -920499; Ex. 36

COST OF SERVICE REPORT EXHIBIT ____ (DRS-3)

Description	Total Allocation	Summary Class Residential	Summary Class Sec kW<-50	Summary Class Sec 50 <kw<-350< th=""><th>Summary Class Sec kW>350</th><th>Summary Class Primary Svc</th><th>Summary Class High Volt Svc</th><th>Summary Class Lighting</th><th>Summary Class Firm Resale</th></kw<-350<>	Summary Class Sec kW>350	Summary Class Primary Svc	Summary Class High Volt Svc	Summary Class Lighting	Summary Class Firm Resale
Total Cost of Service Puget's Proposal	1,153,746,950	620,950,251	122,626,272	129,984,060	74,627,499	77,940,286	113,885,040	8,183,064	5,550,478
Total Cost of Service Staff's Proposal	1,153,746,950	617,132,328	123,170,713	130,499,559	75,231,506	78,132,066	115,731,358	8,216,413	5,633,008
Difference	C	(3,817,923)	544,441	515,499	604,007	191,780	1,846,318	33,349	82,530