

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year				Residential (16,23,53)						Comm. & Indus. (31,31T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>RATE BASE</b>															
<b>Plant-in-Service</b>															
<b>Intangible Plant</b>															
301	Organization	PLT	159,000	43,268	15,926	42,105	931	-	102,230	15,370	6,110	23,098	332	-	44,910
302	Franchise and Consents	PLT	532,382	144,875	53,327	140,980	3,117	-	342,298	51,462	20,460	77,339	1,111	-	150,372
303	Misc. Intangible	OML	204,628,662	37,718,166	11,053,631	84,382,130	14,233,284	-	147,387,212	13,371,814	4,240,934	23,983,387	1,379,018	146	42,975,298
-	<b>Sub-total</b>		<b>205,320,044</b>	<b>37,906,309</b>	<b>11,122,884</b>	<b>84,565,214</b>	<b>14,237,333</b>	-	<b>147,831,740</b>	<b>13,438,646</b>	<b>4,267,504</b>	<b>24,083,823</b>	<b>1,380,460</b>	<b>146</b>	<b>43,170,579</b>
<b>Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	153,000	109,214	-	-	-	-	109,214	38,927	-	-	-	-	38,927
305	Structures and Improvements	PRODPT	508,000	362,619	-	-	-	-	362,619	129,248	-	-	-	-	129,248
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,070,000	4,332,873	-	-	-	-	4,332,873	1,544,361	-	-	-	-	1,544,361
320	Other Equipment	PDAYXT	5,000	3,569	-	-	-	-	3,569	1,272	-	-	-	-	1,272
-	Natural Gas Production Plant	PDAYXT	1,646,000	1,174,944	-	-	-	-	1,174,944	418,784	-	-	-	-	418,784
-	<b>Sub-total</b>		<b>8,382,000</b>	<b>5,983,219</b>	-	-	-	-	<b>5,983,219</b>	<b>2,132,591</b>	-	-	-	-	<b>2,132,591</b>
<b>Natural Gas Underground Storage</b>															
-	JP Storage Balancing - DIR	COM_1	10,074,750	-	5,168,432	-	-	-	5,168,432	-	1,982,966	-	-	-	1,982,966
350	Land and Land Rights	SEAS3_DEM	1,090,200	768,046	-	-	-	-	768,046	246,930	-	-	-	-	246,930
351	Structures and Improvements	SEAS3_DEM	865,050	609,428	-	-	-	-	609,428	195,934	-	-	-	-	195,934
352	Wells	SEAS3_DEM	15,389,990	10,842,248	-	-	-	-	10,842,248	3,485,833	-	-	-	-	3,485,833
353	Lines	SEAS3_DEM	2,491,660	1,755,374	-	-	-	-	1,755,374	564,361	-	-	-	-	564,361
354	Compressor Equipment	SEAS3_DEM	15,047,130	10,600,703	-	-	-	-	10,600,703	3,408,175	-	-	-	-	3,408,175
355	Measuring and Regulating Equipment	SEAS3_DEM	451,090	317,793	-	-	-	-	317,793	102,172	-	-	-	-	102,172
356	Purification Equipment	SEAS3_DEM	2,231,750	1,572,268	-	-	-	-	1,572,268	505,491	-	-	-	-	505,491
357	Other Equipment	SEAS3_DEM	333,380	234,866	-	-	-	-	234,866	75,511	-	-	-	-	75,511
-	<b>Sub-total</b>		<b>47,975,000</b>	<b>26,700,726</b>	<b>5,168,432</b>	-	-	-	<b>31,869,158</b>	<b>8,584,407</b>	<b>1,982,966</b>	-	-	-	<b>10,567,373</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	1,705,000	1,201,173	-	-	-	-	1,201,173	386,183	-	-	-	-	386,183
361	Structures & improvement	SEAS3_DEM	4,156,000	2,927,902	-	-	-	-	2,927,902	941,334	-	-	-	-	941,334
362	Gas Holders	SEAS3_DEM	3,683,000	2,594,674	-	-	-	-	2,594,674	834,200	-	-	-	-	834,200
363	Purification Equipment	SEAS3_DEM	3,984,000	2,806,728	-	-	-	-	2,806,728	902,376	-	-	-	-	902,376
364	Terminating & Processing	SEAS3_DEM	971,000	684,070	-	-	-	-	684,070	219,932	-	-	-	-	219,932
-	<b>Sub-total</b>		<b>14,499,000</b>	<b>10,214,546</b>	-	-	-	-	<b>10,214,546</b>	<b>3,284,024</b>	-	-	-	-	<b>3,284,024</b>
<b>Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>RATE BASE</b>															
<b>Plant-in-Service</b>															
<b>Intangible Plant</b>															
301	Organization	PLT	159,000	2,448	2,248	903	40	-	5,640	329	1,936	557	1	-	2,823
302	Franchise and Consents	PLT	532,382	8,198	7,528	3,025	133	-	18,883	1,103	6,483	1,865	3	-	9,453
303	Misc. Intangible	OML	204,628,662	2,307,801	1,560,416	1,762,700	158,942	34,480	5,824,339	571,148	1,353,513	772,158	59,911	120,184	2,876,915
-	<b>Sub-total</b>		<b>205,320,044</b>	<b>2,318,448</b>	<b>1,570,193</b>	<b>1,766,628</b>	<b>159,114</b>	<b>34,480</b>	<b>5,848,862</b>	<b>572,581</b>	<b>1,361,932</b>	<b>774,580</b>	<b>59,915</b>	<b>120,184</b>	<b>2,889,192</b>
<b>Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	153,000	4,657	-	-	-	-	4,657	105	-	-	-	-	105
305	Structures and Improvements	PRODPT	508,000	15,462	-	-	-	-	15,462	348	-	-	-	-	348
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,070,000	184,752	-	-	-	-	184,752	4,157	-	-	-	-	4,157
320	Other Equipment	PDAYXT	5,000	152	-	-	-	-	152	3	-	-	-	-	3
-	Natural Gas Production Plant	PDAYXT	1,646,000	50,099	-	-	-	-	50,099	1,127	-	-	-	-	1,127
-	<b>Sub-total</b>		<b>8,382,000</b>	<b>255,122</b>	-	-	-	-	<b>255,122</b>	<b>5,741</b>	-	-	-	-	<b>5,741</b>
<b>Natural Gas Underground Storage</b>															
-	JP Storage Balancing - DIR	COM_1	10,074,750	-	729,616	-	-	-	729,616	-	763,631	-	-	-	763,631
350	Land and Land Rights	SEAS3_DEM	1,090,200	46,443	-	-	-	-	46,443	6,803	-	-	-	-	6,803
351	Structures and Improvements	SEAS3_DEM	865,050	36,851	-	-	-	-	36,851	5,398	-	-	-	-	5,398
352	Wells	SEAS3_DEM	15,389,990	655,614	-	-	-	-	655,614	96,034	-	-	-	-	96,034
353	Lines	SEAS3_DEM	2,491,660	106,145	-	-	-	-	106,145	15,548	-	-	-	-	15,548
354	Compressor Equipment	SEAS3_DEM	15,047,130	641,008	-	-	-	-	641,008	93,894	-	-	-	-	93,894
355	Measuring and Regulating Equipment	SEAS3_DEM	451,090	19,216	-	-	-	-	19,216	2,815	-	-	-	-	2,815
356	Purification Equipment	SEAS3_DEM	2,231,750	95,073	-	-	-	-	95,073	13,926	-	-	-	-	13,926
357	Other Equipment	SEAS3_DEM	333,380	14,202	-	-	-	-	14,202	2,080	-	-	-	-	2,080
-	<b>Sub-total</b>		<b>47,975,000</b>	<b>1,614,551</b>	<b>729,616</b>	-	-	-	<b>2,344,167</b>	<b>236,498</b>	<b>763,631</b>	-	-	-	<b>1,000,129</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	1,705,000	72,633	-	-	-	-	72,633	10,639	-	-	-	-	10,639
361	Structures & improvement	SEAS3_DEM	4,156,000	177,046	-	-	-	-	177,046	25,933	-	-	-	-	25,933
362	Gas Holders	SEAS3_DEM	3,683,000	156,896	-	-	-	-	156,896	22,982	-	-	-	-	22,982
363	Purification Equipment	SEAS3_DEM	3,984,000	169,718	-	-	-	-	169,718	24,860	-	-	-	-	24,860
364	Terminating & Processing	SEAS3_DEM	971,000	41,365	-	-	-	-	41,365	6,059	-	-	-	-	6,059
-	<b>Sub-total</b>		<b>14,499,000</b>	<b>617,657</b>	-	-	-	-	<b>617,657</b>	<b>90,474</b>	-	-	-	-	<b>90,474</b>
<b>Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
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Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>RATE BASE</b>															
<b>Plant-in-Service</b>															
<b>Intangible Plant</b>															
301	Organization	PLT	159,000	52	198	103	1	-	354	108	1,745	97	-	-	1,950
302	Franchise and Consents	PLT	532,382	175	662	346	3	-	1,186	360	5,844	324	-	-	6,529
303	Misc. Intangible	OML	204,628,662	98,291	138,239	171,505	23,166	1,244	432,445	526,980	1,245,707	166,499	124,141	378,031	2,441,359
-	<b>Sub-total</b>		<b>205,320,044</b>	<b>98,519</b>	<b>139,098</b>	<b>171,954</b>	<b>23,170</b>	<b>1,244</b>	<b>433,986</b>	<b>527,448</b>	<b>1,253,297</b>	<b>166,920</b>	<b>124,141</b>	<b>378,031</b>	<b>2,449,838</b>
<b>Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	153,000	97	-	-	-	-	97	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	508,000	323	-	-	-	-	323	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,070,000	3,858	-	-	-	-	3,858	-	-	-	-	-	-
320	Other Equipment	PDAYXT	5,000	3	-	-	-	-	3	-	-	-	-	-	-
-	Natural Gas Production Plant	PDAYXT	1,646,000	1,046	-	-	-	-	1,046	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>8,382,000</b>	<b>5,327</b>	-	-	-	-	<b>5,327</b>	-	-	-	-	-	-
<b>Natural Gas Underground Storage</b>															
-	JP Storage Balancing - DIR	COM_1	10,074,750	-	77,992	-	-	-	77,992	-	1,039,310	-	-	-	1,039,310
350	Land and Land Rights	SEAS3_DEM	1,090,200	8,765	-	-	-	-	8,765	13,213	-	-	-	-	13,213
351	Structures and Improvements	SEAS3_DEM	865,050	6,955	-	-	-	-	6,955	10,484	-	-	-	-	10,484
352	Wells	SEAS3_DEM	15,389,990	123,736	-	-	-	-	123,736	186,527	-	-	-	-	186,527
353	Lines	SEAS3_DEM	2,491,660	20,033	-	-	-	-	20,033	30,199	-	-	-	-	30,199
354	Compressor Equipment	SEAS3_DEM	15,047,130	120,979	-	-	-	-	120,979	182,371	-	-	-	-	182,371
355	Measuring and Regulating Equipment	SEAS3_DEM	451,090	3,627	-	-	-	-	3,627	5,467	-	-	-	-	5,467
356	Purification Equipment	SEAS3_DEM	2,231,750	17,943	-	-	-	-	17,943	27,049	-	-	-	-	27,049
357	Other Equipment	SEAS3_DEM	333,380	2,680	-	-	-	-	2,680	4,041	-	-	-	-	4,041
-	<b>Sub-total</b>		<b>47,975,000</b>	<b>304,718</b>	<b>77,992</b>	-	-	-	<b>382,710</b>	<b>459,351</b>	<b>1,039,310</b>	-	-	-	<b>1,498,661</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	1,705,000	13,708	-	-	-	-	13,708	20,665	-	-	-	-	20,665
361	Structures & improvement	SEAS3_DEM	4,156,000	33,414	-	-	-	-	33,414	50,371	-	-	-	-	50,371
362	Gas Holders	SEAS3_DEM	3,683,000	29,611	-	-	-	-	29,611	44,638	-	-	-	-	44,638
363	Purification Equipment	SEAS3_DEM	3,984,000	32,031	-	-	-	-	32,031	48,286	-	-	-	-	48,286
364	Terminating & Processing	SEAS3_DEM	971,000	7,807	-	-	-	-	7,807	11,769	-	-	-	-	11,769
-	<b>Sub-total</b>		<b>14,499,000</b>	<b>116,572</b>	-	-	-	-	<b>116,572</b>	<b>175,728</b>	-	-	-	-	<b>175,728</b>
<b>Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
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Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>RATE BASE</b>															
<b>Plant-in-Service</b>															
<b>Intangible Plant</b>															
301	Organization	PLT	159,000	91	88	96	-	-	276	-	-	817	-	-	817
302	Franchise and Consents	PLT	532,382	306	295	322	-	-	923	-	-	2,737	-	-	2,737
303	Misc. Intangible	OML	204,628,662	208,936	81,640	130,552	-	191,413	612,541	-	-	1,924,266	154,288	-	2,078,553
-	<b>Sub-total</b>		<b>205,320,044</b>	<b>209,334</b>	<b>82,023</b>	<b>130,970</b>	-	<b>191,413</b>	<b>613,739</b>	-	-	<b>1,927,820</b>	<b>154,288</b>	-	<b>2,082,108</b>
<b>Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	153,000	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	508,000	-	-	-	-	-	-	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,070,000	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	PDAYXT	5,000	-	-	-	-	-	-	-	-	-	-	-	-
-	Natural Gas Production Plant	PDAYXT	1,646,000	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>8,382,000</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Natural Gas Underground Storage</b>															
-	JP Storage Balancing - DIR	COM_1	10,074,750	-	312,802	-	-	-	312,802	-	-	-	-	-	-
350	Land and Land Rights	SEAS3_DEM	1,090,200	-	-	-	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	865,050	-	-	-	-	-	-	-	-	-	-	-	-
352	Wells	SEAS3_DEM	15,389,990	-	-	-	-	-	-	-	-	-	-	-	-
353	Lines	SEAS3_DEM	2,491,660	-	-	-	-	-	-	-	-	-	-	-	-
354	Compressor Equipment	SEAS3_DEM	15,047,130	-	-	-	-	-	-	-	-	-	-	-	-
355	Measuring and Regulating Equipment	SEAS3_DEM	451,090	-	-	-	-	-	-	-	-	-	-	-	-
356	Purification Equipment	SEAS3_DEM	2,231,750	-	-	-	-	-	-	-	-	-	-	-	-
357	Other Equipment	SEAS3_DEM	333,380	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>47,975,000</b>	-	<b>312,802</b>	-	-	-	<b>312,802</b>	-	-	-	-	-	-
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	1,705,000	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	4,156,000	-	-	-	-	-	-	-	-	-	-	-	-
362	Gas Holders	SEAS3_DEM	3,683,000	-	-	-	-	-	-	-	-	-	-	-	-
363	Purification Equipment	SEAS3_DEM	3,984,000	-	-	-	-	-	-	-	-	-	-	-	-
364	Terminating & Processing	SEAS3_DEM	971,000	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>14,499,000</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

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Proposed Test Year				Residential (16,23,53)						Comm. & Indus. (31,31T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	24,123,000	6,433,245	2,467,265	6,522,711	144,225	-	15,567,446	2,292,994	946,613	3,578,232	51,406	-	
375	Structures and Improvements	DISTPT	34,201,205	9,120,952	3,498,049	9,247,796	204,479	-	22,071,276	3,250,970	1,342,092	5,073,161	72,882	-	
376	Mains	A_MAINS	641,847,873	-	363,904,166	-	-	-	363,904,166	-	139,618,691	-	-	-	
376	Mains - Peak	P_MAINS	1,344,931,247	943,759,630	-	-	-	-	943,759,630	336,383,107	-	-	-	-	
378	Meas. & Reg. Station Equip.- Gen.	COM_1	41,069,908	-	21,069,212	-	-	-	21,069,212	-	8,083,600	-	-	-	
378	Meas. & Reg. Station Equip.- Peak	PDAY	86,058,092	60,035,341	-	-	-	-	60,035,341	21,398,324	-	-	-	-	
380	Services	SERV	1,165,290,125	-	-	677,007,379	-	-	677,007,379	-	-	478,438,172	-	-	
380	Services - DIR	DIR_380	11,129,875	-	-	-	-	-	-	-	-	-	-	-	
381	Meters	MTRS_CUS	114,991,833	-	-	91,054,701	-	-	91,054,701	-	-	23,466,885	-	-	
382	Meter Installations	MTRS_INST	182,836,000	-	-	169,668,781	-	-	169,668,781	-	-	13,051,126	-	-	
383	House Regulators	MTRS_CUS	17,726,000	-	-	14,036,089	-	-	14,036,089	-	-	3,617,422	-	-	
384	House Regulators Installations	MTRS_CUS	83,089,000	-	-	65,792,882	-	-	65,792,882	-	-	16,956,335	-	-	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	43,475,000	-	-	194,789	-	-	194,789	-	-	22,790,421	-	-	
386	Rental Property on Customers Premise	DIR_386	20,144,000	-	-	-	-	-	-	-	-	-	-	-	
387	Other Equipment	DISTPT	5,000,000	1,333,426	511,393	1,351,969	29,894	-	3,226,681	475,271	196,205	741,664	10,655	-	
388	ARO	DISTPT	10,127,000	2,700,720	1,035,775	2,738,279	60,546	-	6,535,320	962,614	397,394	1,502,166	21,581	-	
-	<b>Sub-total</b>		<b>3,857,566,038</b>	<b>1,023,383,314</b>	<b>392,485,859</b>	<b>1,037,615,377</b>	<b>22,942,870</b>	-	<b>2,476,427,420</b>	<b>364,763,281</b>	<b>150,584,596</b>	<b>569,215,583</b>	<b>8,177,500</b>	-	
<b>General Plant</b>															
389	Land and Land Rights	PLTXR	15,709,777	4,286,043	1,598,418	4,170,815	92,222	-	10,147,498	1,522,487	613,263	2,288,028	32,870	-	
390	Structures and Improvements	PLTXR	57,456,126	15,675,554	5,845,970	15,254,125	337,286	-	37,112,934	5,568,265	2,242,916	8,368,116	120,219	-	
391	Office Furniture and Equipment	OML	49,327,663	9,092,318	2,664,582	20,341,106	3,431,067	-	35,529,073	3,223,401	1,022,317	5,781,421	332,425	35	
392	Transportation Equipment	OML	8,294,502	1,528,884	448,052	3,420,380	576,938	-	5,974,254	542,019	171,904	972,152	55,898	6	
390	LeaseHolds	OML	12,461,690	2,297,000	673,156	5,138,791	866,793	-	8,975,740	814,331	258,269	1,460,565	83,981	9	
393	Stores Equipment	PLTXR	31,443	8,579	3,199	8,348	185	-	20,310	3,047	1,227	4,580	66	-	
394	Tools, Shop, and Garage Equipment	OML	8,079,222	1,489,202	436,423	3,331,605	561,964	-	5,819,194	527,951	167,442	946,921	54,447	6	
395	Laboratory Equipment	PLTXR	2,751,000	750,546	279,905	730,368	16,149	-	1,776,968	266,609	107,391	400,665	5,756	-	
396	Power Operated Equipment	PLTXR	268,799	73,335	27,349	71,364	1,578	-	173,627	26,050	10,493	39,149	562	-	
397	Communication Equipment	OML	31,664,604	5,836,576	1,710,459	13,057,441	2,202,484	-	22,806,960	2,069,178	656,250	3,711,232	213,392	23	
398	Misc. Equipment	OML	513,710	94,690	27,750	211,837	35,732	-	370,008	33,569	10,647	60,209	3,462	0	
399	Other Intangible Property	OML	169,388	31,222	9,150	69,850	11,782	-	122,005	11,069	3,511	19,853	1,142	0	
-	<b>Sub-total</b>		<b>186,727,923</b>	<b>41,163,949</b>	<b>13,724,412</b>	<b>65,806,029</b>	<b>8,134,179</b>	-	<b>128,828,570</b>	<b>14,607,977</b>	<b>5,265,629</b>	<b>24,052,891</b>	<b>904,219</b>	<b>79</b>	
<b>Other Assets</b>															
114	Plant Acquisition Adjustment	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL PLANT-IN-SERVICE</b>			<b>4,320,470,005</b>	<b>1,145,352,062</b>	<b>422,501,588</b>	<b>1,187,986,621</b>	<b>45,314,382</b>	-	<b>2,801,154,653</b>	<b>406,810,925</b>	<b>162,100,696</b>	<b>617,352,297</b>	<b>10,462,179</b>	<b>224</b>	<b>1,196,726,321</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	24,123,000	363,655	348,298	139,938	6,150	-	858,042	48,941	299,927	86,284	138	-	435,290
375	Structures and Improvements	DISTPT	34,201,205	515,585	493,812	198,402	8,719	-	1,216,518	69,388	425,232	122,332	196	-	617,148
376	Mains	A_MAINS	641,847,873	-	51,371,538	-	-	-	51,371,538	-	43,685,416	-	-	-	43,685,416
376	Mains - Peak	P_MAINS	1,344,931,247	53,348,382	-	-	-	-	53,348,382	7,096,712	-	-	-	-	7,096,712
378	Meas. & Reg. Station Equip.- Gen.	COM_1	41,069,908	-	2,974,294	-	-	-	2,974,294	-	3,112,956	-	-	-	3,112,956
378	Meas. & Reg. Station Equip.- Peak	PDAY	86,058,092	3,393,648	-	-	-	-	3,393,648	539,672	-	-	-	-	539,672
380	Services	SERV	1,165,290,125	-	-	8,499,697	-	-	8,499,697	-	-	-	-	-	-
380	Services - DIR	DIR_380	11,129,875	-	-	-	-	-	-	-	-	8,532,534	-	-	8,532,534
381	Meters	MTRS_CUS	114,991,833	-	-	465,190	-	-	465,190	-	-	2,640	-	-	2,640
382	Meter Installations	MTRS_INST	182,836,000	-	-	114,642	-	-	114,642	-	-	622	-	-	622
383	House Regulators	MTRS_CUS	17,726,000	-	-	71,709	-	-	71,709	-	-	407	-	-	407
384	House Regulators Installations	MTRS_CUS	83,089,000	-	-	336,130	-	-	336,130	-	-	1,908	-	-	1,908
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	43,475,000	-	-	12,347,571	-	-	12,347,571	-	-	4,924,943	-	-	4,924,943
386	Rental Property on Customers Premise	DIR_386	20,144,000	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	5,000,000	75,375	72,192	29,005	1,275	-	177,847	10,144	62,166	17,884	29	-	90,223
388	ARO	DISTPT	10,127,000	152,665	146,218	58,747	2,582	-	360,212	20,546	125,911	36,222	58	-	182,738
-	<b>Sub-total</b>		<b>3,857,566,038</b>	<b>57,849,311</b>	<b>55,406,352</b>	<b>22,261,032</b>	<b>978,275</b>	-	<b>136,494,970</b>	<b>7,785,403</b>	<b>47,711,609</b>	<b>13,725,776</b>	<b>22,013</b>	-	<b>69,244,801</b>
<b>General Plant</b>															
389	Land and Land Rights	PLTXR	15,709,777	242,530	225,645	89,481	3,932	-	561,588	32,632	194,852	55,172	88	-	282,744
390	Structures and Improvements	PLTXR	57,456,126	887,017	825,262	327,262	14,382	-	2,053,924	119,346	712,641	201,785	324	-	1,034,095
391	Office Furniture and Equipment	OML	49,327,663	556,317	376,153	424,915	38,314	8,312	1,404,012	137,681	326,277	186,136	14,442	28,972	693,507
392	Transportation Equipment	OML	8,294,502	93,545	63,251	71,450	6,443	1,398	236,086	23,151	54,864	31,299	2,428	4,872	116,614
390	LeaseHolds	OML	12,461,690	140,543	95,028	107,347	9,679	2,100	354,697	34,782	82,428	47,024	3,649	7,319	175,201
393	Stores Equipment	PLTXR	31,443	485	452	179	8	-	1,124	65	390	110	0	-	566
394	Tools, Shop, and Garage Equipment	OML	8,079,222	91,117	61,609	69,596	6,275	1,361	229,959	22,550	53,440	30,487	2,365	4,745	113,587
395	Laboratory Equipment	PLTXR	2,751,000	42,470	39,514	15,669	689	-	98,342	5,714	34,121	9,661	15	-	49,512
396	Power Operated Equipment	PLTXR	268,799	4,150	3,861	1,531	67	-	9,609	558	3,334	944	2	-	4,838
397	Communication Equipment	OML	31,664,604	357,113	241,462	272,763	24,595	5,335	901,269	88,381	209,445	119,485	9,271	18,598	445,179
398	Misc. Equipment	OML	513,710	5,794	3,917	4,425	399	87	14,622	1,434	3,398	1,938	150	302	7,222
399	Other Intangible Property	OML	169,388	1,910	1,292	1,459	132	29	4,821	473	1,120	639	50	99	2,381
-	<b>Sub-total</b>		<b>186,727,923</b>	<b>2,422,993</b>	<b>1,937,445</b>	<b>1,386,078</b>	<b>104,915</b>	<b>18,621</b>	<b>5,870,052</b>	<b>466,767</b>	<b>1,676,310</b>	<b>684,681</b>	<b>32,785</b>	<b>64,906</b>	<b>2,925,448</b>
-	<b>Other Assets</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
114	Plant Acquisition Adjustment	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PLANT-IN-SERVICE</b>			<b>4,320,470,005</b>	<b>65,078,082</b>	<b>59,643,606</b>	<b>25,413,739</b>	<b>1,242,304</b>	<b>53,101</b>	<b>151,430,831</b>	<b>9,157,462</b>	<b>51,513,482</b>	<b>15,185,037</b>	<b>114,713</b>	<b>185,090</b>	<b>76,155,785</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	24,123,000	5,425	30,633	16,027	128	-	52,213	12,670	270,406	15,002	-	-	298,078
375	Structures and Improvements	DISTPT	34,201,205	7,692	43,430	22,722	182	-	74,026	17,963	383,377	21,270	-	-	422,610
376	Mains	A_MAINS	641,847,873	-	4,461,732	-	-	-	4,461,732	-	37,955,351	-	-	-	37,955,351
376	Mains - Peak	P_MAINS	1,344,931,247	786,664	-	-	-	-	786,664	1,773,606	-	-	-	-	1,773,606
378	Meas. & Reg. Station Equip.- Gen.	COM_1	41,069,908	-	317,936	-	-	-	317,936	-	4,236,765	-	-	-	4,236,765
378	Meas. & Reg. Station Equip.- Peak	PDAY	86,058,092	59,822	-	-	-	-	59,822	203,306	-	-	-	-	203,306
380	Services	SERV	1,165,290,125	-	-	1,344,876	-	-	1,344,876	-	-	-	-	-	-
380	Services - DIR	DIR_380	11,129,875	-	-	-	-	-	-	-	1,098,093	-	-	-	1,098,093
381	Meters	MTRS_CUS	114,991,833	-	-	1,537	-	-	1,537	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	182,836,000	-	-	622	-	-	622	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	17,726,000	-	-	237	-	-	237	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	83,089,000	-	-	1,110	-	-	1,110	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	43,475,000	-	-	1,152,289	-	-	1,152,289	-	-	1,242,732	-	-	1,242,732
386	Rental Property on Customers Premise	DIR_386	20,144,000	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	5,000,000	1,124	6,349	3,322	27	-	10,822	2,626	56,047	3,110	-	-	61,783
388	ARO	DISTPT	10,127,000	2,277	12,860	6,728	54	-	21,919	5,319	113,518	6,298	-	-	125,135
-	<b>Sub-total</b>		<b>3,857,566,038</b>	<b>863,005</b>	<b>4,872,940</b>	<b>2,549,470</b>	<b>20,427</b>	-	<b>8,305,841</b>	<b>2,015,491</b>	<b>43,015,465</b>	<b>2,386,504</b>	-	-	<b>47,417,460</b>
<b>General Plant</b>															
389	Land and Land Rights	PLTXR	15,709,777	5,184	19,901	10,248	82	-	35,415	10,654	177,083	9,593	-	-	197,330
390	Structures and Improvements	PLTXR	57,456,126	18,959	72,784	37,480	300	-	129,524	38,966	647,655	35,084	-	-	721,706
391	Office Furniture and Equipment	OML	49,327,663	23,694	33,324	41,343	5,584	300	104,245	127,034	300,289	40,136	29,925	91,128	588,513
392	Transportation Equipment	OML	8,294,502	3,984	5,603	6,952	939	50	17,529	21,361	50,494	6,749	5,032	15,323	98,959
390	LeaseHolds	OML	12,461,690	5,986	8,419	10,444	1,411	76	26,335	32,093	75,862	10,140	7,560	23,022	148,676
393	Stores Equipment	PLTXR	31,443	10	40	21	0	-	71	21	354	19	-	-	395
394	Tools, Shop, and Garage Equipment	OML	8,079,222	3,881	5,458	6,771	915	49	17,074	20,806	49,183	6,574	4,901	14,926	96,391
395	Laboratory Equipment	PLTXR	2,751,000	908	3,485	1,795	14	-	6,202	1,866	31,010	1,680	-	-	34,555
396	Power Operated Equipment	PLTXR	268,799	89	341	175	1	-	606	182	3,030	164	-	-	3,376
397	Communication Equipment	OML	31,664,604	15,210	21,391	26,539	3,585	192	66,917	81,546	192,763	25,764	19,210	58,497	377,780
398	Misc. Equipment	OML	513,710	247	347	431	58	3	1,086	1,323	3,127	418	312	949	6,129
399	Other Intangible Property	OML	169,388	81	114	142	19	1	358	436	1,031	138	103	313	2,021
-	<b>Sub-total</b>		<b>186,727,923</b>	<b>78,232</b>	<b>171,207</b>	<b>142,340</b>	<b>12,909</b>	<b>672</b>	<b>405,361</b>	<b>336,289</b>	<b>1,531,883</b>	<b>136,459</b>	<b>67,043</b>	<b>204,158</b>	<b>2,275,832</b>
<b>Other Assets</b>															
114	Plant Acquisition Adjustment	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PLANT-IN-SERVICE</b>			<b>4,320,470,005</b>	<b>1,466,373</b>	<b>5,261,237</b>	<b>2,863,765</b>	<b>56,506</b>	<b>1,916</b>	<b>9,649,796</b>	<b>3,514,306</b>	<b>46,839,956</b>	<b>2,689,883</b>	<b>191,184</b>	<b>582,188</b>	<b>53,817,518</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	24,123,000	14,171	13,626	14,890	-	-	42,687	-	-	-	-	-	
375	Structures and Improvements	DISTPT	34,201,205	20,091	19,319	21,111	-	-	60,521	-	-	-	-	-	
376	Mains	A_MAINS	641,847,873	-	850,979	-	-	-	850,979	-	-	-	-	-	
376	Mains - Peak	P_MAINS	1,344,931,247	1,783,146	-	-	-	-	1,783,146	-	-	-	-	-	
378	Meas. & Reg. Station Equip.- Gen.	COM_1	41,069,908	-	1,275,145	-	-	-	1,275,145	-	-	-	-	-	
378	Meas. & Reg. Station Equip.- Peak	PDAY	86,058,092	427,977	-	-	-	-	427,977	-	-	-	-	-	
380	Services	SERV	1,165,290,125	-	-	-	-	-	-	-	-	-	-	-	
380	Services - DIR	DIR_380	11,129,875	-	-	1,499,248	-	-	1,499,248	-	-	-	-	-	
381	Meters	MTRS_CUS	114,991,833	-	-	880	-	-	880	-	-	-	-	-	
382	Meter Installations	MTRS_INST	182,836,000	-	-	207	-	-	207	-	-	-	-	-	
383	House Regulators	MTRS_CUS	17,726,000	-	-	136	-	-	136	-	-	-	-	-	
384	House Regulators Installations	MTRS_CUS	83,089,000	-	-	636	-	-	636	-	-	-	-	-	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	43,475,000	-	-	822,255	-	-	822,255	-	-	-	-	-	
386	Rental Property on Customers Premise	DIR_386	20,144,000	-	-	-	-	-	-	20,144,000	-	-	-	20,144,000	
387	Other Equipment	DISTPT	5,000,000	2,937	2,824	3,086	-	-	8,848	-	-	-	-	-	
388	ARO	DISTPT	10,127,000	5,949	5,720	6,251	-	-	17,920	-	-	-	-	-	
-	<b>Sub-total</b>		<b>3,857,566,038</b>	<b>2,254,271</b>	<b>2,167,614</b>	<b>2,368,701</b>	-	-	<b>6,790,586</b>	-	-	<b>20,144,000</b>	-	<b>20,144,000</b>	
<b>General Plant</b>															
389	Land and Land Rights	PLTXR	15,709,777	9,061	9,970	9,521	-	-	28,553	-	-	-	-	-	
390	Structures and Improvements	PLTXR	57,456,126	33,140	36,465	34,823	-	-	104,428	-	-	-	-	-	
391	Office Furniture and Equipment	OML	49,327,663	50,366	19,680	31,471	-	46,142	147,659	-	463,862	37,193	-	501,055	
392	Transportation Equipment	OML	8,294,502	8,469	3,309	5,292	-	7,759	24,829	-	77,999	6,254	-	84,253	
390	LeaseHolds	OML	12,461,690	12,724	4,972	7,950	-	11,657	37,303	-	117,186	9,396	-	126,582	
393	Stores Equipment	PLTXR	31,443	18	20	19	-	-	57	-	-	-	-	-	
394	Tools, Shop, and Garage Equipment	OML	8,079,222	8,249	3,223	5,154	-	7,557	24,185	-	75,975	6,092	-	82,066	
395	Laboratory Equipment	PLTXR	2,751,000	1,587	1,746	1,667	-	-	5,000	-	-	-	-	-	
396	Power Operated Equipment	PLTXR	268,799	155	171	163	-	-	489	-	-	-	-	-	
397	Communication Equipment	OML	31,664,604	32,331	12,633	20,202	-	29,620	94,786	-	297,764	23,875	-	321,639	
398	Misc. Equipment	OML	513,710	525	205	328	-	481	1,538	-	4,831	387	-	5,218	
399	Other Intangible Property	OML	169,388	173	68	108	-	158	507	-	1,593	128	-	1,721	
-	<b>Sub-total</b>		<b>186,727,923</b>	<b>156,799</b>	<b>92,462</b>	<b>116,698</b>	-	<b>103,373</b>	<b>469,332</b>	-	<b>1,039,210</b>	<b>83,324</b>	-	<b>1,122,534</b>	
<b>Other Assets</b>															
114	Plant Acquisition Adjustment	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL PLANT-IN-SERVICE</b>			<b>4,320,470,005</b>	<b>2,620,403</b>	<b>2,654,901</b>	<b>2,616,369</b>	-	<b>294,786</b>	<b>8,186,460</b>	-	-	<b>23,111,030</b>	<b>237,612</b>	-	<b>23,348,641</b>



Puget Sound Energy  
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Proposed Test Year			Residential (16,23,53)						Comm. & Indus. (31,31T)					
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total											
<b>Accumulated Reserve</b>														
-	<b>Intangible Plant</b>													
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchise and Consents	PLT	(231,183)	(62,911)	(23,157)	(61,219)	(1,354)	-	(148,640)	(22,347)	(8,884)	(33,584)	(482)	(65,298)
303	Misc. Intangible	OML	(71,544,449)	(13,187,426)	(3,864,688)	(29,502,577)	(4,976,392)	-	(51,531,084)	(4,675,196)	(1,482,760)	(8,385,327)	(482,147)	(15,025,480)
-	<b>Sub-total</b>		<b>(71,775,631)</b>	<b>(13,250,337)</b>	<b>(3,887,845)</b>	<b>(29,563,797)</b>	<b>(4,977,746)</b>	-	<b>(51,679,724)</b>	<b>(4,697,543)</b>	<b>(1,491,645)</b>	<b>(8,418,910)</b>	<b>(482,629)</b>	<b>(15,090,778)</b>
-	<b>Production and Gathering Plant</b>													
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(493,000)	(351,912)	-	-	-	-	(351,912)	(125,432)	-	-	-	(125,432)
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,857,000)	(4,180,829)	-	-	-	-	(4,180,829)	(1,490,168)	-	-	-	(1,490,168)
320	Other Equipment	PDAYXT	(1,000)	(714)	-	-	-	-	(714)	(254)	-	-	-	(254)
-	<b>Sub-total</b>		<b>(6,351,000)</b>	<b>(4,533,455)</b>	-	-	-	-	<b>(4,533,455)</b>	<b>(1,615,854)</b>	-	-	-	<b>(1,615,854)</b>
-	<b>Natural Gas Underground Storage</b>													
-	JP Storage Balancing - DIR	COM_1	(4,550,491)	-	(2,334,441)	-	-	-	(2,334,441)	-	(895,652)	-	-	(895,652)
350	Land and Land Rights	SEAS3_DEM	(4,740)	(3,339)	-	-	-	-	(3,339)	(1,074)	-	-	-	(1,074)
351	Structures and Improvements	SEAS3_DEM	(377,675)	(266,072)	-	-	-	-	(266,072)	(85,543)	-	-	-	(85,543)
352	Wells	SEAS3_DEM	(8,050,585)	(5,671,637)	-	-	-	-	(5,671,637)	(1,823,457)	-	-	-	(1,823,457)
353	Lines	SEAS3_DEM	(1,452,021)	(1,022,949)	-	-	-	-	(1,022,949)	(328,883)	-	-	-	(328,883)
354	Compressor Equipment	SEAS3_DEM	(6,012,392)	(4,235,730)	-	-	-	-	(4,235,730)	(1,361,807)	-	-	-	(1,361,807)
355	Measuring and Regulating Equipment	SEAS3_DEM	(233,050)	(164,184)	-	-	-	-	(164,184)	(52,786)	-	-	-	(52,786)
356	Purification Equipment	SEAS3_DEM	(948,063)	(667,910)	-	-	-	-	(667,910)	(214,736)	-	-	-	(214,736)
357	Other Equipment	SEAS3_DEM	(39,989)	(28,172)	-	-	-	-	(28,172)	(9,057)	-	-	-	(9,057)
-	<b>Sub-total</b>		<b>(21,669,005)</b>	<b>(12,059,993)</b>	<b>(2,334,441)</b>	-	-	-	<b>(14,394,434)</b>	<b>(3,877,343)</b>	<b>(895,652)</b>	-	-	<b>(4,772,996)</b>
-	<b>Natural Gas Local Storage</b>													
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(1,723,000)	(1,213,854)	-	-	-	-	(1,213,854)	(390,260)	-	-	-	(390,260)
362	Gas Holders	SEAS3_DEM	(1,611,000)	(1,134,950)	-	-	-	-	(1,134,950)	(364,892)	-	-	-	(364,892)
363	Purification Equipment	SEAS3_DEM	(1,987,000)	(1,399,842)	-	-	-	-	(1,399,842)	(450,056)	-	-	-	(450,056)
364	Terminating & Processing	SEAS3_DEM	(645,010)	(454,410)	-	-	-	-	(454,410)	(146,095)	-	-	-	(146,095)
-	<b>Sub-total</b>		<b>(5,966,010)</b>	<b>(4,203,054)</b>	-	-	-	-	<b>(4,203,054)</b>	<b>(1,351,301)</b>	-	-	-	<b>(1,351,301)</b>
-	<b>Transmission Plant</b>													
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
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Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Accumulated Reserve</b>															
<b>- Intangible Plant</b>															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(231,183)	(3,560)	(3,269)	(1,313)	(58)	-	(8,200)	(479)	(2,815)	(810)	(1)	-	(4,105)
303	Misc. Intangible	OML	(71,544,449)	(806,878)	(545,569)	(616,294)	(55,571)	(12,055)	(2,036,367)	(199,691)	(473,230)	(269,970)	(20,947)	(42,020)	(1,005,858)
	<b>- Sub-total</b>		<b>(71,775,631)</b>	<b>(810,438)</b>	<b>(548,838)</b>	<b>(617,607)</b>	<b>(55,629)</b>	<b>(12,055)</b>	<b>(2,044,567)</b>	<b>(200,170)</b>	<b>(476,045)</b>	<b>(270,780)</b>	<b>(20,948)</b>	<b>(42,020)</b>	<b>(1,009,963)</b>
<b>- Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(493,000)	(15,005)	-	-	-	-	(15,005)	(338)	-	-	-	-	(338)
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,857,000)	(178,269)	-	-	-	-	(178,269)	(4,011)	-	-	-	-	(4,011)
320	Other Equipment	PDAYXT	(1,000)	(30)	-	-	-	-	(30)	(1)	-	-	-	-	(1)
	<b>- Sub-total</b>		<b>(6,351,000)</b>	<b>(193,305)</b>	-	-	-	-	<b>(193,305)</b>	<b>(4,350)</b>	-	-	-	-	<b>(4,350)</b>
<b>Natural Gas Underground Storage</b>															
	- JP Storage Balancing - DIR	COM_1	(4,550,491)	-	(329,548)	-	-	-	(329,548)	-	(344,911)	-	-	-	(344,911)
350	Land and Land Rights	SEAS3_DEM	(4,740)	(202)	-	-	-	-	(202)	(30)	-	-	-	-	(30)
351	Structures and Improvements	SEAS3_DEM	(377,675)	(16,089)	-	-	-	-	(16,089)	(2,357)	-	-	-	-	(2,357)
352	Wells	SEAS3_DEM	(8,050,585)	(342,955)	-	-	-	-	(342,955)	(50,236)	-	-	-	-	(50,236)
353	Lines	SEAS3_DEM	(1,452,021)	(61,856)	-	-	-	-	(61,856)	(9,061)	-	-	-	-	(9,061)
354	Compressor Equipment	SEAS3_DEM	(6,012,392)	(256,128)	-	-	-	-	(256,128)	(37,517)	-	-	-	-	(37,517)
355	Measuring and Regulating Equipment	SEAS3_DEM	(233,050)	(9,928)	-	-	-	-	(9,928)	(1,454)	-	-	-	-	(1,454)
356	Purification Equipment	SEAS3_DEM	(948,063)	(40,387)	-	-	-	-	(40,387)	(5,916)	-	-	-	-	(5,916)
357	Other Equipment	SEAS3_DEM	(39,989)	(1,704)	-	-	-	-	(1,704)	(250)	-	-	-	-	(250)
	<b>- Sub-total</b>		<b>(21,669,005)</b>	<b>(729,249)</b>	<b>(329,548)</b>	-	-	-	<b>(1,058,796)</b>	<b>(106,820)</b>	<b>(344,911)</b>	-	-	-	<b>(451,731)</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(1,723,000)	(73,400)	-	-	-	-	(73,400)	(10,752)	-	-	-	-	(10,752)
362	Gas Holders	SEAS3_DEM	(1,611,000)	(68,629)	-	-	-	-	(68,629)	(10,053)	-	-	-	-	(10,053)
363	Purification Equipment	SEAS3_DEM	(1,987,000)	(84,646)	-	-	-	-	(84,646)	(12,399)	-	-	-	-	(12,399)
364	Terminating & Processing	SEAS3_DEM	(645,010)	(27,477)	-	-	-	-	(27,477)	(4,025)	-	-	-	-	(4,025)
	<b>- Sub-total</b>		<b>(5,966,010)</b>	<b>(254,152)</b>	-	-	-	-	<b>(254,152)</b>	<b>(37,228)</b>	-	-	-	-	<b>(37,228)</b>
<b>- Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>- Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
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Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Accumulated Reserve</b>															
<b>- Intangible Plant</b>															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(231,183)	(76)	(288)	(150)	(1)	-	(515)	(156)	(2,538)	(141)	-	-	(2,835)
303	Misc. Intangible	OML	(71,544,449)	(34,366)	(48,332)	(59,963)	(8,100)	(435)	(151,196)	(184,248)	(435,537)	(58,213)	(43,403)	(132,171)	(853,574)
-	<b>Sub-total</b>		<b>(71,775,631)</b>	<b>(34,442)</b>	<b>(48,620)</b>	<b>(60,114)</b>	<b>(8,101)</b>	<b>(435)</b>	<b>(151,711)</b>	<b>(184,405)</b>	<b>(438,075)</b>	<b>(58,354)</b>	<b>(43,403)</b>	<b>(132,171)</b>	<b>(856,409)</b>
<b>- Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(493,000)	(313)	-	-	-	-	(313)	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,857,000)	(3,722)	-	-	-	-	(3,722)	-	-	-	-	-	-
320	Other Equipment	PDAYXT	(1,000)	(1)	-	-	-	-	(1)	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>(6,351,000)</b>	<b>(4,036)</b>	-	-	-	-	<b>(4,036)</b>	-	-	-	-	-	-
<b>Natural Gas Underground Storage</b>															
-	JP Storage Balancing - DIR	COM_1	(4,550,491)	-	(35,227)	-	-	-	(35,227)	-	(469,428)	-	-	-	(469,428)
350	Land and Land Rights	SEAS3_DEM	(4,740)	(38)	-	-	-	-	(38)	(57)	-	-	-	-	(57)
351	Structures and Improvements	SEAS3_DEM	(377,675)	(3,037)	-	-	-	-	(3,037)	(4,577)	-	-	-	-	(4,577)
352	Wells	SEAS3_DEM	(8,050,585)	(64,727)	-	-	-	-	(64,727)	(97,573)	-	-	-	-	(97,573)
353	Lines	SEAS3_DEM	(1,452,021)	(11,674)	-	-	-	-	(11,674)	(17,598)	-	-	-	-	(17,598)
354	Compressor Equipment	SEAS3_DEM	(6,012,392)	(48,340)	-	-	-	-	(48,340)	(72,870)	-	-	-	-	(72,870)
355	Measuring and Regulating Equipment	SEAS3_DEM	(233,050)	(1,874)	-	-	-	-	(1,874)	(2,825)	-	-	-	-	(2,825)
356	Purification Equipment	SEAS3_DEM	(948,063)	(7,622)	-	-	-	-	(7,622)	(11,491)	-	-	-	-	(11,491)
357	Other Equipment	SEAS3_DEM	(39,989)	(322)	-	-	-	-	(322)	(485)	-	-	-	-	(485)
-	<b>Sub-total</b>		<b>(21,669,005)</b>	<b>(137,633)</b>	<b>(35,227)</b>	-	-	-	<b>(172,860)</b>	<b>(207,476)</b>	<b>(469,428)</b>	-	-	-	<b>(676,904)</b>
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(1,723,000)	(13,853)	-	-	-	-	(13,853)	(20,883)	-	-	-	-	(20,883)
362	Gas Holders	SEAS3_DEM	(1,611,000)	(12,952)	-	-	-	-	(12,952)	(19,525)	-	-	-	-	(19,525)
363	Purification Equipment	SEAS3_DEM	(1,987,000)	(15,975)	-	-	-	-	(15,975)	(24,082)	-	-	-	-	(24,082)
364	Terminating & Processing	SEAS3_DEM	(645,010)	(5,186)	-	-	-	-	(5,186)	(7,818)	-	-	-	-	(7,818)
-	<b>Sub-total</b>		<b>(5,966,010)</b>	<b>(47,967)</b>	-	-	-	-	<b>(47,967)</b>	<b>(72,308)</b>	-	-	-	-	<b>(72,308)</b>
<b>- Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
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Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Accumulated Reserve</b>															
<b>- Intangible Plant</b>															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(231,183)	(133)	(128)	(140)	-	-	(401)	-	-	(1,188)	-	(1,188)	
303	Misc. Intangible	OML	(71,544,449)	(73,050)	(28,544)	(45,645)	-	(66,924)	(214,163)	-	-	(672,782)	(53,944)	(726,726)	
	<b>- Sub-total</b>		<b>(71,775,631)</b>	<b>(73,183)</b>	<b>(28,672)</b>	<b>(45,785)</b>	-	<b>(66,924)</b>	<b>(214,564)</b>	-	-	<b>(673,971)</b>	<b>(53,944)</b>	<b>(727,914)</b>	
<b>- Production and Gathering Plant</b>															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	
305	Structures and Improvements	PRODPT	(493,000)	-	-	-	-	-	-	-	-	-	-	-	
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,857,000)	-	-	-	-	-	-	-	-	-	-	-	
320	Other Equipment	PDAYXT	(1,000)	-	-	-	-	-	-	-	-	-	-	-	
	<b>- Sub-total</b>		<b>(6,351,000)</b>	-	-	-	-	-	-	-	-	-	-	-	
<b>Natural Gas Underground Storage</b>															
	- JP Storage Balancing - DIR	COM_1	(4,550,491)	-	(141,284)	-	-	-	(141,284)	-	-	-	-	-	
350	Land and Land Rights	SEAS3_DEM	(4,740)	-	-	-	-	-	-	-	-	-	-	-	
351	Structures and Improvements	SEAS3_DEM	(377,675)	-	-	-	-	-	-	-	-	-	-	-	
352	Wells	SEAS3_DEM	(8,050,585)	-	-	-	-	-	-	-	-	-	-	-	
353	Lines	SEAS3_DEM	(1,452,021)	-	-	-	-	-	-	-	-	-	-	-	
354	Compressor Equipment	SEAS3_DEM	(6,012,392)	-	-	-	-	-	-	-	-	-	-	-	
355	Measuring and Regulating Equipment	SEAS3_DEM	(233,050)	-	-	-	-	-	-	-	-	-	-	-	
356	Purification Equipment	SEAS3_DEM	(948,063)	-	-	-	-	-	-	-	-	-	-	-	
357	Other Equipment	SEAS3_DEM	(39,989)	-	-	-	-	-	-	-	-	-	-	-	
	<b>- Sub-total</b>		<b>(21,669,005)</b>	-	<b>(141,284)</b>	-	-	-	<b>(141,284)</b>	-	-	-	-	-	
<b>Natural Gas Local Storage</b>															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
361	Structures & improvement	SEAS3_DEM	(1,723,000)	-	-	-	-	-	-	-	-	-	-	-	
362	Gas Holders	SEAS3_DEM	(1,611,000)	-	-	-	-	-	-	-	-	-	-	-	
363	Purification Equipment	SEAS3_DEM	(1,987,000)	-	-	-	-	-	-	-	-	-	-	-	
364	Terminating & Processing	SEAS3_DEM	(645,010)	-	-	-	-	-	-	-	-	-	-	-	
	<b>- Sub-total</b>		<b>(5,966,010)</b>	-	-	-	-	-	-	-	-	-	-	-	
<b>- Transmission Plant</b>															
365	Land and Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	
366	Structures and Improvements		-	-	-	-	-	-	-	-	-	-	-	-	
367	Mains		-	-	-	-	-	-	-	-	-	-	-	-	
369	M&R Station Equipment		-	-	-	-	-	-	-	-	-	-	-	-	
372	Easements		-	-	-	-	-	-	-	-	-	-	-	-	
	<b>- Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	

Puget Sound Energy  
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Proposed Test Year				Residential (16,23,53)						Comm. & Indus. (31,31T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>- Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	(2,458,000)	(655,512)	(251,401)	(664,628)	(14,696)	-	(1,586,236)	(233,643)	(96,455)	(364,602)	(5,238)	-	
375	Structures and Improvements	DISTPT	(13,206,226)	(3,521,904)	(1,350,713)	(3,570,883)	(78,956)	-	(8,522,456)	(1,255,308)	(518,227)	(1,968,917)	(28,142)	-	
376	Mains	A_MAINS	(234,101,491)	-	(132,726,946)	-	-	-	(132,726,946)	-	(50,923,194)	-	-	-	
376	Mains - Peak	P_MAINS	(490,537,436)	(344,217,915)	-	-	-	-	(344,217,915)	(122,689,176)	-	-	-	(122,689,176)	
378	Meas. & Reg. Station Equip.- Gen.	COM_1	(13,433,042)	-	(6,891,265)	-	-	-	(6,891,265)	-	(2,643,964)	-	-	(2,643,964)	
378	Meas. & Reg. Station Equip.- Peak	PDAY	(28,147,664)	(19,636,209)	-	-	-	-	(19,636,209)	(6,998,910)	-	-	-	(6,998,910)	
380	Services	SERV	(569,171,319)	-	-	(330,675,748)	-	-	(330,675,748)	-	-	(233,687,113)	-	(233,687,113)	
380	Services - DIR	DIR_380	(5,436,248)	-	-	-	-	-	-	-	-	-	-	-	
381	Meters	MTRS_CUS	(24,999,751)	-	-	(19,795,709)	-	-	(19,795,709)	-	-	(5,101,808)	-	(5,101,808)	
382	Meter Installations	MTRS_INST	(53,312,366)	-	-	(49,472,993)	-	-	(49,472,993)	-	-	(3,805,522)	-	(3,805,522)	
383	House Regulators	MTRS_CUS	(7,987,444)	-	-	(6,324,747)	-	-	(6,324,747)	-	-	(1,630,032)	-	(1,630,032)	
384	House Regulators Installations	MTRS_CUS	(29,550,644)	-	-	(23,399,271)	-	-	(23,399,271)	-	-	(6,030,529)	-	(6,030,529)	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(3,505,570)	-	-	(15,707)	-	-	(15,707)	-	-	(1,837,687)	-	(1,837,687)	
386	Rental Property on Customers Premise	DIR_386	(10,749,143)	-	-	-	-	-	-	-	-	-	-	-	
387	Other Equipment	DISTPT	(252,063)	(67,221)	(25,781)	(68,156)	(1,507)	-	(162,665)	(23,960)	(9,891)	(37,389)	(537)	(71,777)	
388	ARO	DISTPT	(937,883)	(250,119)	(95,925)	(253,598)	(5,607)	-	(605,250)	(89,150)	(36,804)	(139,119)	(1,999)	(267,071)	
-	<b>Sub-total</b>		<b>(1,488,883,589)</b>	<b>(368,348,880)</b>	<b>(141,342,030)</b>	<b>(434,241,439)</b>	<b>(884,037)</b>	-	<b>(944,816,387)</b>	<b>(131,290,147)</b>	<b>(54,228,533)</b>	<b>(254,592,718)</b>	<b>(315,096)</b>	<b>(440,426,495)</b>	
<b>- General Plant</b>															
389	Land and Land Rights	PLTXR	(747,201)	(203,856)	(76,025)	(198,376)	(4,386)	-	(482,643)	(72,414)	(29,169)	(108,825)	(1,563)	(211,971)	
390	Structures and Improvements	PLTXR	(16,882,131)	(4,605,893)	(1,717,701)	(4,482,066)	(99,104)	-	(10,904,763)	(1,636,104)	(659,028)	(2,458,774)	(35,323)	(4,789,229)	
391	Office Furniture and Equipment	OML	(15,029,906)	(2,770,386)	(811,885)	(6,197,839)	(1,045,430)	-	(10,825,540)	(982,155)	(311,495)	(1,761,572)	(101,288)	(11)	
392	Transportation Equipment	OML	(6,140,469)	(1,131,842)	(331,696)	(2,532,127)	(427,110)	-	(4,422,775)	(401,260)	(127,261)	(719,690)	(41,381)	(4)	
390	Leaseholds	PLTXR	(10,397,229)	(2,836,640)	(1,057,883)	(2,760,378)	(61,035)	-	(6,715,936)	(1,007,630)	(405,877)	(1,514,290)	(21,755)	(2,949,551)	
393	Stores Equipment	PLTXR	602	164	61	160	4	-	389	58	24	88	1	171	
394	Tools, Shop, and Garage Equipment	OML	(1,952,216)	(359,842)	(105,455)	(805,030)	(135,790)	-	(1,406,116)	(127,571)	(40,460)	(228,808)	(13,156)	(1)	
395	Laboratory Equipment	PLTXR	(1,142,248)	(311,635)	(116,220)	(303,257)	(6,705)	-	(737,818)	(110,699)	(44,590)	(166,361)	(2,390)	(324,040)	
396	Power Operated Equipment	PLTXR	(307,860)	(83,992)	(31,324)	(81,734)	(1,807)	-	(198,857)	(29,836)	(12,018)	(44,838)	(644)	(87,336)	
397	Communication Equipment	OML	(6,590,070)	(1,214,714)	(355,982)	(2,717,528)	(458,383)	-	(4,746,608)	(430,640)	(136,579)	(772,385)	(44,411)	(5)	
398	Misc. Equipment	OML	(522,927)	(96,388)	(28,247)	(215,638)	(36,373)	-	(376,647)	(34,172)	(10,838)	(61,289)	(3,524)	(0)	
399	Other Intangible Plant	OML	(8,508)	(1,568)	(460)	(3,509)	(592)	-	(6,128)	(556)	(176)	(997)	(57)	(0)	
-	<b>Sub-total</b>		<b>(59,720,162)</b>	<b>(13,616,593)</b>	<b>(4,632,817)</b>	<b>(20,297,321)</b>	<b>(2,276,712)</b>	-	<b>(40,823,443)</b>	<b>(4,832,977)</b>	<b>(1,777,468)</b>	<b>(7,837,742)</b>	<b>(265,493)</b>	<b>(22)</b>	
<b>- Other Assets</b>															
108	Retirement Work in Progress	DISTPT	4,758,526	1,269,028	486,695	1,286,676	28,450	-	3,070,849	452,318	186,730	705,845	10,140	1,355,034	
230	Asset Retirement Obligations	DISTPT	(11,895,651)	(3,172,393)	(1,216,670)	(3,216,511)	(71,121)	-	(7,676,695)	(1,130,732)	(466,798)	(1,764,515)	(25,349)	(3,387,395)	
253	Landlord Incentives	DISTPT	(1,089,266)	(290,491)	(111,409)	(294,531)	(6,512)	-	(702,943)	(103,539)	(42,744)	(161,574)	(2,321)	(310,179)	
182	Gas Rental Equip & Pipe	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
-	Other	DISTPT	8,496,290	2,265,834	868,988	2,297,345	50,797	-	5,482,964	807,608	333,404	1,260,279	18,105	2,419,396	
-	<b>Sub-total</b>		<b>269,898</b>	<b>71,978</b>	<b>27,605</b>	<b>72,979</b>	<b>1,614</b>	-	<b>174,175</b>	<b>25,655</b>	<b>10,591</b>	<b>40,035</b>	<b>575</b>	<b>76,856</b>	
<b>- TOTAL ACCUMULATED RESERVE</b>			<b>(1,654,095,499)</b>	<b>(415,940,335)</b>	<b>(152,169,528)</b>	<b>(484,029,578)</b>	<b>(8,136,882)</b>	-	<b>(1,060,276,323)</b>	<b>(147,639,511)</b>	<b>(58,382,707)</b>	<b>(270,809,335)</b>	<b>(1,062,643)</b>	<b>(72)</b>	

Puget Sound Energy  
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Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>- Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	(2,458,000)	(37,054)	(35,490)	(14,259)	(627)	-	(87,430)	(4,987)	(30,561)	(8,792)	(14)	-	(44,354)
375	Structures and Improvements	DISTPT	(13,206,226)	(199,084)	(190,677)	(76,610)	(3,367)	-	(469,738)	(26,793)	(164,196)	(47,236)	(76)	-	(238,301)
376	Mains	A_MAINS	(234,101,491)	-	(18,736,767)	-	-	-	(18,736,767)	-	(15,933,403)	-	-	-	(15,933,403)
376	Mains - Peak	P_MAINS	(490,537,436)	(19,457,782)	-	-	-	-	(19,457,782)	(2,588,387)	-	-	-	-	(2,588,387)
378	Meas. & Reg. Station Equip.- Gen.	COM_1	(13,433,042)	-	(972,824)	-	-	-	(972,824)	-	(1,018,178)	-	-	-	(1,018,178)
378	Meas. & Reg. Station Equip.- Peak	PDAY	(28,147,664)	(1,109,986)	-	-	-	-	(1,109,986)	(176,515)	-	-	-	-	(176,515)
380	Services	SERV	(569,171,319)	-	-	(4,151,570)	-	-	(4,151,570)	-	-	-	-	-	-
380	Services - DIR	DIR_380	(5,436,248)	-	-	-	-	-	-	-	(4,167,609)	-	-	-	(4,167,609)
381	Meters	MTRS_CUS	(24,999,751)	-	-	(101,134)	-	-	(101,134)	-	-	(574)	-	-	(574)
382	Meter Installations	MTRS_INST	(53,312,366)	-	-	(33,428)	-	-	(33,428)	-	-	(181)	-	-	(181)
383	House Regulators	MTRS_CUS	(7,987,444)	-	-	(32,313)	-	-	(32,313)	-	-	(183)	-	-	(183)
384	House Regulators Installations	MTRS_CUS	(29,550,644)	-	-	(119,545)	-	-	(119,545)	-	-	(678)	-	-	(678)
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(3,505,570)	-	-	(995,636)	-	-	(995,636)	-	-	(397,119)	-	-	(397,119)
386	Rental Property on Customers Premise	DIR_386	(10,749,143)	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(252,063)	(3,800)	(3,639)	(1,462)	(64)	-	(8,966)	(511)	(3,134)	(902)	(1)	-	(4,548)
388	ARO	DISTPT	(937,883)	(14,139)	(13,542)	(5,441)	(239)	-	(33,360)	(1,903)	(11,661)	(3,355)	(5)	-	(16,924)
-	<b>Sub-total</b>		<b>(1,488,883,589)</b>	<b>(20,821,845)</b>	<b>(19,952,939)</b>	<b>(5,531,398)</b>	<b>(37,695)</b>	-	<b>(46,343,877)</b>	<b>(2,799,096)</b>	<b>(17,161,133)</b>	<b>(4,626,630)</b>	<b>(848)</b>	-	<b>(24,587,707)</b>
<b>- General Plant</b>															
389	Land and Land Rights	PLTXR	(747,201)	(11,535)	(10,732)	(4,256)	(187)	-	(26,711)	(1,552)	(9,268)	(2,624)	(4)	-	(13,448)
390	Structures and Improvements	PLTXR	(16,882,131)	(260,629)	(242,484)	(96,158)	(4,226)	-	(603,497)	(35,067)	(209,393)	(59,290)	(95)	-	(303,844)
391	Office Furniture and Equipment	OML	(15,029,906)	(169,507)	(114,612)	(129,470)	(11,674)	(2,533)	(427,796)	(41,951)	(99,415)	(56,715)	(4,400)	(8,827)	(211,308)
392	Transportation Equipment	OML	(6,140,469)	(69,252)	(46,825)	(52,895)	(4,770)	(1,035)	(174,776)	(17,139)	(40,616)	(23,171)	(1,798)	(3,606)	(86,330)
390	Leaseholds	PLTXR	(10,397,229)	(160,514)	(149,339)	(59,221)	(2,603)	-	(371,677)	(21,597)	(128,959)	(36,515)	(59)	-	(187,129)
393	Stores Equipment	PLTXR	602	9	9	3	0	-	22	1	7	2	0	-	11
394	Tools, Shop, and Garage Equipment	OML	(1,952,216)	(22,017)	(14,887)	(16,817)	(1,516)	(329)	(55,566)	(5,449)	(12,913)	(7,367)	(572)	(1,147)	(27,447)
395	Laboratory Equipment	PLTXR	(1,142,248)	(17,634)	(16,407)	(6,506)	(286)	-	(40,833)	(2,373)	(14,168)	(4,012)	(6)	-	(20,558)
396	Power Operated Equipment	PLTXR	(307,860)	(4,753)	(4,422)	(1,754)	(77)	-	(11,005)	(639)	(3,818)	(1,081)	(2)	-	(5,541)
397	Communication Equipment	OML	(6,590,070)	(74,323)	(50,253)	(56,768)	(5,119)	(1,110)	(187,573)	(18,394)	(43,590)	(24,867)	(1,929)	(3,871)	(92,651)
398	Misc. Equipment	OML	(522,927)	(5,898)	(3,988)	(4,505)	(406)	(88)	(14,884)	(1,460)	(3,459)	(1,973)	(153)	(307)	(7,352)
399	Other Intangible Plant	OML	(8,508)	(96)	(65)	(73)	(7)	(1)	(242)	(24)	(56)	(32)	(2)	(5)	(120)
-	<b>Sub-total</b>		<b>(59,720,162)</b>	<b>(796,149)</b>	<b>(654,004)</b>	<b>(428,419)</b>	<b>(30,870)</b>	<b>(5,096)</b>	<b>(1,914,538)</b>	<b>(145,642)</b>	<b>(565,647)</b>	<b>(217,644)</b>	<b>(9,021)</b>	<b>(17,763)</b>	<b>(955,718)</b>
<b>- Other Assets</b>															
108	Retirement Work in Progress	DISTPT	4,758,526	71,735	68,706	27,604	1,213	-	169,258	9,654	59,164	17,020	27	-	85,866
230	Asset Retirement Obligations	DISTPT	(11,895,651)	(179,327)	(171,755)	(69,007)	(3,033)	-	(423,122)	(24,134)	(147,902)	(42,549)	(68)	-	(214,652)
253	Landlord Incentives	DISTPT	(1,089,266)	(16,421)	(15,727)	(6,319)	(278)	-	(38,745)	(2,210)	(13,543)	(3,896)	(6)	-	(19,655)
182	Gas Rental Equip & Pipe	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Other	DISTPT	8,496,290	128,082	122,673	49,287	2,166	-	302,208	17,237	105,636	30,390	49	-	153,312
-	<b>Sub-total</b>		<b>269,898</b>	<b>4,069</b>	<b>3,897</b>	<b>1,566</b>	<b>69</b>	-	<b>9,600</b>	<b>548</b>	<b>3,356</b>	<b>965</b>	<b>2</b>	-	<b>4,870</b>
<b>- TOTAL ACCUMULATED RESERVE</b>			<b>(1,654,095,499)</b>	<b>(23,601,069)</b>	<b>(21,481,432)</b>	<b>(6,575,858)</b>	<b>(124,124)</b>	<b>(17,151)</b>	<b>(51,799,635)</b>	<b>(3,292,757)</b>	<b>(18,544,381)</b>	<b>(5,114,088)</b>	<b>(30,816)</b>	<b>(59,783)</b>	<b>(27,041,826)</b>

Puget Sound Energy  
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Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>- Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	(2,458,000)	(553)	(3,121)	(1,633)	(13)	-	(5,320)	(1,291)	(27,553)	(1,529)	-	(30,373)	
375	Structures and Improvements	DISTPT	(13,206,226)	(2,970)	(16,770)	(8,774)	(70)	-	(28,584)	(6,936)	(148,035)	(8,213)	-	(163,184)	
376	Mains	A_MAINS	(234,101,491)	-	(1,627,330)	-	-	-	(1,627,330)	-	(13,843,474)	-	-	(13,843,474)	
376	Mains - Peak	P_MAINS	(490,537,436)	(286,920)	-	-	-	-	(286,920)	(646,888)	-	-	-	(646,888)	
378	Meas. & Reg. Station Equip.- Gen.	COM_1	(13,433,042)	-	(103,990)	-	-	-	(103,990)	-	(1,385,751)	-	-	(1,385,751)	
378	Meas. & Reg. Station Equip.- Peak	PDAY	(28,147,664)	(19,566)	-	-	-	-	(19,566)	(66,497)	-	-	-	(66,497)	
380	Services	SERV	(569,171,319)	-	-	(656,888)	-	-	(656,888)	-	-	-	-	-	
380	Services - DIR	DIR_380	(5,436,248)	-	-	-	-	-	-	-	(536,350)	-	-	(536,350)	
381	Meters	MTRS_CUS	(24,999,751)	-	-	(334)	-	-	(334)	-	-	-	-	-	
382	Meter Installations	MTRS_INST	(53,312,366)	-	-	(181)	-	-	(181)	-	-	-	-	-	
383	House Regulators	MTRS_CUS	(7,987,444)	-	-	(107)	-	-	(107)	-	-	-	-	-	
384	House Regulators Installations	MTRS_CUS	(29,550,644)	-	-	(395)	-	-	(395)	-	-	-	-	-	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(3,505,570)	-	-	(92,914)	-	-	(92,914)	-	(100,207)	-	-	(100,207)	
386	Rental Property on Customers Premise	DIR_386	(10,749,143)	-	-	-	-	-	-	-	-	-	-	-	
387	Other Equipment	DISTPT	(252,063)	(57)	(320)	(167)	(1)	-	(546)	(132)	(2,825)	(157)	-	(3,115)	
388	ARO	DISTPT	(937,883)	(211)	(1,191)	(623)	(5)	-	(2,030)	(493)	(10,513)	(583)	-	(11,589)	
-	<b>Sub-total</b>		<b>(1,488,883,589)</b>	<b>(310,277)</b>	<b>(1,752,722)</b>	<b>(762,016)</b>	<b>(787)</b>	-	<b>(2,825,802)</b>	<b>(722,237)</b>	<b>(15,418,151)</b>	<b>(647,038)</b>	-	<b>(16,787,426)</b>	
<b>- General Plant</b>															
389	Land and Land Rights	PLTXR	(747,201)	(247)	(947)	(487)	(4)	-	(1,684)	(507)	(8,423)	(456)	-	(9,386)	
390	Structures and Improvements	PLTXR	(16,882,131)	(5,571)	(21,386)	(11,013)	(88)	-	(38,057)	(11,449)	(190,298)	(10,309)	-	(212,056)	
391	Office Furniture and Equipment	OML	(15,029,906)	(7,219)	(10,154)	(12,597)	(1,702)	(91)	(31,763)	(38,707)	(91,497)	(12,229)	(9,118)	(27,766)	
392	Transportation Equipment	OML	(6,140,469)	(2,950)	(4,148)	(5,146)	(695)	(37)	(12,977)	(15,814)	(37,381)	(4,996)	(3,725)	(11,344)	
390	Leaseholds	PLTXR	(10,397,229)	(3,431)	(13,171)	(6,782)	(54)	-	(23,439)	(7,051)	(117,199)	(6,349)	-	(130,600)	
393	Stores Equipment	PLTXR	602	0	1	0	0	-	1	0	7	0	-	8	
394	Tools, Shop, and Garage Equipment	OML	(1,952,216)	(938)	(1,319)	(1,636)	(221)	(12)	(4,126)	(5,028)	(11,884)	(1,588)	(1,184)	(3,607)	
395	Laboratory Equipment	PLTXR	(1,142,248)	(377)	(1,447)	(745)	(6)	-	(2,575)	(775)	(12,876)	(697)	-	(14,348)	
396	Power Operated Equipment	PLTXR	(307,860)	(102)	(390)	(201)	(2)	-	(694)	(209)	(3,470)	(188)	-	(3,867)	
397	Communication Equipment	OML	(6,590,070)	(3,165)	(4,452)	(5,523)	(746)	(40)	(13,927)	(16,971)	(40,118)	(5,362)	(3,998)	(12,174)	
398	Misc. Equipment	OML	(522,927)	(251)	(353)	(438)	(59)	(3)	(1,105)	(1,347)	(3,183)	(425)	(317)	(966)	
399	Other Intangible Plant	OML	(8,508)	(4)	(6)	(7)	(1)	(0)	(18)	(22)	(52)	(7)	(5)	(16)	
-	<b>Sub-total</b>		<b>(59,720,162)</b>	<b>(24,254)</b>	<b>(57,771)</b>	<b>(44,576)</b>	<b>(3,578)</b>	<b>(184)</b>	<b>(130,363)</b>	<b>(97,878)</b>	<b>(516,375)</b>	<b>(42,608)</b>	<b>(18,348)</b>	<b>(55,873)</b>	
<b>- Other Assets</b>															
108	Retirement Work in Progress	DISTPT	4,758,526	1,070	6,043	3,161	25	-	10,300	2,499	53,341	2,959	-	58,799	
230	Asset Retirement Obligations	DISTPT	(11,895,651)	(2,675)	(15,106)	(7,903)	(63)	-	(25,747)	(6,248)	(133,344)	(7,398)	-	(146,990)	
253	Landlord Incentives	DISTPT	(1,089,266)	(245)	(1,383)	(724)	(6)	-	(2,358)	(572)	(12,210)	(677)	-	(13,460)	
182	Gas Rental Equip & Pipe	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
-	Other	DISTPT	8,496,290	1,911	10,789	5,645	45	-	18,390	4,462	95,239	5,284	-	104,985	
-	<b>Sub-total</b>		<b>269,898</b>	<b>61</b>	<b>343</b>	<b>179</b>	<b>1</b>	-	<b>584</b>	<b>142</b>	<b>3,025</b>	<b>168</b>	-	<b>3,335</b>	
<b>- TOTAL ACCUMULATED RESERVE</b>			<b>(1,654,095,499)</b>	<b>(558,548)</b>	<b>(1,893,997)</b>	<b>(866,527)</b>	<b>(12,464)</b>	<b>(619)</b>	<b>(3,332,155)</b>	<b>(1,284,163)</b>	<b>(16,839,003)</b>	<b>(747,832)</b>	<b>(61,752)</b>	<b>(188,044)</b>	<b>(19,120,794)</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>- Distribution Plant</b>															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	(2,458,000)	(1,444)	(1,388)	(1,517)	-	-	(4,350)	-	-	-	-	-	
375	Structures and Improvements	DISTPT	(13,206,226)	(7,758)	(7,460)	(8,152)	-	-	(23,369)	-	-	-	-	-	
376	Mains	A_MAINS	(234,101,491)	-	(310,378)	-	-	-	(310,378)	-	-	-	-	-	
376	Mains - Peak	P_MAINS	(490,537,436)	(650,368)	-	-	-	-	(650,368)	-	-	-	-	-	
378	Meas. & Reg. Station Equip.- Gen.	COM_1	(13,433,042)	-	(417,071)	-	-	-	(417,071)	-	-	-	-	-	
378	Meas. & Reg. Station Equip.- Peak	PDAY	(28,147,664)	(139,981)	-	-	-	-	(139,981)	-	-	-	-	-	
380	Services	SERV	(569,171,319)	-	-	-	-	-	-	-	-	-	-	-	
380	Services - DIR	DIR_380	(5,436,248)	-	-	(732,289)	-	-	(732,289)	-	-	-	-	-	
381	Meters	MTRS_CUS	(24,999,751)	-	-	(191)	-	-	(191)	-	-	-	-	-	
382	Meter Installations	MTRS_INST	(53,312,366)	-	-	(60)	-	-	(60)	-	-	-	-	-	
383	House Regulators	MTRS_CUS	(7,987,444)	-	-	(61)	-	-	(61)	-	-	-	-	-	
384	House Regulators Installations	MTRS_CUS	(29,550,644)	-	-	(226)	-	-	(226)	-	-	-	-	-	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(3,505,570)	-	-	(66,302)	-	-	(66,302)	-	-	-	-	-	
386	Rental Property on Customers Premise	DIR_386	(10,749,143)	-	-	-	-	-	-	(10,749,143)	-	-	-	(10,749,143)	
387	Other Equipment	DISTPT	(252,063)	(148)	(142)	(156)	-	-	(446)	-	-	-	-	-	
388	ARO	DISTPT	(937,883)	(551)	(530)	(579)	-	-	(1,660)	-	-	-	-	-	
-	<b>Sub-total</b>		<b>(1,488,883,589)</b>	<b>(800,250)</b>	<b>(736,970)</b>	<b>(809,533)</b>	-	-	<b>(2,346,753)</b>	-	-	<b>(10,749,143)</b>	-	<b>(10,749,143)</b>	
<b>- General Plant</b>															
389	Land and Land Rights	PLTXR	(747,201)	(431)	(474)	(453)	-	-	(1,358)	-	-	-	-	-	
390	Structures and Improvements	PLTXR	(16,882,131)	(9,738)	(10,714)	(10,232)	-	-	(30,684)	-	-	-	-	-	
391	Office Furniture and Equipment	OML	(15,029,906)	(15,346)	(5,996)	(9,589)	-	(14,059)	(44,991)	-	(141,337)	(11,332)	-	(152,669)	
392	Transportation Equipment	OML	(6,140,469)	(6,270)	(2,450)	(3,918)	-	(5,744)	(18,381)	-	(57,743)	(4,630)	-	(62,373)	
390	Leaseholds	PLTXR	(10,397,229)	(5,997)	(6,599)	(6,301)	-	-	(18,897)	-	-	-	-	-	
393	Stores Equipment	PLTXR	602	0	0	0	-	-	1	-	-	-	-	-	
394	Tools, Shop, and Garage Equipment	OML	(1,952,216)	(1,993)	(779)	(1,246)	-	(1,826)	(5,844)	-	(18,358)	(1,472)	-	(19,830)	
395	Laboratory Equipment	PLTXR	(1,142,248)	(659)	(725)	(692)	-	-	(2,076)	-	-	-	-	-	
396	Power Operated Equipment	PLTXR	(307,860)	(178)	(195)	(187)	-	-	(560)	-	-	-	-	-	
397	Communication Equipment	OML	(6,590,070)	(6,729)	(2,629)	(4,204)	-	(6,164)	(19,727)	-	(61,971)	(4,969)	-	(66,940)	
398	Misc. Equipment	OML	(522,927)	(534)	(209)	(334)	-	(489)	(1,565)	-	(4,917)	(394)	-	(5,312)	
399	Other Intangible Plant	OML	(8,508)	(9)	(3)	(5)	-	(8)	(25)	-	(80)	(6)	-	(86)	
-	<b>Sub-total</b>		<b>(59,720,162)</b>	<b>(47,882)</b>	<b>(30,774)</b>	<b>(37,160)</b>	-	<b>(28,291)</b>	<b>(144,107)</b>	-	-	<b>(284,406)</b>	<b>(22,804)</b>	<b>(307,210)</b>	
<b>- Other Assets</b>															
108	Retirement Work in Progress	DISTPT	4,758,526	2,795	2,688	2,937	-	-	8,421	-	-	-	-	-	
230	Asset Retirement Obligations	DISTPT	(11,895,651)	(6,988)	(6,719)	(7,343)	-	-	(21,050)	-	-	-	-	-	
253	Landlord Incentives	DISTPT	(1,089,266)	(640)	(615)	(672)	-	-	(1,928)	-	-	-	-	-	
182	Gas Rental Equip & Pipe	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
-	Other	DISTPT	8,496,290	4,991	4,799	5,244	-	-	15,035	-	-	-	-	-	
-	<b>Sub-total</b>		<b>269,898</b>	<b>159</b>	<b>152</b>	<b>167</b>	-	-	<b>478</b>	-	-	-	-	-	
-	<b>TOTAL ACCUMULATED RESERVE</b>		<b>(1,654,095,499)</b>	<b>(921,157)</b>	<b>(937,547)</b>	<b>(892,312)</b>	-	<b>(95,215)</b>	<b>(2,846,230)</b>	-	-	<b>(11,707,520)</b>	<b>(76,747)</b>	<b>(11,784,267)</b>	



Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year				Residential (16,23,53)						Comm. & Indus. (31,31T)					
Acct. No.	Account Description	Allocator	Total	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Rate Base Adjustments and Working Capital</b>															
<b>Other Rate Base</b>															
n/a	Customer Advances for Construction	DIR_252	(13,796,258)	-	-	(12,830,284)	-	-	(12,830,284)	-	-	(942,021)	-	-	(942,021)
n/a	Gas Stored Underground - Non current	SEAS3_DEM	8,654,564	6,097,141	-	-	-	-	6,097,141	1,960,259	-	-	-	-	1,960,259
n/a	CIAC - Accum. Def. FIT.	DIR_252	-	-	-	-	-	-	-	-	-	-	-	-	-
n/a	Customer Deposit	DIR_235	(13,197,399)	-	-	(10,061,032)	-	-	(10,061,032)	-	-	(2,803,684)	-	-	(2,803,684)
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(601,820,369)	(169,795,711)	(62,975,707)	(151,299,359)	(5,531,375)	-	(389,602,152)	(60,339,220)	(24,161,817)	(78,893,428)	(1,971,541)	-	(165,366,006)
n/a	Allowance for Working Capital	OM	67,228,202	13,547,507	4,705,510	18,375,231	10,326,348	-	46,954,595	4,787,563	1,805,338	7,316,030	1,604,935	677	15,514,542
	<b>Total Other Rate Base</b>		<b>(552,931,259)</b>	<b>(150,151,064)</b>	<b>(58,270,197)</b>	<b>(155,815,445)</b>	<b>4,794,973</b>	<b>-</b>	<b>(359,441,732)</b>	<b>(53,591,399)</b>	<b>(22,356,479)</b>	<b>(75,323,103)</b>	<b>(366,606)</b>	<b>677</b>	<b>(151,636,910)</b>
<b>TOTAL</b>			<b>2,113,443,247</b>	<b>579,260,664</b>	<b>212,061,862</b>	<b>548,141,597</b>	<b>41,972,474</b>	<b>-</b>	<b>1,381,436,598</b>	<b>205,580,015</b>	<b>81,361,510</b>	<b>271,219,859</b>	<b>9,032,929</b>	<b>829</b>	<b>567,195,143</b>

Puget Sound Energy  
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Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Rate Base Adjustments and Working Capital</b>															
<b>Other Rate Base</b>															
n/a	Customer Advances for Construction	DIR_252	(13,796,258)	-	-	(23,953)	-	-	(23,953)	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	8,654,564	368,684	-	-	-	-	368,684	54,004	-	-	-	-	54,004
n/a	CIAC - Accum. Def. FIT.	DIR_252	-	-	-	-	-	-	-	-	-	-	-	-	
n/a	Customer Deposit	DIR_235	(13,197,399)	-	-	(144,378)	-	-	(144,378)	-	-	-	-	-	
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(601,820,369)	(9,613,489)	(8,890,140)	(4,195,049)	(235,856)	-	(22,934,533)	(1,296,562)	(7,660,701)	(2,281,662)	(5,307)	(11,244,232)	
n/a	Allowance for Working Capital	OM	67,228,202	803,364	653,239	284,188	270,788	35,665	2,047,244	159,848	543,279	157,430	29,901	43,518	933,975
-	<b>Total Other Rate Base</b>		<b>(552,931,259)</b>	<b>(8,441,441)</b>	<b>(8,236,901)</b>	<b>(4,079,192)</b>	<b>34,932</b>	<b>35,665</b>	<b>(20,686,936)</b>	<b>(1,082,710)</b>	<b>(7,117,423)</b>	<b>(2,124,232)</b>	<b>24,594</b>	<b>43,518</b>	<b>(10,256,252)</b>
<b>TOTAL</b>		-	<b>2,113,443,247</b>	<b>33,035,572</b>	<b>29,925,272</b>	<b>14,758,689</b>	<b>1,153,112</b>	<b>71,614</b>	<b>78,944,259</b>	<b>4,781,995</b>	<b>25,851,679</b>	<b>7,946,717</b>	<b>108,491</b>	<b>168,826</b>	<b>38,857,707</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Rate Base Adjustments and Working Capital</b>															
<b>Other Rate Base</b>															
n/a	Customer Advances for Construction	DIR_252	(13,796,258)	-	-	-	-	-	-	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	8,654,564	69,583	-	-	-	-	69,583	104,893	-	-	-	-	104,893
n/a	CIAC - Accum. Def. FIT.	DIR_252	-	-	-	-	-	-	-	-	-	-	-	-	
n/a	Customer Deposit	DIR_235	(13,197,399)	-	-	(25,138)	-	-	(25,138)	-	-	-	-	-	
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(601,820,369)	(198,024)	(782,412)	(448,214)	(4,925)	-	(1,433,574)	(413,383)	(6,920,180)	(436,181)	-	-	(7,769,743)
n/a	Allowance for Working Capital	OM	67,228,202	32,709	59,407	30,188	42,848	1,276	166,428	127,809	501,844	28,221	40,865	4,735	703,474
-	<b>Total Other Rate Base</b>		<b>(552,931,259)</b>	<b>(95,732)</b>	<b>(723,005)</b>	<b>(443,163)</b>	<b>37,923</b>	<b>1,276</b>	<b>(1,222,702)</b>	<b>(180,680)</b>	<b>(6,418,335)</b>	<b>(407,960)</b>	<b>40,865</b>	<b>4,735</b>	<b>(6,961,375)</b>
<b>TOTAL</b>		-	<b>2,113,443,247</b>	<b>812,093</b>	<b>2,644,235</b>	<b>1,554,074</b>	<b>81,964</b>	<b>2,573</b>	<b>5,094,940</b>	<b>2,049,463</b>	<b>23,582,617</b>	<b>1,534,092</b>	<b>170,297</b>	<b>398,879</b>	<b>27,735,349</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Rate Base Adjustments and Working Capital</b>															
<b>Other Rate Base</b>															
n/a	Customer Advances for Construction	DIR_252	(13,796,258)	-	-	-	-	-	-	-	-	-	-	-	
n/a	Gas Stored Underground - Non current	SEAS3_DEM	8,654,564	-	-	-	-	-	-	-	-	-	-	-	
n/a	CIAC - Accum. Def. FIT.	DIR_252	-	-	-	-	-	-	-	-	-	-	-	-	
n/a	Customer Deposit	DIR_235	(13,197,399)	-	-	-	-	-	-	-	(163,167)	-	-	(163,167)	
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(601,820,369)	(364,604)	(358,742)	(390,970)	-	-	(1,114,316)	-	-	(2,355,812)	-	(2,355,812)	
n/a	Allowance for Working Capital	OM	67,228,202	51,446	30,181	27,113	-	6,684	115,425	-	-	474,304	318,215	792,519	
-	<b>Total Other Rate Base</b>		<b>(552,931,259)</b>	<b>(313,158)</b>	<b>(328,561)</b>	<b>(363,857)</b>	-	<b>6,684</b>	<b>(998,891)</b>	-	-	<b>(2,044,675)</b>	<b>318,215</b>	<b>(1,726,460)</b>	
<b>TOTAL</b>		-	<b>2,113,443,247</b>	<b>1,386,088</b>	<b>1,388,794</b>	<b>1,360,201</b>	-	<b>206,256</b>	<b>4,341,339</b>	-	-	<b>9,358,835</b>	<b>479,079</b>	-	<b>9,837,914</b>

Puget Sound Energy  
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Proposed Test Year			Residential (16,23,53)						Comm. & Indus. (31,31T)					
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total											
<b>EXPENSES</b>														
<b>O &amp; M Expenses</b>														
<b>Production Expense</b>														
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	175,624	125,364	-	-	-	125,364	44,683	-	-	-	-	44,683
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
741	Main. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
742	Maintenance of Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>175,624</b>	<b>125,364</b>	-	-	-	<b>125,364</b>	<b>44,683</b>	-	-	-	-	<b>44,683</b>
<b>Other Gas Supply Expenses</b>														
807	Oper. of Purch. Gas Measuring Sta.	COM_1	-	-	-	-	-	-	-	-	-	-	-	-
807	Purch. Gas Calculation Exp.	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-
808	Purchased Gas Cost Adjustment	COM1XT_COM	2,275,422	-	1,450,425	-	-	1,450,425	-	556,397	-	-	-	556,397
812	Gas Used for Other Utility Operations	COM_1	(64,441)	-	(33,059)	-	-	(33,059)	-	(12,684)	-	-	-	(12,684)
813	Other Gas Supply Expenses	COM1XT_COM	654,752	-	417,359	-	-	417,359	-	160,103	-	-	-	160,103
-	<b>Sub-total</b>		<b>2,865,733</b>	-	<b>1,834,725</b>	-	-	<b>1,834,725</b>	-	<b>703,816</b>	-	-	-	<b>703,816</b>
<b>Underground Storage Expenses</b>														
-	JP Storage Balancing - DIR	COM_1	470,500	-	241,370	-	-	241,370	-	92,606	-	-	-	92,606
814	Operation Supv & Eng	STOR_OML	134,408	94,691	-	-	-	94,691	30,443	-	-	-	-	30,443
815	Oper Map & Records	STORPT	-	-	-	-	-	-	-	-	-	-	-	-
816	Oper Wells Expense	STORPT	17,208	12,123	-	-	-	12,123	3,898	-	-	-	-	3,898
817	Oper Lines Expense	STORPT	6,151	4,333	-	-	-	4,333	1,393	-	-	-	-	1,393
818	Oper Compressor Sta Exp	STORPT	238,732	168,187	-	-	-	168,187	54,073	-	-	-	-	54,073
819	Oper Compressor Sta Fuel	STORPT	25,648	18,069	-	-	-	18,069	5,809	-	-	-	-	5,809
820	Oper Meas & Reg Sta Exp	STORPT	8,459	5,959	-	-	-	5,959	1,916	-	-	-	-	1,916
821	Oper Purification Exp	STORPT	14,421	10,159	-	-	-	10,159	3,266	-	-	-	-	3,266
823	Storage Gas Losses	STORPT	-	-	-	-	-	-	-	-	-	-	-	-
824	Oper Other Expenses	STORPT	114,587	80,726	-	-	-	80,726	25,954	-	-	-	-	25,954
825	Oper Storage Well Royalty	STORPT	27,795	19,581	-	-	-	19,581	6,295	-	-	-	-	6,295
826	Oper Other Storage Rents	STORPT	-	-	-	-	-	-	-	-	-	-	-	-
830	Maint Supv & Engineering	STORPT	114,632	80,758	-	-	-	80,758	25,964	-	-	-	-	25,964
831	Maint Structures	STORPT	37,303	26,280	-	-	-	26,280	8,449	-	-	-	-	8,449
832	Maint Reservoirs & Wells	STORPT	718,819	506,408	-	-	-	506,408	162,812	-	-	-	-	162,812
833	Maint Of Lines	STORPT	12,713	8,956	-	-	-	8,956	2,880	-	-	-	-	2,880
834	Maint Compressor Sta Equip	STORPT	208,079	146,592	-	-	-	146,592	47,130	-	-	-	-	47,130
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	79,219	55,810	-	-	-	55,810	17,943	-	-	-	-	17,943
837	Maint Other Equipment	STORPT	11,803	8,315	-	-	-	8,315	2,673	-	-	-	-	2,673
-	<b>Sub-total</b>		<b>2,240,476</b>	<b>1,246,948</b>	<b>241,370</b>	-	-	<b>1,488,319</b>	<b>400,900</b>	<b>92,606</b>	-	-	-	<b>493,506</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>EXPENSES</b>															
<b>O &amp; M Expenses</b>															
<b>Production Expense</b>															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	175,624	5,345	-	-	-	-	5,345	120	-	-	-	120	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Main. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
742	Maintenance of Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		<b>175,624</b>	<b>5,345</b>	-	-	-	-	<b>5,345</b>	<b>120</b>	-	-	-	<b>120</b>	
<b>Other Gas Supply Expenses</b>															
807	Oper. of Purch. Gas Measuring Sta.	COM_1	-	-	-	-	-	-	-	-	-	-	-	-	
807	Purch. Gas Calculation Exp.	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
808	Purchased Gas Cost Adjustment	COM1XT_COM	2,275,422	-	156,252	-	-	-	156,252	-	37,335	-	-	37,335	
812	Gas Used for Other Utility Operations	COM_1	(64,441)	-	(4,667)	-	-	-	(4,667)	-	(4,884)	-	-	(4,884)	
813	Other Gas Supply Expenses	COM1XT_COM	654,752	-	44,962	-	-	-	44,962	-	10,743	-	-	10,743	
-	<b>Sub-total</b>		<b>2,865,733</b>	-	<b>196,547</b>	-	-	-	<b>196,547</b>	-	<b>43,193</b>	-	-	<b>43,193</b>	
<b>Underground Storage Expenses</b>															
-	JP Storage Balancing - DIR	COM_1	470,500	-	34,074	-	-	-	34,074	-	35,662	-	-	35,662	
814	Operation Supv & Eng	STOR_OML	134,408	5,726	-	-	-	-	5,726	839	-	-	-	839	
815	Oper Map & Records	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
816	Oper Wells Expense	STORPT	17,208	733	-	-	-	-	733	107	-	-	-	107	
817	Oper Lines Expense	STORPT	6,151	262	-	-	-	-	262	38	-	-	-	38	
818	Oper Compressor Sta Exp	STORPT	238,732	10,170	-	-	-	-	10,170	1,490	-	-	-	1,490	
819	Oper Compressor Sta Fuel	STORPT	25,648	1,093	-	-	-	-	1,093	160	-	-	-	160	
820	Oper Meas & Reg Sta Exp	STORPT	8,459	360	-	-	-	-	360	53	-	-	-	53	
821	Oper Purification Exp	STORPT	14,421	614	-	-	-	-	614	90	-	-	-	90	
823	Storage Gas Losses	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
824	Oper Other Expenses	STORPT	114,587	4,881	-	-	-	-	4,881	715	-	-	-	715	
825	Oper Storage Well Royalty	STORPT	27,795	1,184	-	-	-	-	1,184	173	-	-	-	173	
826	Oper Other Storage Rents	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
830	Maint Supv & Engineering	STORPT	114,632	4,883	-	-	-	-	4,883	715	-	-	-	715	
831	Maint Structures	STORPT	37,303	1,589	-	-	-	-	1,589	233	-	-	-	233	
832	Maint Reservoirs & Wells	STORPT	718,819	30,622	-	-	-	-	30,622	4,485	-	-	-	4,485	
833	Maint Of Lines	STORPT	12,713	542	-	-	-	-	542	79	-	-	-	79	
834	Maint Compressor Sta Equip	STORPT	208,079	8,864	-	-	-	-	8,864	1,298	-	-	-	1,298	
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
836	Maint Purification Equip	STORPT	79,219	3,375	-	-	-	-	3,375	494	-	-	-	494	
837	Maint Other Equipment	STORPT	11,803	503	-	-	-	-	503	74	-	-	-	74	
-	<b>Sub-total</b>		<b>2,240,476</b>	<b>75,401</b>	<b>34,074</b>	-	-	-	<b>109,475</b>	<b>11,045</b>	<b>35,662</b>	-	-	<b>46,707</b>	

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>EXPENSES</b>															
<b>O &amp; M Expenses</b>															
<b>Production Expense</b>															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	175,624	112	-	-	-	-	112	-	-	-	-	-	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Main. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
742	Maintenance of Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		<b>175,624</b>	<b>112</b>	-	-	-	-	<b>112</b>	-	-	-	-	-	
<b>Other Gas Supply Expenses</b>															
807	Oper. of Purch. Gas Measuring Sta.	COM_1	-	-	-	-	-	-	-	-	-	-	-	-	
807	Purch. Gas Calculation Exp.	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
808	Purchased Gas Cost Adjustment	COM1XT_COM	2,275,422	-	21,056	-	-	-	21,056	-	53,958	-	-	53,958	
812	Gas Used for Other Utility Operations	COM_1	(64,441)	-	(499)	-	-	-	(499)	-	(6,648)	-	-	(6,648)	
813	Other Gas Supply Expenses	COM1XT_COM	654,752	-	6,059	-	-	-	6,059	-	15,526	-	-	15,526	
-	<b>Sub-total</b>		<b>2,865,733</b>	-	<b>26,616</b>	-	-	-	<b>26,616</b>	-	<b>62,837</b>	-	-	<b>62,837</b>	
<b>Underground Storage Expenses</b>															
-	JP Storage Balancing - DIR	COM_1	470,500	-	3,642	-	-	-	3,642	-	48,537	-	-	48,537	
814	Operation Supv & Eng	STOR_OML	134,408	1,081	-	-	-	-	1,081	1,629	-	-	-	1,629	
815	Oper Map & Records	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
816	Oper Wells Expense	STORPT	17,208	138	-	-	-	-	138	209	-	-	-	209	
817	Oper Lines Expense	STORPT	6,151	49	-	-	-	-	49	75	-	-	-	75	
818	Oper Compressor Sta Exp	STORPT	238,732	1,919	-	-	-	-	1,919	2,893	-	-	-	2,893	
819	Oper Compressor Sta Fuel	STORPT	25,648	206	-	-	-	-	206	311	-	-	-	311	
820	Oper Meas & Reg Sta Exp	STORPT	8,459	68	-	-	-	-	68	103	-	-	-	103	
821	Oper Purification Exp	STORPT	14,421	116	-	-	-	-	116	175	-	-	-	175	
823	Storage Gas Losses	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
824	Oper Other Expenses	STORPT	114,587	921	-	-	-	-	921	1,389	-	-	-	1,389	
825	Oper Storage Well Royalty	STORPT	27,795	223	-	-	-	-	223	337	-	-	-	337	
826	Oper Other Storage Rents	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
830	Maint Supv & Engineering	STORPT	114,632	922	-	-	-	-	922	1,389	-	-	-	1,389	
831	Maint Structures	STORPT	37,303	300	-	-	-	-	300	452	-	-	-	452	
832	Maint Reservoirs & Wells	STORPT	718,819	5,779	-	-	-	-	5,779	8,712	-	-	-	8,712	
833	Maint Of Lines	STORPT	12,713	102	-	-	-	-	102	154	-	-	-	154	
834	Maint Compressor Sta Equip	STORPT	208,079	1,673	-	-	-	-	1,673	2,522	-	-	-	2,522	
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
836	Maint Purification Equip	STORPT	79,219	637	-	-	-	-	637	960	-	-	-	960	
837	Maint Other Equipment	STORPT	11,803	95	-	-	-	-	95	143	-	-	-	143	
-	<b>Sub-total</b>		<b>2,240,476</b>	<b>14,231</b>	<b>3,642</b>	-	-	-	<b>17,873</b>	<b>21,452</b>	<b>48,537</b>	-	-	<b>69,989</b>	

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>EXPENSES</b>															
<b>O &amp; M Expenses</b>															
<b>Production Expense</b>															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	175,624	-	-	-	-	-	-	-	-	-	-	-	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Main. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
742	Maintenance of Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		<b>175,624</b>	-	-	-	-	-	-	-	-	-	-	-	
<b>Other Gas Supply Expenses</b>															
807	Oper. of Purch. Gas Measuring Sta.	COM_1	-	-	-	-	-	-	-	-	-	-	-	-	
807	Purch. Gas Calculation Exp.	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
808	Purchased Gas Cost Adjustment	COM1XT_COM	2,275,422	-	-	-	-	-	-	-	-	-	-	-	
812	Gas Used for Other Utility Operations	COM_1	(64,441)	-	(2,001)	-	-	-	(2,001)	-	-	-	-	-	
813	Other Gas Supply Expenses	COM1XT_COM	654,752	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		<b>2,865,733</b>	-	<b>(2,001)</b>	-	-	-	<b>(2,001)</b>	-	-	-	-	-	
<b>Underground Storage Expenses</b>															
-	JP Storage Balancing - DIR	COM_1	470,500	-	14,608	-	-	-	14,608	-	-	-	-	-	
814	Operation Supv & Eng	STOR_OML	134,408	-	-	-	-	-	-	-	-	-	-	-	
815	Oper Map & Records	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
816	Oper Wells Expense	STORPT	17,208	-	-	-	-	-	-	-	-	-	-	-	
817	Oper Lines Expense	STORPT	6,151	-	-	-	-	-	-	-	-	-	-	-	
818	Oper Compressor Sta Exp	STORPT	238,732	-	-	-	-	-	-	-	-	-	-	-	
819	Oper Compressor Sta Fuel	STORPT	25,648	-	-	-	-	-	-	-	-	-	-	-	
820	Oper Meas & Reg Sta Exp	STORPT	8,459	-	-	-	-	-	-	-	-	-	-	-	
821	Oper Purification Exp	STORPT	14,421	-	-	-	-	-	-	-	-	-	-	-	
823	Storage Gas Losses	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
824	Oper Other Expenses	STORPT	114,587	-	-	-	-	-	-	-	-	-	-	-	
825	Oper Storage Well Royalty	STORPT	27,795	-	-	-	-	-	-	-	-	-	-	-	
826	Oper Other Storage Rents	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
830	Maint Supv & Engineering	STORPT	114,632	-	-	-	-	-	-	-	-	-	-	-	
831	Maint Structures	STORPT	37,303	-	-	-	-	-	-	-	-	-	-	-	
832	Maint Reservoirs & Wells	STORPT	718,819	-	-	-	-	-	-	-	-	-	-	-	
833	Maint Of Lines	STORPT	12,713	-	-	-	-	-	-	-	-	-	-	-	
834	Maint Compressor Sta Equip	STORPT	208,079	-	-	-	-	-	-	-	-	-	-	-	
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
836	Maint Purification Equip	STORPT	79,219	-	-	-	-	-	-	-	-	-	-	-	
837	Maint Other Equipment	STORPT	11,803	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		<b>2,240,476</b>	-	<b>14,608</b>	-	-	-	<b>14,608</b>	-	-	-	-	-	



Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year				Residential (16,23,53)						Comm. & Indus. (31,31T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Natural Gas Local Storage Expenses</b>															
841	Operating Labor & Expenses	LNGPLT	888,956	626,269	-	-	-	-	626,269	201,348	-	-	-	-	201,348
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Gas LNG Oper Sup & Eng	LNGPLT	1,375	969	-	-	-	-	969	312	-	-	-	-	312
-	<b>Sub-total</b>		<b>890,331</b>	<b>627,238</b>	-	-	-	-	<b>627,238</b>	<b>201,660</b>	-	-	-	-	<b>201,660</b>
<b>Transmission</b>															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	2,169	1,384	-	-	-	-	1,384	503	-	-	-	-	503
863	Maint Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
864	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>2,169</b>	<b>1,384</b>	-	-	-	-	<b>1,384</b>	<b>503</b>	-	-	-	-	<b>503</b>
<b>Distribution</b>															
870	Oper Supv & Engineering	DIST_OML	2,478,849	563,221	184,338	917,171	-	-	1,664,729	201,634	70,725	363,984	-	-	636,343
871	Oper Load Dispatching	COM_1	256,555	-	131,615	-	-	-	131,615	-	50,497	-	-	-	50,497
874	Oper Mains & Services Exp	DMAINS_SERV	18,158,259	5,417,627	2,088,982	3,886,343	-	-	11,392,951	1,930,998	801,477	2,746,461	-	-	5,478,937
875	Oper Meas & Reg Sta Gen	PAVG	1,234,612	787,677	-	-	-	-	787,677	286,264	-	-	-	-	286,264
876	Oper Meas & Reg Sta Indus	INDUSMR	402,001	-	-	1,801	-	-	1,801	-	-	210,737	-	-	210,737
878	Oper Meter & House Reg	MRHREG	2,973,292	-	-	2,354,360	-	-	2,354,360	-	-	606,773	-	-	606,773
879	Oper Customer Install Exp	CUSINSTL	3,722,836	-	-	3,296,363	-	-	3,296,363	-	-	420,092	-	-	420,092
880	Oper Other Expense	DISTOM	15,432,515	3,580,269	1,281,216	5,503,632	-	-	10,365,117	1,279,292	491,563	2,298,681	-	-	4,069,536
881	Oper Rents Expense	DISTOM	219,685	50,966	18,238	78,345	-	-	147,549	18,211	6,997	32,722	-	-	57,931
885	Dist Maint Supv & Engineering	DISTOM	59,998	13,919	4,981	21,397	-	-	40,297	4,974	1,911	8,937	-	-	15,821
886	Maint of Facilities and Structures	DISTOM	141,289	32,778	11,730	50,387	-	-	94,895	11,712	4,500	21,045	-	-	37,258
887	Maint Mains	DMAINS	8,777,738	4,169,600	1,607,756	-	-	-	5,777,356	1,486,166	616,846	-	-	-	2,103,011
889	Maint Meas & Reg Sta Gen	PAVG	825,235	526,496	-	-	-	-	526,496	191,344	-	-	-	-	191,344
890	Maint Meas & Reg Sta Ind	INDUSMR	716	-	-	3	-	-	3	-	-	375	-	-	375
892	Maint Services	DSERV	4,898,592	-	-	2,819,046	-	-	2,819,046	-	-	1,992,208	-	-	1,992,208
893	Maint Meters & House Reg	MRHREG	1,085,654	-	-	859,660	-	-	859,660	-	-	221,554	-	-	221,554
894	Maint Other Equipment	DMAINT	7,268	2,190	750	1,715	-	-	4,655	782	288	1,032	-	-	2,102
-	Direct Assign to Sales		1,537,867	-	-	-	-	-	9,700	-	-	-	864,640	-	864,640
-	Direct Assignment to Transport		113,489	-	-	-	-	-	-	-	-	-	-	828	828
-	<b>Sub-total</b>		<b>62,326,449</b>	<b>15,144,742</b>	<b>5,329,606</b>	<b>19,790,223</b>	<b>9,700</b>	-	<b>40,274,271</b>	<b>5,411,376</b>	<b>2,044,804</b>	<b>8,924,601</b>	<b>864,640</b>	<b>828</b>	<b>17,246,249</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Natural Gas Local Storage Expenses</b>															
841	Operating Labor & Expenses	LNGPLT	888,956	37,870	-	-	-	-	37,870	5,547	-	-	-	-	5,547
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Gas LNG Oper Sup & Eng	LNGPLT	1,375	59	-	-	-	-	59	9	-	-	-	-	9
-	<b>Sub-total</b>		<b>890,331</b>	<b>37,928</b>	-	-	-	-	<b>37,928</b>	<b>5,556</b>	-	-	-	-	<b>5,556</b>
<b>Transmission</b>															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	2,169	109	-	-	-	-	109	62	-	-	-	-	62
863	Maint Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
864	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>2,169</b>	<b>109</b>	-	-	-	-	<b>109</b>	<b>62</b>	-	-	-	-	<b>62</b>
<b>Distribution</b>															
870	Oper Supv & Engineering	DIST_OML	2,478,849	34,615	26,023	28,486	-	-	89,124	8,990	22,572	12,799	-	-	44,361
871	Oper Load Dispatching	COM_1	256,555	-	18,580	-	-	-	18,580	-	19,446	-	-	-	19,446
874	Oper Mains & Services Exp	DMAINS_SERV	18,158,259	306,245	294,897	48,792	-	-	649,934	40,738	250,775	48,981	-	-	340,494
875	Oper Meas & Reg Sta Gen	PAVG	1,234,612	61,806	-	-	-	-	61,806	35,498	-	-	-	-	35,498
876	Oper Meas & Reg Sta Indus	INDUSMR	402,001	-	-	114,175	-	-	114,175	-	-	45,540	-	-	45,540
878	Oper Meter & House Reg	MRHREG	2,973,292	-	-	12,028	-	-	12,028	-	-	68	-	-	68
879	Oper Customer Install Exp	CUSINSTL	3,722,836	-	-	6,311	-	-	6,311	-	-	35	-	-	35
880	Oper Other Expense	DISTOM	15,432,515	212,354	180,866	104,608	-	-	497,828	43,986	155,909	54,595	-	-	254,491
881	Oper Rents Expense	DISTOM	219,685	3,023	2,575	1,489	-	-	7,087	626	2,219	777	-	-	3,623
885	Dist Maint Supv & Engineering	DISTOM	59,998	826	703	407	-	-	1,935	171	606	212	-	-	989
886	Maint of Facilities and Structures	DISTOM	141,289	1,944	1,656	958	-	-	4,558	403	1,427	500	-	-	2,330
887	Maint Mains	DMAINS	8,777,738	235,697	226,963	-	-	-	462,660	31,354	193,005	-	-	-	224,359
889	Maint Meas & Reg Sta Gen	PAVG	825,235	41,312	-	-	-	-	41,312	23,728	-	-	-	-	23,728
890	Maint Meas & Reg Sta Ind	INDUSMR	716	-	-	203	-	-	203	-	-	81	-	-	81
892	Maint Services	DSERV	4,898,592	-	-	35,393	-	-	35,393	-	-	35,529	-	-	35,529
893	Maint Meters & House Reg	MRHREG	1,085,654	-	-	4,392	-	-	4,392	-	-	25	-	-	25
894	Maint Other Equipment	DMAINT	7,268	129	106	19	-	-	254	26	90	17	-	-	132
-	Direct Assign to Sales		1,537,867	-	-	-	264,221	-	264,221	-	-	-	13,875	-	13,875
-	Direct Assignment to Transport		113,489	-	-	-	-	43,754	43,754	-	-	-	-	53,371	53,371
-	<b>Sub-total</b>		<b>62,326,449</b>	<b>897,951</b>	<b>752,369</b>	<b>357,260</b>	<b>264,221</b>	<b>43,754</b>	<b>2,315,554</b>	<b>185,520</b>	<b>646,051</b>	<b>199,159</b>	<b>13,875</b>	<b>53,371</b>	<b>1,097,976</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Natural Gas Local Storage Expenses</b>															
841	Operating Labor & Expenses	LNGPLT	888,956	7,147	-	-	-	-	7,147	10,774	-	-	-	-	10,774
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Gas LNG Oper Sup & Eng	LNGPLT	1,375	11	-	-	-	-	11	17	-	-	-	-	17
-	<b>Sub-total</b>		<b>890,331</b>	<b>7,158</b>	-	-	-	-	<b>7,158</b>	<b>10,791</b>	-	-	-	-	<b>10,791</b>
<b>Transmission</b>															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	2,169	6	-	-	-	-	6	76	-	-	-	-	76
863	Maint Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
864	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>2,169</b>	<b>6</b>	-	-	-	-	<b>6</b>	<b>76</b>	-	-	-	-	<b>76</b>
<b>Distribution</b>															
870	Oper Supv & Engineering	DIST_OML	2,478,849	952	2,305	2,715	-	-	5,973	7,760	20,774	2,768	-	-	31,302
871	Oper Load Dispatching	COM_1	256,555	-	1,986	-	-	-	1,986	-	26,466	-	-	-	26,466
874	Oper Mains & Services Exp	DMAINS_SERV	18,158,259	4,516	25,612	7,720	-	-	37,848	10,181	217,882	6,304	-	-	234,367
875	Oper Meas & Reg Sta Gen	PAVG	1,234,612	3,656	-	-	-	-	3,656	43,167	-	-	-	-	43,167
876	Oper Meas & Reg Sta Indus	INDUSMR	402,001	-	-	10,655	-	-	10,655	-	-	11,491	-	-	11,491
878	Oper Meter & House Reg	MRHREG	2,973,292	-	-	40	-	-	40	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	3,722,836	-	-	24	-	-	24	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	15,432,515	4,715	15,924	10,639	-	-	31,277	30,781	140,981	10,267	-	-	182,029
881	Oper Rents Expense	DISTOM	219,685	67	227	151	-	-	445	438	2,007	146	-	-	2,591
885	Dist Maint Supv & Engineering	DISTOM	59,998	18	62	41	-	-	122	120	548	40	-	-	708
886	Maint of Facilities and Structures	DISTOM	141,289	43	146	97	-	-	286	282	1,291	94	-	-	1,667
887	Maint Mains	DMAINS	8,777,738	3,476	19,712	-	-	-	23,188	7,836	167,690	-	-	-	175,525
889	Maint Meas & Reg Sta Gen	PAVG	825,235	2,444	-	-	-	-	2,444	28,854	-	-	-	-	28,854
890	Maint Meas & Reg Sta Ind	INDUSMR	716	-	-	19	-	-	19	-	-	20	-	-	20
892	Maint Services	DSERV	4,898,592	-	-	5,600	-	-	5,600	-	-	4,572	-	-	4,572
893	Maint Meters & House Reg	MRHREG	1,085,654	-	-	15	-	-	15	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	7,268	3	9	3	-	-	15	17	78	2	-	-	97
-	Direct Assign to Sales		1,537,867	-	-	-	42,132	-	42,132	-	-	-	2,150	-	2,150
-	Direct Assignment to Transport		113,489	-	-	-	-	1,548	1,548	-	-	-	-	5,812	5,812
-	<b>Sub-total</b>		<b>62,326,449</b>	<b>19,889</b>	<b>65,983</b>	<b>37,720</b>	<b>42,132</b>	<b>1,548</b>	<b>167,273</b>	<b>129,436</b>	<b>577,717</b>	<b>35,705</b>	<b>2,150</b>	<b>5,812</b>	<b>750,820</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Natural Gas Local Storage Expenses</b>															
841	Operating Labor & Expenses	LNGPLT	888,956	-	-	-	-	-	-	-	-	-	-	-	
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-		
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-		
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-		
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-		
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-		
844	Gas LNG Oper Sup & Eng	LNGPLT	1,375	-	-	-	-	-	-	-	-	-	-		
-	<b>Sub-total</b>		<b>890,331</b>	-	-	-	-	-	-	-	-	-	-		
<b>Transmission</b>															
850	Oper Supervision & Engineering	PAVG	-	-	-	-	-	-	-	-	-	-	-		
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-		
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-		
862	Maint Structures & Improvements	PAVG	2,169	29	-	-	-	-	29	-	-	-	-		
863	Maint Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-		
864	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-		
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-		
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-		
-	<b>Sub-total</b>		<b>2,169</b>	<b>29</b>	-	-	-	-	<b>29</b>	-	-	-	-		
<b>Distribution</b>															
870	Oper Supv & Engineering	DIST_OML	2,478,849	3,484	1,361	2,171	-	-	7,017	-	-	-	-		
871	Oper Load Dispatching	COM_1	256,555	-	7,966	-	-	-	7,966	-	-	-	-		
874	Oper Mains & Services Exp	DMAINS_SERV	18,158,259	10,236	4,885	8,606	-	-	23,728	-	-	-	-		
875	Oper Meas & Reg Sta Gen	PAVG	1,234,612	16,543	-	-	-	-	16,543	-	-	-	-		
876	Oper Meas & Reg Sta Indus	INDUSMR	402,001	-	-	7,603	-	-	7,603	-	-	-	-		
878	Oper Meter & House Reg	MRHREG	2,973,292	-	-	23	-	-	23	-	-	-	-		
879	Oper Customer Install Exp	CUSINSTL	3,722,836	-	-	12	-	-	12	-	-	-	-		
880	Oper Other Expense	DISTOM	15,432,515	15,451	7,414	9,372	-	-	32,238	-	-	-	-		
881	Oper Rents Expense	DISTOM	219,685	220	106	133	-	-	459	-	-	-	-		
885	Dist Maint Supv & Engineering	DISTOM	59,998	60	29	36	-	-	125	-	-	-	-		
886	Maint of Facilities and Structures	DISTOM	141,289	141	68	86	-	-	295	-	-	-	-		
887	Maint Mains	DMAINS	8,777,738	7,878	3,760	-	-	-	11,638	-	-	-	-		
889	Maint Meas & Reg Sta Gen	PAVG	825,235	11,058	-	-	-	-	11,058	-	-	-	-		
890	Maint Meas & Reg Sta Ind	INDUSMR	716	-	-	14	-	-	14	-	-	-	-		
892	Maint Services	DSERV	4,898,592	-	-	6,243	-	-	6,243	-	-	-	-		
893	Maint Meters & House Reg	MRHREG	1,085,654	-	-	8	-	-	8	-	-	-	-		
894	Maint Other Equipment	DMAINT	7,268	9	2	3	-	-	14	-	-	-	-		
-	Direct Assign to Sales		1,537,867	-	-	-	-	-	-	-	341,148	-	341,148		
-	Direct Assignment to Transport		113,489	-	-	-	-	-	-	-	-	-	-		
-	<b>Sub-total</b>		<b>62,326,449</b>	<b>65,081</b>	<b>25,590</b>	<b>34,311</b>	-	<b>8,175</b>	<b>133,157</b>	-	-	<b>341,148</b>	<b>341,148</b>		

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year				Residential (16,23,53)						Comm. & Indus. (31,31T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Customer Accounts Expense</b>															
901	Supervision - Customer Accounting	CUSTACC	97,956	-	-	907	87,615	-	88,522	-	-	67	7,826	0	7,893
902	Direct Assignment to Sales		8,124,108	-	-	-	7,481,156	-	7,481,156	-	-	-	624,734	-	624,734
902	Direct Assignment to Transport		3,519	-	-	-	-	-	-	-	-	-	-	27	27
902	Meter Reading Expense	CUST	140,287	-	-	130,405	-	-	130,405	-	-	9,575	-	-	9,575
903	Direct Assign to Sales		5,816,227	-	-	-	5,116,169	-	5,116,169	-	-	-	500,559	-	500,559
903	Direct Assignment to Transport		282,704	-	-	-	-	-	-	-	-	-	-	55	55
903	Cust. Records & Collection Exp.	CUST	11,200,431	-	-	10,411,397	-	-	10,411,397	-	-	764,422	-	764,422	
904	Uncollectible Accounts	DIR_904	2,462,933	-	-	2,092,145	-	-	2,092,145	-	-	233,717	-	233,717	
904	Uncollectible Accounts - Rate Inc Rel	CUSTACC	418,532	-	-	3,875	374,349	-	378,224	-	-	285	33,440	1	33,725
905	Misc. Customer Accounts Expense		-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>28,546,698</b>	-	-	<b>12,638,729</b>	<b>13,059,289</b>	-	<b>25,698,018</b>	-	-	<b>1,008,064</b>	<b>1,166,560</b>	<b>84</b>	<b>2,174,708</b>
<b>Customer Service &amp; Information Expenses</b>															
908	Direct Assignment to Rentals	DIR_908	463,290	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	CUST	116,906	-	-	108,671	-	-	108,671	-	-	7,979	-	-	7,979
909	Information, Instructional Advertising	CUSTXT	1,428,068	-	-	1,327,839	-	-	1,327,839	-	-	97,488	-	-	97,488
910	Misc. Cust. Serv. & Infor. Expenses	CUST	645	-	-	600	-	-	600	-	-	44	-	-	44
908	Customer Assistance Expense	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>2,008,910</b>	-	-	<b>1,437,109</b>	-	-	<b>1,437,109</b>	-	-	<b>105,511</b>	-	-	<b>105,511</b>
<b>Sales Expense</b>															
911	Sales Supervision Exp		-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	(214,062)	-	-	(199,038)	-	-	(199,038)	-	-	(14,613)	-	-	(14,613)
913	Advertising Expenses	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>(214,062)</b>	-	-	<b>(199,038)</b>	-	-	<b>(199,038)</b>	-	-	<b>(14,613)</b>	-	-	<b>(14,613)</b>
<b>Administrative &amp; General Expenses</b>															
920	A & G Salaries - DIR Sales Procurement		-	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries - DIR Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	OM	24,457,417	4,928,542	1,711,850	6,684,853	3,756,694	-	17,081,940	1,741,701	656,777	2,661,549	583,870	246	5,644,144
921	Office Supplies and Expenses- DIR Sales Pro		-	-	-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies and Expenses- Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies and Expenses	OM	4,420,784	890,855	309,424	1,208,316	679,039	-	3,087,635	314,820	118,715	481,087	105,537	45	1,020,203
922	Admin Expenses Transferred	OM	(11,012,817)	(2,219,250)	(770,821)	(3,010,092)	(1,691,584)	-	(7,691,748)	(784,262)	(295,737)	(1,198,457)	(262,908)	(111)	(2,541,475)
923	Outside Services Employed	OM	6,482,466	1,306,316	453,728	1,771,828	995,716	-	4,527,588	461,640	174,079	705,447	154,756	65	1,495,987
924	Property Insurance	PLT	142,156	38,684	14,239	37,644	832	-	91,400	13,741	5,463	20,651	297	-	40,152
925	Injuries & Damages	OML	3,142,247	579,195	169,738	1,295,759	218,564	-	2,263,256	205,336	65,123	368,285	21,176	2	659,922
926	Benefits - DIR Sales		799,286	-	-	-	463,247	-	463,247	-	-	-	235,342	-	235,342
926	Benefits - DIR Transport		92,481	-	-	-	-	-	-	-	-	-	-	196	196
926	Benefits - DIR Sales Procurement		-	-	-	-	-	-	-	-	-	-	-	-	-
926	Benefit - DIR Rental	DIR_386	96,517	-	-	-	-	-	-	-	-	-	-	-	-
926	Emp Pension & Benefits	OML	14,924,011	2,750,867	806,165	6,154,171	1,038,064	-	10,749,268	975,235	309,300	1,749,160	100,575	11	3,134,281
928	Regulatory Commission Expense	STRREV	1,727,913	-	1,207,392	-	-	-	1,207,392	-	-	358,464	-	-	358,464
928	Regulatory Commission Expense - Other Rev	OTHREV	20,315	-	19,390	-	-	-	19,390	-	-	774	-	-	774
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	163,362	-	114,150	-	-	-	114,150	-	-	33,890	-	-	33,890
930	Gen Advertising Exp	OM	-	-	-	-	-	-	-	-	-	-	-	-	-
930	Misc. General Expenses	OM	2,944,375	593,336	206,086	804,775	452,260	-	2,056,457	209,680	79,068	320,418	70,291	30	679,486
931	Rents	OM	2,564,262	516,738	179,481	700,880	393,874	-	1,790,973	182,610	68,860	279,053	61,216	26	591,766
932	Maint Of General Plant- DIR	GENPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	1,198,541	264,217	88,092	422,386	52,210	-	826,906	93,764	33,798	154,387	5,804	1	287,753
935	Maint Of General Plant- Common	GENPLT	7,997,340	1,763,004	587,801	2,818,396	348,377	-	5,517,578	625,643	225,521	1,030,157	38,727	3	1,920,051
-	<b>Sub-total</b>		<b>60,160,657</b>	<b>11,412,504</b>	<b>5,096,715</b>	<b>18,888,918</b>	<b>6,707,295</b>	-	<b>42,105,432</b>	<b>4,039,907</b>	<b>1,834,096</b>	<b>6,571,738</b>	<b>1,114,682</b>	<b>514</b>	<b>13,560,936</b>
-	<b>TOTAL O &amp; M EXPENSES</b>		<b>159,002,984</b>	<b>28,558,181</b>	<b>12,502,417</b>	<b>52,555,941</b>	<b>19,776,283</b>	-	<b>113,392,821</b>	<b>10,099,029</b>	<b>4,675,322</b>	<b>16,595,301</b>	<b>3,145,882</b>	<b>1,426</b>	<b>34,516,959</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Customer Accounts Expense</b>															
901	Supervision - Customer Accounting	CUSTACC	97,956	-	-	2	527	9	538	-	-	0	161	11	172
902	Direct Assignment to Sales		8,124,108	-	-	-	15,256	-	15,256	-	-	-	55	-	55
902	Direct Assignment to Transport		3,519	-	-	-	-	1,335	1,335	-	-	-	-	1,645	1,645
902	Meter Reading Expense	CUST	140,287	-	-	243	-	-	243	-	-	22	-	-	22
903	Direct Assign to Sales		5,816,227	-	-	-	60,454	-	60,454	-	-	-	23,065	-	23,065
903	Direct Assignment to Transport		282,704	-	-	-	-	13,378	13,378	-	-	-	-	46,780	46,780
903	Cust. Records & Collection Exp.	CUST	11,200,431	-	-	19,437	-	-	19,437	-	-	1,762	-	-	1,762
904	Uncollectible Accounts	DIR_904	2,462,933	-	-	-	-	-	-	-	-	-	-	-	-
904	Uncollectible Accounts - Rate Inc Rel	CUSTACC	418,532	-	-	7	2,250	40	2,297	-	-	1	687	49	737
905	Misc. Customer Accounts Expense		-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>		<b>28,546,698</b>	-	-	<b>19,690</b>	<b>78,487</b>	<b>14,762</b>	<b>112,938</b>	-	-	<b>1,785</b>	<b>23,967</b>	<b>48,485</b>	<b>74,238</b>
<b>Customer Service &amp; Information Expenses</b>															
908	Direct Assignment to Rentals	DIR_908	463,290	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	CUST	116,906	-	-	203	-	-	203	-	-	18	-	-	18
909	Information, Instructional Advertising	CUSTXT	1,428,068	-	-	2,296	-	-	2,296	-	-	49	-	-	49
910	Misc. Cust. Serv. & Infor. Expenses	CUST	645	-	-	1	-	-	1	-	-	0	-	-	0
908	Customer Assistance Expense	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>		<b>2,008,910</b>	-	-	<b>2,500</b>	-	-	<b>2,500</b>	-	-	<b>67</b>	-	-	<b>67</b>
<b>Sales Expense</b>															
911	Sales Supervision Exp		-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	(214,062)	-	-	(344)	-	-	(344)	-	-	(7)	-	-	(7)
913	Advertising Expenses	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>		<b>(214,062)</b>	-	-	<b>(344)</b>	-	-	<b>(344)</b>	-	-	<b>(7)</b>	-	-	<b>(7)</b>
<b>Administrative &amp; General Expenses</b>															
920	A & G Salaries - DIR Sales Procurement		-	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries - DIR Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	OM	24,457,417	292,261	237,646	103,387	98,512	12,975	744,781	58,152	197,643	57,272	10,878	15,832	339,777
921	Office Supplies and Expenses- DIR Sales Pro		-	-	-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies and Expenses- Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies and Expenses	OM	4,420,784	52,828	42,956	18,688	17,806	2,345	134,622	10,511	35,725	10,352	1,966	2,862	61,416
922	Admin Expenses Transferred	OM	(11,012,817)	(131,601)	(107,009)	(46,554)	(44,358)	(5,842)	(335,364)	(26,185)	(88,996)	(25,789)	(4,898)	(7,129)	(152,997)
923	Outside Services Employed	OM	6,482,466	77,464	62,988	27,403	26,111	3,439	197,405	15,413	52,386	15,180	2,883	4,196	90,058
924	Property Insurance	PLT	142,156	2,189	2,010	808	35	-	5,042	295	1,731	498	1	-	2,524
925	Injuries & Damages	OML	3,142,247	35,438	23,962	27,068	2,441	529	89,438	8,770	20,784	11,857	920	1,846	44,177
926	Benefits - DIR Sales		799,286	-	-	-	69,371	-	69,371	-	-	-	8,546	-	8,546
926	Benefits - DIR Transport		92,481	-	-	-	-	12,902	12,902	-	-	-	-	22,988	22,988
926	Benefits - DIR Sales Procurement		-	-	-	-	-	-	-	-	-	-	-	-	-
926	Benefit - DIR Rental	DIR_386	96,517	-	-	-	-	-	-	-	-	-	-	-	-
926	Emp Pension & Benefits	OML	14,924,011	168,313	113,805	128,558	11,592	2,515	424,782	41,655	98,715	56,315	4,369	8,765	209,820
928	Regulatory Commission Expense	STRREV	1,727,913	-	74,627	-	-	-	74,627	-	32,490	-	-	-	32,490
928	Regulatory Commission Expense - Other Rev	OTHREV	20,315	-	(70)	-	-	-	(70)	-	(576)	-	-	-	(576)
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	163,362	-	7,055	-	-	-	7,055	-	3,072	-	-	-	3,072
930	Gen Advertising Exp	OM	-	-	-	-	-	-	-	-	-	-	-	-	-
930	Misc. General Expenses	OM	2,944,375	35,185	28,610	12,447	11,860	1,562	89,663	7,001	23,794	6,895	1,310	1,906	40,905
931	Rents	OM	2,564,262	30,642	24,916	10,840	10,329	1,360	78,087	6,097	20,722	6,005	1,140	1,660	35,624
932	Maint Of General Plant- DIR	GENPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	1,198,541	15,552	12,436	8,897	673	120	37,678	2,996	10,760	4,395	210	417	18,777
935	Maint Of General Plant- Common	GENPLT	7,997,340	103,774	82,979	59,364	4,493	798	251,407	19,991	71,794	29,324	1,404	2,780	125,294
	<b>Sub-total</b>		<b>60,160,657</b>	<b>682,046</b>	<b>606,911</b>	<b>350,904</b>	<b>208,864</b>	<b>32,702</b>	<b>1,881,426</b>	<b>144,697</b>	<b>480,044</b>	<b>172,305</b>	<b>28,730</b>	<b>56,122</b>	<b>881,896</b>
	<b>TOTAL O &amp; M EXPENSES</b>		<b>159,002,984</b>	<b>1,698,780</b>	<b>1,589,900</b>	<b>730,008</b>	<b>551,572</b>	<b>91,217</b>	<b>4,661,478</b>	<b>346,999</b>	<b>1,204,950</b>	<b>373,309</b>	<b>66,572</b>	<b>157,978</b>	<b>2,149,808</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Customer Accounts Expense</b>															
901	Supervision - Customer Accounting	CUSTACC	97,956	-	-	0	81	0	82	-	-	0	333	1	334
902	Direct Assignment to Sales		8,124,108	-	-	-	2,889	-	2,889	-	-	-	18	-	18
902	Direct Assignment to Transport		3,519	-	-	-	-	64	64	-	-	-	-	174	174
902	Meter Reading Expense	CUST	140,287	-	-	39	-	-	39	-	-	3	-	-	3
903	Direct Assign to Sales		5,816,227	-	-	-	8,779	-	8,779	-	-	-	47,796	-	47,796
903	Direct Assignment to Transport		282,704	-	-	-	-	482	482	-	-	-	-	147,389	147,389
903	Cust. Records & Collection Exp.	CUST	11,200,431	-	-	3,075	-	-	3,075	-	-	202	-	-	202
904	Uncollectible Accounts	DIR_904	2,462,933	-	-	84	-	-	84	-	-	-	-	-	-
904	Uncollectible Accounts - Rate Inc Rel	CUSTACC	418,532	-	-	1	347	2	350	-	-	0	1,421	5	1,426
905	Misc. Customer Accounts Expense		-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>		<b>28,546,698</b>	-	-	<b>3,199</b>	<b>12,095</b>	<b>548</b>	<b>15,843</b>	-	-	<b>205</b>	<b>49,568</b>	<b>147,569</b>	<b>197,342</b>
<b>Customer Service &amp; Information Expenses</b>															
908	Direct Assignment to Rentals	DIR_908	463,290	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	CUST	116,906	-	-	32	-	-	32	-	-	2	-	-	2
909	Information, Instructional Advertising	CUSTXT	1,428,068	-	-	389	-	-	389	-	-	9	-	-	9
910	Misc. Cust. Serv. & Infor. Expenses	CUST	645	-	-	0	-	-	0	-	-	0	-	-	0
908	Customer Assistance Expense	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>		<b>2,008,910</b>	-	-	<b>421</b>	-	-	<b>421</b>	-	-	<b>11</b>	-	-	<b>11</b>
<b>Sales Expense</b>															
911	Sales Supervision Exp		-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	(214,062)	-	-	(58)	-	-	(58)	-	-	(1)	-	-	(1)
913	Advertising Expenses	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>		<b>(214,062)</b>	-	-	<b>(58)</b>	-	-	<b>(58)</b>	-	-	<b>(1)</b>	-	-	<b>(1)</b>
<b>Administrative &amp; General Expenses</b>															
920	A & G Salaries - DIR Sales Procurement		-	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries - DIR Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	OM	24,457,417	11,899	21,612	10,982	15,588	464	60,546	46,497	182,569	10,267	14,867	1,723	255,922
921	Office Supplies and Expenses- DIR Sales Prox		-	-	-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies and Expenses- Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies and Expenses	OM	4,420,784	2,151	3,906	1,985	2,818	84	10,944	8,404	33,000	1,856	2,687	311	46,259
922	Admin Expenses Transferred	OM	(11,012,817)	(5,358)	(9,732)	(4,945)	(7,019)	(209)	(27,263)	(20,937)	(82,208)	(4,623)	(6,694)	(776)	(115,238)
923	Outside Services Employed	OM	6,482,466	3,154	5,728	2,911	4,132	123	16,048	12,324	48,390	2,721	3,940	457	67,832
924	Property Insurance	PLT	142,156	47	177	92	1	-	317	96	1,561	87	-	-	1,743
925	Injuries & Damages	OML	3,142,247	1,509	2,123	2,634	356	19	6,641	8,092	19,129	2,557	1,906	5,805	37,489
926	Benefits - DIR Sales		799,286	-	-	-	10,932	-	10,932	-	-	-	11,849	-	11,849
926	Benefits - DIR Transport		92,481	-	-	-	-	455	455	-	-	-	-	36,363	36,363
926	Benefits - DIR Sales Procurement		-	-	-	-	-	-	-	-	-	-	-	-	-
926	Benefit - DIR Rental	DIR_386	96,517	-	-	-	-	-	-	-	-	-	-	-	-
926	Emp Pension & Benefits	OML	14,924,011	7,169	10,082	12,508	1,690	91	31,539	38,434	90,852	12,143	9,054	27,571	178,054
928	Regulatory Commission Expense	STRREV	1,727,913	-	7,613	-	-	-	7,613	-	17,625	-	-	-	17,625
928	Regulatory Commission Expense - Other Rev	OTHREV	20,315	-	(1)	-	-	-	(1)	-	-	-	-	-	-
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	163,362	-	720	-	-	-	720	-	1,666	-	-	-	1,666
930	Gen Advertising Exp	OM	-	-	-	-	-	-	-	-	-	-	-	-	-
930	Misc. General Expenses	OM	2,944,375	1,433	2,602	1,322	1,877	56	7,289	5,598	21,979	1,236	1,790	207	30,810
931	Rents	OM	2,564,262	1,248	2,266	1,151	1,634	49	6,348	4,875	19,142	1,076	1,559	181	26,832
932	Maint Of General Plant- DIR	GENPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	1,198,541	502	1,099	914	83	4	2,602	2,159	9,833	876	430	1,310	14,608
935	Maint Of General Plant- Common	GENPLT	7,997,340	3,351	7,333	6,096	553	29	17,361	14,403	65,609	5,844	2,871	8,744	97,471
	<b>Sub-total</b>		<b>60,160,657</b>	<b>27,104</b>	<b>55,529</b>	<b>35,651</b>	<b>32,643</b>	<b>1,164</b>	<b>152,090</b>	<b>119,944</b>	<b>429,146</b>	<b>34,040</b>	<b>44,259</b>	<b>81,896</b>	<b>709,286</b>
	<b>TOTAL O &amp; M EXPENSES</b>		<b>159,002,984</b>	<b>68,500</b>	<b>151,770</b>	<b>76,933</b>	<b>86,871</b>	<b>3,261</b>	<b>387,334</b>	<b>281,699</b>	<b>1,118,236</b>	<b>69,959</b>	<b>95,978</b>	<b>235,277</b>	<b>1,801,149</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Customer Accounts Expense</b>															
901	Supervision - Customer Accounting	CUSTACC	97,956	-	-	0	-	2	2	-	-	-	413	-	413
902	Direct Assignment to Sales		8,124,108	-	-	-	-	-	-	-	-	-	-	-	-
902	Direct Assignment to Transport		3,519	-	-	-	-	274	274	-	-	-	-	-	-
902	Meter Reading Expense	CUST	140,287	-	-	2	-	-	2	-	-	-	-	-	-
903	Direct Assign to Sales		5,816,227	-	-	-	-	-	-	-	-	-	59,405	-	59,405
903	Direct Assignment to Transport		282,704	-	-	-	-	74,620	74,620	-	-	-	-	-	-
903	Cust. Records & Collection Exp.	CUST	11,200,431	-	-	135	-	-	135	-	-	-	-	-	-
904	Uncollectible Accounts	DIR_904	2,462,933	-	-	-	-	-	-	-	-	136,987	-	-	136,987
904	Uncollectible Accounts - Rate Inc Rel	CUSTACC	418,532	-	-	0	-	8	8	-	-	-	1,765	-	1,765
905	Misc. Customer Accounts Expense		-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>		<b>28,546,698</b>	-	-	<b>137</b>	-	<b>74,904</b>	<b>75,041</b>	-	-	<b>136,987</b>	<b>61,583</b>	-	<b>198,570</b>
<b>Customer Service &amp; Information Expenses</b>															
908	Direct Assignment to Rentals	DIR_908	463,290	-	-	-	-	-	-	-	-	463,290	-	-	463,290
908	Customer Assistance Expenses	CUST	116,906	-	-	1	-	-	1	-	-	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	1,428,068	-	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Cust. Serv. & Infor. Expenses	CUST	645	-	-	0	-	-	0	-	-	-	-	-	-
908	Customer Assistance Expense	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>		<b>2,008,910</b>	-	-	<b>1</b>	-	-	<b>1</b>	-	-	<b>463,290</b>	-	-	<b>463,290</b>
<b>Sales Expense</b>															
911	Sales Supervision Exp		-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstrating and Selling	CUSTXT	(214,062)	-	-	-	-	-	-	-	-	-	-	-	-
913	Advertising Expenses	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>		<b>(214,062)</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Administrative &amp; General Expenses</b>															
920	A & G Salaries - DIR Sales Procurement		-	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries - DIR Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	OM	24,457,417	18,716	10,980	9,864	-	2,432	41,991	-	-	172,550	115,765	-	288,316
921	Office Supplies and Expenses- DIR Sales Prox		-	-	-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies and Expenses- Transport		-	-	-	-	-	-	-	-	-	-	-	-	-
921	Office Supplies and Expenses	OM	4,420,784	3,383	1,985	1,783	-	440	7,590	-	-	31,189	20,925	-	52,114
922	Admin Expenses Transferred	OM	(11,012,817)	(8,427)	(4,944)	(4,441)	-	(1,095)	(18,908)	-	-	(77,697)	(52,128)	-	(129,824)
923	Outside Services Employed	OM	6,482,466	4,961	2,910	2,614	-	645	11,130	-	-	45,735	30,684	-	76,418
924	Property Insurance	PLT	142,156	82	79	86	-	-	246	-	-	731	-	-	731
925	Injuries & Damages	OML	3,142,247	3,208	1,254	2,005	-	2,939	9,406	-	-	29,549	2,369	-	31,918
926	Benefits - DIR Sales		799,286	-	-	-	-	-	-	-	-	-	-	-	-
926	Benefits - DIR Transport		92,481	-	-	-	-	19,577	19,577	-	-	-	-	-	-
926	Benefits - DIR Sales Procurement		-	-	-	-	-	-	-	-	-	-	-	-	-
926	Benefit - DIR Rental	DIR_386	96,517	-	-	-	-	-	-	-	-	96,517	-	-	96,517
926	Emp Pension & Benefits	OML	14,924,011	15,238	5,954	9,521	-	13,960	44,674	-	-	140,341	11,253	-	151,593
928	Regulatory Commission Expense	STRREV	1,727,913	-	6,580	-	-	-	6,580	-	23,122	-	-	-	23,122
928	Regulatory Commission Expense - Other Rev	OTHREV	20,315	-	-	-	-	-	-	-	798	-	-	-	798
928	Reg. Comm. Expense - Rate Inc Rel	STRREV	163,362	-	622	-	-	-	622	-	2,186	-	-	-	2,186
930	Gen Advertising Exp	OM	-	-	-	-	-	-	-	-	-	-	-	-	-
930	Misc. General Expenses	OM	2,944,375	2,253	1,322	1,187	-	293	5,055	-	-	20,773	13,937	-	34,710
931	Rents	OM	2,564,262	1,962	1,151	1,034	-	255	4,403	-	-	18,091	12,138	-	30,229
932	Maint Of General Plant- DIR	GENPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	1,198,541	1,006	593	749	-	664	3,012	-	-	6,670	535	-	7,205
935	Maint Of General Plant- Common	GENPLT	7,997,340	6,716	3,960	4,998	-	4,427	20,101	-	-	44,508	3,569	-	48,077
	<b>Sub-total</b>		<b>60,160,657</b>	<b>49,098</b>	<b>32,446</b>	<b>29,400</b>	-	<b>44,536</b>	<b>155,480</b>	-	<b>26,106</b>	<b>528,957</b>	<b>159,046</b>	-	<b>714,110</b>
	<b>TOTAL O &amp; M EXPENSES</b>		<b>159,002,984</b>	<b>114,208</b>	<b>70,643</b>	<b>63,849</b>	-	<b>127,616</b>	<b>376,316</b>	-	<b>26,106</b>	<b>1,129,235</b>	<b>561,778</b>	-	<b>1,717,119</b>



Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year				Residential (16,23,53)						Comm. & Indus. (31,31T)					
Acct. No.	Account Description	Allocator	Total	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Labor O &amp; M Expenses</b>															
<b>Production Expense - Labor</b>															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	93,146	66,489	-	-	-	-	66,489	23,699	-	-	-	-	23,699
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>93,146</b>	<b>66,489</b>	-	-	-	-	<b>66,489</b>	<b>23,699</b>	-	-	-	-	<b>23,699</b>
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM_1	-	-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Natural Gas Underground Storage - Labor</b>															
-	JP Storage Balancing - DIR	COM_1	248,992	-	127,735	-	-	-	127,735	-	49,008	-	-	-	49,008
814	Operation Supv & Eng	STOR_OML	105,513	74,334	-	-	-	-	74,334	23,899	-	-	-	-	23,899
818	Oper Compressor Sta Exp	STORPT	135,568	95,508	-	-	-	-	95,508	30,706	-	-	-	-	30,706
841	Operating Labor & Expenses	STORPT	525,116	369,944	-	-	-	-	369,944	118,939	-	-	-	-	118,939
830	Maint Supv & Engineering	STORPT	95,946	67,594	-	-	-	-	67,594	21,732	-	-	-	-	21,732
834	Maint Compressor Sta Equip	STORPT	72,004	50,727	-	-	-	-	50,727	16,309	-	-	-	-	16,309
824	Other Expenses	STORPT	2,537	1,787	-	-	-	-	1,787	575	-	-	-	-	575
-	<b>Sub-total</b>		<b>1,185,678</b>	<b>659,895</b>	<b>127,735</b>	-	-	-	<b>787,630</b>	<b>212,159</b>	<b>49,008</b>	-	-	-	<b>261,167</b>
<b>Natural Gas Local Storage - Labor</b>															
843	Maint Struc & Impro	LNGPLT	1	1	-	-	-	-	1	0	-	-	-	-	0
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>1</b>	<b>1</b>	-	-	-	-	<b>1</b>	<b>0</b>	-	-	-	-	<b>0</b>
<b>Transmission - Labor</b>															
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
863	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Labor O &amp; M Expenses</b>															
<b>Production Expense - Labor</b>															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	93,146	2,835	-	-	-	-	2,835	64	-	-	-	64	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Maint. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		<b>93,146</b>	<b>2,835</b>	-	-	-	-	<b>2,835</b>	<b>64</b>	-	-	-	<b>64</b>	
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	
807	Purchased Gas Expense	COM_1	-	-	-	-	-	-	-	-	-	-	-	-	
807	Purchased Gas Expense	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Natural Gas Underground Storage - Labor</b>															
-	JP Storage Balancing - DIR	COM_1	248,992	-	18,032	-	-	-	18,032	-	18,873	-	-	-	18,873
814	Operation Supv & Eng	STOR_OML	105,513	4,495	-	-	-	-	4,495	658	-	-	-	-	658
818	Oper Compressor Sta Exp	STORPT	135,568	5,775	-	-	-	-	5,775	846	-	-	-	-	846
841	Operating Labor & Expenses	STORPT	525,116	22,370	-	-	-	-	22,370	3,277	-	-	-	-	3,277
830	Maint Supv & Engineering	STORPT	95,946	4,087	-	-	-	-	4,087	599	-	-	-	-	599
834	Maint Compressor Sta Equip	STORPT	72,004	3,067	-	-	-	-	3,067	449	-	-	-	-	449
824	Other Expenses	STORPT	2,537	108	-	-	-	-	108	16	-	-	-	-	16
-	<b>Sub-total</b>		<b>1,185,678</b>	<b>39,903</b>	<b>18,032</b>	-	-	-	<b>57,935</b>	<b>5,845</b>	<b>18,873</b>	-	-	-	<b>24,718</b>
<b>Natural Gas Local Storage - Labor</b>															
843	Maint Struc & Impro	LNGPLT	1	0	-	-	-	-	0	0	-	-	-	-	0
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>1</b>	<b>0</b>	-	-	-	-	<b>0</b>	<b>0</b>	-	-	-	-	<b>0</b>
<b>Transmission - Labor</b>															
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
862	Maint Structures & Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
863	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Labor O &amp; M Expenses</b>															
<b>Production Expense - Labor</b>															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	93,146	59	-	-	-	-	59	-	-	-	-	-	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Maint. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		<b>93,146</b>	<b>59</b>	-	-	-	-	<b>59</b>	-	-	-	-	-	
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	
807	Purchased Gas Expense	COM_1	-	-	-	-	-	-	-	-	-	-	-	-	
807	Purchased Gas Expense	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Natural Gas Underground Storage - Labor</b>															
-	JP Storage Balancing - DIR	COM_1	248,992	-	1,928	-	-	-	1,928	-	25,686	-	-	25,686	
814	Operation Supv & Eng	STOR_OML	105,513	848	-	-	-	-	848	1,279	-	-	-	1,279	
818	Oper Compressor Sta Exp	STORPT	135,568	1,090	-	-	-	-	1,090	1,643	-	-	-	1,643	
841	Operating Labor & Expenses	STORPT	525,116	4,222	-	-	-	-	4,222	6,364	-	-	-	6,364	
830	Maint Supv & Engineering	STORPT	95,946	771	-	-	-	-	771	1,163	-	-	-	1,163	
834	Maint Compressor Sta Equip	STORPT	72,004	579	-	-	-	-	579	873	-	-	-	873	
824	Other Expenses	STORPT	2,537	20	-	-	-	-	20	31	-	-	-	31	
-	<b>Sub-total</b>		<b>1,185,678</b>	<b>7,531</b>	<b>1,928</b>	-	-	-	<b>9,458</b>	<b>11,353</b>	<b>25,686</b>	-	-	<b>37,039</b>	
<b>Natural Gas Local Storage - Labor</b>															
843	Maint Struc & Impro	LNGPLT	1	0	-	-	-	-	0	0	-	-	-	0	
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		<b>1</b>	<b>0</b>	-	-	-	-	<b>0</b>	<b>0</b>	-	-	-	<b>0</b>	
<b>Transmission - Labor</b>															
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
862	Maint Structures & Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
863	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Labor O &amp; M Expenses</b>															
<b>Production Expense - Labor</b>															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	93,146	-	-	-	-	-	-	-	-	-	-	-	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Maint. Structures and Improvements	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
742	Maint. Production Equipment	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		<b>93,146</b>	-	-	-	-	-	-	-	-	-	-	-	
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	
807	Purchased Gas Expense	COM_1	-	-	-	-	-	-	-	-	-	-	-	-	
807	Purchased Gas Expense	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Natural Gas Underground Storage - Labor</b>															
-	JP Storage Balancing - DIR	COM_1	248,992	-	7,731	-	-	-	7,731	-	-	-	-	-	
814	Operation Supv & Eng	STOR_OML	105,513	-	-	-	-	-	-	-	-	-	-	-	
818	Oper Compressor Sta Exp	STORPT	135,568	-	-	-	-	-	-	-	-	-	-	-	
841	Operating Labor & Expenses	STORPT	525,116	-	-	-	-	-	-	-	-	-	-	-	
830	Maint Supv & Engineering	STORPT	95,946	-	-	-	-	-	-	-	-	-	-	-	
834	Maint Compressor Sta Equip	STORPT	72,004	-	-	-	-	-	-	-	-	-	-	-	
824	Other Expenses	STORPT	2,537	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		<b>1,185,678</b>	-	<b>7,731</b>	-	-	-	<b>7,731</b>	-	-	-	-	-	
<b>Natural Gas Local Storage - Labor</b>															
843	Maint Struc & Impro	LNGPLT	1	-	-	-	-	-	-	-	-	-	-	-	
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		<b>1</b>	-	-	-	-	-	-	-	-	-	-	-	
<b>Transmission - Labor</b>															
856	Oper Mains Expenses	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
857	Oper Meas & Reg Sta Exp	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
862	Maint Structures & Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
863	Maint Supv & Eng	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
865	Maint Structures	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
867	Maint Other Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year				Residential (16,23,53)						Comm. & Indus. (31,31T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>Distribution - Labor</b>															
870	Oper Supv & Engineering	DIST_OML	1,957,487	444,762	145,567	724,267	-	-	1,314,597	159,226	55,850	287,429	-	-	502,505
871	Oper Load Dispatching	COM_1	220,948	-	113,348	-	-	-	113,348	-	43,488	-	-	-	43,488
874	Oper Mains & Services Exp	DMAINS_SERV	2,989,538	891,947	343,926	639,839	-	-	1,875,712	317,916	131,954	452,172	-	-	902,041
875	Oper Meas & Reg Sta Gen	PAVG	962,314	613,952	-	-	-	-	613,952	223,127	-	-	-	-	223,127
876	Oper Meas & Reg Sta Indus	INDUSMR	400,715	-	-	1,795	-	-	1,795	-	-	210,062	-	-	210,062
878	Oper Meter & House Reg	MRHREG	1,438,320	-	-	1,138,914	-	-	1,138,914	-	-	293,524	-	-	293,524
879	Oper Customer Install Exp	CUSINSTL	2,707,737	-	-	2,397,549	-	-	2,397,549	-	-	305,546	-	-	305,546
880	Oper Other Expense	DISTOM	10,146,588	2,353,959	842,375	3,618,534	-	-	6,814,869	841,110	323,193	1,511,340	-	-	2,675,643
887	Maint Mains	DMAINS	2,892,591	1,374,038	529,815	-	-	-	1,903,853	489,747	203,274	-	-	-	693,020
889	Maint Meas & Reg Sta Gen	PAVG	572,507	365,257	-	-	-	-	365,257	132,745	-	-	-	-	132,745
890	Maint Meas & Reg Sta Ind	INDUSMR	265,907	-	-	1,191	-	-	1,191	-	-	139,393	-	-	139,393
892	Maint Services	DSERV	1,391,212	-	-	800,616	-	-	800,616	-	-	565,792	-	-	565,792
893	Maint Meters & House Reg	MRHREG	813,006	-	-	643,768	-	-	643,768	-	-	165,914	-	-	165,914
894	Maint Other Equipment	DMAINT	477,445	143,838	49,244	112,676	-	-	305,758	51,381	18,893	67,817	-	-	138,091
-	<b>Sub-total</b>		<b>27,367,438</b>	<b>6,218,172</b>	<b>2,035,162</b>	<b>10,125,912</b>	<b>-</b>	<b>-</b>	<b>18,379,246</b>	<b>2,226,121</b>	<b>780,828</b>	<b>4,018,520</b>	<b>-</b>	<b>-</b>	<b>7,025,469</b>
<b>Customer Accounts Expense - Labor</b>															
901	Supervision - Customer Accounting	CUSTACC	84,354	-	-	781	75,449	-	76,230	-	-	57	6,740	0	6,797
902	Meter Reading Expenses	MR_EXP	140,422	-	-	-	129,253	-	129,253	-	-	-	10,794	0	10,794
903	Cust. Records & Coll. Exp.	EXP_903	8,168,870	-	-	4,916,329	2,415,888	-	7,332,217	-	-	360,965	236,367	26	597,358
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>8,393,647</b>	<b>-</b>	<b>-</b>	<b>4,917,110</b>	<b>2,620,590</b>	<b>-</b>	<b>7,537,700</b>	<b>-</b>	<b>-</b>	<b>361,022</b>	<b>253,901</b>	<b>27</b>	<b>614,950</b>
<b>Customer Service &amp; Information Expenses - Labor</b>															
908	Customer Assistance Expenses	EXP_908	444,185	-	-	83,562	-	-	83,562	-	-	6,135	-	-	6,135
909	Information, Instructional Advertising	CUSTXT	440,523	-	-	409,605	-	-	409,605	-	-	30,073	-	-	30,073
910	Misc. Customer Service & Informational Expe	EXP_908	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>884,708</b>	<b>-</b>	<b>-</b>	<b>493,167</b>	<b>-</b>	<b>-</b>	<b>493,167</b>	<b>-</b>	<b>-</b>	<b>36,208</b>	<b>-</b>	<b>-</b>	<b>36,208</b>
<b>Sales Expense - Labor</b>															
912	Demonstrating and Selling	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	<b>TOTAL LABOR O &amp; M EXPENSES</b>		<b>37,924,617</b>	<b>6,944,557</b>	<b>2,162,897</b>	<b>15,536,188</b>	<b>2,620,590</b>	<b>-</b>	<b>27,264,233</b>	<b>2,461,979</b>	<b>829,836</b>	<b>4,415,750</b>	<b>253,901</b>	<b>27</b>	<b>7,961,493</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution - Labor</b>															
870	Oper Supv & Engineering	DIST_OML	1,957,487	27,335	20,549	22,495	-	-	70,379	7,099	17,825	10,107	-	-	35,031
871	Oper Load Dispatching	COM_1	220,948	-	16,001	-	-	16,001	-	-	16,747	-	-	-	16,747
874	Oper Mains & Services Exp	DMAINS_SERV	2,989,538	50,420	48,551	8,033	-	-	107,004	6,707	41,287	8,064	-	-	56,058
875	Oper Meas & Reg Sta Gen	PAVG	962,314	48,174	-	-	-	-	48,174	27,669	-	-	-	-	27,669
876	Oper Meas & Reg Sta Indus	INDUSMR	400,715	-	-	113,809	-	-	113,809	-	-	45,394	-	-	45,394
878	Oper Meter & House Reg	MRHREG	1,438,320	-	-	5,819	-	-	5,819	-	-	33	-	-	33
879	Oper Customer Install Exp	CUSINSTL	2,707,737	-	-	4,590	-	-	4,590	-	-	26	-	-	26
880	Oper Other Expense	DISTOM	10,146,588	139,619	118,916	68,778	-	-	327,313	28,920	102,507	35,895	-	-	167,323
887	Maint Mains	DMAINS	2,892,591	77,671	74,793	-	-	-	152,464	10,332	63,602	-	-	-	73,935
889	Maint Meas & Reg Sta Gen	PAVG	572,507	28,660	-	-	-	-	28,660	16,461	-	-	-	-	16,461
890	Maint Meas & Reg Sta Ind	INDUSMR	265,907	-	-	75,522	-	-	75,522	-	-	30,123	-	-	30,123
892	Maint Services	DSERV	1,391,212	-	-	10,052	-	-	10,052	-	-	10,090	-	-	10,090
893	Maint Meters & House Reg	MRHREG	813,006	-	-	3,289	-	-	3,289	-	-	19	-	-	19
894	Maint Other Equipment	DMAINT	477,445	8,485	6,952	1,225	-	-	16,661	1,687	5,912	1,091	-	-	8,690
-	<b>Sub-total</b>		<b>27,367,438</b>	<b>382,168</b>	<b>287,299</b>	<b>314,499</b>	-	-	<b>983,966</b>	<b>99,249</b>	<b>249,205</b>	<b>141,306</b>	-	-	<b>489,760</b>
<b>Customer Accounts Expense - Labor</b>															
901	Supervision - Customer Accounting	CUSTACC	84,354	-	-	1	453	8	463	-	-	0	138	10	148
902	Meter Reading Expenses	MR_EXP	140,422	-	-	-	264	23	287	-	-	-	1	28	29
903	Cust. Records & Coll. Exp.	EXP_903	8,168,870	-	-	9,178	28,547	6,317	44,042	-	-	832	10,891	22,090	33,813
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>8,393,647</b>	-	-	<b>9,180</b>	<b>29,264</b>	<b>6,348</b>	<b>44,792</b>	-	-	<b>832</b>	<b>11,031</b>	<b>22,128</b>	<b>33,991</b>
<b>Customer Service &amp; Information Expenses - Labor</b>															
908	Customer Assistance Expenses	EXP_908	444,185	-	-	156	-	-	156	-	-	14	-	-	14
909	Information, Instructional Advertising	CUSTXT	440,523	-	-	708	-	-	708	-	-	15	-	-	15
910	Misc. Customer Service & Informational Expe	EXP_908	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>884,708</b>	-	-	<b>864</b>	-	-	<b>864</b>	-	-	<b>29</b>	-	-	<b>29</b>
<b>Sales Expense - Labor</b>															
912	Demonstrating and Selling	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>TOTAL LABOR O &amp; M EXPENSES</b>		<b>37,924,617</b>	<b>424,906</b>	<b>305,331</b>	<b>324,543</b>	<b>29,264</b>	<b>6,348</b>	<b>1,090,392</b>	<b>105,158</b>	<b>268,078</b>	<b>142,167</b>	<b>11,031</b>	<b>22,128</b>	<b>548,562</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution - Labor</b>															
870	Oper Supv & Engineering	DIST_OML	1,957,487	752	1,820	2,144	-	-	4,716	6,128	16,405	2,186	-	-	24,718
871	Oper Load Dispatching	COM_1	220,948	-	1,710	-	-	-	1,710	-	22,793	-	-	-	22,793
874	Oper Mains & Services Exp	DMAINS_SERV	2,989,538	743	4,217	1,271	-	-	6,231	1,676	35,872	1,038	-	-	38,586
875	Oper Meas & Reg Sta Gen	PAVG	962,314	2,850	-	-	-	-	2,850	33,647	-	-	-	-	33,647
876	Oper Meas & Reg Sta Indus	INDUSMR	400,715	-	-	10,621	-	-	10,621	-	-	11,454	-	-	11,454
878	Oper Meter & House Reg	MRHREG	1,438,320	-	-	19	-	-	19	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	2,707,737	-	-	18	-	-	18	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	10,146,588	3,100	10,469	6,995	-	-	20,564	20,238	92,692	6,750	-	-	119,681
887	Maint Mains	DMAINS	2,892,591	1,145	6,496	-	-	-	7,641	2,582	55,260	-	-	-	57,842
889	Maint Meas & Reg Sta Gen	PAVG	572,507	1,695	-	-	-	-	1,695	20,017	-	-	-	-	20,017
890	Maint Meas & Reg Sta Ind	INDUSMR	265,907	-	-	7,048	-	-	7,048	-	-	7,601	-	-	7,601
892	Maint Services	DSERV	1,391,212	-	-	1,590	-	-	1,590	-	-	1,299	-	-	1,299
893	Maint Meters & House Reg	MRHREG	813,006	-	-	11	-	-	11	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	477,445	181	604	173	-	-	958	1,124	5,136	141	-	-	6,401
-	<b>Sub-total</b>		<b>27,367,438</b>	<b>10,507</b>	<b>25,452</b>	<b>29,980</b>	<b>-</b>	<b>-</b>	<b>65,939</b>	<b>85,673</b>	<b>229,356</b>	<b>30,556</b>	<b>-</b>	<b>-</b>	<b>345,585</b>
<b>Customer Accounts Expense - Labor</b>															
901	Supervision - Customer Accounting	CUSTACC	84,354	-	-	0	70	0	70	-	-	0	286	1	287
902	Meter Reading Expenses	MR_EXP	140,422	-	-	-	50	1	51	-	-	-	0	3	3
903	Cust. Records & Coll. Exp.	EXP_903	8,168,870	-	-	1,452	4,146	228	5,825	-	-	96	22,570	69,598	92,263
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>8,393,647</b>	<b>-</b>	<b>-</b>	<b>1,452</b>	<b>4,265</b>	<b>229</b>	<b>5,947</b>	<b>-</b>	<b>-</b>	<b>96</b>	<b>22,856</b>	<b>69,602</b>	<b>92,554</b>
<b>Customer Service &amp; Information Expenses - Labor</b>															
908	Customer Assistance Expenses	EXP_908	444,185	-	-	25	-	-	25	-	-	2	-	-	2
909	Information, Instructional Advertising	CUSTXT	440,523	-	-	120	-	-	120	-	-	3	-	-	3
910	Misc. Customer Service & Informationale	EXP_908	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>884,708</b>	<b>-</b>	<b>-</b>	<b>145</b>	<b>-</b>	<b>-</b>	<b>145</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Sales Expense - Labor</b>															
912	Demonstrating and Selling	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	<b>TOTAL LABOR O &amp; M EXPENSES</b>		<b>37,924,617</b>	<b>18,097</b>	<b>27,380</b>	<b>31,577</b>	<b>4,265</b>	<b>229</b>	<b>81,548</b>	<b>97,026</b>	<b>255,042</b>	<b>30,655</b>	<b>22,856</b>	<b>69,602</b>	<b>475,182</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Distribution - Labor</b>															
870	Oper Supv & Engineering	DIST_OML	1,957,487	2,752	1,075	1,715	-	-	5,541	-	-	-	-	-	-
871	Oper Load Dispatching	COM_1	220,948	-	6,860	-	-	-	6,860	-	-	-	-	-	-
874	Oper Mains & Services Exp	DMAINS_SERV	2,989,538	1,685	804	1,417	-	-	3,906	-	-	-	-	-	-
875	Oper Meas & Reg Sta Gen	PAVG	962,314	12,895	-	-	-	-	12,895	-	-	-	-	-	-
876	Oper Meas & Reg Sta Indus	INDUSMR	400,715	-	-	7,579	-	-	7,579	-	-	-	-	-	-
878	Oper Meter & House Reg	MRHREG	1,438,320	-	-	11	-	-	11	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	2,707,737	-	-	9	-	-	9	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	10,146,588	10,159	4,875	6,162	-	-	21,196	-	-	-	-	-	-
887	Maint Mains	DMAINS	2,892,591	2,596	1,239	-	-	-	3,835	-	-	-	-	-	-
889	Maint Meas & Reg Sta Gen	PAVG	572,507	7,671	-	-	-	-	7,671	-	-	-	-	-	-
890	Maint Meas & Reg Sta Ind	INDUSMR	265,907	-	-	5,029	-	-	5,029	-	-	-	-	-	-
892	Maint Services	DSERV	1,391,212	-	-	1,773	-	-	1,773	-	-	-	-	-	-
893	Maint Meters & House Reg	MRHREG	813,006	-	-	6	-	-	6	-	-	-	-	-	-
894	Maint Other Equipment	DMAINT	477,445	580	115	192	-	-	887	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>27,367,438</b>	<b>38,469</b>	<b>15,031</b>	<b>23,972</b>	-	-	<b>77,472</b>	-	-	-	-	-	-
<b>Customer Accounts Expense - Labor</b>															
901	Supervision - Customer Accounting	CUSTACC	84,354	-	-	0	-	2	2	-	-	-	356	-	356
902	Meter Reading Expenses	MR_EXP	140,422	-	-	-	-	5	5	-	-	-	-	-	-
903	Cust. Records & Coll. Exp.	EXP_903	8,168,870	-	-	64	-	35,236	35,300	-	-	-	28,051	-	28,051
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>8,393,647</b>	-	-	<b>64</b>	-	<b>35,242</b>	<b>35,306</b>	-	-	-	<b>28,407</b>	-	<b>28,407</b>
<b>Customer Service &amp; Information Expenses - Labor</b>															
908	Customer Assistance Expenses	EXP_908	444,185	-	-	1	-	-	1	-	-	354,290	-	-	354,290
909	Information, Instructional Advertising	CUSTXT	440,523	-	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Customer Service & Informational Expe	EXP_908	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		<b>884,708</b>	-	-	<b>1</b>	-	-	<b>1</b>	-	-	<b>354,290</b>	-	-	<b>354,290</b>
<b>Sales Expense - Labor</b>															
912	Demonstrating and Selling	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>Sub-total</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
-	<b>TOTAL LABOR O &amp; M EXPENSES</b>		<b>37,924,617</b>	<b>38,469</b>	<b>22,762</b>	<b>24,037</b>	-	<b>35,242</b>	<b>120,510</b>	-	-	<b>354,290</b>	<b>28,407</b>	-	<b>382,697</b>



Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year				Residential (16,23,53)						Comm. & Indus. (31,31T)					
Acct. No.	Account Description	Allocator	Total	DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Depreciation Expense</b>															
403	Production Depreciation Expense	PRODPT	36,777	26,252	-	-	-	-	26,252	9,357	-	-	-	-	9,357
403	JP Balancing Depreciation Expense	COM_1	-	-	-	-	-	-	-	-	-	-	-	-	-
403	Underground Depreciation Expense	STORPT	1,149,993	810,170	-	-	-	-	810,170	260,473	-	-	-	-	260,473
403	Storage Depreciation Expense	LSTORPT	336,846	237,308	-	-	-	-	237,308	76,296	-	-	-	-	76,296
403	LNG Terminal/Processing Depr Exp	LSTORPT	22,518	15,864	-	-	-	-	15,864	5,100	-	-	-	-	5,100
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation Expense	DISTPT	107,153,431	28,576,224	10,959,495	28,973,630	640,640	-	69,149,990	10,185,389	4,204,817	15,894,369	228,343	-	30,512,918
403	Rental Depreciation Expense	DIR_386	1,858,203	-	-	-	-	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	11,106,537	2,448,423	816,325	3,914,128	483,819	-	7,662,696	868,879	313,199	1,430,661	53,783	5	2,666,526
403	Depr. Expense - FAS 143	DMAINS	155,900	74,056	28,555	-	-	-	102,611	26,396	-	-	-	-	37,351
404	Amort. Ltd - Term Plant	GENPLT	37,168,457	8,193,742	2,731,864	13,098,783	1,619,120	-	25,643,509	2,907,738	1,048,131	4,787,762	179,986	16	8,923,633
407	Amorization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	STREV	15,169,163	-	10,743,327	-	-	-	10,743,327	-	3,189,599	-	-	-	3,189,599
407	Regulatory Credits	STREV	-	-	-	-	-	-	-	-	-	-	-	-	-
411	Accretion Exp - FAS143	DMAINS	168,529	80,055	30,868	-	-	-	110,923	28,534	11,843	-	-	-	40,377
414	Gains/Losses Property Sales	GENPLT	24,348	5,368	1,790	8,581	1,061	-	16,798	1,905	687	3,136	118	0	5,846
-	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>174,350,703</b>	<b>40,467,461</b>	<b>25,312,223</b>	<b>45,995,123</b>	<b>2,744,640</b>	-	<b>114,519,448</b>	<b>14,370,067</b>	<b>8,779,230</b>	<b>22,115,928</b>	<b>462,229</b>	<b>20</b>	<b>45,727,476</b>
<b>Taxes (other than income)</b>															
408	Taxes other than Income Taxes - DIR Sales		213,765	-	-	-	123,965	-	123,965	-	-	-	62,897	-	62,897
408	Taxes other than Income Taxes - DIR Transp		24,712	-	-	-	-	-	-	-	-	-	-	52	52
408	Other Taxes - DIR Sales Procurement		-	-	-	-	-	-	-	-	-	-	-	-	-
408	Other Taxes - DIR Rental	DIR_386	25,917	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other Than Income - Excise Taxes	STRREV	19,534,975	-	13,650,210	-	-	-	13,650,210	-	4,052,626	-	-	-	4,052,626
408	Other Taxes - Property Taxes	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
408	Other Taxes - Payroll Taxes	OML	4,834,511	891,121	261,151	1,993,593	336,272	-	3,482,137	315,919	100,195	566,626	32,580	3	1,015,325
408	Other Taxes - Rate Inc Rel	STRREV	3,130,252	-	2,187,287	-	-	-	2,187,287	-	649,386	-	-	-	649,386
-	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>27,764,131</b>	<b>891,121</b>	<b>16,098,647</b>	<b>1,993,593</b>	<b>460,238</b>	-	<b>19,443,599</b>	<b>315,919</b>	<b>4,802,208</b>	<b>566,626</b>	<b>95,477</b>	<b>56</b>	<b>5,780,287</b>
<b>TOTAL EXPENSES</b>			<b>361,117,818</b>	<b>69,916,763</b>	<b>53,913,288</b>	<b>100,544,657</b>	<b>22,981,161</b>	-	<b>247,355,868</b>	<b>24,785,015</b>	<b>18,256,760</b>	<b>39,277,855</b>	<b>3,703,589</b>	<b>1,502</b>	<b>86,024,722</b>
<b>INCOME TAXES &amp; ITC</b>															
	DIT, utility operating income	BASE	523,320	143,433	52,510	135,728	10,393	-	342,064	50,905	20,146	67,158	2,237	0	140,446
	Provision for DIT - credit	BASE	(722,630)	(198,061)	(72,508)	(187,421)	(14,351)	-	(472,342)	(70,292)	(27,819)	(92,736)	(3,089)	(0)	(193,936)
	ITC adjustments	BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
	FIT Current	BASE	2,101,341	575,944	210,848	545,003	41,732	-	1,373,526	204,403	80,896	269,667	8,981	1	563,947
	FIT Current - Rate Incr. Rel.	BASE	16,373,399	4,487,684	1,642,899	4,246,597	325,172	-	10,702,351	1,592,682	630,329	2,101,211	69,980	6	4,394,209
	<b>TOTAL INCOME TAXES &amp; ITC</b>		<b>18,275,429</b>	<b>5,009,000</b>	<b>1,833,748</b>	<b>4,739,906</b>	<b>362,946</b>	-	<b>11,945,599</b>	<b>1,777,698</b>	<b>703,552</b>	<b>2,345,300</b>	<b>78,110</b>	<b>7</b>	<b>4,904,667</b>

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			Large Volume (41,41T)						Interruptible (85, 85T)						
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
Acct. No.	Account Description	Allocator	Total												
<b>Depreciation Expense</b>															
403	Production Depreciation Expense	PRODPT	36,777	1,119	-	-	-	1,119	25	-	-	-	-	25	
403	JP Balancing Depreciation Expense	COM_1	-	-	-	-	-	-	-	-	-	-	-	-	
403	Underground Depreciation Expense	STORPT	1,149,993	48,990	-	-	-	48,990	7,176	-	-	-	-	7,176	
403	Storage Depreciation Expense	LSTORPT	336,846	14,350	-	-	-	14,350	2,102	-	-	-	-	2,102	
403	LNG Terminal/Processing Depr Exp	LSTORPT	22,518	959	-	-	-	959	141	-	-	-	-	141	
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
403	Distribution Depreciation Expense	DISTPT	107,153,431	1,615,343	1,547,127	621,601	27,317	3,811,388	217,394	1,332,265	383,269	615	-	1,933,542	
403	Rental Depreciation Expense	DIR_386	1,858,203	-	-	-	-	-	-	-	-	-	-	-	
403	General Depreciation Expense	GENPLT	11,106,537	144,119	115,239	82,444	6,240	349,149	27,763	99,707	40,725	1,950	3,861	174,005	
403	Depr. Expense - FAS 143	DMAINS	155,900	4,186	4,031	-	-	8,217	557	3,428	-	-	-	3,985	
404	Amort. Ltd - Term Plant	GENPLT	37,168,457	482,300	385,651	275,901	20,883	1,168,442	92,911	333,672	136,287	6,526	12,920	582,315	
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
407	Regulatory Debits	STREV	15,169,163	-	664,030	-	-	664,030	-	289,096	-	-	-	289,096	
407	Regulatory Credits	STREV	-	-	-	-	-	-	-	-	-	-	-	-	
411	Accretion Exp - FAS143	DMAINS	168,529	4,525	4,358	-	-	8,883	602	3,706	-	-	-	4,308	
414	Gains/Losses Property Sales	GENPLT	24,348	316	253	181	14	765	61	219	89	4	8	381	
-	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>174,350,703</b>	<b>2,316,208</b>	<b>2,720,688</b>	<b>980,126</b>	<b>54,454</b>	<b>4,817</b>	<b>6,076,293</b>	<b>348,731</b>	<b>2,062,091</b>	<b>560,369</b>	<b>9,095</b>	<b>16,789</b>	<b>2,997,075</b>
<b>Taxes (other than income)</b>															
408	Taxes other than Income Taxes - DIR Sales		213,765	-	-	-	18,532	18,532	-	-	-	2,283	-	2,283	
408	Taxes other than Income Taxes - DIR Transpc		24,712	-	-	-	-	3,445	3,445	-	-	-	6,140	6,140	
408	Other Taxes - DIR Sales Procurement		-	-	-	-	-	-	-	-	-	-	-	-	
408	Other Taxes - DIR Rental	DIR_386	25,917	-	-	-	-	-	-	-	-	-	-	-	
408	Taxes Other Than Income - Excise Taxes	STRREV	19,534,975	-	843,700	-	-	843,700	-	367,318	-	-	-	367,318	
408	Other Taxes - Property Taxes	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
408	Other Taxes - Payroll Taxes	OML	4,834,511	54,524	36,866	41,645	3,755	815	137,605	13,494	31,978	18,243	1,415	2,839	
408	Other Taxes - Rate Inc Rel	STRREV	3,130,252	-	135,193	-	-	-	-	-	58,858	-	-	58,858	
-	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>27,764,131</b>	<b>54,524</b>	<b>1,015,759</b>	<b>41,645</b>	<b>22,287</b>	<b>4,259</b>	<b>1,138,474</b>	<b>13,494</b>	<b>458,154</b>	<b>18,243</b>	<b>3,699</b>	<b>8,980</b>	<b>502,569</b>
<b>TOTAL EXPENSES</b>			<b>361,117,818</b>	<b>4,069,511</b>	<b>5,326,347</b>	<b>1,751,780</b>	<b>628,313</b>	<b>100,293</b>	<b>11,876,244</b>	<b>709,224</b>	<b>3,725,195</b>	<b>951,921</b>	<b>79,366</b>	<b>183,747</b>	<b>5,649,453</b>
<b>INCOME TAXES &amp; ITC</b>															
	DIT, utility operating income	BASE	523,320	8,180	7,410	3,654	286	18	19,548	1,184	6,401	1,968	27	42	9,622
	Provision for DIT - credit	BASE	(722,630)	(11,296)	(10,232)	(5,046)	(394)	(24)	(26,993)	(1,635)	(8,839)	(2,717)	(37)	(58)	(13,286)
	ITC adjustments	BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
	FIT Current	BASE	2,101,341	32,846	29,754	14,674	1,147	71	78,492	4,755	25,704	7,901	108	168	38,635
	FIT Current - Rate Incr. Rel.	BASE	16,373,399	255,935	231,839	114,339	8,933	555	611,602	37,047	200,280	61,565	841	1,308	301,041
	<b>TOTAL INCOME TAXES &amp; ITC</b>		<b>18,275,429</b>	<b>285,666</b>	<b>258,771</b>	<b>127,622</b>	<b>9,971</b>	<b>619</b>	<b>682,649</b>	<b>41,351</b>	<b>223,545</b>	<b>68,717</b>	<b>938</b>	<b>1,460</b>	<b>336,012</b>

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Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86, 86T)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Depreciation Expense</b>															
403	Production Depreciation Expense	PRODPT	36,777	23	-	-	-	-	23	-	-	-	-	-	-
403	JP Balancing Depreciation Expense	COM_1	-	-	-	-	-	-	-	-	-	-	-	-	-
403	Underground Depreciation Expense	STORPT	1,149,993	9,246	-	-	-	-	9,246	13,938	-	-	-	-	13,938
403	Storage Depreciation Expense	LSTORPT	336,846	2,708	-	-	-	-	2,708	4,083	-	-	-	-	4,083
403	LNG Terminal/Processing Depr Exp	LSTORPT	22,518	181	-	-	-	-	181	273	-	-	-	-	273
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation Expense	DISTPT	107,153,431	24,098	136,068	71,190	570	-	231,926	56,279	1,201,133	66,639	-	-	1,324,051
403	Rental Depreciation Expense	DIR_386	1,858,203	-	-	-	-	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	11,106,537	4,653	10,183	8,466	768	40	24,111	20,002	91,116	8,117	3,988	12,143	135,366
403	Depr. Expense - FAS 143	DMAINS	155,900	62	350	-	-	-	412	139	2,978	-	-	-	3,117
404	Amort. Ltd - Term Plant	GENPLT	37,168,457	15,572	34,079	28,333	2,570	134	80,688	66,939	304,924	27,162	13,345	40,638	453,008
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	STREV	15,169,163	-	67,742	-	-	-	67,742	-	156,824	-	-	-	156,824
407	Regulatory Credits	STREV	-	-	-	-	-	-	-	-	-	-	-	-	-
411	Accretion Exp - FAS143	DMAINS	168,529	67	378	-	-	-	445	150	3,220	-	-	-	3,370
414	Gains/Losses Property Sales	GENPLT	24,348	10	22	19	2	0	53	44	200	18	9	27	297
-	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>174,350,703</b>	<b>56,621</b>	<b>248,824</b>	<b>108,008</b>	<b>3,910</b>	<b>174</b>	<b>417,536</b>	<b>161,847</b>	<b>1,760,395</b>	<b>101,936</b>	<b>17,341</b>	<b>52,808</b>	<b>2,094,327</b>
<b>Taxes (other than income)</b>															
408	Taxes other than Income Taxes - DIR Sales		213,765	-	-	-	2,921	-	2,921	-	-	-	3,167	-	3,167
408	Taxes other than Income Taxes - DIR Transpc		24,712	-	-	-	-	121	121	-	-	-	-	9,720	9,720
408	Other Taxes - DIR Sales Procurement		-	-	-	-	-	-	-	-	-	-	-	-	-
408	Other Taxes - DIR Rental	DIR_386	25,917	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other Than Income - Excise Taxes	STRREV	19,534,975	-	86,072	-	-	-	86,072	-	199,257	-	-	-	199,257
408	Other Taxes - Property Taxes	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
408	Other Taxes - Payroll Taxes	OML	4,834,511	2,322	3,266	4,052	547	29	10,217	12,450	29,431	3,934	2,933	8,931	57,679
408	Other Taxes - Rate Inc Rel	STRREV	3,130,252	-	13,792	-	-	-	13,792	-	31,929	-	-	-	31,929
-	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>27,764,131</b>	<b>2,322</b>	<b>103,130</b>	<b>4,052</b>	<b>3,468</b>	<b>151</b>	<b>113,123</b>	<b>12,450</b>	<b>260,617</b>	<b>3,934</b>	<b>6,100</b>	<b>18,651</b>	<b>301,752</b>
<b>TOTAL EXPENSES</b>			<b>361,117,818</b>	<b>127,443</b>	<b>503,724</b>	<b>188,992</b>	<b>94,248</b>	<b>3,585</b>	<b>917,993</b>	<b>455,996</b>	<b>3,139,248</b>	<b>175,828</b>	<b>119,419</b>	<b>306,736</b>	<b>4,197,228</b>
<b>INCOME TAXES &amp; ITC</b>															
	DIT, utility operating income	BASE	523,320	201	655	385	20	1	1,262	507	5,839	380	42	99	6,868
	Provision for DIT - credit	BASE	(722,630)	(278)	(904)	(531)	(28)	(1)	(1,742)	(701)	(8,063)	(525)	(58)	(136)	(9,483)
	ITC adjustments	BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
	FIT Current	BASE	2,101,341	807	2,629	1,545	81	3	5,086	2,038	23,448	1,525	169	397	27,577
	FIT Current - Rate Incr. Rel.	BASE	16,373,399	6,291	20,486	12,040	635	20	39,472	15,878	182,701	11,885	1,319	3,090	214,873
	<b>TOTAL INCOME TAXES &amp; ITC</b>		<b>18,275,429</b>	<b>7,022</b>	<b>22,865</b>	<b>13,438</b>	<b>709</b>	<b>22</b>	<b>44,057</b>	<b>17,722</b>	<b>203,924</b>	<b>13,266</b>	<b>1,473</b>	<b>3,449</b>	<b>239,834</b>

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Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>Depreciation Expense</b>															
403	Production Depreciation Expense	PRODPT	36,777	-	-	-	-	-	-	-	-	-	-	-	
403	JP Balancing Depreciation Expense	COM_1	-	-	-	-	-	-	-	-	-	-	-	-	
403	Underground Depreciation Expense	STORPT	1,149,993	-	-	-	-	-	-	-	-	-	-	-	
403	Storage Depreciation Expense	LSTORPT	336,846	-	-	-	-	-	-	-	-	-	-	-	
403	LNG Terminal/Processing Depr. Exp	LSTORPT	22,518	-	-	-	-	-	-	-	-	-	-	-	
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
403	Distribution Depreciation Expense	DISTPT	107,153,431	62,947	60,527	66,142	-	-	189,615	-	-	-	-	-	
403	Rental Depreciation Expense	DIR_386	1,858,203	-	-	-	-	-	-	1,858,203	-	-	-	1,858,203	
403	General Depreciation Expense	GENPLT	11,106,537	9,326	5,500	6,941	-	6,149	27,916	-	61,812	4,956	-	66,768	
403	Depr. Expense - FAS 143	DMAINS	155,900	140	67	-	-	-	207	-	-	-	-	-	
404	Amort. Ltd - Term Plant	GENPLT	37,168,457	31,211	18,405	23,229	-	20,577	93,421	-	206,856	16,586	-	223,442	
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
407	Regulatory Debits	STREV	15,169,163	-	58,546	-	-	-	58,546	-	-	-	-	-	
407	Regulatory Credits	STREV	-	-	-	-	-	-	-	-	-	-	-	-	
411	Accretion Exp - FAS143	DMAINS	168,529	151	72	-	-	-	223	-	-	-	-	-	
414	Gains/Losses Property Sales	GENPLT	24,348	20	12	15	-	13	61	-	136	11	-	146	
-	<b>TOTAL DEPRECIATION EXPENSES</b>		<b>174,350,703</b>	<b>103,796</b>	<b>143,128</b>	<b>96,327</b>	<b>-</b>	<b>26,739</b>	<b>369,990</b>	<b>-</b>	<b>2,127,007</b>	<b>21,553</b>	<b>-</b>	<b>2,148,560</b>	
<b>Taxes (other than income)</b>															
408	Taxes other than Income Taxes - DIR Sales		213,765	-	-	-	-	-	-	-	-	-	-	-	
408	Taxes other than Income Taxes - DIR Transp		24,712	-	-	-	-	5,233	5,233	-	-	-	-	-	
408	Other Taxes - DIR Sales Procurement		-	-	-	-	-	-	-	-	-	-	-	-	
408	Other Taxes - DIR Rental	DIR_386	25,917	-	-	-	-	-	-	25,917	-	-	-	25,917	
408	Taxes Other Than Income - Excise Taxes	STRREV	19,534,975	-	74,387	-	-	-	74,387	261,405	-	-	-	261,405	
408	Other Taxes - Property Taxes	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
408	Other Taxes - Payroll Taxes	OML	4,834,511	4,936	1,929	3,084	-	4,522	14,472	-	45,462	3,645	-	49,107	
408	Other Taxes - Rate Inc Rel	STRREV	3,130,252	-	11,920	-	-	-	11,920	-	41,887	-	-	41,887	
-	<b>TOTAL TAXES OTHER THAN INCOME</b>		<b>27,764,131</b>	<b>4,936</b>	<b>88,235</b>	<b>3,084</b>	<b>-</b>	<b>9,755</b>	<b>106,011</b>	<b>-</b>	<b>303,292</b>	<b>71,379</b>	<b>3,645</b>	<b>378,316</b>	
<b>TOTAL EXPENSES</b>			<b>361,117,818</b>	<b>222,939</b>	<b>302,006</b>	<b>163,261</b>	<b>-</b>	<b>164,109</b>	<b>852,316</b>	<b>-</b>	<b>329,398</b>	<b>3,327,621</b>	<b>586,975</b>	<b>-</b>	<b>4,243,994</b>
<b>INCOME TAXES &amp; ITC</b>															
	DIT, utility operating income	BASE	523,320	343	344	337	-	51	1,075	-	-	2,317	119	-	2,436
	Provision for DIT - credit	BASE	(722,630)	(474)	(475)	(465)	-	(71)	(1,484)	-	-	(3,200)	(164)	-	(3,364)
	ITC adjustments	BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
	FIT Current	BASE	2,101,341	1,378	1,381	1,352	-	205	4,316	-	-	9,305	476	-	9,782
	FIT Current - Rate Incr. Rel.	BASE	16,373,399	10,738	10,759	10,538	-	1,598	33,633	-	-	72,505	3,712	-	76,217
	<b>TOTAL INCOME TAXES &amp; ITC</b>		<b>18,275,429</b>	<b>11,986</b>	<b>12,009</b>	<b>11,762</b>	<b>-</b>	<b>1,784</b>	<b>37,541</b>	<b>-</b>	<b>-</b>	<b>80,928</b>	<b>4,143</b>	<b>-</b>	<b>85,071</b>

Puget Sound Energy  
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Account Detail by Classification and Rate Class

Proposed Test Year				Residential (16,23,53)						Comm. & Indus. (31,31T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
<b>REVENUE</b>															
480,481	Res., Comm. & Indus. Sales	SALESREV	429,044,947	-	315,481,526	-	-	-	315,481,526	-	93,641,987	-	-	-	93,641,987
489	Rev From Transp. of Gas To Others	TRANSREV	16,402,799	-	-	-	-	-	-	-	21,682	-	-	-	21,682
-	Other Operating Revenue	OTHREV	4,130,042	-	3,941,974	-	-	-	3,941,974	-	157,277	-	-	-	157,277
-	Rental Revenue	DIR_386	5,310,381	-	-	-	-	-	-	-	-	-	-	-	-
-	Forfeited Discounts	DIR_904	909,871	-	772,892	-	-	-	772,892	-	86,341	-	-	-	86,341
	<b>TOTAL REVENUE</b>		<b>455,798,040</b>	-	<b>320,196,392</b>	-	-	-	<b>320,196,392</b>	-	<b>93,907,288</b>	-	-	-	<b>93,907,288</b>

Puget Sound Energy  
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Proposed Test Year

			Large Volume (41,41T)					Interruptible (85, 85T)								
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL		
Acct. No.	Account Description	Allocator	Total													
<b>REVENUE</b>																
480,481	Res., Comm. & Indus. Sales	SALESREV	429,044,947	-	15,377,701	-	-	-	-	15,377,701	-	1,552,344	-	-	-	1,552,344
489	Rev From Transp. of Gas To Others	TRANSREV	16,402,799	-	4,121,757	-	-	-	-	4,121,757	-	6,937,054	-	-	-	6,937,054
-	Other Operating Revenue	OTHREV	4,130,042	-	(14,275)	-	-	-	-	(14,275)	-	(117,055)	-	-	-	(117,055)
-	Rental Revenue	DIR_386	5,310,381	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Forfeited Discounts	DIR_904	909,871	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL REVENUE</b>		<b>455,798,040</b>	-	<b>19,485,183</b>	-	-	-	-	<b>19,485,183</b>	-	<b>8,372,343</b>	-	-	-	<b>8,372,343</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year			Limited Interruptible (86, 86T)					Non-Exclusive Interruptible (87, 87T)							
			DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL	
Acct. No.	Account Description	Allocator	Total												
<b>REVENUE</b>															
480,481	Res., Comm. & Indus. Sales	SALESREV	429,044,947	-	1,918,324	-	-	-	1,918,324	-	1,073,066	-	-	-	1,073,066
489	Rev From Transp. of Gas To Others	TRANSREV	16,402,799	-	70,956	-	-	-	70,956	-	3,532,134	-	-	-	3,532,134
-	Other Operating Revenue	OTHREV	4,130,042	-	(132)	-	-	-	(132)	-	-	-	-	-	-
-	Rental Revenue	DIR_386	5,310,381	-	-	-	-	-	-	-	-	-	-	-	-
-	Forfeited Discounts	DIR_904	909,871	-	31	-	-	-	31	-	-	-	-	-	-
	<b>TOTAL REVENUE</b>		<b>455,798,040</b>	-	<b>1,989,179</b>	-	-	-	<b>1,989,179</b>	-	<b>4,605,200</b>	-	-	-	<b>4,605,200</b>

Puget Sound Energy  
2019 Gas General Rate Case  
Account Detail by Classification and Rate Class

Proposed Test Year

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
<b>REVENUE</b>															
480,481	Res., Comm. & Indus. Sales	SALESREV	429,044,947	-	-	-	-	-	-	-	-	-	-	-	-
489	Rev From Transp. of Gas To Others	TRANSREV	16,402,799	-	1,719,216	-	-	-	1,719,216	-	-	-	-	-	-
-	Other Operating Revenue	OTHREV	4,130,042	-	-	-	-	-	-	-	162,253	-	-	-	162,253
-	Rental Revenue	DIR_386	5,310,381	-	-	-	-	-	-	-	5,310,381	-	-	-	5,310,381
-	Forfeited Discounts	DIR_904	909,871	-	-	-	-	-	-	-	50,607	-	-	-	50,607
	<b>TOTAL REVENUE</b>		<b>455,798,040</b>	-	<b>1,719,216</b>	-	-	-	<b>1,719,216</b>	-	<b>5,523,241</b>	-	-	-	<b>5,523,241</b>